



# Council Meeting Agenda

**Tuesday 2 May 2023 at 6:00 pm**  
Council Chambers (and by video conferencing)  
East Gippsland Shire Council Corporate Centre  
273 Main Street, Bairnsdale 3875





## Acknowledgement to country

East Gippsland Shire Council acknowledges the Gunaikurnai, Monero and the Bidawel people as the Traditional Custodians of this land that encompasses East Gippsland Shire, and their enduring relationship with country. The Traditional Custodians have cared and nurtured East Gippsland for tens of thousands of years.

Council value their living culture and practices and their right to self-determination. Council pays respect to all Aboriginal and Torres Strait Islander people living in East Gippsland, their Elders, past, present, and future.

## Council information

East Gippsland Shire Council live streams, records and publishes its meetings via webcasting ([youtube.com/c/EastGippyTV](https://youtube.com/c/EastGippyTV)) to enhance the accessibility of its meetings to the broader East Gippsland community.

These recordings are also archived and available for viewing by the public or used for publicity or information purposes. At the appropriate times during the meeting, any members of the gallery who are addressing the council will have their image, comments or submissions recorded.

No other person has the right to record Council meetings unless approval has been granted by the Chair.

In line with the *Local Government Act 2020*, Councillors are able to attend Council meetings electronically or in person and the meetings will be open to the public via livestreaming.

Members of the public are invited to view the Council Meeting livestreamed by following the link on Council's website or Facebook page.

## Councillors

Cr Mark Reeves (Mayor)  
Cr Arthur Allen (Deputy Mayor)  
Cr Sonia Buckley  
Cr Tom Crook  
Cr Jane Greacen OAM  
Cr Trevor Stow  
Cr Mendy Urie  
Cr Kirsten Van Diggele  
Cr John White

## Executive Leadership Team

Anthony Basford Chief Executive Officer (on leave)  
*Peter Cannizzaro Acting Chief Executive Officer*  
Fiona Weigall General Manager Assets and Environment  
Alba Elling Acting General Manager Business Excellence  
Stuart McConnell General Manager Place and Community

## Purpose of Council meetings

- (1) Council holds scheduled meetings and, when required, unscheduled meetings to conduct the business of Council.
- (2) Council is committed to transparency in decision making and, in accordance with the *Local Government Act 2020*, Council and Delegated Committee meetings are open to the public and the community are able to attend.
- (3) Meetings will only be closed to members of the public, in accordance with section 66 of the Act, if:
  - (a) there are clear reasons for particular matters to remain confidential; or
  - (b) a meeting is required to be closed for security reasons; or
  - (c) it is necessary to enable the meeting to proceed in an ordinary manner.
- (4) A meeting closed to the public for the reasons outlined in sub-rule 3(b) or 3(c) will continue to be livestreamed. In the event a livestream is not available:
  - (a) the meeting may be adjourned; or
  - (b) a recording of the proceedings may be available on the Council website.

## Governance Rules

A copy of East Gippsland Shire Council's governance rules can be found at  
<https://www.eastgippsland.vic.gov.au/council/council-policies>

## Councillors pledge

As Councillors of East Gippsland Shire Council, we solemnly and sincerely declare and affirm that we will consider each item on this agenda in the best interests of the whole municipal community.

## Vision

East Gippsland is an inclusive and innovative community that values our natural environment, puts community at the centre of Council decision-making, and creates the conditions in which communities can thrive.

## Our Strategic Objectives

1. An inclusive and caring community that respects and celebrates diversity.
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities.
3. A natural environment that is managed and enhanced.
4. A thriving and diverse economy that attracts investment and generates inclusive local employment.
5. A transparent organisation that listens and delivers effective, engaging and responsive services.



# Index

<b>1 Procedural</b>	<b>7</b>
1.1 Recognition of Traditional Custodians	7
1.2 Apologies	7
1.3 Declaration of Conflict of Interest	7
1.4 Confirmation of Minutes	7
1.5 Next Meeting	7
1.6 Requests for Leave of Absence	7
1.7 Open Forum	8
1.7.1 Petitions	8
1.7.1.1 Cease Construction of Fence, Raymond Island	8
1.7.2 Questions of Council	10
1.7.3 Public Submissions	10
1.8 Items for noting	10
<b>2 Notices of Motion</b>	<b>10</b>
<b>3 Deferred Business</b>	<b>10</b>
<b>4 Councillor and Delegate Reports</b>	<b>10</b>
<b>5 Officer Reports</b>	<b>11</b>
5.1 Assets and Environment	11
5.1.1 Petition - Construct Stairs at Christmas Street Reserve Metung	11
5.1.2 Capital Works and Major Projects - Quarter Three 2022-23	18
5.1.3 CON2023 1549 Community Facilities Emergency Power Project	39
5.1.4 CON2023 1499 Shaving Point Boat Ramp Reconstruction, Metung	44
5.2 Business Excellence	49
5.2.1 Advertise Draft Council Budget 2023/24	49
5.2.2 Advertise Draft 10 Year Financial Plan 2023/24 to 2032/33 and Draft Four-Year Revenue and Rating Plan 2023/24 to 2026/27	180
5.2.3 Finance Report Period Ended 31 March 2023	249
5.2.4 Council Meeting Resolution Register	274

5.3 Place and Community.....	279
5.3.1 Planning Application 30/2023/P - 51 Boyd Court Eagle Point- Three Lot Subdivision.....	279
<b>6 Urgent Business .....</b>	<b>318</b>
<b>7 Confidential Business .....</b>	<b>318</b>
<b>8 Close of Meeting .....</b>	<b>318</b>



# 1 Procedural

## 1.1 Recognition of Traditional Custodians

East Gippsland Shire Council acknowledges the Gunaikurnai, Monero and the Bidawal people as the Traditional Custodians of this land that encompasses East Gippsland Shire, and their enduring relationship with country. The Traditional Custodians have cared and nurtured East Gippsland for tens of thousands of years.

Council value their living culture and practices and their right to self-determination. Council pays respect to all Aboriginal and Torres Strait Islander people living in East Gippsland, their Elders, past, present, and future.

## 1.2 Apologies

Cr Kirsten Van Diggele

## 1.3 Declaration of Conflict of Interest

## 1.4 Confirmation of Minutes

That the minutes of the Council Meeting held on Tuesday 11 April 2023 be confirmed.

## 1.5 Next Meeting

The next Council Meeting is scheduled to be held on Tuesday 23 May 2023 at the Corporate Centre, 273 Main Street Bairnsdale commencing at 6:00pm.

## 1.6 Requests for Leave of Absence

## **1.7 Open Forum**

### **1.7.1 Petitions**

#### **1.7.1.1 Cease Construction of Fence, Raymond Island**

Authorised by General Manager Business Excellence

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#### **Conflict of Interest**

Officers preparing this report have no conflict of interest to declare.

#### **Executive Summary**

This report informs Council of a petition submitted by Mr Ryan Brown from Raymond Island seeking Council to cease construction of a fence on Raymond Island until residents have been engaged. The petition was received in hard copy on 11 April 2023. The petition states:

*"We the undersigned, hereby petition East Gippsland Shire Council, East Gippsland Shire Council has approved or are in the process of approving the construction of a fence along Fourth Avenue, Raymond Island. There has been no consultation with residents directly affected by this construction. We request, all construction and decision making stopped until the East Gippsland Shire Council engages residents in a meaningful, respectful and transparent way."*

The petition has been received and presented in accordance with Governance Rule 8.7. The petition included 60 signatures, 53 of which met the governance requirements.\*

*Note: A petition with 10 or more signatures that meet Governance Rule 8.7 and is approved by the Chief Executive Officer, is presented to Council.*

Councillors have been provided with a full copy of the petition separately. In the interests of respecting the privacy of signatories, and in accordance with the *Privacy and Data Protection Act 2014*, a copy of the petition has not been included with this report.

*\* 60 petitioners engaged in this petition in the hard copy format. Of those, 53 signatories met Governance Rule 8.7 (1)(e), seven (7) signatories didn't meet the requirement due to not providing their full address. Governance Rule 8.7 (1)(e) states for a signature to comply in hard copy format, petitions must include the names, addresses and original signatures of all petitioners. For example: John Doe, 1 Smith Street, Bairnsdale, Signature.*



## **Officer Recommendation**

### ***That Council:***

- 1. receives and notes this report;***
- 2. receives the petition lodged by Mr Ryan Brown requesting "We the undersigned, hereby petition East Gippsland Shire Council, East Gippsland Shire Council has approved or are in the process of approving the construction of a fence along Fourth Avenue, Raymond Island. There has been no consultation with residents directly affected by this construction. We request, all construction and decision making stopped until the East Gippsland Shire Council engages residents in a meaningful, respectful and transparent way";***
- 3. notes that a report on this matter will be provided at a future Council meeting; and***
- 4. notes that the Chief Executive Officer will arrange for Council Officers to write to the head petitioner advising them of these actions.***

1.7.2 *Questions of Council*

1.7.3 *Public Submissions*

**1.8 Items for noting**

## **2 Notices of Motion**

## **3 Deferred Business**

## **4 Councillor and Delegate Reports**



## 5 Officer Reports

### 5.1 Assets and Environment

#### 5.1.1 Petition - Construct Stairs at Christmas Street Reserve Metung

Authorised by General Manager Assets and Environment

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##### Conflict of Interest

Officers preparing this report have no conflict of interest to declare.

##### Executive Summary

A petition was received on 15 March 2023 seeking *the construction of stairs out of natural materials at the Eastern end of Christmas Street Metung.*

The location identified by this petition is a road reserve at the Eastern end of Christmas Street. There is a gravel section of approximately 70 metres at the end of Christmas Street, and an additional section of approximately 80 metres of unused reserve between this gravel section and Christmas Street and Metung Road.

The topography of this site, in particular the connection with Metung Road is steep (hence the request for stairs) and vegetated. An existing informal walking path has been formed by foot traffic.

Officers are not aware of any past formal planning for a walking track at this location to date. There are a number of factors to consider prior to determining if the project is feasible, and its priority level in relation to other walking track/trail projects, and other capital projects more broadly. It is not considered prudent to commit to such a project without undertaking this planning.

##### Officer Recommendation

###### ***That Council:***

- 1. receives and notes this report and all attachments pertaining to this report; and***
- 2. notes that the Chief Executive Officer will request that Officers write to the head petitioner advising them that the project will be considered when allocating resources for planning of capital works projects. This correspondence will include information on the range of factors considered when planning such a project.***

## Background

A significant amount of work goes into identifying, prioritising and planning projects for consideration of inclusion in Council's Capital Works Program.

Primarily, high priority projects are identified within strategic documents such as Masterplans, Community Plans, Asset Management Plans and Structure Plans. However, Council does receive a large number of requests for projects through other channels such as petitions and general correspondence. The majority of these proposals are for positive projects that, if delivered would have a positive outcome. However, these projects have generally not gone through the rigour of an assessment process as they would through the development of a strategic plan to determine feasibility, community support, alternate options, costs and risk mitigation.

With an existing substantial list of priority projects to be planned, additional requests for projects are assessed as to whether they are aligned with relevant strategies and prioritised accordingly. There are occasions where there is no relevant strategic document and where this is the case consideration is given based on the best available information. It should be recognised however that due to finite resources it is not possible to undertake this planning process for every project that is put forward.

### Metung Stairs Project

The proposed Metung Stairs project is seen as a positive project that would likely be achievable, however, it is not currently identified within an adopted strategy or plan. It does align with Council's strategic objectives of infrastructure supporting active transport and physical activity.

This said, there are a range of factors that need to be assessed before considering this project for allocation of resources to undertake detailed design, or commitment to delivery, including:

- alternate options, as identified by the petitioner, there is an existing connection at nearby Lawrence Court, or other alternatives;
- required connections at both the Christmas Street end and the Metung Road end. While there is an informal trail that has formed, the construction of these steps would create the need to ensure a compliant trail, with safe and well-planned connection points, in particular at the Metung Road end;
- disability access considerations;
- impact on vegetation, and/or barriers to this project due to existing vegetation; and
- estimated cost of construction, and cost of associated maintenance.

It is recommended the allocation of planning resources for this project be considered alongside other similar proposals when determining the allocation of planning resources for the 2023/24 financial year.

## Legislation

As of 1 July 2021, all provisions of the *Local Government Act 2020* commenced. Some provisions of the *Local Government Act 1989*, that have not been repealed, will remain applicable until such time as they are revoked.

This report has been prepared in accordance with *Local Government Act 2020*, Part 5 – Council Operations section 106 Service Performance Principles from the Act.

- (1) *A Council must plan and deliver services to the municipal community in accordance with the service performance principles.*
- (2) *The following are the service performance principles -*
  - a. Services should be provided in an equitable manner and be responsive to the diverse needs of the municipal community;*
  - b. Services should be accessible to the members of the municipal community for whom the services are intended;*
  - c. Quality and cost for services set by the Council should provide good value to the municipal community;*
  - d. A Council should seek to continuously improve service delivery to the municipal community in response to performance monitoring; and*
  - e. Service delivery must include fair and effective process for considering and responding to complaints about service provision.*

The implications of this report have been assessed and are not considered likely to breach or infringe upon the human rights detailed in the Victorian Government's Charter of *Human Rights and Responsibilities Act 2006*.

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act 2020*. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act 2020*.

## Council Plan

This report has been prepared and aligned with the following strategic objectives set out in the Council Plan 2021-2025:

Strategic Objective 2:2.2 Infrastructure provision and maintenance supports a diverse range of current and future user needs and activities and is both environmentally and financially sustainable.



## Council Policy

This item complies with Council's Governance Rules, specifically:

### *8.7 Petitions and joint letters*

*(1) Every petition submitted to Council must:*

- (a) be legible and in permanent writing;*
- (b) be clear and on each page the matter and action sought from council is stated;*
- (c) not be derogatory, defamatory, or objectionable in language or nature;*
- (d) not relate to matters outside the powers of Council; and*
- (e) include the names, addresses and original signatures of all petitioners; and be assessed by the Chief Executive Officer as meaningful and appropriate for formal Presentation.*

*4) Unless sub-rules (5) or (6) apply, the only motions that may be considered by Council on any petition are:*

- (a) that the petition be received;*
- (b) that the petition be referred to the Chief Executive Officer or relevant General Manager for consideration and response; and*
- (c) that the petition be referred to the Chief Executive Officer or relevant General Manager for a report to a future Council Meeting.*

## Options

1. Consider this project proposal alongside existing priority projects, and other community requests for projects, when allocating resources to the planning of future projects and development of the capital works budget (**preferred**); or
2. Commit to undertaking this project prior to undertaking any planning or cost determination; or
3. Do not progress planning of this project at this time.

## Resourcing

### *Financial*

The cost of planning this project is anticipated to be approximately \$5,000. This would consist of investigation into alignment, and design. The project may require a geotechnical report, cultural heritage assessment and vegetation assessment.

Construction costs are estimated at between \$20,000 and \$50,000 depending on materials and alignment.

### *Plant and equipment*

Plant and equipment would be factored into the construction budget.

### *Human Resources*

Planning and project management of this project would be conducted internally, noting that time allocated would impact on the capacity to plan other projects.

## *Risk*

The risks of this proposal have been considered and in the absence of any planning, are considered high. Unknowns include:

- construction cost;
- operational cost;
- additional works required to create a formal connection and walking trail;
- impact on native vegetation; and
- cultural heritage implications.

## **Economic**

There is minimal economic impact associated with this item.

## **Social**

East Gippsland Shire Council recognises the importance of physical activity and pedestrian connections, both physical health benefits and social benefits. This project would support this physical activity.

### *Gender Impact Statement*

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act 2020*. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act 2020*.

## **Environmental**

Environmental factors would need to be considered to progress this project, primarily the impact on, and requirements to minimise impact on native vegetation.

### *Climate change*

This report has been prepared and aligned with the following Climate Change function/category:

This report is assessed as having no direct impact on climate change.

## **Engagement**

Community engagement would be required and would be conducted as part of the planning of this project.

## **Attachments**

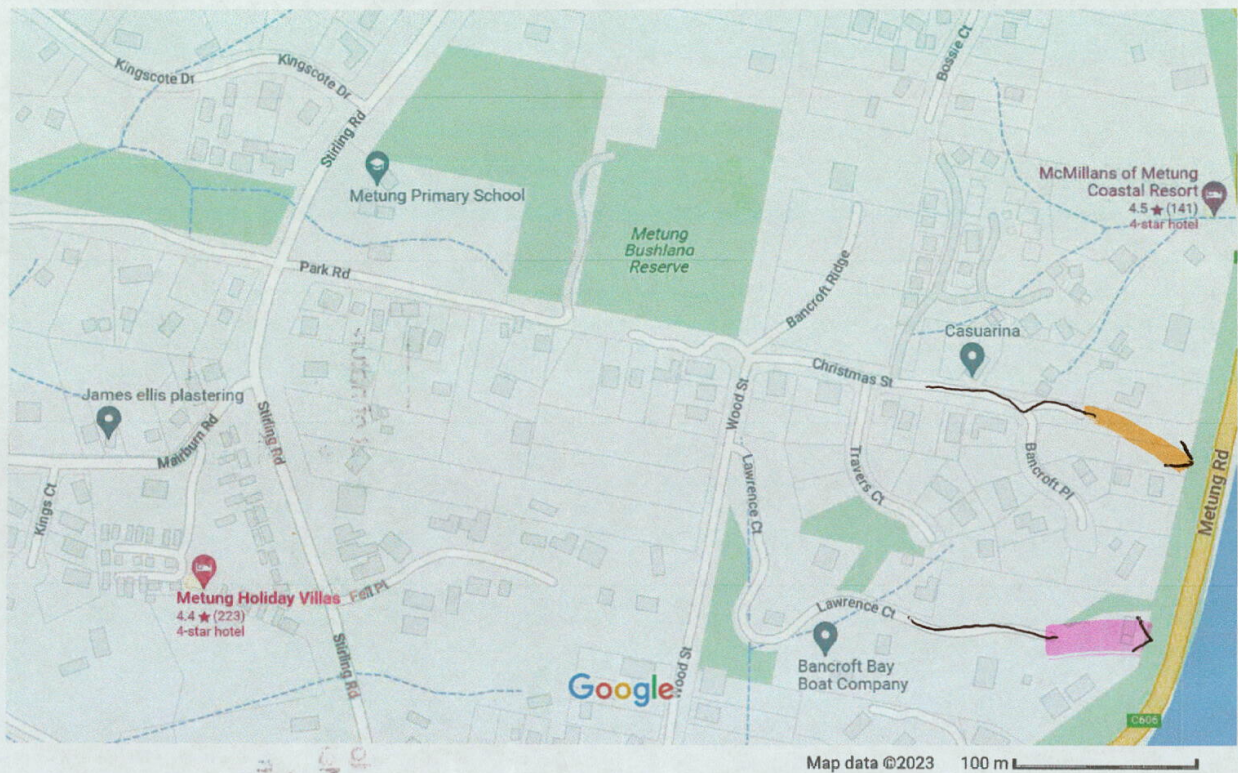
1. Map of Proposed Project [**5.1.1.1** - 1 page]
2. Map provided in Petition [**5.1.1.2** - 1 page]

Map of proposed project, and view of Metung Rd showing the current unformed path exit.





Google Maps



- Proposed access: Christmas St
- Current access: Lawrence Court



## 5.1.2 Capital Works and Major Projects - Quarter Three 2022-23

Authorised by General Manager Assets and Environment

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### Conflict of Interest

Officers preparing this report have no conflict of interest to declare.

### Executive Summary

As part of the delivery and monitoring of the annual Capital Works and Major Projects program, a quarterly review of the program is provided to Council.

This report, as outlined below, summarises the progress of Capital Works and Major Projects 2022-23 for the program up to the period ended 31 March 2023, Quarter Three.

Officers can report that, at the end of Quarter Three 107.7% of the forecast budget, across a program of 254 projects, had been expended or committed. A snapshot of this activity is provided in the table below and is outlined in more detail through the body of the report and the attachments.

	Quarter Three to 31/03/23 (\$)
<b>Total Revised Budget at 31 December 2022</b>	<b>85,212,282</b>
Less Identified Carry Forwards to 23-24	25,118,661
Less Identified Bring Backs from 23-24 – now cancelled	300,000
Less Other Budget variances 22-23	2,596,679
<b>Revised Forecast</b>	<b>57,196,942</b>
Actual Expenditure	27,750,233
Committed Expenditure	33,851,120
Percentage Capital Works Delivered or in Delivery ( <i>against Forecast</i> )	107.7%
Percentage Capital Works Delivered or in Delivery ( <i>against Adopted Budget of \$114.8 million</i> )	54.88%

The report outlines risks across the program and how these risks are being managed. Details of all 254 projects that make up the program are also provided as **Attachment 1**.

This report also summarises contracts awarded under Delegation during the Quarter.

### Officer Recommendation

***That Council receives and notes the Capital Works and Major Projects Report 2022-23 for Quarter Three period ended 31 March 2023 and all attachments pertaining to this report.***

## Background

This report details the progress of Capital Works and Major Projects 2022-23 for the period ended 31 March 2023. The report will also be provided to the Audit and Risk Committee for their consideration at the next Audit and Risk Committee meeting.

## Budget Variances

The revised forecast is a decrease of \$28,015,340 on the revised budget. This is summarised as follows:

	\$
<b>Total Revised Budget at 31 December 2022</b>	<b>85,212,282</b>
Less Funding Changes	556,847
Less cancelled Bring Backs	300,000
Less funds transferred to Operating Accounts	503,781
Less Savings Identified and Transferred to Holding Account	1,536,051
Less Carry Forwards to 22-23	25,118,661
<b>Revised Forecast</b>	<b>57,196,942</b>
Decrease	28,015,340

## Changes to Funding

During Quarter Three, the following funding changes have occurred:

Project	Amount \$	Notes
Metung Bowling Green	55,000	Contribution from Club
Cann River Roadside Rest Area	160,000	Additional confirmed funding
Newmerella Roadside Rest Area	140,000	Additional confirmed funding
Tabberabera Bridge	-3,734	Project complete – Roads to Recovery funding not required – to be reallocated
Lions Park Bruthen	-6,785	Project Complete, Lions Club contribution reduced.
Black Mountain Limestone Road	-62,828	Project complete – unused funding returned
Paynesville Seawall	-850,000	Funding unsuccessful
Bairnsdale City Oval	10,000	Additional contribution from Club
Library Resources	1,500	Additional funding
<b>Overall decrease in Funding</b>	<b>556,847</b>	

## Additional Funds from Operating Accounts

During Quarter Three, \$503,781 was transferred to operating to capital projects as detailed below.

Project	Amount \$	Notes
Bairnsdale Cell 2 Aftercare	19,855	Additional budget allocated from Waste Reserve
Bairnsdale RRC - Cell 1 & 2 - EPA Compliance Flare	16,022	Additional budget allocated from Waste Reserve
Digital Services	-400,000	Transferred to operating to fund resources to deliver project
Sealed Road Program	-200,000	Transferred to operating to fund Road Assessment project
Orbost Landfill Capping	2,189	Additional budget allocated from Waste Reserve
Lakes Entrance Landfill Aftercare	4,385	Additional budget allocated from Waste Reserve
Forward Design Bridges	40,000	Transferred from operating to fund additional bridge design
Caravan Park Infrastructure	4,600	Transferred from operating to complete project
Slipway Project	2,386	Transferred from operating – surplus from outdoor activation project
Orbost Landfill Aftercare	2,013	Additional budget allocated from Waste Reserve
Mallacoota Landfill Aftercare	4,769	Additional budget allocated from Waste Reserve
<b>Overall decrease in budget</b>	<b>503,781</b>	

## Bring Backs

During Quarter Three, the bring back for the Bairnsdale Composting Facility of \$300,000 was cancelled. This budget was reinstated to the 2023-24 program. The project remains on track, with design underway.

## Holding Account Summary

The Holding Account commences the financial year with a zero balance. It is used to record savings from completed projects and redistribute to projects identified as requiring additional or new budget.

During Quarter Three, savings from projects of \$3,804,590 were identified. Further to this, distribution to new projects or projects requiring additional funding totalled \$2,268,539. The balance of the Holding Account at 31 March 2023 is \$2,802,068. A summary of Holding Account transactions is provided as **Attachment 2**.

## Carry Forwards

At the end of March 2023, the capital works program was reviewed and projects that are not expected to spend their 2022-23 budget are revised. Where a project is identified as unlikely to spend some or all its budget in the current financial year, the amount is 'carried forward.' These carry forward amounts will be available for expenditure in 2023-24. These adjustments are normal, especially for multi-year projects, when the spread of expenditure is different to original forecasts due to a range of factors i.e., weather delays, funding announcement delays, contractor availability, detailed community engagement and design delays.

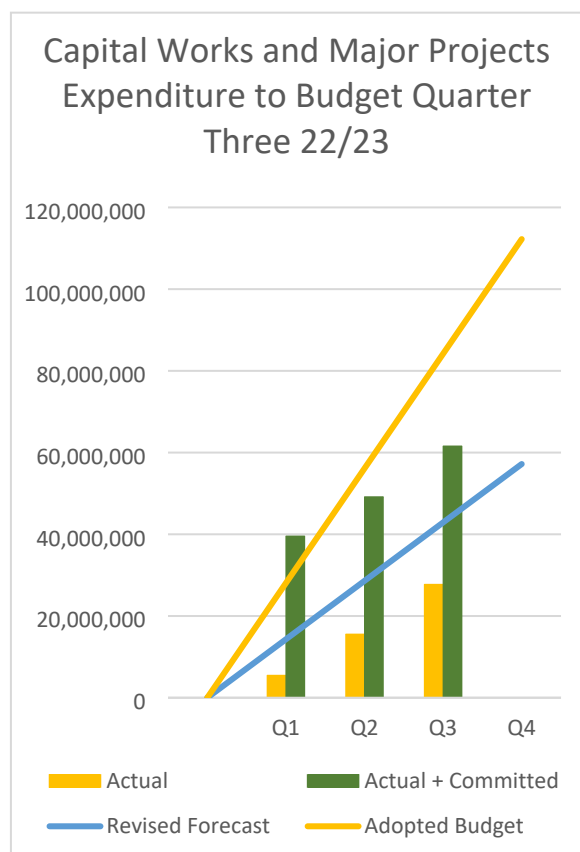
At the end of Quarter Three a total of \$53,065,043 was carried forward, although it is important to note that \$23,787,230 is already committed under contract or order.

A detailed list of projects with identified carry forward is provided as **Attachment 3**. This report identifies the amount committed to date and uses a traffic light system to identify risk:

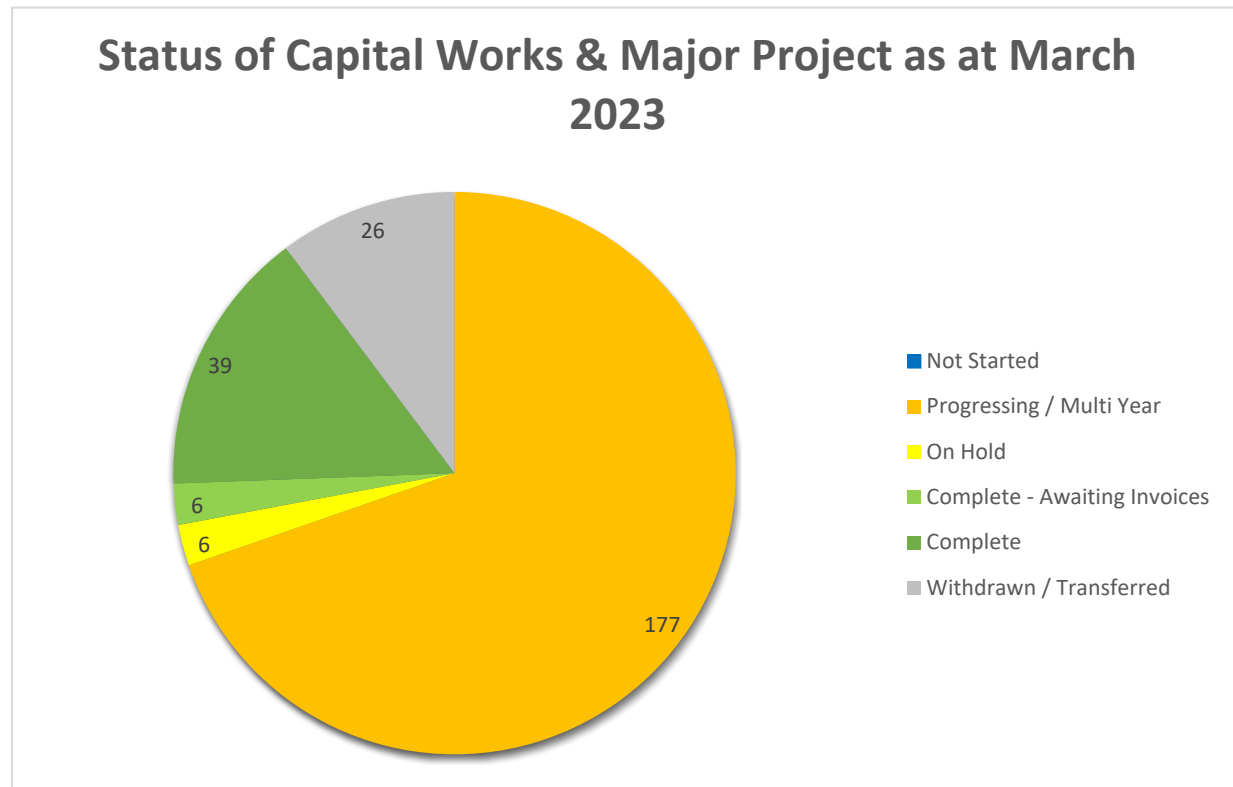
- Projects highlighted green, are multi year. Construction contracts are awarded, and budget is moved to 23/24 to complete expenditure;
- Project highlighted yellow, are on track. They are either in the design phase or awaiting the award of construction contracts. They are not considered as behind schedule but are now multi-year projects; and
- Projects highlighted orange are delayed. These projects are on hold for reasons beyond the control of Council, for example, unconfirmed funding announcements.

## Project Status

As at 31 March 2023, \$61,601,353 (107.7% of total revised forecast) was expended or committed to works within the program.



At the end of Quarter Three, the program covered 254 separate projects of which 45 projects had been completed, 177 are progressing, 26 projects have been withdrawn or transferred. The remaining projects are on hold. A detailed list of all project status is provided at **Attachment 1**.



### Capital Works Contracts Awarded Under Delegation

The decision to award a contract can only be made by a delegate who has the authority (financial delegation) to commit the relevant sum of money. The decision is made after consideration of the tender evaluation panel report.

The Chief Executive Officer has a financial delegation of \$500,000 including GST.

During Quarter Three a total of seven (7) capital works contracts were awarded under Chief Executive Officer Delegation, the contracts are listed below:

Project	Contractor	Value \$ (ex GST)
Bairnsdale Composting Facility - Design Works	SMEC Australia Pty Limited	356,626.89
Lake Road Landslip Repair Works Newmerella	Whelans Group Investments Pty Ltd	212,219.17
Kalimna Loop Walk - Jetty Walk Rock Beaching & Trail Renewal	Middleton Lee Pty Ltd t/as CAL Civil	194,136.00
Lochiel Park Lighting Upgrade	W R & E L Jones Electrical Contractors Pty Ltd	297,630.08
EV Charge Points for Streetscapes	RACV Solar Pty Ltd	166,849.47
Metung Bowls Club Bowling Green	TigerTurf Australia Pty Ltd	240,303.00
Orbost Airport Fencing	Bobing Contractors ATF Morris Family Trust	159,700.03

## Legislation

As of 1 July 2021, all provisions of the *Local Government Act* 2020 commenced. Some provisions of the *Local Government Act* 1989, that have not been repealed, will remain applicable until such time as they are revoked.

This report has been prepared in accordance with *Local Government Act* 2020.

The implications of this report have been assessed and are not considered likely to breach or infringe upon the human rights detailed in the Victorian Government's Charter of *Human Rights and Responsibilities Act* 2006.

In preparing this report the Victorian *Gender Equality Act* 2020 has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act* 2020. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act* 2020.

## Collaborative procurement

Not applicable for this report.

## Council Plan

This report has been prepared and aligned with the following strategic objectives set out in the Council Plan 2021-2025:

Strategic Objective 2:2.2 Infrastructure provision and maintenance supports a diverse range of current and future user needs and activities and is both environmentally and financially sustainable.



## **Council Policy**

Expenditure of the Capital Works program is undertaken in accordance with the adopted Council Budget 2022-23 and Council's Procurement Policy.

## **Options**

Not applicable for this report.

## **Resourcing**

### *Financial*

This report outlines the financial position of the 2022-23 Capital Works and Major Projects program as at 31 March 2023.

### *Plant and equipment*

The Capital program includes budget for the replacement of plant and equipment as per depreciation schedules.

### *Human Resources*

The development of this report has no impact on human resource levels. The delivery of the Capital program relies on the engagement of a number of project supervisors, that are engaged under various terms by Council.

### *Risk*

Risk assessments are carried out on all projects within the Capital Program as part of the organisation's use of a Project Management Framework.

### *Program Risk*

As previously discussed with Council, the size of the 2022-23 program coupled with supply issues and escalation of costs triggered by the global pandemic present risks to individual projects and the program overall.

Significant risks within the program include:

- increase in market prices and contractor tendered prices;
- time delay between setting budget and going to market for tenders;
- project contract variations post award of contracts;
- availability of contractors;
- high component of the program grant funded, with external milestones and deadline requirements; and
- internal project management capacity.

To address or at least partially address this, the following practices are in place:

- design requests are set to 60% of available budget to factor in escalating costs between the design and contract award period;
- final designs for significant projects go through a final external cost estimate / QS process to value manage prior to putting the project to tender. Where the project design is identified as potentially being over budget, the scope is reduced prior to tender;
- use of provisional items within a tender. These are items that are separately costed in a tender and can be awarded subject to overall price being within budget or excluded from the contract;
- use of Best and Final Offer and other value management practices post tender, prior to contract award. This allows scope to be reduced where possible and tenderers to submit revised prices;
- regular review of the overall program to identify risk and to manage sequencing of projects. Where necessary projects that can be rescheduled and re-budgeted in future years are also identified;
- variation of time and scope milestones in grant funded projects through working closely with funding body representatives;
- annual workshops with contractors at the beginning of the financial year so they have some understanding of the forward program and likely tenders and can undertake their own resource planning;
- use of panel contracts to set some schedules of rates so that pricing is understood and can be budgeted for; and
- increased in-house resourcing with additional project supervisors; project design managers; procurement officers; and an additional business unit manager.

#### *Climatic Risk*

In addition to the program risks, eastern Australia is in its second consecutive year of a La Nina spring weather pattern and high winter rainfall. This has impacted on project timing due to the many delays' projects are experiencing due to:

- inability to commence works / get on site;
- number of weather-related stop-works; and
- additional costs associated with additional drainage and treatments to deal with excessive surface water.

There are also risks associated with road projects if commenced in unfavourable conditions or exposed to dampness at critical points in construction.

To manage this the programming of works is undertaken to make allowance for additional wet days and with contingency to cover some of these delays and costs as part of day-work provisions (contingency).

A project also exists in the Capital Program to design works to be more resilient in a changing climate, with this initially focused on roads subject to ongoing / regular storm damage.

There are few other options available to Council to manage climatic risk.

## **Economic**

Delivery of the Capital program includes the procurement of contractor services which stimulate the local economy and the betterment of areas of the shire that support business and industry growth. Many of the projects further stimulate the economy and investment by supporting access and connectivity, improving amenity, and enhancing liveability.

Additionally, all projects tendered use local content as one of the tender assessment criteria, which allows the contractors response to local procurement, employment, and community support to be considered.

## **Social**

The delivery of a number of projects within the Capital program is seen to implement aspects of adopted strategies and plans and delivers positive social outcomes for our communities.

### *Gender Impact Statement*

Given that this report provides an overview of the entire Capital program, a gender impact assessment is not applicable. Gender Equity needs consideration at the project level not at program level. Gender Equity consideration has therefore been built into the organisations Project Management Framework used to manage all capital projects.

## **Environmental**

The delivery of a number of the projects within the program have been designed to consider and / or provide environmental benefits. Additionally, all projects tendered use environmental sustainability as one of the tender assessment criteria, which allows the contractors response to environmental sustainability to be considered.

### *Climate change*

This report has been prepared and aligned with the following Climate Change function / category:

Asset Management: Climate change is considered in the design and maintenance of assets and includes responses to direct and indirect impacts.

## **Engagement**

No engagement has been undertaken in the compilation of this report. However, engagement with community members, agencies and stakeholders has been a critical element in the design and delivery of many of the projects in the 2022-23 Capital program. The Capital program was also part of deliberative engagement undertaken to develop the Council Plan and Budget.

## **Attachments**

1. Capital Works and Major Projects - Quarter Three 2022-23 [5.1.2.1 - 8 pages]
2. Holding Account Transactions [5.1.2.2 - 2 pages]
3. Summary of Carry Forwards [5.1.2.3 - 2 pages]

East Gippsland Shire Council  
Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2023

Project No	Project Name	Status	ACTUALS	COMMITMENTS		REVISED	CHANGE	REVISED	CARRY	BRING BACK
			YTD Actual Expenditure - 31 March, 2023	YTD Commitments - 31 March, 2023	YTD Actual Expenditure & Commitments - 31 March, 2023	Expenditure - 1 January, 2023	Expenditure - Change	Forecast Expenditure - 31 March, 2023	Expenditure Carry Forward	Funded from 2023/24 Budget
11605	Quick Response Fund	Completed	0	0	0	0	0	0	0	0
11646	Soldiers Road Agri Links Improvement Project	Completed	1,561	0	1,561	1,561	0	1,561	0	0
11709	Forward Design - Roads and Drainage	Completed	101,436	0	101,436	105,629	(4,193)	101,436	0	0
11800	EGSC Energy Efficiency 2019	Completed	27,111	0	27,111	27,111	0	27,111	0	0
11828	Lakes Entrance North Arm Bridge Boat ramp Upgrade	Completed	93,370	0	93,370	90,117	3,253	93,370	0	0
11844	Mallacoota Seawall design	Completed	188,129	0	188,129	1,447,033	(1,258,904)	188,129	0	0
11938	CCTV Commerical Marinas	Completed	37,455	0	37,455	42,000	(4,545)	37,455	0	0
11943	R2R27 Moroney Street Bairnsdale Upgrade	Completed	0	0	0	0	0	0	0	0
11960	LER - Marlo Triangle Park Playground Renewal	Completed	12,558	0	12,558	12,528	30	12,558	0	0
12000	LRCI2 Davison Oval Skate Park Stage 2	Completed	55,530	0	55,530	55,530	0	55,530	0	0
12014	LRCI3 LER - Nowa Nowa Boat Ramp Upgrade	Completed	25,957	0	25,957	25,957	0	25,957	0	0
12015	LER - Swan Reach Netball Courts Repair and Upgrade	Completed	21,336	0	21,336	58,715	(37,379)	21,336	0	0
12025	Bailey St Bairnsdale - Improvement Works	Completed	0	0	0	0	0	0	0	0
12035	LRCI2 EV Charge Points	Completed	119,103	0	119,103	120,474	(1,371)	119,103	0	0
12046	Flagstaff Jetty Sewer Connection	Completed	7,625	0	7,625	7,625	0	7,625	0	0
12050	McCulloch Street Safety Improvements	Completed	665	0	665	665	0	665	0	0
12056	R2R Tabberabbera Rd - Timber Bridge Renewal	Completed	325,093	0	325,093	331,688	(3,689)	327,999	0	0
12069	Upgrade for Glass Recycling	Completed	90,927	0	90,927	140,324	(49,397)	90,927	0	0
12074	Bairnsdale Airport Potable Water Project	Completed	6,941	0	6,941	10,251	(3,310)	6,941	0	0
12076	Forward Design Seawalls Shirewide	Completed	3,513	0	3,513	3,249	264	3,513	0	0
12103	Nowa Nowa Rec Reserve - Storage Shed	Completed	5,780	0	5,780	5,780	0	5,780	0	0
12115	Static Water Tanks (Black Summer Grant)	Completed	266,987	0	266,987	266,987	0	266,987	0	0
12125	Clifton Creek Static water tanks - Embedding Resilience in Community Fire Response	Completed	53,045	0	53,045	53,045	0	53,045	0	0
12142	Black Mountain Limestone Road, timber bridge renewal	Completed	315,614	0	315,614	380,000	(64,386)	315,614	0	0
12143	Bills Creek, Waierwa, renewal	Completed	364,970	0	364,970	500,000	(135,030)	364,970	0	200,000
12169	Mobile Phone Reception Upgrade – Depot	Completed	0	0	0	0	0	0	0	0
12175	R2R - Racecourse Road, Bairnsdale	Completed	59,191	0	59,191	53,000	6,191	59,191	0	0
12179	R2R - Old Buchan Road	Completed	92,700	0	92,700	90,000	2,700	92,700	0	0
12182	R2R - Ensay Doctors Flat Road	Completed	568,213	0	568,213	582,000	(13,787)	568,213	0	0
12183	R2R - Tambo Upper Road	Completed	92,962	0	92,962	92,700	14,962	107,662	0	0
12184	R2R - Rosherville Road, Swan Reach	Completed	144,003	0	144,003	143,248	20,003	163,251	0	0
12185	R2R - Rodericks Road, Wuk Wuk	Completed	153,229	0	153,229	160,237	17,229	177,466	0	0
12186	R2R - Joiners Road, Newmerella	Completed	98,377	0	98,377	95,000	3,377	98,377	0	0
12187	R2R - Nungurner Road, Nungurner	Completed	147,841	0	147,841	143,517	14,841	158,358	0	0
12092	King Street Shared Path and Laneway Upgrade, Payne	Completed	1,705	0	1,705	3,136	(1,431)	1,705	0	0
12118	Omeo Caravan Park Building Renewal	Completed	6,762	0	6,762	6,762	0	6,762	0	0
11678	Forward Bridge Designs	Completed	39,439	0	39,439	12,200	27,239	39,439	0	0
12095	Lions Park Toilet, Bruthen	Completed	42,064	0	42,064	58,815	(16,750)	42,065	0	0
12149	Metung Tennis Court Upgrade	Completed	65,988	0	65,988	69,000	(3,012)	65,988	0	0
11908	QRF Mallacoota Cricket Nets	Complete - awaiting invoices	72,820	3,727	76,547	93,748	0	93,748	0	0
12194	Mississippi Creek, Scriveners Road	Complete - awaiting invoices	139,501	2,000	141,501	280,000	0	280,000	0	0
12177	R2R - Hardy's Road, Metung	Complete - awaiting invoices	90,887	4,552	95,439	94,519	0	94,519	0	0
50019	Bairnsdale RRC - Cell 1 and 2 - EPA Compliance Fla	Complete - awaiting invoices	427,545	2,185	429,730	413,774	16,022	429,796	0	0

**East Gippsland Shire Council**  
**Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2023**

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12039	LRCI2 - Raymond Island Toilet Block Upgrade	Complete - awaiting invoices	177,224	5,410	182,634	244,238	(40,000)	204,238	0	0
12221	Chlorine Tank Orbest Pool	Complete - awaiting invoices	5,842	24,545	30,387	32,000	0	32,000	0	0
11823	Parking Design - Marine Parade, Lakes Entrance	Concept Design Progressing	71,208	88,702	159,910	433,343	(281,922)	151,421	1,675,000	0
11932	Council Managed Caravan Park - Fire Safety Works	Concept Design Progressing	30,450	0	30,450	40,754	0	40,754	0	0
11961	Foreshore Management Plan Implementation - Marlo	Concept Design Progressing	7,493	45,633	53,126	78,921	(50,825)	28,096	50,825	0
12043	Gilsenan Reserve Toilet Replacement	Concept Design Progressing	0	9,650	9,650	54,442	(50,000)	4,442	200,000	0
12052	Shaving Point Park Metung	Concept Design Progressing	6,909	60,000	66,909	50,000	(8,000)	42,000	25,000	0
12066	LRCI3 Bairnsdale City Oval Lighting & Scoreboard Upgrade	Concept Design Progressing	3,772	0	3,772	312,000	(150,000)	162,000	260,000	0
12067	Bastion Point Geotactile Groin Wall	Concept Design Progressing	53,262	0	53,262	54,000	530	54,530	0	0
12123	Air Handling Unit, Lakes Aquadome	Concept Design Progressing	9,633	72,800	82,433	509,935	(300,000)	209,935	300,000	0
12129	Gippsland Lakes Yacht Club	Concept Design Progressing	8,713	7,525	16,238	142,450	(100,000)	42,450	380,000	0
12157	Krautungalung Walk Stage 2	Concept Design Progressing	3,844	0	3,844	24,000	(20,156)	3,844	620,522	0
12159	Metung/Tambo Bluff/Kings Cove Trail Link	Concept Design Progressing	13,737	5,700	19,437	50,000	0	50,000	0	0
12173	Lindenow Scorers Box Access Improvements	Concept Design Progressing	2,419	6,800	9,219	45,000	(40,000)	5,000	40,000	0
12190	Upgrade Omeo Streetscape	Concept Design Progressing	5,631	26,132	31,763	77,647	(50,000)	27,647	50,000	0
12196	Myer Street & service roads - urban road improvement	Concept Design Progressing	3,084	48,165	51,249	25,000	(17,000)	8,000	17,000	0
12199	Golf Links Road, Lakes Entrance - Urban Improvement	Concept Design Progressing	445	0	445	30,000	(29,555)	445	29,555	0
12200	Connleys Road, Omeo - Rural Road Improvement	Concept Design Progressing	3,166	0	3,166	40,000	(35,000)	5,000	35,000	0
12201	Lower Goon Nure Road - Rural Road Improvement	Concept Design Progressing	445	0	445	20,000	(10,000)	10,000	10,000	0
12202	Olivers Road Nicholson - Rural Road Improvement	Concept Design Progressing	264	0	264	20,000	(10,000)	10,000	10,000	0
12203	Apron & Taxiway C, Bairnsdale Airport	Concept Design Progressing	99	0	99	50,000	0	50,000	0	0
12204	Omeo Valley Road - Road Renewal	Concept Design Progressing	478	0	478	25,000	(12,000)	13,000	12,000	0
12205	Bung Bung Lane - Road Renewal	Concept Design Progressing	363	0	363	25,000	(12,000)	13,000	12,000	0
12206	Howitt Avenue - Road Renewal	Concept Design Progressing	313	0	313	20,000	(10,000)	10,000	10,000	0

**East Gippsland Shire Council**  
**Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2023**

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12207	Limestone Road - Road Renewal	Concept Design Progressing	231	0	231	20,000	(10,000)	10,000	10,000	0
12209	Sydenham Inlet Road, Stormwater Improvement	Concept Design Progressing	428	0	428	20,000	(10,000)	10,000	10,000	0
12210	Centre Goon Nure Road - Protective Treatment	Concept Design Progressing	247	0	247	30,000	(15,000)	15,000	15,000	0
12211	Boundary Road - Protective Treatment	Concept Design Progressing	363	0	363	30,000	(15,000)	15,000	15,000	0
12212	Comleys Road - Protective Treatment	Concept Design Progressing	198	0	198	30,000	(15,000)	15,000	15,000	0
12213	Aerodrome road - Protective Treatment	Concept Design Progressing	264	0	264	30,000	(15,000)	15,000	15,000	0
12214	Humphreys Road - Protective Treatment	Concept Design Progressing	132	0	132	30,000	(15,000)	15,000	15,000	0
12215	Morrison Road - Protective Treatment	Concept Design Progressing	264	0	264	25,000	(12,000)	13,000	12,000	0
12219	Eagle Point School Connection	Concept Design Progressing	0	0	0	50,000	(40,000)	10,000	40,000	0
12220	Replace Ferry Landings at Paynesville & Raymond Island	Concept Design Progressing	1,244	0	1,244	73,000	(63,000)	10,000	63,000	0
12227	Garretts Track Landslip, Omeo	Concept Design Progressing	1,501	13,694	15,195	88,000	(50,000)	38,000	50,000	0
12231	Eagle Point Beach Regeneration	Concept Design Progressing	297	0	297	144,751	(144,454)	297	144,742	0
50016	Bairnsdale Cell 3A Capping Design	Concept Design Progressing	34,046	56,736	90,782	2,398,874	(2,308,092)	90,782	2,308,092	0
50022	Bairnsdale Cell 3B capping	Concept Design Progressing	0	0	0	100,000	0	100,000	0	0
12134	LENGA Drainage	Concept Design Progressing	0	0	0	200,000	0	200,000	0	0
11395	Lakes Entrance Transfer Station Upgrade	Delivery Progressing	158,092	313,293	471,385	495,332	22,417	517,749	0	0
11589	Renew Guard Rails Non-Specified	Delivery Progressing	4,077	30,730	34,807	68,072	0	68,072	0	0
11591	Dust Suppression Seal Non-Specified	Delivery Progressing	227,838	6,417	234,255	250,000	0	250,000	0	0
11679	Omeo Mountain Bike Trails - Stage 1	Delivery Progressing	1,110,884	2,469,487	3,580,371	2,651,377	0	2,651,377	1,600,000	0
11698	Construction Cell 4 Bairnsdale Tip	Delivery Progressing	963,882	225,606	1,189,488	1,136,757	50,000	1,186,757	0	0
11741	Lakes Entrance Landfill E-Waste Infrastructure * Part of Lakes WTS Upgrade	Delivery Progressing	0	0	0	72,536	0	72,536	0	0
11767	Design for Gymnastics Facility at Lucknow	Delivery Progressing	2,009,422	219,223	2,228,645	2,136,478	0	2,136,478	0	0
11774	Jemmy Point lookout infrastructure renewal	Delivery Progressing	116,760	9,217	125,977	1,192,656	(600,000)	592,656	1,500,000	0
11834	LRCI3 - Eagle Point Foreshore Hub	Delivery Progressing	888,194	3,572,700	4,460,894	4,163,639	(1,200,000)	2,963,639	1,700,000	0
11926	Reinstatement of Mallacoota Coastal Infrastructure	Delivery Progressing	9,469	16,495	25,964	125,000	0	125,000	0	0
11950	WORLD Sporting Precinct Stage 1	Delivery Progressing	5,367,516	6,286,046	11,653,562	8,648,890	0	8,648,890	3,000,000	0
11962	Bruthen Streetscape	Delivery Progressing	185,475	760,653	946,128	1,253,021	(250,000)	1,003,021	250,000	0
12023	Lakes Entrance Slipway Upgrade	Delivery Progressing	473,198	192,854	666,052	1,010,343	(340,189)	670,154	990,000	0
12024	Buchan Streetscape	Delivery Progressing	324,634	137,505	462,139	1,568,723	(1,000,000)	568,723	1,000,000	0
12029	Community Resilience and Development Program	Delivery Progressing	15,748	10,186	25,934	236,632	0	236,632	0	0
12042	Chinamans Creek Open Space Toilet Upgrade	Delivery Progressing	86,006	0	86,006	204,420	0	204,420	0	0
12064	Mallacoota Skatepark	Delivery Progressing	256,407	283,682	540,089	559,230	0	559,230	0	0



East Gippsland Shire Council  
Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2023

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12065	Bairnsdale City Oval Changerooms Upgrade	Delivery Progressing	595,959	11,071	607,030	1,423,463	(800,000)	623,463	800,000	0
12072	Moroney St Bairnsdale Stage 2	Delivery Progressing	550,104	995,941	1,546,045	1,806,381	(500,000)	1,306,381	500,000	0
12087	AJ Freeman Cricket Nets Upgrade	Delivery Progressing	71,472	65,535	137,007	188,771	0	188,771	0	0
12094	Nowa Nowa Streetscape	Delivery Progressing	40,730	8,885	49,615	486,312	0	486,312	0	0
12117	Omeo Netball Court Upgrade (Black Summer Grant)	Delivery Progressing	335,948	284,464	620,412	712,000	0	712,000	0	0
12119	Parks and Gardens Plants, Vehicle and Equipment	Delivery Progressing	42,811	259,675	302,486	327,000	(200,000)	127,000	200,000	0
12122	Lake Road Landslip (Newmerella)	Delivery Progressing	31,940	212,219	244,159	227,000	0	227,000	0	0
12124	Lindenow Sports Lighting	Delivery Progressing	59,673	223,011	282,684	295,000	0	295,000	0	0
12136	Rural Road Improvement Program	Delivery Progressing	9,867	0	9,867	200,000	0	200,000	0	0
12144	LRCI3 Lindenow Footpath Connections	Delivery Progressing	75,725	1,359	77,084	525,000	190,000	715,000	0	0
12154	Kalimna Foreshore Rockwall Protection & Upgrade	Delivery Progressing	95	194,136	194,231	115,000	0	115,000	100,000	0
12158	Omeo Mountain Bike Trails - Stage 2	Delivery Progressing	280,067	1,365,223	1,645,290	470,000	(189,933)	280,067	989,933	0
12161	Street Trees Program	Delivery Progressing	13,290	10,764	24,054	50,000	0	50,000	0	0
12172	Concrete Cricket Pitch upgrade	Delivery Progressing	22,183	32,892	55,075	82,000	2,000	84,000	20,000	0
12180	R2R - Pyke Street, Bairnsdale	Delivery Progressing	527	288,200	288,727	285,000	0	285,000	0	0
12189	Mobile Library Bus	Delivery Progressing	539	53,259	53,798	539	0	539	78,382	0
12191	Lochiel Park Sport Ground Lighting Upgrade	Delivery Progressing	3,971	297,630	301,601	170,000	(140,000)	30,000	140,000	0
12216	The Hub, Bairnsdale Drainage Renewal	Delivery Progressing	6,002	777	6,779	10,000	0	10,000	0	0
12224	Greer Street, Mallacoota	Delivery Progressing	4,284	0	4,284	175,000	(170,000)	5,000	170,000	0
50008	Lakes Entrance Landfill Capping	Delivery Progressing	399,864	145,490	545,354	505,338	(100,000)	405,338	100,000	0
12232	Orbost Airport Fencing	Delivery Progressing	0	159,700	159,700	0	175,000	175,000	0	0
12166	Wallace Street, Bairnsdale - Footpath Installation	Detailed Design Progressing	0	0	0	350,000	(50,000)	300,000	0	0
11662	LRCI3 Eastwood Palyground	Detailed Design Progressing	32,339	2,195	34,534	510,000	(470,000)	40,000	470,000	0
11715	Progress Jetty Precinct Design	Detailed Design Progressing	56,417	65,974	122,391	18,439	103,916	122,355	246,811	0
11918	Cann River Roadside Rest Area	Detailed Design Progressing	41,229	634	41,863	1,093,105	(900,000)	193,105	1,060,000	0
11920	Newmerella Roadside Rest Area	Detailed Design Progressing	14,445	3,462	17,907	381,870	140,000	521,870	0	0
11922	Orbost Forest Park Upgrade	Detailed Design Progressing	36,605	107,463	144,068	230,325	0	230,325	1,500,000	0
11929	Eagle Point Caravan Park Amenities Block Renewal D	Detailed Design Progressing	9,785	8,050	17,835	377,000	(359,165)	17,835	359,165	0
11930	Mallacoota Foreshore Holiday Park Fire Safety work	Detailed Design Progressing	0	0	0	31,636	(31,636)	0	431,636	0
11958	Cann River Waste Transfer Station	Detailed Design Progressing	21,754	6,770	28,524	95,148	0	95,148	1,400,000	0
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgra	Detailed Design Progressing	20,147	57,236	77,383	162,862	0	162,862	0	150,000
11991	Bullock Island Masterplan Implementation	Detailed Design Progressing	78,908	2,284,469	2,363,377	2,690,119	(750,000)	1,940,119	750,000	0
12018	Mallacoota Streetscape	Detailed Design Progressing	60,330	121,978	182,308	339,741	(150,000)	189,741	1,650,000	0
12060	Krautungalung Walk Stage 1	Detailed Design Progressing	67,615	222,109	289,724	373,572	(50,000)	323,572	1,850,000	0

**East Gippsland Shire Council**  
**Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2023**

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12062	Integrated Water Management - Bairnsdale	Detailed Design Progressing	0	0	0	355,000	(355,000)	0	355,000	0
12071	Raymond Island Koala Experience	Detailed Design Progressing	81,511	66,023	147,534	582,427	(430,000)	152,427	430,000	0
12080	Mallacoota Hall Upgrades	Detailed Design Progressing	14,152	50,364	64,516	196,678	0	196,678	650,000	0
12086	Bruce Road Depot - Safety Upgrades	Detailed Design Progressing	21,503	6,300	27,803	245,132	(215,000)	30,132	215,000	0
12096	Bemm River Footpath Connections	Detailed Design Progressing	71,582	26,245	97,827	142,254	(40,000)	102,254	40,000	0
12107	Calulu Road Intersection at Settlement Road	Detailed Design Progressing	527	4,450	4,977	130,000	(129,473)	527	129,473	0
12112	Lake Tyers Beach Hall Upgrade	Detailed Design Progressing	27,735	25,940	53,675	58,638	0	58,638	370,000	0
12113	Raymond Island Hall Upgrade	Detailed Design Progressing	34,322	2,909	37,231	37,695	0	37,695	120,000	0
12116	Cann River Skatepark (Black Summer Grant)	Detailed Design Progressing	26,745	11,185	37,930	94,956	(30,000)	64,956	530,000	0
12120	Mallacoota Mudbrick Pavilion (Black Summer)	Detailed Design Progressing	6,708	12,875	19,583	176,000	(150,000)	26,000	150,000	0
12132	Entry Road & Parking at Lucknow Rec Res/Gymnastics	Detailed Design Progressing	79,461	687,923	767,384	800,000	(492,000)	308,000	500,000	0
12133	Bosworth Road West	Detailed Design Progressing	198	27,000	27,198	0	198	198	599,802	0
12135	Tambo Upper Road, outside Primary School	Detailed Design Progressing	10,121	27,210	37,331	70,000	(30,000)	40,000	30,000	0
12137	Bogong High Plains Road Safety Improvements	Detailed Design Progressing	13,734	21,568	35,302	311,000	(275,000)	36,000	275,000	0
12138	Nungurner Road Safety Improvements	Detailed Design Progressing	21,809	8,400	30,209	89,000	0	89,000	0	0
12139	Sydenham Inlet Road Safety Improvements	Detailed Design Progressing	14,344	12,979	27,323	195,000	0	195,000	0	0
12146	Stormwater Renewal Program	Detailed Design Progressing	6,922	0	6,922	400,000	(393,078)	6,922	0	0
12147	Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	Detailed Design Progressing	16,232	46,659	62,891	374,975	(350,000)	24,975	1,050,000	0
12148	Metung Bowling Green	Detailed Design Progressing	6,009	0	6,009	220,000	55,000	275,000	0	0
12170	Bairnsdale Recycling Centre	Detailed Design Progressing	13,927	107,424	121,351	121,500	(50,000)	71,500	230,000	0
12171	Bairnsdale Composting Facility	Detailed Design Progressing	3,101	356,627	359,728	380,000	(280,000)	100,000	280,000	0
12188	Community Facilities - Emergency Power Project	Detailed Design Progressing	7,919	0	7,919	491,000	(480,000)	11,000	480,000	0
12192	AJ Freeman Netball Tennis Changerooms	Detailed Design Progressing	28,601	38,890	67,491	176,000	0	176,000	0	0
12193	Lakes Entrance Changing Places Development	Detailed Design Progressing	3,158	11,970	15,128	40,000	0	40,000	200,000	0

East Gippsland Shire Council  
Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2023

Project No	Project Name	Status	ACTUALS	COMMITMENTS		REVISED	CHANGE	REVISED	CARRY	BRING BACK
			YTD Actual Expenditure - 31 March, 2023	YTD Commitments - 31 March, 2023	YTD Actual Expenditure & Commitments - 31 March, 2023	Expenditure - 1 January, 2023	Expenditure - Change	Forecast Expenditure - 31 March, 2023	Expenditure Carry Forward	Funded from 2023/24 Budget
12195	Marine Parade Marlo, Drainage Repair	Detailed Design Progressing	12,333	26,820	39,153	15,000	25,000	40,000	0	0
12208	Tambo Boulevard - Stormwater Improvement	Detailed Design Progressing	23,274	44,454	67,728	70,000	(15,000)	55,000	15,000	0
12223	Moroney Street Stage 3	Detailed Design Progressing	0	67,859	67,859	87,000	0	87,000	0	0
12229	Bairnsdale Cell 4a	Detailed Design Progressing	0	87,780	87,780	0	88,000	88,000	0	0
11990	Lakes Entrance Marine Parade Upgrade	Detailed Design Progressing	0	0	0	0	0	0	1,198,000	0
11672	Internal CCTV Renewal	Progressing	111,490	0	111,490	399,000	(287,510)	111,490	287,510	0
11456	Premiers Reading Challenge	Progressing	1,757	1,972	3,729	9,208	0	9,208	0	0
11569	Building Renewal	Progressing	403,835	189,464	593,299	750,000	(70,000)	680,000	0	0
11577	Plant Renewal	Progressing	430,999	733,458	1,164,457	2,016,187	(250,000)	1,766,187	0	0
11578	Vehicles Renewal	Progressing	855,857	844,771	1,700,628	1,406,011	(550,154)	855,857	550,154	0
11583	Office Furniture Non-Specified	Progressing	18,156	942	19,098	30,000	0	30,000	0	0
11584	Equipment Renewal BARC	Progressing	0	0	0	52,000	0	52,000	0	0
11585	Information Technology Infrastructure	Progressing	298,712	130,407	429,119	471,304	0	471,304	0	0
11586	Purchase Library Resources non-specified	Progressing	151,749	8,967	160,716	200,000	1,500	201,500	0	0
11587	Gravel Road Resheet Non-Specified	Progressing	207,765	257,492	465,257	1,200,000	0	1,200,000	0	0
11588	Roads Resealed Non-Specified	Progressing	969,451	211,052	1,180,503	1,748,779	(64,692)	1,684,087	0	0
11695	Skip Bins	Progressing	0	38,182	38,182	48,000	0	48,000	0	0
11712	Marlo Township Drainage Design	Progressing	33,210	11,666	44,876	110,000	(65,000)	45,000	40,000	0
11717	Strategic Property Acquisitions	Progressing	18,191	11,332	29,523	108,618	0	108,618	0	0
11718	Omeo Justice Precinct	Progressing	91,114	95,299	186,413	175,255	0	175,255	0	0
11738	Property Acquisitions (Admin Services)	Progressing	19,008	1,182	20,190	225,000	0	225,000	0	0
11805	Photocopiers / Printers Renewal	Progressing	17,350	0	17,350	207,549	(190,000)	17,549	190,000	0
11807	Renewal and upgrade to corporate systems	Progressing	70,575	523,966	594,541	1,693,431	(1,209,515)	483,916	1,209,515	0
11854	Street Litter Bins	Progressing	7,166	0	7,166	25,000	0	25,000	0	0
11900	Bullock Island Bridge Replacement	Progressing	906,143	2,006,048	2,912,191	2,965,057	(750,000)	2,215,057	750,000	0
11928	Mallacoota Foreshore Holiday Park Toilet Block 3 D	Progressing	5,503	0	5,503	208,155	0	208,155	0	0
11937	Scanner Refresh, Shirewide	Progressing	0	0	0	122,664	0	122,664	0	0
11940	Public Space CCTV Refresh	Progressing	111,522	1,192	112,714	263,381	(150,667)	112,714	150,667	0
11952	Forge Theatre Technical Equipment Upgrades	Progressing	0	11,280	11,280	15,000	0	15,000	0	0
11969	Slip Road Maritime Precinct -Paynesville	Progressing	285,765	2,766,448	3,052,213	275,130	10,635	285,765	4,789,365	0
12001	Lakes Entrance Foreshore Park	Progressing	79,354	109,210	188,564	212,653	0	212,653	0	0
12047	Network Equipment - Footprint Consolidation	Progressing	455,779	128,409	584,188	669,550	0	669,550	0	0
12058	East Gippsland Trail Network	Progressing	27,393	34,547	61,940	108,000	0	108,000	0	0
12089	Mobile devices for Out door crew	Progressing	2,783	0	2,783	122,508	(60,000)	62,508	60,000	0
12091	Eastern Beach Caravan Park toilet Block	Progressing	6,128	4,848	10,976	300,000	(150,000)	150,000	150,000	0
12102	Mallacoota CP - BBQ Shelter -View deck	Progressing	20,267	0	20,267	19,185	1,082	20,267	0	0
12105	EV Charge Points -Streetscapes	Progressing	5,815	167,299	173,114	359,485	(150,000)	209,485	150,000	0
12106	Mallacoota Kitchen to Compost Renewal	Progressing	13,374	2,394	15,768	20,000	0	20,000	0	0
12152	Shaving Point Boat Ramp Upgrade, Metung	Progressing	80,785	12,450	93,235	159,000	(45,000)	114,000	595,000	0
12174	Caravan Park Equipment Renewal	Progressing	17,807	4,744	22,551	18,000	4,600	22,600	0	0
12178	R2R - Lake Shore Drive, Newlands Arm	Progressing	2,110	63,000	65,110	63,000	0	63,000	0	0
12181	R2R - Main Road, Paynesville	Progressing	2,638	98,000	100,638	98,000	0	98,000	0	0
12218	Bairnsdale Arts Precinct	Progressing	23,816	79,700	103,516	120,000	0	120,000	0	0

East Gippsland Shire Council  
Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2023

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			YTD Actual Expenditure - 31 March, 2023	YTD Commitments - 31 March, 2023	YTD Actual Expenditure & Commitments - 31 March, 2023	Expenditure - 1 January, 2023	Expenditure - Change	Forecast Expenditure - 31 March, 2023	Expenditure Carry Forward	Funded from 2023/24 Budget
12226	Mobile Traffic Lights Set	Progressing	0	23,870	23,870	25,000	0	25,000	0	0
50009	Bosworth Road Aftercare	Progressing	17,814	14,310	32,124	23,000	0	23,000	0	0
50011	Orbost Landfill Aftercare	Progressing	21,023	0	21,023	16,821	4,202	21,023	0	0
50012	Mallacoota Landfill Aftercare	Progressing	4,697	1,590	6,287	7,000	0	7,000	0	0
50015	Cann River Landfill Capping	Progressing	0	37,491	37,491	1,591,261	(1,590,000)	1,261	1,590,000	0
50017	Bairnsdale Cell 1 Aftercare	Progressing	11,105	17,725	28,830	13,000	0	13,000	0	0
50018	Bairnsdale Cell 2 Aftercare	Progressing	12,599	17,725	30,324	11,000	19,855	30,855	0	0
50020	Lakes Entrance Landfill Aftercare	Progressing	91,154	144,976	236,130	82,000	9,154	91,154	0	0
11581	Raymond Island Ferry Renewal	Progressing	0	197,663	197,663	0	0	0	0	0
11825	Kerb and Channel Replacement, Shire-wide	Progressing	30,891	189,266	220,157	400,000	0	400,000	0	0
12128	Mallacoota Foreshore Holiday Park Toilet Block 1	Progressing	0	12,385	12,385	20,000	0	20,000	0	0
12130	Server Equipment Cloud Services	Progressing	0	63,636	63,636	254,000	0	254,000	0	0
12131	Digital Services	Progressing	0	0	0	1,886,000	(1,886,000)	0	1,486,000	0
12151	BARC Health Club Floor Upgrade	Progressing	0	0	0	65,000	0	65,000	0	0
12234	Omeo Soldiers Hall - floor renewal	Progressing	0	0	0	0	70,000	70,000	0	0
12026	IT Equipment for Emergency Management	Progressing	0	0	0	27,767	0	27,767	0	0
12127	Asset Investment Opportunity	Progressing	906,552	7,346	913,898	1,795,000	(880,000)	915,000	880,000	0
12165	Final Seal Program	Progressing	181,121	8,990	190,111	200,000	0	200,000	0	0
12198	Bosworth Road West – Urban Road Improvement	Progressing	5,238	0	5,238	12,000	0	12,000	0	0
12233	Portable Toilets	Progressing	44,864	57,316	102,180	0	135,000	135,000	0	0
50004	Orbost Landfill Capping	Progressing	4,989	75,783	80,772	82,059	(75,000)	7,059	75,000	0
12230	Dragway Demolition	Progressing	61,953	62,446	124,399	168,000	0	168,000	0	0
11906	QRF Dinni Birrak Walk - Backwater Ct Paynesville	On Hold	0	8,636	8,636	9,500	(9,500)	0	9,500	0
11948	Omeo Caravan Park to Livingston Park Footpath	On Hold	222	0	222	249,616	(249,394)	222	249,394	0
12013	LER - Livingstone Park Community Facilities	On Hold	22,698	44,482	67,180	543,728	(500,000)	43,728	1,500,000	0
12078	Event Infrastructure -Fencing Aerdorme	On Hold	0	0	0	150,000	(150,000)	0	150,000	0
12082	Hinnomunjie Bridge Restoration	On Hold	6,137	27,289	33,426	500,000	(450,000)	50,000	950,000	0
12160	Bairnsdale Streetscape - Nicholson to Bailey St	On Hold	0	0	0	100,000	(100,000)	0	100,000	0
12070	Upgrade Bairnsdale Landfill Compliance Works	Transferred	0	0	0	96,155	(96,155)	0	0	0
12048	Delegations Management Solution	Transferred	0	0	0	0	0	0	0	0
12049	Property Lease & Contract Management Solution	Transferred	0	0	0	0	0	0	0	0
12108	Rescue Vessel for Raymond Island Ferry	Transferred	0	0	0	0	0	0	0	0
12101	Lakes Entrance Slipway Stage 3 -Outdoor Activation	Transferred	0	0	0	247,425	(247,425)	0	0	0
12110	LRCI3 Lakes Entrance Slipway Upgrade Stage 2	Transferred	0	0	0	400,000	(400,000)	0	0	0
11592	Culvert Renewal Non-Specified	Transferred	0	0	0	0	0	0	0	0
12164	Sealed Road Renewal Program	Transferred	0	0	0	200,000	(200,000)	0	0	0
99997	Project Cost Escalation Contingency	Transferred	0	0	0	657,000	(657,000)	0	0	0
11671	Security and Duress Devices - Customer Service	Transferred	0	0	0	0	0	0	0	0
11808	Renewal of EDRMS	Transferred	0	0	0	0	0	0	0	0
11820	Footpath Renewal Program	Transferred	0	0	0	0	0	0	0	0
12141	Protective treatments for roads vulnerable to changing climate	Transferred	0	0	0	0	0	0	0	0
12156	Playground Renewal Program	Withdrawn	0	0	0	0	0	0	0	0
11297	Open space Eagle Point	Withdrawn	0	0	0	0	0	0	0	0
11665	Port of Bairnsdale -Precinct Renewal	Withdrawn	0	0	0	0	0	0	0	0
11843	Paynesville seawall - Detailed design	Withdrawn	0	0	0	65,000	(65,000)	0	0	0
11924	John Flynn Reserve - Buchan ( RV Dump Point)	Withdrawn	0	0	0	47,908	(47,908)	0	0	0
11988	LRCI - Footpath Paynesville Road	Withdrawn	3,611	0	3,611	1,670	1,941	3,611	0	0
12140	Power Station Road	Withdrawn	0	0	0	0	0	0	0	0

East Gippsland Shire Council  
Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2023

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12145	Stormwater Improvements Program	Withdrawn	0	0	0	0	0	0	0	0
12155	Bairnsdale Cell 5	Withdrawn	0	0	0	0	0	0	0	0
12162	Aerodrome Infrastructure Renewal	Withdrawn	0	0	0	100,000	(100,000)	0	0	0
12163	Bairnsdale CBD Car Parking	Withdrawn	0	0	0	0	0	0	0	0
12197	Murphy Street - Urban Road Improvement	Withdrawn	0	0	0	0	0	0	0	0
12222	Bogong High Plains Road Landslip	Withdrawn	26,101	0	26,101	80,000	(53,899)	26,101	0	0
<b>GRAND TOTAL</b>			<b>27,750,233</b>	<b>33,851,120</b>	<b>61,601,353</b>	<b>85,212,282</b>	<b>(28,015,340)</b>	<b>57,196,942</b>	<b>53,065,043</b>	<b>350,000</b>

## Holding Account Transactions

<b>Opening Balance 1 January 2023</b>		<b>1,266,017.00</b>
Savings	Mallacoota Seawalls Stage 1 Stage 2	1,258,904
	Forward design Roads & Drainage	4,713
	Buchan RV Dump Point	46,468
	Swan Reach Netball Courts	37,379
	Upgrade Bairnsdale Landfill Compliance Works	96,155
	Bairnsdale Airport Potable Water Project	3,747
	King Street Shared Path and Laneway Upgrade, Paynesville	1,431
	Lions Park Toilet, Bruthen	9,965
	Mallacoota Caravan Park – Upgrade recreation facilities near lookout	964
	Metung Tennis Court Upgrade	3,012
	Aerodrome Infrastructure Renewal	100,000
	Plant Renewal Program	250,000
	Project Cost Escalation Contingency	657,000
	Paynesville Seawall	815,000
	Bills Creek, Waierwa, renewal	135,030
	Resealing of Sealed Roads	95,029
	Building Renewal (Council Owned)	70,000
	Bogong High Plains Landslip	53,899
	Wallace Street, Bairnsdale Footpath Installation	50,000
	LRCI Raymond Island Toilet Block Upgrade	40,000
	From Opex Bridges	40,000
	Upgrade for Glass Recycling	26,980
	CCTV Marinas	4,545
	Black Mountain Limestone Road, timber bridge renewal	1,558
	Buchan RV Dump Point or John Flynn Reserve	1,440
	LRCI EV Charge Points	1,371
	<b>Total Savings end of Q3</b>	<b>3,804,590</b>
New Project	Marlo Triangle Park	30
	North Arm Boat Ramp	3,253
	Footpath Paynesville Road	1,941
	Mallacoota Caravan Park – Upgrade recreation facilities near lookout	2,046
	Hard Wicket Upgrade	22,000
	Orbost Airport Fencing	175,000
	Entry Road & Parking, Lucknow Gym	8,000
	Forward Design Bridges	15,816
	Bairnsdale Cell 4	50,000
	Tabberabbera Bridge	45
	Progress Jetty Precinct	727
	Krauatungalung Walk Stage 1	366
	Bastion Point GeoTech Wall	530
	Bairnsdale Cell 4a Design	88,000
	Portable Toilets	135,000



Additional Budget or N		Hinnomunjie Bridge	500,000
		Forward Design Seawalls Shirewide	264
		Eagle Point Beach Regeneration	288
		Bairnsdale Airport Potable Water Project	437
		Forward Designs for Roads and Drainage	520
		R2R - Joiners Road, Newmerella	3,377
		R2R - Buchan Orbost Road	2,700
		R2R - Racecourse Road, Bairnsdale	6,191
		Forward Design Bridges	11,423
		R2R Nungurner Road, Nungurner	14,841
		R2R - Tambo Upper Road	14,962
		R2R - Ensay Doctors Flat Road	16,550
		Shaving Point Park Metung	17,000
		R2R - Rodericks Road, Wuk Wuk	17,229
		R2R Rosherville Road, Swan Reach	20,003
		Omeo Soldiers Hall - floor renewal	70,000
		Bairnsdale City Oval Lighting & Scoreboard Upgrade	100,000
		Lindenow Footpath Connections	190,000
		Gippsland Lakes Yacht Club	280,000
		Eagle Point Foreshore Hub	500,000
		<b>Total Additional Budget Allocated end of Q3</b>	<b>2,268,539</b>
Reallocation - No Change to overall budget		Digital Services	-400,000
		Trf to operating for additional resources for IT Team	400,000
		Marine Parade Marlo, Drainage Repair	25,000
		Marlo Town Drainage	-25,000
		Lakes Entrance Slipway Upgrade Stage 3	-425
		Lakes Entrance Slipway Upgrade	425
		Sealed Road Renewal Program	-200,000
		Trf to operating for Asset Assessment Project	200,000
		From Opex Caravan Parks	-4,600
		Caravan Park Equipment Renewal	4,600
		Marine Parade Stage 1 , Lakes Entrance	393,078
		Stormwater Renewal Program	-393,078
		<b>Reallocation - No Change to overall budget</b>	<b>0</b>
		<b>Closing Balance 31 March 2023</b>	<b>2,802,068</b>

## Carry Forwards as at 31 March 2023

Project	CFWD	Commitment	Comments
11679 Omeo Mountain Bike Trails Stage 1	1,600,000	2,016,607	Multi Year project - commitments to be invoiced in 23/24
11834 Eagle Point Foreshore Hub	1,700,000	17,237	Multi Year project - commitments to be invoiced in 23/24
11950 WORLD Sporting Precinct Stage 1	3,000,000	6,273,310	Multi Year project - commitments to be invoiced in 23/24
11962 Bruthen Streetscape	250,000	747,393	Multi Year project - commitments to be invoiced in 23/24
11969 Slip Road Maritime Precinct	4,789,365	2,756,003	Multi Year project - commitments to be invoiced in 23/24
12072 Upgrade Moroney Street Stage 2	500,000	995,941	Multi Year project - commitments to be invoiced in 23/24
12158 Omeo Mountain Bike Trails - Stage 2	989,933	1,365,223	Multi Year project - commitments to be invoiced in 23/24
11961 Foreshore Management Plan Implementation - Marlo	50,825	45,633	Multi Year project - commitments to be invoiced in 23/24
12172 Hard Wicket Upgrade	20,000	32,892	Multi Year project - commitments to be invoiced in 23/24
12189 Mobile Library Bus	78,382	53,259	Asset ordered due for delivery after June 2023
12105 EV Charge Points for Streetscapes	150,000	167,299	Multi Year project - commitments to be invoiced in 23/24
12154 Kalimna Foreshore Rockwall Protection & Upgrade	100,000	194,136	Multi Year project - commitments to be invoiced in 23/24
11578 Vehicle Fleet Replacement Program	550,154	885,191	Multi Year project - commitments to be invoiced in 23/24
11900 Bullock Island Bridge & Associated Works	750,000	1,904,994	Multi Year project - commitments to be invoiced in 23/24
11991 Bullock Island Masterplan Implementation	750,000	2,184,574	Multi Year project - commitments to be invoiced in 23/24
12023 Lakes Entrance Slipway Upgrade	990,000	201,459	Multi Year project - commitments to be invoiced in 23/24
12052 Shaving Point Park Metung	25,000	60,000	Multi Year project - commitments to be invoiced in 23/24
12119 Parks & Gardens Vehicles & Equipment	200,000	259,675	Multi Year project - commitments to be invoiced in 23/24
12132 Entry Road & Parking at Lucknow Rec Res/Gymnastics	500,000	687,923	Multi Year project - commitments to be invoiced in 23/24
12171 Bairnsdale Composting Facility	280,000	356,627	Multi Year project - commitments to be invoiced in 23/24
12191 Lochiel Park Sport Ground Lighting Upgrade	140,000	297,630	Multi Year project - commitments to be invoiced in 23/24
12208 Tambo Boulevard - Stormwater Improvement	15,000	35,454	Multi Year project - commitments to be invoiced in 23/24
50004 Orbost Landfill Capping	75,000	75,783	Multi Year project - commitments to be invoiced in 23/24
50008 Lakes Entrance Landfill Capping Stage 1 & 2	100,000	145,490	Multi Year project - commitments to be invoiced in 23/24
12188 Community Facilities - Emergency Power Project	480,000	-	Tender to be awarded at May Council Meeting
12200 Connleys Road, Omeo - Rural Road Improvement	35,000	-	Design to be committed prior to June
12231 Eagle Point Beach Regeneration	144,742	-	Seeking additional funding in 23/24 - design underway
12082 Hinnomunjie Bridge Restoration	950,000	27,289	Tender to be advertised shortly - expect commitment prior to June
11662 Eastwood Playground	470,000	2,195	Tenders closing - expect commitment prior to June
11774 Jemmy's Point - Stage 2	1,500,000	8,857	3 contracts to be awarded under delegation in April plus 1 awarded at April Council Meeting
11918 Cann River Roadside Rest Area	1,060,000	634	Failed tender process - directly approach contractors underway - commit by June
12065 Bairnsdale City Oval Changerooms Upgrade	800,000	8,500	Oval Stage under design review. Tender to be advertised prior to June
12113 Raymond Island Hall Upgrade (Black Summer Grant)	120,000	2,909	Failed tender process - directly approach contractors underway
12116 Cann River Skatepark (Black Summer Grant)	530,000	11,185	Tenders closing - expect commitment prior to June
12147 Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	1,050,000	46,659	Tenders closing - expect commitment prior to June
12152 Shaving Point Boat Ramp Upgrade, Metung	595,000	12,450	Tenders closing - expect commitment prior to June
11672 Internal CCTV Renewal	287,510	-	Multi Year Project
11712 Marlo Town Drainage	40,000	11,666	Under design - construct scheduled for 23/24
11715 Progress Jetty Precinct	246,811	65,974	Design complete by June
11805 Photocopiers / Printers Renewal	190,000	-	Multi Year Project
11807 Renewal and upgrade to corporate systems	1,209,515	438,523	Multi Year Project
11823 Parking Design - Marine Parade, Lakes Entrance	1,675,000	93,927	Under design and community engagement - construct 23/24
11906 QRF Dinni Birrak Walk - Backwater Ct Paynesville	9,500	8,636	Under review - additional budget for construct in 23/24
11922 Orbost Forest Park Upgrade	1,500,000	106,027	Construct tender to be advertised in March - commitment by June.
11929 Eagle Point Caravan Park Amenities Block Renewal	359,165	8,050	Design ready - construct scheduled for late 22/23
11930 Mallacoota Foreshore Holiday Park Fire Safety works	431,636	-	Design ready - construct scheduled for 23/24
11948 Omeo Caravan Park to Livingston Park Footpath	249,394	-	Under design - construct scheduled for 23/24
11990 Lakes Entrance Marine Parade Upgrade	1,198,000	-	Design underway - construction scheduled for 23/24
12018 Mallacoota Streetscape	1,650,000	121,978	In detailed design - construction scheduled for 23/24
12043 Gilsenan Reserve Toilet Replacement	200,000	6,865	Under design - construct scheduled for 23/24
12060 Krauatungalung Walk	1,850,000	222,109	Stage 1 construct out to tender in March - commitment by June
12062 Integrated Water Management - Bairnsdale	355,000	-	Under design - construct scheduled for 23/24
12066 Bairnsdale City Oval Lighting & Scoreboard Upgrade	260,000	-	Failed tender process - approaching contractors directly - commitment prior to June
12067 Bastion Point Geotactile Groin Wall	-	-	Under design - construct scheduled for 23/24
12071 Raymond Island Koala Experience	430,000	61,995	Multi Year project - commitments to be invoiced in 23/24
12078 Fencing at aerodrome for Field Days event space	150,000	-	Under design - construct scheduled for 23/24
12080 Mallacoota Hall and Recreation Reserve Upgrade	650,000	50,364	Under design - construct scheduled for 23/24

12086	Bruce Road Depot - Safety Upgrades	215,000	6,300	Under design - construct scheduled for 23/24
12089	Mobile Devices for Outdoor Crews	60,000	-	Multi Year Project
12096	Bemm River Footpath Connections (Black Summer Grant)	40,000	26,245	Design complete - under DEECA Approval process - construct scheduled for 23/24
12107	Calulu Road Intersection with Settlement Road	129,473	4,450	Under design - construct scheduled for 23/24
12112	Lake Tyers Beach Hall Upgrade (Black Summer Grant)	370,000	25,940	Tender to be advertised shortly - expect commitment prior to June
12120	Mallacoota Mudbrick Pavilion (Black Summer)	150,000	12,875	Under design - construct scheduled for 23/24
12123	Air Handling Unit, Lakes Aquadome	300,000	67,800	Under design - construct scheduled for 23/24
12127	Asset Investment Opportunity	880,000	4,428	Multi Year Project
12131	Digital Services	1,486,000	-	Multi Year Project
12133	Bosworth Road West	599,802	21,074	Under design - construct scheduled for 23/24
12135	Tambo Upper Road, outside Primary School	30,000	27,210	Under design - construct scheduled for 23/24
12137	Bogong High Plains Road Safety Improvements	275,000	21,568	Under design - construct scheduled for 23/24
12170	Bairnsdale Recycling Facility	230,000	107,424	Under design - construct scheduled for 23/24
12173	Lindenow Scorers Box Access Improvements	40,000	7,600	Under design - construct scheduled for 23/24
12193	Lakes Entrance Changing Places Development	200,000	-	Under design - construct scheduled for 23/24
11940	Public Space CCTV Refresh	150,667	1,192	First half of project complete - budget carry forward to fund additional CCTV in 23/24
12024	Buchan Streetscape	1,000,000	137,505	Construct tender to be advertised in April - commitment by June.
12091	Eastern Beach Caravan Park Toilet Block	150,000	-	Works programmed for after Easter - materials to be purchased prior to June
12129	Gippsland Lakes Yacht Club	380,000	7,525	Design tender to be awarded in April.
12190	Upgrade Omeo Streetscape	50,000	24,231	Design underway - further commitments expected
12196	Myer Street & service roads - urban road improvement	17,000	48,165	Tenders closing for design - expect commitment prior to June
12199	Golf Links Road, Princes Hwy to Palmers Road Urban Improvement	29,555	-	Tenders closing for design - expect commitment prior to June
12201	Lower Goon Nure Road - Rural Road Improvement	10,000	-	Tenders closing for design - expect commitment prior to June
12202	Olivers Road Nicholson - Rural Road Improvement	10,000	-	Tenders closing for design - expect commitment prior to June
12204	Omeo Valley Road (from Omeo Hwy to Parish Boundary Lane)	12,000	-	Tenders closing for design - expect commitment prior to June
12205	Bung Bung Lane	12,000	-	Tenders closing for design - expect commitment prior to June
12206	Howitt Avenue (from Flinns Road to Balmoral Crescent)	10,000	-	Tenders closing for design - expect commitment prior to June
12207	Limestone Road Renewal	10,000	-	Tenders closing for design - expect commitment prior to June
12209	Sydenham Inlet Road, Stormwater Improvement	10,000	-	Tenders closing for design - expect commitment prior to June
12210	Centre Goon Nure Road - Protective Treatment	15,000	-	Tenders closing for design - expect commitment prior to June
12211	Boundary Road - Protective Treatment	15,000	-	Tenders closing for design - expect commitment prior to June
12212	Comleys Road - Protective Treatment	15,000	-	Tenders closing for design - expect commitment prior to June
12213	Aerodrome road - Protective Treatment	15,000	-	Tenders closing for design - expect commitment prior to June
12214	Humphreys Road - Protective Treatment	15,000	-	Tenders closing for design - expect commitment prior to June
12215	Morrison Road - Protective Treatment	12,000	-	Tenders closing for design - expect commitment prior to June
12219	Eagle Point School Connection	40,000	-	Tenders closing for design - expect commitment prior to June
12220	Replace Ferry Landings at Paynesville & Raymond Island	63,000	-	Tenders closing for design - expect commitment prior to June
12224	Greer Street, Mallacoota	170,000	-	Tenders closing for design - expect commitment prior to June
12227	Garnetts Track Landslip	50,000	13,694	Design underway - further commitments expected
50016	Bairnsdale Cell 3A Capping	2,308,092	56,736	Project delayed - Cell 3B not ready to be capped yet
50015	Cann River Capping	1,590,000	37,491	Project delayed - capping project linked to Waste Transfer Station project
11958	Cann River Waste Transfer Station	1,400,000	6,770	On hold pending further community consultation as requested by VCAT
12013	Livingstone Park Community Facilities	1,500,000	44,482	On hold pending discussions with funding body about scope of works
12157	Krautungalung Walk Stage 2	620,522	-	Pending outcome of grant submission
12160	Bairnsdale Streetscape - Nicholson to Bailey St	100,000	-	Project on hold - scope under review
		<b>53,065,043</b>	<b>23,787,230</b>	

### 5.1.3 CON2023 1549 Community Facilities Emergency Power Project

Authorised by General Manager Assets and Environment

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#### Conflict of Interest

Officers preparing this report have no conflict of interest to declare.

#### Executive Summary

Under section 66(2) of the *Local Government Act 2020* a meeting considering confidential information may be closed to the public. Pursuant to sections 3(1) and 66(5) of the *Local Government Act 2020*, the information contained in **Confidential Attachment 1** to this report is confidential because it contains private commercial information, which if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage.

The proposed East Gippsland Community Facilities Emergency Power Project (Project) is a shire-wide project that will seek to benefit fire impacted communities through the procurement and installation of generators (as a backup power source) to ensure ongoing emergency power supply is available when mains power supply is disrupted. This was highlighted in the most recent bushfires where 14 communities were isolated, some for weeks.

The project aligns with the Community Resilience and Development Program, to improve the resilience of community facilities through disasters and will enable continued operation of both the facility and the Strengthening Telecommunications Against Natural Disasters (STAND) (approved emergency satellite systems) should a community experience power and telecommunications outages because of disasters.

The project has been through an open tender process and is now presented to Council to consider entering into a contract for CON2023 1549.

#### Officer Recommendation

##### ***That Council:***

- 1. receives and notes this report and all attachments pertaining to this report;***
- 2. accepts the tender submitted by \_\_\_\_\_ for CON2023 1549 - Community Facilities Emergency Power Project for the contract amount of \$ \_\_\_\_\_ exclusive of GST;***
- 3. authorises the Chief Executive Officer or delegate to finalise the terms and to sign and seal the contract in the form presented; and***
- 4. resolves that Confidential Attachment 1 and all discussions regarding this attachment remain confidential under sections 3(1) and 66(5) of the Local Government Act 2020, the information contained in this attachment is confidential because it contains private commercial information, which if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage.***

## Background

The Project primarily involves the supply and installation of 10 generators with supporting product to existing community facilities across the East Gippsland Municipality by supporting community preparedness and resilience, to significantly improve functionality for community utilisation and safety for emergency relief and recovery.

Community facilities including public halls and recreation reserve buildings are essential facilities that enable communities to be socially connected, physically active and positively engaged with a broad range of community activities and events.

In times of emergency, these facilities often play a critical role to support communities to plan for, respond to, and recover from emergency events. Despite this important role, many are not well designed, constructed or equipped to fulfil this function. Facilities were designed many decades ago and while managed and upgraded to meet the day-to-day use, adaptation for emergency events has not taken place.

The proposed Project will seek to benefit fire impacted localities of Clifton Creek, Cann River, Combienbar, Wulgulmerang, Tubbut, Bonang, Bendoc, Cabbage Tree Creek, Genoa, and Omeo.

## Legislation

As of 1 July 2021, all provisions of the *Local Government Act 2020* commenced. Some provisions of the *Local Government Act 1989*, that have not been repealed, will remain applicable until such time as they are revoked.

This report has been prepared in accordance with *Local Government Act 2020*.

Under section 66(2) of the *Local Government Act 2020* a meeting considering confidential information may be closed to the public. Pursuant to sections 3(1) and 66(5) of the *Local Government Act 2020*, the information contained in **Confidential Attachment 1** to this report is confidential because it contains private commercial information, which if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage.

The implications of this report have been assessed and are not considered likely to breach or infringe upon the human rights detailed in the Victorian Government's Charter of *Human Rights and Responsibilities Act 2006*.

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act 2020*. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act 2020*.

## Collaborative procurement

Pursuant of section 109(2) of the *Local Government Act 2020*, the development of the Project has not been prepared in collaboration with other agencies.

## Council Plan

This report has been prepared and aligned with the following strategic objectives set out in the Council Plan 2021-2025:

Strategic Objective 2:2.2 Infrastructure provision and maintenance supports a diverse range of current and future user needs and activities and is both environmentally and financially sustainable.

## Council Policy

Procurement has been undertaken in accordance with Council's Procurement Policy.

## Options

Tenders received have been assessed by a Tender Evaluation Panel (TEP). The TEP report (**Confidential Attachment 1**) details the assessment of options for the selection of a contractor for the project.

Councillors have the option to award a contract in accordance with the TEP's recommendation, or to not proceed with the procurement.

## Resourcing

### *Financial*

The project has broad stakeholder support and has been developed and co-funded with assistance from the Community Service Organisations grants program via Emergency Recovery Victoria (ERV). The budget identified to fund the award of this contract is detailed in the TEP report (**Confidential Attachment 1**).

### *Plant and equipment*

All plant and equipment requirements will be provided in accordance with the proposed contract.

### *Human Resources*

This project will be supervised by a project supervisor from the Council's Capital Projects and Plant unit. No additional council human resources are required to manage this project.

### *Risk*

The risks of this proposal have been considered extensively during the design phase of this project. Tenderers were also requested to develop a construction method that minimises risks identified in relation to protection of existing services, traffic management, property access, vibration and other key issues associated with the works.

As part of the contract requirements, the contractor will develop and implement a site-specific Project and Environmental Management Plan to mitigate identified risks such as traffic management and pollution to nearby waterways.



## **Economic**

The benefit of the project includes the economic activity associated with the establishment and maintenance of the generators and the improved health outcomes for the affected communities, ensuring continued strong local economic growth through the tourism sector.

The tender evaluation process used for this tender included a 5% weighting for local content, with preference given to contractors who employ locally and purchase goods and any subcontracted services locally.

## **Social**

Initial planning and priorities of Community Recovery Committee's (CRCs) has highlighted the need for connection to others, resilience, and preparedness, all of which are addressed in this project. Councils' community planning processes are strongly aligned with the Emergency Recovery Victoria Community Resilience Framework. This program is informed by community recovery priorities and continue to engage with CRCs and the relevant Committees of Management in the delivery of these works.

The social benefits from this project will include the following:

1. generating social and economic positive outcomes for local communities, the wider districts, the entire municipality and beyond;
2. enabling a wider range of uses;
3. creation of a large network of resilient community facilities that will increase capacity to manage local and large-scale emergency events and the ability to offer even greater assistance to LGAs bordering East Gippsland;
4. upgraded community facilities that are more resilient and with improved functionality will allow communities to become better socially connected through increased usage and events; and
5. the upgraded community facilities will be used to increase access of remote communities to a range of services, including training (e.g., including access to seminars etc to improve skills and knowledge).

### *Gender Impact Statement*

The *Gender Equality Act 2020* was considered in the preparation of this report. Contract CON2023 1549 - Community Facilities Emergency Power Project has been assessed as not requiring a Gender Impact Assessment (GIA).

## **Environmental**

A 5% weighting has been used in the evaluation of the tenders regarding environmental sustainability, with preference given to contractors who can demonstrate environmentally sustainable and environmentally sensitive practices.

### *Climate change*

This report has been prepared and aligned with the following Climate Change function/category:

Asset Management: Climate change is considered in the design and maintenance of assets and includes responses to direct and indirect impacts.

## **Engagement**

The following community engagement has been undertaken:

1. extensive community and district engagement immediately after the fires;
2. community led Project Reference Group meetings to inform possible placement; and
3. Council Emergency Management Unit discussions with all facilities on outcome of grant submission.

## **Attachments**

1. CONFIDENTIAL - Tender Evaluation Panel Report [5.1.3.1 - 11 pages]

#### 5.1.4 CON2023 1499 Shaving Point Boat Ramp Reconstruction, Metung

Authorised by General Manager Assets and Environment

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##### Conflict of Interest

Officers preparing this report have no conflict of interest to declare.

##### Executive Summary

Under section 66(2) of the *Local Government Act 2020* a meeting considering confidential information may be closed to the public. Pursuant to sections 3(1) and 66(5) of the *Local Government Act 2020*, the information contained in **Confidential Attachment 1** to this report are confidential because it contains private commercial information, which if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage.

This Metung Shaving Point Boat Ramp is a popular and well used boat ramp within Metung, which is reaching the end of its usable life. The Shaving Point precinct has been identified by the Community as one of its top three (3) priorities for upgrade in Metung, leading to the development of concept plans for both the replacement of the boat ramp and upgrade of the broader precinct.

In 2022, Council received funding through the Better Boating Victoria (BBV) program for the structural maintenance of the boat ramp, which has facilitated the development of detailed designs for the upgrade which have since been tendered.

The upgrade for which this project and proposed contract relates includes:

- demolishing the existing concrete double ramp and two timber jetties;
- replacing ramp and jetties with a combination of fixed jetties and floating pontoons; and
- carrying out remediation works to prevent sand build up on ramp.

The project has been through Council's procurement and tender assessment process, with these documented in **Confidential Attachment 1**. Officers consider that this project is now ready for contract award.

The other aspects of the Shaving Point Concept Plan are not included in this contract and will be subject to future funding availability.

## Officer Recommendation

### *That Council:*

- 1. receives and notes this report and all attachments pertaining to this report;**
- 2. accepts the tender submitted by \_\_\_\_\_ for CON2023 1499 Shaving Point Boat Ramp Reconstruction, Metung for the contract amount of \$\_\_\_\_\_ exclusive of GST;**
- 3. authorises the Chief Executive Officer or delegate to finalise the terms and to sign and seal the contract in the form proposed; and**
- 4. resolves that Confidential Attachment 1 and all discussions regarding this attachment remain confidential under sections 3(1) and 66(5) of the Local Government Act 2020, the information contained in this attachment is confidential because it contains private commercial information, which if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage.**

## Background

The Shaving Point Boat Ramp is a popular and well used boat launching facility servicing visitors and local boaters in the Metung area. It is the only facility of its kind within Metung. The upgrade of both the boat ramp and the Shaving Point precinct was identified as one of the three (3) highest priorities for the Metung community five (5) years ago. This led to the development of designs for the upgrade of the precinct to make it more functional and to improve the aesthetics of the immediate area.

The precinct upgrade concept plan was therefore developed with community input but had not been progressed due to a focus on bushfire recovery projects and availability of funding.

During the same period, the Victorian Government developed its Recreational Boating Strategy through BBV identified the Metung Shaving Point Boat Ramp as a redevelopment opportunity. With the strategy came funding programs including a Structural Maintenance grant. Council was successful in receiving over \$500,000 through this fund for the Shaving Point Boat Ramp.

Based on the successful BBV funding, Council engaged consultants to develop the necessary detailed design for Shaving Point. Extensive community consultation occurred with a Project Control Group established to oversee the project.

The project scope consists of:

- demolishing the existing concrete double ramp and two (2) timber jetties;
- replacing ramp and jetties with a combination of fixed jetties and floating pontoons; and
- carrying out remediation works to prevent sand build up on the ramp.

## Legislation

As of 1 July 2021, all provisions of the *Local Government Act 2020* commenced. Some provisions of the *Local Government Act 1989*, that have not been repealed, will remain applicable until such time as they are revoked.

This report has been prepared in accordance with *Local Government Act 2020*.

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act 2020*. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act 2020*.

The implications of this report have been assessed and are not considered likely to breach or infringe upon the human rights detailed in the Victorian Government's *Charter of Human Rights and Responsibilities Act 2006*.

## Collaborative procurement

Pursuant of section 109(2) of the *Local Government Act 2020*, Shaving Point Boat Ramp Reconstruction has not been prepared in collaboration with other agencies given the specialised nature of the contract. The project is however funded jointly with the Victorian government via the BBV program.

## Council Plan

This report has been prepared and aligned with the following strategic objectives set out in the Council Plan 2021-2025:

Strategic Objective 2:2.2 Infrastructure provision and maintenance supports a diverse range of current and future user needs and activities and is both environmentally and financially sustainable.

## Council Policy

Procurement was undertaken in accordance with Council's Procurement Policy.

## Options

Tenders received have been assessed by a Tender Evaluation Panel (TEP). The TEP report provided as **Confidential Attachment 1**, details the assessment of options for the selection of a contractor for the project.

Councillors have the option to award a contract in accordance with the TEP's recommendation or to not proceed with the procurement.

## Resourcing

### *Financial*

The project has broad stakeholder support and has been developed and co-funded with assistance from the Victorian Government's 2021-22 Recreational Boating Structural Maintenance Program.

### *Plant and equipment*

All plant and equipment requirements will be provided in accordance with the proposed contract.

### *Human Resources*

This project will be supervised by a project supervisor from the Council's Capital Projects and Plant unit. No additional Council human resources are required to manage this project.

### *Risk*

The risks of this proposal have been considered extensively during the design phase of this project. Tenderers were also requested to develop a construction method that minimises risks identified in relation to protection of existing services, traffic management, property access, vibration and other key issues associated with the works.

As part of the contract requirements, the contractor will develop and implement a site-specific Project and Environmental Management Plan to mitigate identified risks such as traffic management and pollution to nearby waterways.

### **Economic**

The benefits of the project include the economic activity associated with the establishment and maintenance of the Metung Shaving Point and the improved health outcomes for the community, ensuring continued strong local economic growth through the tourism sector.

The tender evaluation process used for this tender included a 5% weighting for local content, with preference given to contractors who employ locally and purchase goods and any subcontracted services locally.

### **Social**

This project will improve the functionality, safety, and asset life of a Victorian public boating facility in accordance with the funding guidelines of the Recreational Boating Structural Maintenance Program to support recreational boaters using this waterway and other stakeholders in the East Gippsland Shire and surrounding areas.

### *Gender Impact Statement*

The *Gender Equality Act 2020* was considered in the preparation of this report. Contract CON2023 1499 – Shaving Point Boat Ramp Reconstruction, Metung has been assessed as not requiring a Gender Impact Assessment (GIA).

### **Environmental**

A 5% weighting has been used in the evaluation of the tenders regarding environmental sustainability, with preference given to contractors who can demonstrate environmentally sustainable and environmentally sensitive practices.

### *Climate change*

This report has been prepared and aligned with the following Climate Change function/category:

Asset Management: Climate change is considered in the design and maintenance of assets and includes responses to direct and indirect impacts.

### **Engagement**

The following community engagement has been undertaken:

- extensive community engagement during the Metung Shaving Point Concept plan 2018;
- community led Project Reference Group meetings to inform design outcome;
- BBV Unit discussions with Council for collaborative timings to meet grant requirements; and
- a YourSay page was created on 5 September 2022 and has had 173 views as at 11 April 2023.

### **Attachments**

1. CONFIDENTIAL - Tender Evaluation Panel Report [5.1.4.1 - 9 pages]



## 5.2 Business Excellence

### 5.2.1 Advertise Draft Council Budget 2023/24

Authorised by General Manager Business Excellence

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#### Conflict of Interest

Officers preparing this report have no conflict of interest to declare.

#### Executive Summary

The draft Budget 2023/24 (draft Budget) has been developed in accordance with the provisions of the *Local Government Act 2020* (the Act) and the *Local Government (Planning and Reporting) Regulations 2020* (Reporting Regulations). Council must prepare and adopt a budget for each financial year and the subsequent three financial years by 30 June each year. The draft Budget document is provided at **Attachment 1**.

The draft Budget proposes a 3.5 percent rates and municipal charge increase in accordance with the rate cap announced by the Victorian Government. The draft budget proposes that the Farm differential remain at 80 percent of the general rate, a discount of 20 percent. Based on this differential, the total of rates and municipal charges for farm properties are forecast to increase by only 0.18 percent over the 2022/23 base rates and municipal charges. Domestic waste collection charges sit outside of the rate cap, and it is proposed that domestic waste collection charges will be increased by 8 percent for the 2023/24 year. The annual service charge Waste Levy is proposed to be increased from \$37 to \$51 in the 2023/24 year, to cover the increased costs of \$400,000 levied by the Victorian government's Environment Protection Authority on the operation of landfills as well as increased compliance costs of \$53,000 required for the operation of landfills. User fees and charges (except waste fees) are proposed to increase at 3.5 percent in line with the increase for rates and municipal charge. Waste fees are proposed to increase by 7 percent to 8 percent generally in the 2023/24 year as a result of the cost increases for managing of Council's landfill and transfer station sites. The draft budget also proposes to introduce a Green Waste disposal fee of \$12 per cubic metre which will generate \$540,000 towards offsetting the cost of processing green waste.

The rate waiver for eligible properties where the main dwelling was destroyed or deemed uninhabitable as a result of the 2019/20 bushfires will continue for the 2023/24 year.

The draft Budget proposes the delivery of a range of projects and programs to the East Gippsland community in 2023/24, while forecasting an operating surplus of \$37.082 million for the year. Taking into account income to be received from grants and contributions for capital works, the underlying result is a deficit of \$12.617 million. The underlying result has been impacted by the inclusion of \$8.2 million of expenditure in the 2023/24 year for bushfire recovery projects where the grant income has been received in the previous financial year.

The capital works program for 2023/24 totals \$105.246 million, which includes an estimated \$48.993 million for projects carried over from the 2022/23 year that will be completed in 2023/24. Capital grant income to be received for a range of these projects is estimated to be \$49.79 million.

The draft Budget also includes major projects totalling \$8.12 million, the most significant being \$3.812 million for the Sarsfield Recreation Reserve upgrade, \$3 million for Buchan Recreation Reserve upgrade and \$1.308 million for the Swifts Creek Recreation Reserve upgrade.

Included in the proposed Budget is forecast financial information for the four years from 2023/24 to 2026/27. The financial information and associated financial indicators that are used to assess financial sustainability, all indicate Council's ongoing financial sustainability over the short to medium term.

The draft Budget 2023/24 is now presented for Council to consider advertising it for public consultation.

## **Officer Recommendation**

### ***That Council:***

- 1. receives and notes this report and the attachment pertaining to this report;**
- 2. advertises its draft 2023/24 Budget as provided at Attachment 1 (including the schedule of fees and charges) in accordance with section 96 of the Local Government Act 2020;**
- 3. seeks community feedback on the draft 2023/24 Budget until 12 noon on Wednesday 31 May 2023;**
- 4. notes the following declarations are proposed for formal adoption at the Council meeting to be held on Tuesday 27 June 2023 at 6.00 pm:**
  - (a) An amount of \$68,440,728 be declared as the amount that Council intends to raise by general rates, municipal charge and waste collection charges, which is calculated as follows:**

<b>CATEGORY</b>	<b>INCOME</b>
<b>General Rate</b>	<b>\$38,024,847</b>
<b>Commercial/Industrial</b>	<b>\$ 5,552,861</b>
<b>Farm Rate</b>	<b>\$ 5,849,021</b>
<b>TOTAL RATES</b>	<b><u>\$49,426,729</u></b>
<b>Municipal Charge</b>	<b>\$ 7,830,221</b>
<b>Waste Levy</b>	<b>\$ 1,627,971</b>
<b>Waste Charges</b>	
<b>Kerbside Waste/recycling collection (120 litre bin)</b>	<b>\$ 1,297,970</b>
<b>Kerbside Waste/recycling/green waste collection (120 litre bin)</b>	<b>\$ 8,114,304</b>
<b>Additional household waste bin</b>	<b>\$ 33,796</b>
<b>Additional Green/Recycling waste bin</b>	<b>\$ 1,602</b>
<b>Rural Waste Collection Charge</b>	<b>\$ 108,135</b>
<b>Total Waste Charges</b>	<b><u>\$ 9,555,807</u></b>
<b>TOTAL CHARGES</b>	<b><u>\$19,013,999</u></b>
<b>TOTAL RATES AND CHARGES</b>	<b><u>\$68,440,728</u></b>

(b) ***The general rate be declared for the period commencing 1 July 2023 and concluding on 30 June 2024:***

i) ***It be further declared that subject to paragraph (iii) of this Part, the general rates be raised through the application of differential rates.***

ii) ***The following rates in the dollar apply to property classifications:***

<b>Category</b>	<b>% of General rate</b>	<b>Rate in the \$</b>
<b>General/Residential Rate</b>	<b>100</b>	<b>0.00256844</b>
<b>Commercial/Industrial Rate</b>	<b>140</b>	<b>0.00359581</b>
<b>Farm Rate</b>	<b>80</b>	<b>0.00205475</b>

iii) ***Differential rates apply to rateable properties with the following characteristics:***

(a) ***General***

***General land is any land that is:***

- Used primarily for residential purposes; or***
- Unoccupied but zoned Residential, Township or Rural Living under the East Gippsland Shire Council Planning Scheme; or***
- Any land that is not defined as Farm Land or Commercial/Industrial Land.***

(b) ***Commercial and Industrial***

***Commercial and Industrial Land is any land used primarily for:***

- the manufacture, or production of, or trade in, goods or services; or***
- Obviously adapted for the primary use of commercial or industrial purposes; or***
- Occupied primarily for the purpose of service delivery for tourism leisure and/or accommodation; or***
- Unoccupied but zoned Business, Industrial, Mixed Use, Special Use or Comprehensive Development Zone under the East Gippsland Shire Council Planning Scheme; or***
- Conforming to East Gippsland Shire Council guidelines for the classification of property as Commercial/Industrial Land.***

**(c) Farm Land**

**Farm land is defined as any land which:**

- Is used primarily for a farming or agricultural business; and**
- Conforms to the definition of “farm land” as specified within the Valuation of Land Act 1960; and**
- Conforms to East Gippsland Shire Council guidelines for the classification of property as “farm land” as stipulated within East Gippsland Shire Council’s “Application for Farm Rate”; and**
- The ratepayer has Primary Producer status with the Australian Taxation Office and be located in a Farm Zone in accordance with Council’s planning scheme, or have a permit from Council to operate a farming business.**

**iv) Council has determined that the application of a differential rate for Farm and Commercial/Industrial Land will contribute to the equitable and efficient carrying out of its functions.**

**v) Council has determined it will provide a rate rebate equivalent to \$60.36 to eligible properties in the ownership of pensioners who qualify for a Victorian Government approved pension rebate. This rebate is provided in accordance with section 169(1)(a) of the Local Government Act 1989 and supports the development of the municipality in that it helps support pensioners to keep and stay in their own homes.**

**(c) Municipal Charge**

**i) A municipal charge be declared for the period commencing 1 July 2023 and concluding on 30 June 2024.**

**ii) A municipal charge be declared for the purpose of covering some of the administrative costs of Council.**

**iii) The municipal charge be the sum of \$245.30 per each rateable property in respect of which a municipal charge can be levied.**

**(d) Waste Levy Charge**

**i) An annual service charge Waste Levy of \$51.00 be declared for the period commencing 1 July 2023 and concluding 30 June 2024 to cover the increased costs levied by the Environment Protection Authority on the operation of landfills as well as the increased compliance costs required for the operation of landfills.**

**ii) The charge to be levied on each property to which a municipal charge is applied.**

**(e) Waste Collection Charge**

- i) A charge for kerbside collection of waste with recycling, and for kerbside collection of waste with recycling and green waste, and a rural waste collection charge be declared for the period commencing 1 July 2023 and concluding on 30 June 2024 as follows:**

<b>Kerbside Waste/recycling collection (120 litre bin)</b>	<b>\$395.00</b>
<b>Kerbside Waste/recycling/green waste collection (120 litre bin)</b>	<b>\$452.00</b>
<b>Additional household waste bin</b>	<b>\$238.00</b>
<b>Additional Green/Recycling bin</b>	<b>\$178.00</b>
<b>Rural Waste Collection Charge</b>	<b>\$267.00</b>

- (f) Authorises the Chief Executive Officer to levy and recover the general rates, municipal charge, waste levy, kerbside waste with recycling collection charge, kerbside waste with recycling and green waste collection charge and rural waste collection charge as per section 167 of the Local Government Act 1989.**

- (g) Council allows the following payment options in accordance with section 167 of the Local Government Act 1989.**

<b><i>In Full</i></b>	<b><i>Four Instalments</i></b>
<b><i>15 February 2024</i></b>	<b><i>30 September 2023</i></b>
	<b><i>30 November 2023</i></b>
	<b><i>28 February 2024</i></b>
	<b><i>31 May 2024</i></b>

- (h) Interest on unpaid rates and charges will be charged in accordance with section 172 of the Local Government Act 1989.**

## Background

The draft Budget presented at **Attachment 1** proposes the delivery of a range of projects and programs to the East Gippsland community in 2023/24 and a proactive asset renewal program, while continuing to safeguard Council's long-term financial sustainability.

The draft Budget proposes a 3.5 percent rates and municipal charge increase in accordance with the rate cap announced by the Victorian Government. Whilst the Essential Services Commission recommended a 4 percent rate cap based on a range of factors including the increasing cost to Councils of providing services, the Minister for Local Government took into account the rising inflation impact on the cost of living for the community and set the rate cap at 3.5 percent.

In accordance with section 94 (2) of the Act the draft Budget gives effect to the Council Plan and contains information about the services and initiatives to be funded in the budget, as well as major initiatives identified by the Council as priorities in the Council Plan, to be undertaken during the financial year. Section 55 (d) of the Act requires the Council's Community Engagement Policy is capable of being applied to the Council's budget.

An indicator of the sustainable operating result required to enable Council to continue to provide core services is the adjusted underlying surplus/(deficit). This measure adjusts the operating surplus/(deficit) by removing non-recurring income that is used to fund capital works as well as other non-monetary capital contributions. For the 2023/24 year it is estimated that the underlying operating result will be a deficit of \$12.617 million, noting that there is expenditure of \$8.2 million of bushfire recovery works included in the 2023/24 year where funding was received in the previous financial year.

The draft Budget 2023/24 forecasts an operating surplus of \$37.082 million, after raising rates and charges of \$69.189 million and capital grants \$49.79 million.

The financial performance indicators used to analyse Council's financial position indicate that Council has developed a budget for the 2023/24 year and projections for the years 2024/25 to 2026/27 that provides financial sustainability over the four years of the budget.

Included in the draft budget is a wide range of initiatives and projects that will be delivered in 2023/24. A summary of the capital program and significant projects within it is shown in the following table:

<b>Project Highlights</b>	<b>Proposed Budget</b>
Roads - including <ul style="list-style-type: none"> <li>• Reseal program, Shire wide - \$2.482 million</li> <li>• Gravel Road Renewal program, Shire wide - \$1 million</li> <li>• Upgrade of Moroney Street, Bairnsdale - \$1.5 million</li> </ul>	Total Roads \$17.095 million
Bridges – including <ul style="list-style-type: none"> <li>• Various bridge renewals - \$2.3 million</li> </ul>	Total Bridges \$2.410 million
Drainage – including <ul style="list-style-type: none"> <li>• Jones Bay Southern Catchment WSUD - \$1.76 million</li> <li>• Marlo Town drainage upgrade \$0.54 million</li> </ul>	Total Drainage \$3.555 million
Footpaths and Cycleways– including <ul style="list-style-type: none"> <li>• Bemm River Footpath connections - \$1.04 million</li> <li>• Eagle Point School connection - \$0.54 million</li> </ul>	Total Footpaths \$2.289 million
Buildings and improvements - including <ul style="list-style-type: none"> <li>• Building renewal (Council owned), Shire Wide - \$0.652 million</li> <li>• Eagle Point Foreshore Hub - \$1.7 million</li> <li>• Bairnsdale City Oval Changerooms upgrade - \$0.8 million</li> <li>• AJ Freeman Female Friendly Changerooms - \$1.46 million</li> </ul>	Total Property and Buildings \$12.699 million
Recreation, Leisure, Parks and Open Spaces – including <ul style="list-style-type: none"> <li>• WORLD Sporting Precinct Stage 1 - \$8.65 million</li> <li>• Lakes Entrance Foreshore Park- \$1.6 million</li> <li>• Bullock Island Masterplan implementation - \$0.75 million</li> <li>• Livingston Park, Omeo - \$1.5 million</li> <li>• Slip Road Maritime Precinct - \$4.79 million</li> <li>• Streetscapes in Mallacoota, Buchan and Bruthen - \$2.9 million</li> <li>• Forest Park, Orbost - \$1.5 million</li> <li>• Jemmy's Point – Stage 2 - \$1.5 million</li> <li>• Omeo Mountain Bike Trails - \$5.552 million</li> </ul>	Total Recreation and Parks \$40.756 million
Plant and Equipment - including <ul style="list-style-type: none"> <li>• Renewal of vehicles, plant and machinery - \$3.049 million</li> <li>• Information and Communications Technology systems, Shire wide - \$5.055 million</li> </ul>	Total Plant/Equipment \$11.752 million
Waste Management - including <ul style="list-style-type: none"> <li>• Upgrade Bairnsdale Resource Recovery Centre - \$2.7 million</li> </ul>	Total Waste \$5.706 million
Other Infrastructure, Aerodromes and Car Parking - including <ul style="list-style-type: none"> <li>• Bairnsdale Runway extension and lighting upgrade - \$5.173 million</li> <li>• Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron - \$2.19 million</li> <li>• Cann River Off Street Parking - \$1.060 million</li> </ul>	Total Other \$8.984 million

There are a number of non-capital initiatives included in the draft Budget, the largest being \$3.812 million for the Sarsfield Recreation Reserve upgrade, \$3 million for Buchan Recreation Reserve upgrade and \$1.308 million for the Swifts Creek Recreation Reserve upgrade.



## Overview of Financial Performance

The draft Budget 2023/24 proposes a rates and municipal charge total income increase of 3.5 percent on the base rates and municipal charge for 2022/23 in line with the rate cap set by the Minister for Local Government.

Fees and charges will also generally increase at 3.5 percent except waste fees and charges that will increase by seven (7) percent to eight (8) percent generally. The impact of the increase in the Environment Protection Authority (EPA) levy charges by the State Government for the 2023/24 year has seen the cost for waste services increase significantly and the Waste Levy is proposed to be increased from \$37 to \$51 in the 2023/24 year as a result of these increased compliance costs and generate an additional \$453,000 to cover the increase in the EPA Levy and other compliance costs. The draft Budget also proposes the introduction of a Green Waste disposal fee of \$12 per cubic metre which will generate \$540,000 towards offsetting the cost of processing green waste. Other waste fees and charges will generate an additional \$251,000. Total rates and charges, excluding supplementary rates, valuation objection adjustments and rating agreements, are forecast to be \$68,440,728 for 2023/24. The impact of this is reflected in the following tables:

Type of Property	% of General Rate	Proposed rate in the dollar	Total Income
General/Residential	100	0.00256844	\$38,024,847
Commercial / Industrial	140	0.00359581	\$5,552,861
Farm	80	0.00205475	\$5,849,021
<b>Total Rates Income</b>			<b>\$49,426,729</b>

Type of Charge	Charge per rateable property	Total Income
Municipal Charge	\$245.30	\$7,830,221
Waste Levy Charge	\$51	\$1,627,971
Kerbside waste with recycling collection (120 litre Bin)	\$395	\$1,297,970
Kerbside waste with recycling and green waste collection (120 litre Bin)	\$452	\$8,114,304
Additional Household Bin	\$238	\$33,796
Additional Green Waste/Recycling bin	\$178	\$1,602
Rural Waste Collection Charge	\$267	\$108,135
<b>Total</b>		<b>\$19,013,999</b>

Some key financial statistics for the draft Budget 2023/24 as compared with the forecast results for the 2022/23 year are shown below:

<b>Key Statistics</b>	<b>2022/23 Forecast Actual \$'000</b>	<b>2023/24 Budget \$'000</b>
Total expenditure	\$131,331	\$128,843
Surplus for the year *	\$9,383	\$37,082
Adjusted underlying surplus/(Deficit) *	(\$13,303)	(\$12,617)
Cash and investment balance at year end	\$84,065	\$38,776
Cash flows from operations	\$14,856	\$59,666
Capital works expenditure	\$55,977	\$105,246

\* The forecast results for 2022/23 are impacted by the prepayment of \$13.8 million of the 2022/23 Victoria Grants Commission allocation in the 2021/22 year.

## Legislation

As of 1 July 2021, all provisions of the *Local Government Act 2020* commenced. Some provisions of the *Local Government Act 1989*, that have not been repealed, will remain applicable until such time as they are revoked.

The relevant provisions of the *Local Government Act 2020* prescribes and informs the preparation of the annual Budget as follows:

- Section 55(d) includes information on community engagement;
- Section 94 outline the information that is required to be contained within the budget document;
- Section 96 outlines the requirements relating to the preparation of the budget; and
- Section 104 outlines the requirements if Council is proposing borrowings.

The *Local Government Act 1989* prescribes and informs the preparation of the annual Budget in relation to rates and charges. Relevant provisions include:

- Sections 160 and 161 outline the requirements for the declaration of rates, including differential rates;
- Section 167 outlines the requirements relating to payment of rates and charges;
- Section 169 allows Council to grant a rebate or concession;
- Section 171 outlines the requirements if a waiver of rates is being given; and
- Section 172 allows Council to charge interest on unpaid rates and charges.

The *Local Government (Planning and Reporting) Regulations 2020* (Reporting Regulations) outline the reporting requirements for the budget document.

The implications of this report have been assessed and are not considered likely to breach or infringe upon the human rights detailed in the Victorian Government's Charter of *Human Rights and Responsibilities Act 2006*.

The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act 2020*.

## Collaborative procurement

This is not applicable for this report.

## **Council Plan**

This report has been prepared and aligned with the following strategic objectives set out in the Council Plan 2021-2025:

Strategic Objective 5: 5.5 Resources are managed to meet current and future needs and priorities.

## **Council Policy**

Not applicable for this report.

## **Options**

Not applicable for this report.

## **Resourcing**

### *Financial*

Refer to the draft Budget 2023/24 at **Attachment 1**.

### *Plant and equipment*

Not applicable for this report.

### *Human Resources*

Not applicable for this report.

### *Risk*

The risks of this proposal have been considered and are not applicable to this report.

## **Economic**

Not applicable for this report.

## **Social**

Not applicable for this report.

### *Gender Impact Statement*

Given that this report relates to the annual budget a gender impact assessment is not applicable.

## **Environmental**

Not applicable for this report.

### *Climate change*

This report has been prepared and aligned with the following Climate Change function/category:

This report is assessed as having no direct impact on climate change.

### **Engagement**

Section 96(1)(b) of the Act requires that Council develop the budget in line with its Community Engagement Policy. To provide an opportunity for community engagement, Council will place the draft 2023/24 Budget on its website and advertise that it has done so. Notice will also be provided in local newspapers and on Facebook seeking community feedback on the draft 2023/24 Budget. It is proposed that feedback will close at 12 noon on Wednesday 31 May 2023. The Councillor group will review all feedback on the draft 2023/24 Budget prior to adoption of the draft 2023/24 budget on 27 June 2023.

### **Attachments**

1. Draft Budget 2023/24 [5.2.1.1 - 120 pages]

# East Gippsland Shire Council

## DRAFT

## Budget 2023/24



**Contents**

	Page
Mayors and CEO's Introduction	3
Economic Assumptions	5

**Budget Reports**

1. Link to the Council Plan	6
2. Services and service performance indicators	8
3. Financial statements	20
4. Notes to the financial statements	29
5. Financial performance indicators	77
6. Schedule of fees and charges	81

**Other Information**

Glossary	113
Index	119

## From the Mayor and Councillors



It gives me great pleasure, on behalf of the Councillor Group, great pleasure to recommend this budget of the Council that was elected to represent the East Gippsland community in 2020.

We must firstly acknowledge the very challenging events that the community has experienced in recent times and Council has been mindful of these challenges faced by the community when drafting this 2023/24 budget.

The Minister for Local Government has set the rate cap at 3.5% for the 2023/24 year and Council is proposing that the general rates and municipal charge will increase by 3.5% on the average base rates and municipal charge for the 2022/23 year.

A new Council Plan 2021-2025 was developed in the 2020/21 year and this budget supports Council's strategic objectives and initiatives contained within the Council Plan.

The budget proposes funding several new initiatives as well as ensuring the appropriate level of funding is provided to renew Council's infrastructure. The 2023/24 capital works program of \$105.246 million is the largest capital works program ever proposed by Council and is supported by \$49.79 million of government grants provided by both the state and federal governments. Some of the most significant projects include:

- Bullock Island Masterplan Implementation \$0.75 million
- WORLD Sporting Precinct Stage 1 \$8.65 million
- Bullock Island Bridge and associated works \$0.75 million
- Omeo Mountain Bike Trails - \$5.552 million
- Slip Road Maritime Precinct \$4.79 million
- Bairnsdale City Oval \$0.8 million
- Upgrade Bairnsdale Resource Centre \$2.7 million
- Orbost Forest Park Upgrade \$1.5 million
- Jemmy's Point - Stage 2 \$1.5 million
- Streetscapes Bruthen, Buchan and Mallacoota \$2.9 million
- Jones Bay Southern Catchment WSUD \$1.76 million
- Bemm River Footpath Connections \$1.04 million
- Marlo Town Drainage Upgrade \$0.54 million
- Various bridge renewals \$2.3 million
- AJ Freeman Female Friendly Changerooms \$1.46 million
- Livingston Park Omeo \$1.5 million
- Bairnsdale Aerodrome Runway Extension and Lighting upgrade \$5.173 million
- Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron \$2.19 million
- Renewal and upgrades of information technology systems \$5.055 million
- Upgrade to Moroney Street Bairnsdale \$1.5 million
- Cann River Off Street Parking \$1.06 million

Section 4.5 of the budget document provides details of all capital projects.

Council has determined it will continue to provide an additional rate rebate of \$62.47 to eligible properties in the ownership of pensioners who qualify for a Victorian Government approved pension rebate.

The budget also proposes to continue the rate waiver in the 2023/24 year for properties where the main dwelling was destroyed or deemed uninhabitable as a result of the 2019/20 bushfires.

We continue to face challenges from increased costs beyond our control. An annual service charge waste levy was introduced in the 2022/23 year to cover the increase in the costs levied by the Environment Protection Authority (EPA) and other statutory compliance costs. Waste costs have continued to be impacted with significant increases for the EPA and other compliance requirements. As a result the Waste Levy will increase to \$51 and other waste fees and charges will increase for both kerbside collection and gate fees. The budget also proposes introducing a Green Waste disposal fee of \$12 per cubic metre to assist in offsetting the significant costs associated with processing green waste.

The budget has been developed through a rigorous process and Councillors endorse it as financially responsible.

We look forward to working with you in the community to deliver these initiatives throughout the coming year.

**Cr Mark Reeves**  
Mayor



### From the Chief Executive Officer



The 2022/23 financial year was once again a challenging year for the East Gippsland community that continued to demonstrate its resilience as it recovered from bushfires, worldwide pandemic and rising inflation. Council has experienced significant cost increases both for the delivery of services as well as capital works projects. Council will continue to review its operations to ensure it is providing services to the community in the most efficient manner.

This budget provides for initiatives prioritised by Council and includes a wide range of activities, projects and services. A great deal of work has been completed to ensure Council's continued financial sustainability, whilst at the same time delivering on the needs of our community.

Council continues its significant Capital Works program in 2023/24 with over \$56.25 million being invested into communities, many still recovering from bushfires and the pandemic. This excludes projects carried over from the 2022/23 year of \$48.99 million. Of the \$105.246 million in capital funding required, \$51.39 million will come from Council operations, \$49.79 million from external grants and \$4.066 million from reserves and contributions. Refer to Section 4.5 for details on the Capital Works and Major Projects budgets.

Financial sustainability remains a priority for me and the organisation. The budget shows an operating surplus of \$37.082 million. Included in the 2023/24 surplus is significant capital grant funding of \$49.79 million, an increase of \$27.148 million over the previous year forecast of \$22.642 million.

It is proposed that the general rates and municipal charge will increase by the rate cap of 3.5% for the 2023/24 year; however, annual valuations undertaken by the Victorian Valuer General will create some volatility in rates. User fees and charges for the 2023/24 year are generally proposed to increase at 3.5%, except waste fees and charges which will increase between 7% to 8% generally as a result of significant cost increases in the provision of waste services. Officers continue to look at cost effective and innovative ways to manage the waste being generated.

Statutory fees and charges are set by the Victorian Government. For details on all proposed Fees and Charges refer to Section 6 'Fees and Charges'.

I will continue to support a culture of efficiency and effectiveness in managing public funds to ensure we get the best value for money in everything we do.

**Anthony Basford**  
Chief Executive Officer

## Economic Assumptions

Assumption	Notes	Forecast	Budget	Projections			Trend
		2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Rate Cap Increase	1	1.75%	3.50%	3.50%	3.50%	4.00%	+
Population Growth	2	1.00%	1.00%	1.00%	1.00%	1.00%	o
Investment Interest Rate	3	1.00%	3.50%	3.50%	3.50%	4.00%	+
CPI	4	1.75%	4.00%	4.00%	4.00%	4.50%	+
User Fees	5	1.75%	3.50%	4.00%	4.00%	4.50%	+
Grants - Recurrent	6	1.00%	1.00%	1.00%	1.00%	1.00%	o
Contributions		1.00%	1.00%	1.00%	1.00%	1.00%	o
Other Revenue		1.75%	5.00%	4.00%	4.00%	4.50%	+
Employee Costs	7	2.50%	2.25%	2.75%	3.00%	3.00%	+
Contactors, consultants and materials		2.00%	8.00%	4.50%	4.50%	5.00%	+
Utilities		7.00%	15.00%	5.00%	5.00%	5.00%	-
Other expenses		1.75%	5.00%	4.00%	4.00%	4.50%	+

## Notes to Assumptions

## 1. Rate Cap

Base rates and municipal charge revenue will increase by 3.50% for the 2023/24 year, based on the Victorian government rate cap. Future increases have been forecast in line with forecast CPI increases less 0.5%.

## 2. Population Growth

Population growth has been set at historic 1% level.

## 3. Investment Interest Rate

The average return on investments has increased in the last financial year and the assumption is that investment interest rates will be in line with the rate cap percentages each year.

## 4. CPI

CPI increases and rate increases have been kept consistent in the budget with the rate cap being set at 0.5% less than CPI.

## 5. User Fees

User fees have been set at the same level of increase as rates. For details on Fees and Charges increases for the 2023/24 year refer to Section 6 - Fees and Charges.

## 6. Grants - Recurrent

Recurrent Grant revenue has historically increased less than CPI each year. Refer to Council's Four Year Revenue and Rating Plan for more details.

## 7. Employee Costs

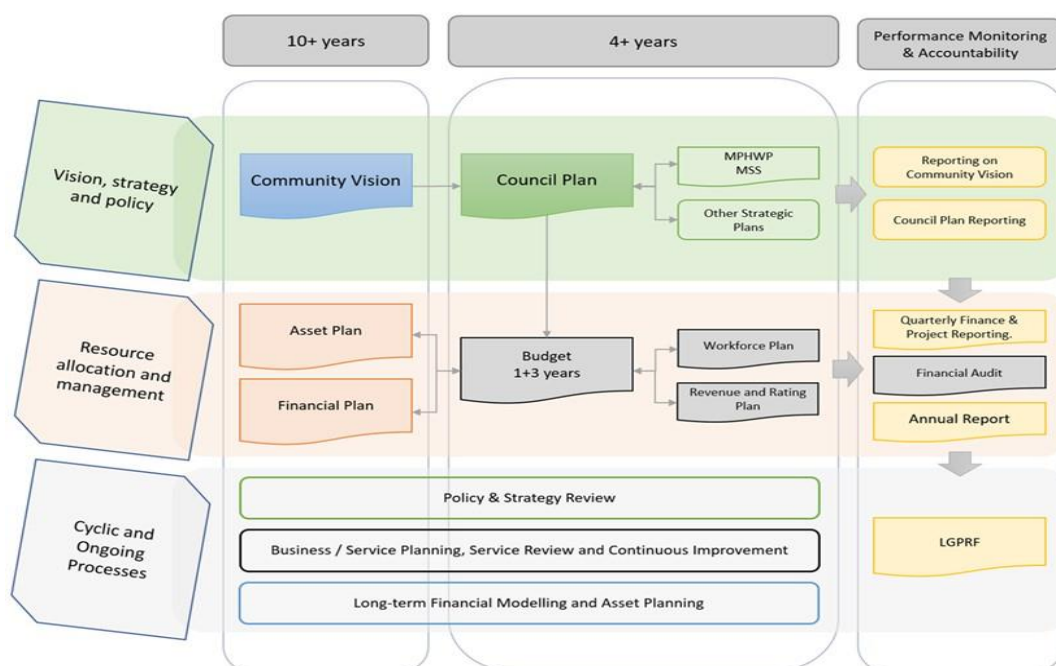
Employee costs have increased in line with the current Enterprise Agreement (EA), the expected CPI increase and the superannuation guarantee increase in line with government requirements.

## 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 and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

### 1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated 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.



Source: Department of Jobs, Precincts and Regions

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

#### 1.1.2 Key planning considerations

##### Service level planning

Although councils have a legal obligation to provide some services—such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

## 1.2 Our purpose

### Our Vision

*East Gippsland is an inclusive and innovative community that values our natural environment, puts community at the centre of Council decision-making and creates the conditions in which communities can thrive.*

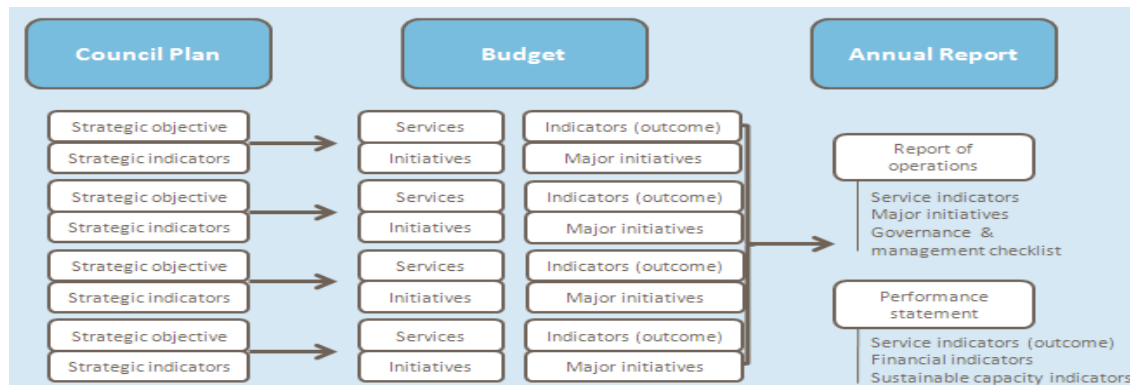
### 1.3 Strategic objectives

*Council delivers a range of services, programs, projects and facilities for its diverse communities. Each contributes to the achievement of our strategic objectives as set out in the Council Plan for the years 2021-2025. The following table lists our focus areas as described in the Council Plan. Each is defined by goals that describe what we want for East Gippslanders now and into the future.*

Strategic Objective	Description
Strategic Objective 1 - An inclusive and caring community that respects and celebrates diversity.	1.1 Council strives to provide equitable access to their services, support, and facilities.
	1.2 Collaboration with key stakeholders fosters the cultural, arts and creative communities for all activities Council has facilitated or financially contributed to.
	1.3 Community groups and volunteers are acknowledged, promoted, and supported.
	1.4 Through targeted services, partnerships and advocacy, communities enjoy strong mental and physical health, well-being, and resilience.
	1.5 Strong working relationships are further developed with Aboriginal people and organisations.
	1.6 Council is culturally and linguistically inclusive and celebrates diversity.
2 Strategic Objective 2 - Planning and infrastructure that enhances the environment, lifestyle and character of our communities.	2.1 Statutory and strategic planning for land use delivers sustainable outcomes that balance the need for growth with the enhancement of our lifestyle, character, the built and natural environment
	2.2 Infrastructure provision and maintenance supports a diverse range of current and future user needs and activities and is both environmentally and financially sustainable.
	2.3 Planning with local communities for natural disasters and emergencies strengthens capacity, infrastructure, resilience, preparedness, and recovery.
Strategic Objective 3 - A natural environment that is managed and enhanced.	3.1 Council works to reduce its own and the communities carbon emissions while supporting the community to mitigate the impact of a changing climate on the environment, safety, health, and lifestyles.
	3.2 Sustainable land use practices are used to manage council land to protect biodiversity and to provide education and incentives to support the management of private land.
	3.3 Natural values on key Council managed land are managed and enhanced.
	3.4 Environmentally and financially sustainable practices reduce waste going to landfill.
Strategic Objective 4 - A thriving with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment.	4.1 Leadership enables economic prosperity, investment, recovery, resilience and growth.
	4.2 Collaboration amongst key partners is facilitated to improve pathways for education and skills training.
	4.3 Council's work with stakeholders fosters entrepreneurship and new business opportunities, particularly with communities facing change.
	4.4 Targeted information and streamlined approvals and processes make it easier for business to invest.
	4.5 Tourism sector investment is sought in business capability, product development and experience to meet the changing needs of domestic and international markets.
	4.6 East Gippsland's natural strengths in agriculture and natural resource-based industries are enhanced to increase value, employment, sustainability and resilience.
Strategic Objective 5 - A transparent organisation that listens and delivers effective, engaging and responsive services.	5.1 A better everyday customer experience is created for our residents and visitors.
	5.2 Strong relationships with government, partners and stakeholders are maintained and strengthened to advocate for the community.
	5.3 Communities are engaged in decision-making and support is provided to develop local solutions to local issues.
	5.4 Continuous improvement systems are strengthened, and organisational efficiency enhanced.
	5.5 Resources are managed to meet current and future needs and priorities.
	5.6 Council attracts, develops, and retains an inclusive workforce to deliver services and priorities.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 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 Jobs, Precincts and Regions

### 2.1 Strategic Objective 1 - An inclusive and caring community that respects and celebrates diversity

This Strategic Objective describes the action Council will take towards the achievement of the Community Vision Theme: **Our Communities** will include, encourage, respect and value all others.

#### Services

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Arts and Culture	This service provides a varied, ongoing program of <i>Inc</i> arts and cultural events that bring our communities together to celebrate our identity and generate ideas. It also provides funding and strategic advice to support the development of arts and culture in East Gippsland.	13 <i>Exp</i> 350 <i>Surplus / (deficit)</i> (337)	6 273 (267)	2 376 (374)
Community Programs	Council's community programs provide support, <i>Inc</i> assistance and information to the community at all stages of life. They also provide community facilities that enhance social and health outcomes and improve local neighbourhood amenity.	244 <i>Exp</i> 525 <i>Surplus / (deficit)</i> (281)	533 2,127 (1,594)	369 1,329 (960)
Library Services	Council provides library and outreach services at <i>Inc</i> six locations within the municipality, including <i>Exp</i> mobile library services to our more remote areas. Library services and programs are customer focused and aim to meet the learning and information needs of local communities. Libraries also provide a focal point for the community where they can meet, relax and enjoy the facilities and services offered and increase their participation in community life.	509 <i>Exp</i> 1,156 <i>Surplus / (deficit)</i> (647)	423 1,211 (788)	414 1,200 (786)
Performing Arts	This service provides performing arts facilities, <i>Inc</i> including the Forge Theatre and Arts Hub in <i>Exp</i> Bairnsdale. A key focus is to deliver accessible programs and events that celebrate our cultural diversity and enrich the lives of our community and visitors.	262 <i>Exp</i> 659 <i>Surplus / (deficit)</i> (397)	356 905 (549)	405 914 (509)

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Community Planning	The Community Planning function supports, <i>Inc</i> encourages and works with citizens and community groups to identify their needs and aspirations and how to achieve them with responsive, high quality services and facilities. <i>Exp</i>	- 208	- 558	- 395
	<i>Surplus / (deficit)</i>	(208)	(558)	(395)
Community Support	Council provides a range of aged support programs <i>Inc</i> and services to the community. <i>Exp</i>	45 723	- 864	- 977
	<i>Surplus / (deficit)</i>	(678)	(864)	(977)
Family and Youth Services	Council supports Preschools, Playgroups and early <i>Inc</i> years programs. Support is also provided to suitably accredited organisations that provide <i>Exp</i> Maternal and Child Health services (MaCH). The providers of the MaCH service are directly funded by the Victorian Government for the provision of the specified services and Council provides a financial contribution to the operations of each of the providers. <i>Surplus / (deficit)</i>	25 338 (313)	30 449 (419)	- 345 (345)
Public Health	Public Health maintains and improves the health <i>Inc</i> and safety of people and the environment in <i>Exp</i> accordance with the <i>Public Health and Wellbeing Act 2008</i> . It maintains safety, amenity and harmony in the community by coordinating food safety support programs, registered premises inspections, <i>Tobacco Act 1987</i> activities and wastewater management. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls; and provides an immunisation service. <i>Surplus / (deficit)</i>	486 746 (260)	505 820 (315)	517 834 (317)
Community Laws	This service also maintains and improves the <i>Inc</i> health and safety of people and the environment. <i>Exp</i> This includes staff at school crossings throughout the municipality to ensure that school children are able to cross the road safely. Animal management services are delivered in accordance with the <i>Domestic Animals Act 1994</i> and include a lost and found notification service, a contracted pound service, registration and administration service, an after hours service and an emergency service. It also provides education, regulation and enforcement of the General Local Law and relevant Victorian Government legislation. <i>Surplus / (deficit)</i>	935 1,741 (806)	837 1,953 (1,116)	764 1,965 (1,201)

Service area	Description of services provided	2021/22	2022/23	2023/24
		Actual \$'000	Forecast \$'000	Budget \$'000
Recreation Centres	This service combines a wide range of programs and services that contribute to the general wellbeing of the community. This includes opportunities for individuals of all ages, genders and abilities to participate in a variety of health, education, and leisure activities by providing recreational facilities that include indoor and outdoor aquatic facilities, a fully equipped gymnasium, aqua aerobics and group fitness classes, a stadium and childcare facilities.	<i>Inc</i> 1,911	2,712	2,633
		<i>Exp</i> 4,023	4,110	4,317
		<i>Surplus / (deficit)</i> (2,112)	(1,398)	(1,684)

#### Major Initiatives

- 1 Develop and commence implementation of organisation-wide strategies that embed Aboriginal engagement in the organisation through increased mutual understanding and effective partnerships.

#### Other Initiatives

- 1 Deliver and maintain Council's roads and other infrastructure
- 2 Strengthen engagement processes with communities and stakeholders to ensure their views are heard when planning services, facilities and infrastructure.
- 3 Implement policy and practices that improve equitable access to facilities and services including consideration of gender equity; access and inclusion; socio-economic, age friendly and implementation of audits to support these outcomes.
- 4 Facilitate professional development opportunities to foster growth within the cultural and creative activity across the Shire.
- 5 Include cultural and creative elements into facility designs and service delivery planning.
- 6 Promote volunteer events and opportunities across the Shire, including targeted opportunities to increase youth engagement with volunteering.
- 7 Build the capacity of volunteer groups and provide support for volunteer managed community facilities.
- 8 Implement key actions from the Well Placed for Wellbeing 2021-25
- 9 Refresh and implement the Ageing Well in East Gippsland – Age Friendly Communities Strategy 2017-2030
- 10 Plan and strengthen our services and infrastructure for sport and recreation.
- 11 Provide opportunities for traditional owners to participate and partner in the planning and delivery of services and the planning and development of Council infrastructure and projects.
- 12 Promote council services that support cultural and linguistic diversity and continue to embed diversity and inclusion in Council events and programs

#### Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Libraries	Participation	13.81%	DNA	DNA
Aquatic Facilities	Utilisation	4.07%	DNA	DNA
Animal Management	Health and Safety	100%	100%	DNA
Food Safety	Health and Safety	100%	100%	DNA

DNA - Indicates that data is not available at the time of preparing the budget

\* Refer to table below for information on the calculation of Service Performance Outcome Indicators

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Active library members. (Percentage of the municipal population that are active library members)	[The sum of number of active library borrowers in the last 3 financial years / the sum of the population in the last 3 years] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / municipal population
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions)	Number of successful animal management prosecutions/Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

## 2.2 Strategic Objective 2 - Planning and infrastructure that enriches the environment, lifestyle, and character of our communities

This Strategic Objective describes the action Council will take towards the achievement of the Community Vision Theme: ***Our Place will be accessible, safe, connected, and healthy.***

## Services

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Project Management	This service undertakes project planning, design and delivery of various works within Council's Capital Works Program.	<i>Inc</i> 505 <i>Exp</i> 2,018 <i>Surplus / (deficit)</i> (1,513)	12 188 (176)	3 666 (663)
Works	This service provides for the management and maintenance of Council's building infrastructure and assets. It includes management and maintenance of Council's vehicles, machinery and equipment and place based works crews.	<i>Inc</i> 941 <i>Exp</i> 1,193 <i>Surplus / (deficit)</i> (252)	643 1,366 (723)	649 906 (257)
Emergency Management	Council works collaboratively with relevant stakeholders to help communities prepare for emergency events and natural disasters and, in times of emergency, respond to their needs and help them recover.	<i>Inc</i> 206 <i>Exp</i> 706 <i>Surplus / (deficit)</i> (500)	1,108 1,627 (519)	178 1,113 (935)



Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Emergency Response	Council has a significant responsibility in emergency management and disaster response across East Gippsland, along with other lead agencies. Although the Australian Government provides significant funding to repair and reconstruct assets following natural disasters, Council (in the first instance) is required to fund the response and then seek recompense after the event. Council therefore carries that burden while waiting for reimbursement, which can impact upon current plans for infrastructure planning and maintenance.	<i>Inc</i>	4,883	10,184
		<i>Exp</i>	4,460	9,159
		<i>Surplus / (deficit)</i>	423	1,025
				(4,959)
Parks and Gardens	Parks and Gardens provides management and implementation of open space strategies and maintenance including mowing, garden maintenance, annual displays, weed control and walking track maintenance. It also provides tree maintenance including inspection, pruning and removals.	<i>Inc</i>	1,295	517
		<i>Exp</i>	5,135	5,631
		<i>Surplus / (deficit)</i>	(3,840)	(5,114)
				(5,130)
Strategic Planning	This service aims to deliver vibrant, connected and productive places and infrastructure to meet current and future community needs. Strategic Planning advocates for and implements land use policies, plans and standards that guide land use development and promote sustainable design, development and heritage conservation. This is supported through continual reviews and improvements to the East Gippsland Planning Scheme.	<i>Inc</i>	130	275
		<i>Exp</i>	449	1,618
		<i>Surplus / (deficit)</i>	(319)	(1,343)
				(1,045)
Statutory Planning and Development Services	Statutory planning services process and assess planning applications in accordance with the Planning and Environment Act 1987, the Planning Scheme and Council policies aimed at ensuring that our cities, towns and settlements develop in an orderly and sustainable way. It provides advice and makes decisions about development and land-use proposals, as well as representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary.	<i>Inc</i>	1,476	1,000
		<i>Exp</i>	1,465	1,769
		<i>Surplus / (deficit)</i>	11	(769)
				(1,368)
Building Control	This service enforces statutory building regulations under the Victorian Building Code. These include providing advice on building permits and legislation, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	<i>Inc</i>	340	215
		<i>Exp</i>	437	301
		<i>Surplus / (deficit)</i>	(97)	(86)
				(157)
Recreation and Sporting Reserve Management	This service is responsible for the maintenance and operation of sporting grounds and pavilions and community centres with meeting, function and activity space. Often this work is undertaken in conjunction with community operated committees of management. The service assists in the delivery of strategic sporting outcomes across the municipality through the upgrade and improvement of facilities and the attraction of funding to undertake this work.	<i>Inc</i>	84	107
		<i>Exp</i>	876	1,472
		<i>Surplus / (deficit)</i>	(792)	(1,365)
				(1,123)

Service area	Description of services provided	2021/22	2022/23	2023/24
		Actual \$'000	Forecast \$'000	Budget \$'000
Asset Management	This service conducts planning for Council's main <i>Inc</i>	3	3	3
	civil infrastructure assets in an integrated and <i>Exp</i>	495	578	650
	prioritised manner in order to optimise their <i>Surplus /</i> strategic value and service potential. These assets <i>(deficit)</i>	(492)	(575)	(647)
Asset Maintenance	This service provides management and ongoing <i>Inc</i>	5,229	13,692	7,449
	maintenance of the Council's assets, including <i>Exp</i>	22,549	22,282	22,640
	2,951 km of roads, 209 bridges and 23 pedestrian <i>Surplus /</i> bridges; over 300 km of drains, 223 km of footpath, <i>(deficit)</i> and 517 km of kerb and channel; numerous playgrounds, parks, gardens, and recreation reserves; three aerodromes; over 4,000 street lights; 41 public jetties, 19 fishing platforms and 31 boat ramps; and the Raymond Island Ferry.	(17,320)	(8,590)	(15,191)

### Major Initiatives

- 2 recommendations.
- 3 Prepare the 'Bairnsdale 2050' Growth Strategy
- 4 Council's infrastructure and services.

### Other Initiatives

- 1 Undertake key public open space planning initiatives, including the first stage of the Marine and Coastal Management Plan and finalisation of the East Gippsland Sporting Facilities Plan.
- 2 Implement the Rural Land Use Strategy and prepare a Planning Scheme Amendment for consideration
- 3 Deliver actions from key growth area plans including Lakes Entrance Northern Growth Area and Paynesville Growth Area Strategy.
- 4 Implement the asset management framework with a focus on data improvement
- 5 Develop and implement service standards for the maintenance of key asset classes.
- 6 Deliver the capital works program and asset management program, including WORLD sporting precinct, Omeo MTB trails, Eagle Point Hub, Bullock Island works.
- 7 Implement key year two goals from the Environmental Sustainability Strategy pertaining to infrastructure including completion of the Bairnsdale Alternate Water project; and incorporation of environmental sustainability design principles into new and renewed assets.
- 8 Deliver improvements to Councils road network including: upgrading Moroney Street, Marine Parade and Myer Street and reseal high priority roads.
- 9 Develop and trial new approaches to road renewal and maintenance that improves resilience to changing climatic conditions and utilises recycled materials.
- 10 Strengthen community emergency planning arrangements to improve resilience and preparedness.
- 11 Support communities to transition from recovery to longer term community resilience, where appropriate
- 12 Finalise and commence implementation of the East Gippsland Road Safety Strategy
- 13 Develop processes and tools that support whole of community to take action to reduce carbon emissions

### Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Statutory Planning	Decision making	38.91%	> 60%	> 60 %
Roads	Satisfaction	94.04%	≥ Large Rural Council average	≥ Large Rural Council average

DNA - Indicates that data is not available at the time of preparing the budget

\* Refer to table below for information on the calculation of Service Performance Outcome Indicators

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[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
Roads	Condition	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

## 2.3 Strategic Objective 3 - A natural environment that is managed and enhanced

This Strategic Objective describes the action Council will take towards the achievement of the Community Vision Theme: **Our Environment** will be managed and preserved for all generations.

## Services

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Environmental Management	The Environmental Management function identifies <i>Inc</i> and manages broad-based environmental issues on Council owned or managed land including Council's Mosquito Management Program, pest plants and animals and Urban Waterways.	447	193	75
	<i>Exp</i>	1,018	1,141	605
	<i>Surplus / (deficit)</i>	(571)	(948)	(530)
Environmental Sustainability	This service develops environmental policy and strategies, coordinates and implements <i>Inc</i> environmental projects and works with other services to improve Council's environmental performance. Reducing greenhouse emissions and utility use within Council operations are a key priority. This includes community awareness and behavioural change programs to encourage and support reduced use of energy and resources.	1,201	-	-
	<i>Exp</i>	750	601	558
	<i>Surplus / (deficit)</i>	451	(601)	(558)
Waste Services	This service provides kerbside waste collection of <i>Inc</i> household, recycling and green waste from <i>Exp</i> households; and landfill and transfer station facilities. The service operates and rehabilitates Council's current and legacy landfills, and manages the East Gippsland Waste and Recycling Centre in ways that promote positive waste behaviour in the community and minimise environmental impacts.	4,092	4,006	4,794
	<i>Exp</i>	9,663	12,004	13,408
	<i>Surplus / (deficit)</i>	(5,571)	(7,998)	(8,614)

**Major Initiatives**

- 5 Deliver actions to reduce Council's greenhouse gas emissions from energy use as identified in the Environmental Sustainability Action Plan including: development of a net zero emissions plan; explore the feasibility of using geothermal energy and key sites; and work with Councils' contractors to reduce their emissions.
- 6 Complete design and progress development of organic waste processing facility at Bairnsdale Landfill.

**Other Initiatives**

- 1 Develop processes and tools that support whole of community to take action to reduce carbon emissions.
- 2 Improve the health of local waterways and wetlands through the use of water sensitive urban design to treat urban stormwater.
- 3 Develop and implement suitable plans and practices for managing storm water in priority areas including new urban development.
- 4 Partner with key stakeholders to preserve and restore local biodiversity values.
- 5 Manage roadside weeds and vegetation
- 6 Develop an Encroachment Policy and supporting processes to protect and preserve the open space values of Council land
- 7 Identify key Council land and develop management plans for these sites.
- 8 Review the Infrastructure Design Manual with the view for Council to adopt and apply the Environmentally Sustainable Design principles to new development.
- 9 Reduce waste going to landfill through the implementation of actions identified in the Waste Minimisation Action Plan – year 2 actions. including developing and implementing waste education programs for key areas of waste reduction
- 10 Review waste and recycling services to respond to changing regulations and needs of our community

**Service Performance Outcome Indicators**

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Waste Collection	Waste diversion	53.32%	> 52%	> 52%

DNA - Indicates that data is not available at the time of preparing the budget

\* Refer to table below for information on the calculation of Service Performance Outcome Indicators

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

## 2.4 Strategic Objective 4 - A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment

This Strategic Objective describes the action Council will take towards the achievement of the Community Vision Theme: **Our Economy** will be sustainable, innovative, and supportive of existing and emerging industries.

### Services

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Business Growth	The development of business and industry in East Gippsland is supported by this service, which provides business information services, referrals to other organisations for support, facilitation of industry networking and knowledge sharing events, and facilitation of funding opportunities at all levels of government. It also works with government departments to link businesses to Victorian and Australian Government services to support growth and diversification.	-	-	-
	<i>Inc</i>	55	93	150
	<i>Exp</i>	(55)	(93)	(150)
	<i>Surplus / (deficit)</i>			
Economic Development	The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	873	1,072	157
	<i>Inc</i>	1,879	3,760	948
	<i>Exp</i>	(1,006)	(2,688)	(791)
	<i>Surplus / (deficit)</i>			
Tourism and Visitor Information Services	Council supports the tourism industry and helps promote East Gippsland as a highly sought after visitor destination. Quality visitor information services are provided with the aim of meeting the expectations and needs of visitors.	80	138	101
	<i>Inc</i>	880	857	951
	<i>Exp</i>	(800)	(719)	(850)
	<i>Surplus / (deficit)</i>			
Events	This service works with partners to develop East Gippsland's reputation as a recognised events destination through attraction and facilitation of new events and support of existing events. It provides support, resources and training information, and assists with the development of major events that stimulate economic benefits and cultural diversity and enhance the well-being of citizens.	35	-	-
	<i>Inc</i>	334	362	364
	<i>Exp</i>	(299)	(362)	(364)
	<i>Surplus / (deficit)</i>			

### Major Initiatives

#### Other Initiatives

- Support businesses to be emerging leaders in climate change adaption and assist businesses to transition toward greater resilience.
- Engage young people, youth organisations, training organisations and social enterprises to understand and address barriers to training and employment.
- Evaluate and expand Council's entrepreneurship programs to identify, foster and promote emerging business opportunities and new investors.
- Support the development and implementation of Local Development Strategies for communities impacted by changes in the native timber industry
- Streamline development and business approval processes and strengthen customer information and services for investors.
- Implement the *Pathways to Growth* program from the Tourism Events Action Plan 2022-26
- Plan, deliver and support major project development that enhance the amenity of our towns, improve the visitor experience and facilitate new business investment.
- Complete construction of Omeo MTB trail, deliver operational model and support Omeo region to realise the benefits of the new infrastructure
- Complete feasibility study into the establishment of an Arts Precinct in Bairnsdale
- Support enhanced agribusiness, productivity and resilience through a range of programs.
- Implement the Rural Land Use Strategy and prepare a Planning Scheme Amendment

## 2.5 Strategic Objective 5 - A transparent organisation that listens and delivers effective, engaging, and responsive services

This Strategic Objective describes the action Council will take as the foundation for the Council Plan and their contribution towards the achievement of the Community Vision.

### Services

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Community Leadership	Council provides leadership on issues of importance to East Gippsland and advocates on behalf of the community and its vision for the future. It does this through strong, transparent, accountable leadership and the development of strong relationships with key stakeholders and other levels of government.	<i>Inc</i> 21 <i>Exp</i> 1,304 <i>Surplus / (deficit)</i> (1,283)	21 1,463 (1,442)	20 1,679 (1,659)
Finance and Treasury	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances and raising and collection of rates and charges.	<i>Inc</i> 23,619 <i>Exp</i> 1,909 <i>Surplus / (deficit)</i> 21,710	7,025 2,224 4,801	20,980 2,373 18,607
Governance	This service provides a range of governance, statutory and corporate support services to Council, including coordination of business papers for meetings of the Council and its committees; coordination of arrangements for Council and committee meetings; and the maintenance of statutory registers and the conduct of municipal elections. An Audit Committee supports this service. This service also provides the framework, oversight and advice to support Council in complying with statutory procurement and contracting provisions.	<i>Inc</i> 295 <i>Exp</i> 3,274 <i>Surplus / (deficit)</i> (2,979)	24 5,976 (5,952)	25 3,772 (3,747)
Media, Communications and Civic Events	This service oversees provision of advice on communications, in consultation with relevant stakeholders, on behalf of Council. It also provides in-house graphic design services. This service also conducts civic events to recognise, commemorate and celebrate prominent citizens and the successful delivery of significant Council programs, infrastructure and projects.	<i>Inc</i> 20 <i>Exp</i> 738 <i>Surplus / (deficit)</i> (718)	20 726 (706)	- 879 (879)
Council Enterprises	This service supports the local economy and provides an alternative revenue stream for Council through the effective operation of a range of Council-managed commercial enterprises such as caravan parks, marinas and the East Gippsland Livestock Exchange.	<i>Inc</i> 6,002 <i>Exp</i> 3,872 <i>Surplus / (deficit)</i> 2,130	5,363 4,341 1,022	5,381 4,965 416
Customer and Civic Services	This service acts as the main customer interface with the community. It provides accessible, high-quality customer service at Council's Corporate, Business and Service Centres, which connects people to Council services and general information.	<i>Inc</i> 93 <i>Exp</i> 2,214 <i>Surplus / (deficit)</i> (2,121)	65 2,238 (2,173)	64 2,323 (2,259)

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Information Services	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way. It is also responsible for the provision of document and information management support services and compliance with statutory obligations under Freedom of Information and Information Privacy legislation.	<i>Inc</i>	127	118
		<i>Exp</i>	3,986	5,377
		<i>Surplus / (deficit)</i>	(3,859)	(5,259)
				(5,729)
Property Management	The management of Council's property portfolio, including purchases, sales, leases and licenses to ensure land under Council's ownership or management is used effectively and in the best interests of current and future generations is delivered through this service. It also supports local groups that have a focus on land and facility stewardship.	<i>Inc</i>	422	152
		<i>Exp</i>	398	574
		<i>Surplus / (deficit)</i>	24	(422)
				(293)
Risk Management and Compliance	This service manages a compliance framework that promotes prudent and responsible management approaches to Council's decision-making and service delivery. It ensures the highest standards of legislative compliance are achieved across all Council functions and that its risk exposure is minimised through proactive and comprehensive systems and processes.	<i>Inc</i>	166	1
		<i>Exp</i>	1,595	1,981
		<i>Surplus / (deficit)</i>	(1,429)	(1,980)
				(2,321)
Human Resources	Through this service Council provides human resource and industrial relations services dedicated to ensuring Council's workforce operates efficiently and effectively within a framework that encourages innovation and continuous improvement. Human Resources also provides payroll services for all employees.	<i>Inc</i>	563	200
		<i>Exp</i>	1,379	1,906
		<i>Surplus / (deficit)</i>	(816)	(1,706)
				(2,293)
Organisation Development	This service provides Council with strategic and operational organisation development support. The service also assists managers to determine and progress toward future structures, capability and cultures in their service units.	<i>Inc</i>	3	85
		<i>Exp</i>	226	522
		<i>Surplus / (deficit)</i>	(223)	(437)
				(812)

**Major initiative**

- 7 Undertake an organisational capability review
- 8 Develop a new Information Communication and Technology strategy.
- 9 Adopt and implement the organisation's Occupational Health and Safety Management System

**Other Initiatives**

- 1 Undertake customer interaction surveys to inform the development of service improvement plans.
- 2 Utilise a range of online tools to engage electronically including websites; Your Say; and social media
- 3 Actively participate in networks, forums and alliances to advocate for the Shire and regional community issues and priorities
- 4 Review and strengthen Council's community engagement approach and capacity,
- 5 Refresh Council's place-based approach to planning and engagement to ensure it is fit for purpose.
- 6 Incorporate community engagement into the development and delivery of all major strategies and projects
- 7 Fit for purpose technology is implemented, including enhanced mobility and document management solutions
- 8 Finalise road safety strategy and implement.
- 9 Rollout the Asset Management System to priority business units.
- 10 Review the 10 Year Financial Plan annually
- 11 Review the Capital Program and provide quarterly reports to Council
- 12 Implement actions from the Workforce Plan 2021-25
- 13 Deliver actions from the Gender Equality Action Plan

**Service Performance Outcome Indicators**

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Satisfaction	50%	>50%	≥ Large Rural Council average

DNA - Indicates that data is not available at the time of preparing the budget

\* Refer to table below for information on the calculation of Service Performance Outcome Indicators.

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the best interests of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the best interests of the community

**2.6 Reconciliation with budgeted operating result**

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
1. An inclusive and caring community that respects and celebrates diversity	(7,548)	12,652	5,104
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities	(31,475)	41,433	9,958
3. A natural environment that is managed and enhanced	(9,702)	14,571	4,869
2.4 - A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment	(2,155)	2,413	258
5. A transparent organisation that listens and delivers effective, engaging, and responsive services	(969)	27,941	26,972
<b>Total</b>	<b>(51,849)</b>	<b>99,010</b>	<b>47,161</b>

**Expenses added in:**

Depreciation	29,955
Finance costs	309

**Surplus/(Deficit) before funding sources** **(82,113)**

**Funding sources added in:**

Rates and charges revenue	57,920
Waste charge revenue	11,269
Capital Grants and contributions	50,006

**Total funding sources** **119,195**

**Operating surplus/(deficit) for the year** **37,082**



3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27

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

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

**Comprehensive Income Statement**

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections 2024/25 2025/26 2026/27 \$'000		
	NOTES					
<b>Income / Revenue</b>						
Rates and charges	4.1.1	65,572	69,189	72,139	75,219	78,807
Statutory fees and fines	4.1.2	2,384	2,238	2,316	2,397	2,493
User fees	4.1.3	12,478	13,241	13,752	14,283	14,904
Grants - operating	4.1.4	27,166	25,367	20,501	21,091	21,699
Grants - capital	4.1.4	22,642	49,790	22,837	11,799	6,954
Contributions - monetary	4.1.5	576	216	200	201	51
Contributions - non-monetary	4.1.5	2,000	2,000	2,000	2,000	2,000
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-
Other income	4.1.6	7,896	3,884	3,437	3,302	3,177
<b>Total income / revenue</b>		<b>140,714</b>	<b>165,925</b>	<b>137,182</b>	<b>130,292</b>	<b>130,085</b>
<b>Expenses</b>						
Employee costs	4.1.7	37,833	40,555	38,441	39,890	41,624
Materials and services	4.1.8	65,000	56,043	44,883	47,311	48,555
Depreciation	4.1.9	25,681	28,630	29,204	29,381	30,066
Amortisation - intangible assets	4.1.10	468	1,254	1,156	1,156	1,356
Amortisation - right of use assets	4.1.11	71	71	71	71	71
Bad and doubtful debts - allowance for impairment losses		28	28	29	30	32
Borrowing costs		265	308	350	331	312
Finance costs - leases		1	1	1	1	1
Other expenses	4.1.12	1,984	1,953	1,838	1,912	1,998
<b>Total expenses</b>		<b>131,331</b>	<b>128,843</b>	<b>115,973</b>	<b>120,083</b>	<b>124,015</b>
<b>Surplus/(deficit) for the year</b>		<b>9,383</b>	<b>37,082</b>	<b>21,209</b>	<b>10,209</b>	<b>6,070</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		28,515	-	-	-	120,252
<b>Total other comprehensive income</b>		<b>28,515</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,252</b>
<b>Total comprehensive result</b>		<b>37,898</b>	<b>37,082</b>	<b>21,209</b>	<b>10,209</b>	<b>126,322</b>

**Balance Sheet**

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
	NOTES			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		84,065	38,776	28,107	26,764	27,036
Trade and other receivables		9,147	12,191	10,130	9,597	9,543
Other assets		4,382	4,457	4,632	4,813	5,026
<b>Total current assets</b>	4.2.1	97,594	55,424	42,869	41,174	41,605
<b>Non-current assets</b>						
Trade and other receivables		411	500	180	160	140
Property, infrastructure, plant & equipment		1,342,460	1,420,476	1,445,100	1,456,908	1,580,137
Right-of-use assets	4.2.4	771	771	771	385	771
Investment property		8,263	8,263	8,263	8,263	8,263
Intangible assets		460	2,814	1,587	746	3,213
<b>Total non-current assets</b>	4.2.1	1,352,365	1,432,824	1,455,901	1,466,462	1,592,524
<b>Total assets</b>		1,449,959	1,488,248	1,498,770	1,507,636	1,634,129
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		9,935	13,587	7,952	7,143	6,863
Trust funds and deposits		3,033	3,033	3,033	3,033	3,033
Unearned income/revenue		5,929	5,929	1,379	1,379	1,379
Provisions		13,283	7,330	7,783	11,522	8,576
Interest-bearing liabilities	4.2.3	-	741	760	779	1,948
Lease liabilities	4.2.4	102	102	102	102	102
<b>Total current liabilities</b>	4.2.2	32,282	30,722	21,009	23,958	21,901
<b>Non-current liabilities</b>						
Unearned Income		428	428	428	429	436
Provisions		3,038	6,546	6,332	2,818	6,987
Interest-bearing liabilities	4.2.3	9,955	9,214	8,454	7,675	5,727
Lease liabilities	4.2.4	758	758	758	758	758
<b>Total non-current liabilities</b>	4.2.2	14,179	16,946	15,972	11,680	13,908
<b>Total liabilities</b>		46,461	47,668	36,981	35,638	35,809
<b>Net assets</b>		1,403,498	1,440,580	1,461,789	1,471,998	1,598,320
<b>Equity</b>						
Accumulated surplus		458,303	495,385	516,644	526,853	532,973
Reserves		945,195	945,195	945,145	945,145	1,065,347
<b>Total equity</b>		1,403,498	1,440,580	1,461,789	1,471,998	1,598,320

**Statement of Changes in Equity**  
For the four years ending 30 June 2027

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		1,365,600	448,856	915,218	1,526
Surplus/(deficit) for the year		9,383	9,383	-	-
Net asset revaluation increment/(decrement)		28,515	-	28,515	-
Transfers from other reserves		-	64	-	(64)
<b>Balance at end of the financial year</b>		<b>1,403,498</b>	<b>458,303</b>	<b>943,733</b>	<b>1,462</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		1,403,498	458,303	943,733	1,462
Surplus/(deficit) for the year		37,082	37,082	-	-
<b>Balance at end of the financial year</b>	4.3.2	<b>1,440,580</b>	<b>495,385</b>	<b>943,733</b>	<b>1,462</b>
<b>2025</b>					
Balance at beginning of the financial year		1,440,580	495,385	943,733	1,462
Surplus/(deficit) for the year		21,209	21,209	-	-
Transfers from other reserves		-	50	-	(50)
<b>Balance at end of the financial year</b>		<b>1,461,789</b>	<b>516,644</b>	<b>943,733</b>	<b>1,412</b>
<b>2026</b>					
Balance at beginning of the financial year		1,461,789	516,644	943,733	1,412
Surplus/(deficit) for the year		10,209	10,209	-	-
<b>Balance at end of the financial year</b>		<b>1,471,998</b>	<b>526,853</b>	<b>943,733</b>	<b>1,412</b>
<b>2027</b>					
Balance at beginning of the financial year		1,471,998	526,853	943,733	1,412
Surplus/(deficit) for the year		6,070	6,070	-	-
Net asset revaluation increment/(decrement)		120,252	-	120,252	-
Transfers from other reserves		-	50	-	(50)
<b>Balance at end of the financial year</b>		<b>1,598,320</b>	<b>532,973</b>	<b>1,063,985</b>	<b>1,362</b>

**Statement of Cash Flows**

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
	Notes			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		65,478	68,046	71,932	75,004	78,556
Statutory fees and fines		2,384	2,238	2,316	2,397	2,493
User fees		15,925	11,161	16,164	14,869	15,027
Grants - operating		24,848	25,367	20,501	21,091	21,699
Grants - capital		4,710	49,790	18,287	11,799	6,954
Contributions - monetary		576	216	200	201	51
Interest received		2,073	2,000	1,540	1,340	1,140
Trust funds and deposits taken		8,500	8,650	8,800	8,950	9,100
Other receipts		5,756	1,884	1,896	1,962	2,036
Employee costs		(37,088)	(40,081)	(37,970)	(39,394)	(41,108)
Materials and services		(67,823)	(59,002)	(50,779)	(48,418)	(52,443)
Trust funds and deposits repaid		(8,500)	(8,650)	(8,800)	(8,950)	(9,100)
Other payments		(1,983)	(1,953)	(1,836)	(1,913)	(1,998)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	14,856	59,666	42,251	38,938	32,407
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(55,977)	(105,246)	(52,428)	(39,789)	(31,643)
Proceeds from sale of property, infrastructure, plant and equipment		600	600	600	600	600
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(55,377)	(104,646)	(51,828)	(39,189)	(31,043)
<b>Cash flows from financing activities</b>						
Finance costs		(265)	(308)	(350)	(331)	(312)
Proceeds from borrowings		8,305	-	-	-	-
Repayment of borrowings		-	-	(741)	(760)	(779)
Interest paid - lease liability		(1)	(1)	(1)	(1)	(1)
Repayment of lease liabilities		-	-	-	-	-
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	8,039	(309)	(1,092)	(1,092)	(1,092)
Net increase/(decrease) in cash & cash equivalents		(32,482)	(45,289)	(10,669)	(1,343)	272
Cash and cash equivalents at the beginning of the financial year		116,547	84,065	38,776	28,107	26,764
<b>Cash and cash equivalents at the end of the financial year</b>		84,065	38,776	28,107	26,764	27,036

**Statement of Capital Works**

For the four years ending 30 June 2027

	NOTES	Forecast Actual 2022/23	Budget 2023/24	Projections		
		\$'000	\$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Property</b>						
Land		1,249	1,142	100	100	100
<b>Total land</b>		1,249	1,142	100	100	100
Buildings		8,459	10,607	6,536	6,143	4,200
Heritage buildings		225	950	-	-	-
<b>Total buildings</b>		8,684	11,557	6,536	6,143	4,200
<b>Total property</b>		9,933	12,699	6,636	6,243	4,300
<b>Plant and equipment</b>						
Plant, machinery and equipment		3,306	5,004	2,987	5,229	1,990
Fixtures, fittings and furniture		30	30	30	30	30
Computers and telecommunications		2,370	6,509	3,335	600	1,004
Library books		211	209	209	209	209
<b>Total plant and equipment</b>		5,917	11,752	6,561	6,068	3,233
<b>Infrastructure</b>						
Roads		9,026	17,095	13,205	14,322	12,365
Bridges		3,263	2,410	1,441	300	1,350
Footpaths and cycleways		1,133	2,289	1,450	850	850
Drainage		407	3,555	7,893	1,330	2,150
Recreational, leisure and community facilities		11,428	10,716	2,272	2,068	1,770
Waste management		2,316	5,706	4,183	4,083	600
Parks, open space and streetscapes		10,795	30,040	2,425	4,075	4,175
Aerodromes		395	7,363	6,112	300	100
Off street car parks		715	1,221	100	-	100
Other infrastructure		649	400	150	150	650
<b>Total infrastructure</b>		40,127	80,795	39,231	27,478	24,110
<b>Total capital works expenditure</b>	4.5.1	55,977	105,246	52,428	39,789	31,643
<b>Represented by:</b>						
New asset expenditure		15,189	22,602	5,785	4,972	1,994
Asset renewal expenditure		40,788	68,154	32,335	28,678	25,122
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		-	14,490	14,308	6,139	4,527
<b>Total capital works expenditure</b>	4.5.1	55,977	105,246	52,428	39,789	31,643
<b>Funding sources represented by:</b>						
Grants		22,642	49,790	22,838	11,799	6,954
Contributions		1,421	216	1,533	150	450
Council cash		23,384	51,390	26,625	25,757	23,739
Reserves		225	3,850	1,432	2,083	500
Borrowings		8,305	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	55,977	105,246	52,428	39,789	31,643

**Statement of Human Resources**

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	37,833	40,555	38,441	39,890	41,624
Employee costs - capital	3,086	2,760	2,653	2,097	2,083
<b>Total staff expenditure</b>	<b>40,919</b>	<b>43,315</b>	<b>41,094</b>	<b>41,987</b>	<b>43,707</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	485.0	497.7	466.2	460.2	459.7
<b>Total staff numbers</b>	<b>485.0</b>	<b>497.7</b>	<b>466.2</b>	<b>460.2</b>	<b>459.7</b>

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

Department	Budget	Comprises			
		Permanent			
		Full Time	Part time	Casual	Temporary
	2023/24				
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets and Environment	15,175	11,971	3,204	1,575	2,298
Place and Community	5,541	4,667	874	327	2,362
Business Excellence	11,297	9,079	2,218	334	706
Office of the CEO	708	708	-	-	-
<b>Total permanent staff expenditure</b>	<b>32,721</b>	<b>26,425</b>	<b>6,296</b>	<b>2,236</b>	<b>5,366</b>
Casual temporary and other expenditure	7,834				
Capitalised labour costs	2,760				
<b>Total expenditure</b>	<b>43,315</b>				

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

Department	Budget	Comprises			
		Permanent			
		Full Time	Part time	Casual	Temporary
	2023/24				
Assets and Environment	192.3	152	40	22	21
Place and Community	49.6	40	10	-	34
Business Excellence	138.3	107	31	-	12
Office of the CEO	4.0	4	-	-	-
<b>Total number of permanent staff</b>	<b>384.2</b>	<b>303.0</b>	<b>81.2</b>	<b>22.0</b>	<b>67.1</b>
Casual temporary and other expenditure	89.1				
Capitalised labour	24.4				
<b>Total Staff</b>	<b>497.7</b>				

**Summary of Planned Human Resources Expenditure**  
**For the four years ending 30 June 2027**

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Assets and Environment</b>				
Permanent - Full time	<b>11,971</b>	<b>12,300</b>	<b>12,870</b>	<b>13,494</b>
Women	3,240	3,329	3,429	3,592
Men	8,731	8,971	9,441	9,902
Persons of self-described gender	0	0	0	0
Permanent - Part time	<b>3,204</b>	<b>3,292</b>	<b>3,391</b>	<b>3,492</b>
Women	1,872	1,923	1,981	2,040
Men	1,332	1,369	1,410	1,452
Persons of self-described gender	0	0	0	0
<b>Total Assets and Environment</b>	<b>15,175</b>	<b>15,592</b>	<b>16,261</b>	<b>16,986</b>
<b>Place and Community</b>				
Permanent - Full time	<b>4,667</b>	<b>4,795</b>	<b>4,939</b>	<b>5,177</b>
Women	3,125	3,211	3,307	3,466
Men	1,542	1,584	1,632	1,711
Persons of self-described gender	0	0	0	0
Permanent - Part time	<b>874</b>	<b>898</b>	<b>925</b>	<b>953</b>
Women	835	858	884	911
Men	39	40	41	42
Persons of self-described gender	0	0	0	0
<b>Total Place and Community</b>	<b>5,541</b>	<b>5,693</b>	<b>5,864</b>	<b>6,130</b>
<b>Business Excellence</b>				
Permanent - Full time	<b>9,079</b>	<b>9,329</b>	<b>9,606</b>	<b>10,070</b>
Women	6,581	6,762	6,962	7,316
Men	2,498	2,567	2,644	2,754
Persons of self-described gender	0	0	0	0
Permanent - Part time	<b>2,218</b>	<b>2,279</b>	<b>2,348</b>	<b>2,419</b>
Women	1,862	1,913	1,971	2,031
Men	356	366	377	388
Persons of self-described gender	0	0	0	0
<b>Total Business Excellence</b>	<b>11,297</b>	<b>11,608</b>	<b>11,954</b>	<b>12,489</b>
<b>Office of the CEO</b>				
Permanent - Full time	<b>708</b>	<b>727</b>	<b>748</b>	<b>771</b>
Women	370	380	391	403
Men	338	347	357	368
Persons of self-described gender	0	0	0	0
Permanent - Part time	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Office of the CEO</b>	<b>708</b>	<b>727</b>	<b>748</b>	<b>771</b>
<b>Casuals, temporary and other expenditure</b>	<b>7,834</b>	<b>4,821</b>	<b>5,063</b>	<b>5,248</b>
<b>Total staff expenditure - Operating</b>	<b>40,555</b>	<b>38,441</b>	<b>39,890</b>	<b>41,624</b>
<b>Capitalised labour costs</b>	<b>2,760</b>	<b>2,653</b>	<b>2,097</b>	<b>2,083</b>
<b>Total staff expenditure</b>	<b>43,315</b>	<b>41,094</b>	<b>41,987</b>	<b>43,707</b>



**Summary of Planned Human Resources**  
**For the four years ending 30 June 2027**

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Assets and Environment</b>				
Permanent - Full time	152.0	152.0	152.0	152.0
Women	39.0	39.0	39.0	39.0
Men	113.0	113.0	113.0	113.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	40.3	40.3	40.3	40.3
Women	22.8	22.8	22.8	22.8
Men	17.5	17.5	17.5	17.5
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Assets and Environment</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>
<b>Place and Community</b>				
Permanent - Full time	40.0	40.0	40.0	40.0
Women	29.0	29.0	29.0	29.0
Men	11.0	11.0	11.0	11.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	9.6	9.6	9.6	9.6
Women	9.0	9.0	9.0	9.0
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Place and Community</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>
<b>Business Excellence</b>				
Permanent - Full time	107.0	107.0	107.0	107.0
Women	71.0	71.0	71.0	71.0
Men	36.0	36.0	36.0	36.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	31.3	31.3	31.3	31.3
Women	26.9	26.9	26.9	26.9
Men	4.4	4.4	4.4	4.4
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Business Excellence</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>
<b>Office of the CEO</b>				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	3.0	3.0	3.0	3.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Office of the CEO</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Casuals and temporary staff</b>	<b>89.1</b>	<b>59.1</b>	<b>59.1</b>	<b>59.1</b>
<b>Capitalised labour</b>	<b>24.4</b>	<b>22.9</b>	<b>16.9</b>	<b>16.4</b>
<b>Total staff numbers</b>	<b>497.7</b>	<b>466.2</b>	<b>460.2</b>	<b>459.7</b>

#### 4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, 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 Act and the Regulations to be disclosed in Council's budget.

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.50% in line with the rate cap.

This will raise total rates and charges for 2023/24 to \$69.189 million.

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

	2022/23	2023/24	Change	
	Forecast Actual	Budget	\$'000	%
	\$'000	\$'000		
General rates *	47,112	49,427	2,315	4.91%
Municipal charge *	7,502	7,830	328	4.37%
Waste management charge	8,704	9,556	852	9.79%
Waste Levy	1,179	1,628	449	38.08%
Supplementary rates and rate adjustments	655	335	(320)	(48.85%)
Interest on rates and charges	280	280	-	0.00%
Revenue in lieu of rates	140	133	(7)	(5.00%)
<b>Total rates and charges</b>	<b>65,572</b>	<b>69,189</b>	<b>3,617</b>	<b>5.52%</b>

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

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

Type or class of land	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
General rate for rateable residential properties	0.00290802	0.00256844	(11.68%)
General rate for rateable commercial/ industrial properties	0.00407123	0.00359581	(11.68%)
General rate for rateable Farm land properties	0.00232641	0.00205475	(11.68%)

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	35,929	38,025	2,096	5.83%
Commercial/Industrial	5,306	5,553	247	4.66%
Farm	5,877	5,849	(28)	(0.48%)
<b>Total amount to be raised by general rates</b>	<b>47,112</b>	<b>49,427</b>	<b>2,315</b>	<b>4.91%</b>

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

Type or class of land	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential	27,897	28,100	203	0.73%
Commercial/Industrial	2,099	2,169	70	3.33%
Farm *	2,676	2,665	(11)	(0.41%)
<b>Total number of assessments</b>	<b>32,672</b>	<b>32,934</b>	<b>262</b>	<b>0.80%</b>

\* Of the 2,665 Farm assessments only 1,652 incur a municipal charge as 1,013 assessment are exempt in accordance with the eligibility for a Single Farm Enterprise.

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

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	12,544,374	14,804,664	2,260,290	18.02%
Commercial/Industrial	1,332,418	1,544,258	211,840	15.90%
Farm	2,515,279	2,846,586	331,307	13.17%
<b>Total value of land</b>	<b>16,392,071</b>	<b>19,195,508</b>	<b>2,803,437</b>	<b>17.10%</b>

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Municipal	237.00	245.30	8.30	3.50%

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

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Municipal	7,502	7,830	328	4.37%

**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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Kerbside collection with recycling (120L Bin)	365	395	30	8.22%
Kerbside collection with recycling and green waste (120L Bin)	418	452	34	8.13%
Additional Household waste bin	220	238	18	8.18%
Additional Green/Recycling bin	165	178	13	7.88%
Rural waste collection charge	247	267	20	8.10%
Waste Levy	37	51	14	37.84%

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

Type of Charge	2022/23 \$	2023/24 \$	Change \$	%
Kerbside collection with recycling (120L Bin)	1,185	1,298	113	9.54%
Kerbside collection with recycling and green waste (120L Bin)	7,353	8,114	761	10.35%
Additional Household waste bin	22	34	12	54.55%
Additional Green/Recycling bin	-	2	2	
Rural waste collection charge	101	108	7	6.93%
Waste Levy	1,171	1,628	457	39.03%
<b>Total</b>	<b>9,832</b>	<b>11,184</b>	<b>1,352</b>	<b>13.75%</b>

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

	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
General rates *	47,112	49,427	2,315	4.91%
Municipal charge *	7,502	7,830	328	4.37%
Waste management charge	8,704	9,556	852	9.79%
Waste Levy	1,179	1,628	449	38.08%
Supplementary rates and rate adjustments	655	335	(320)	(48.85%)
Revenue in lieu of rates	140	133	(7)	(5.00%)
<b>Total Rates and charges</b>	<b>65,292</b>	<b>68,909</b>	<b>3,617</b>	<b>5.54%</b>

**4.1.1(l)** Fair Go Rates System Compliance

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

	2022/23	2023/24
Total Rates	\$ 53,674,797	\$ 55,320,726
Number of rateable properties	32,672	31,921
Base Average Rate	1642.84	\$ 1,733.05
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,671.59	\$ 1,793.71
Maximum General Rates and Municipal Charges Revenue	\$ 54,614,106	\$ 57,256,951
Budgeted General Rates and Municipal Charges Revenue	\$ 54,614,133	\$ 57,256,950
Budgeted Supplementary Rates	\$ 250,000	\$ 250,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 54,864,133	\$ 57,506,950

**4.1.1(m)** The estimated total amount to be raised by general rates and municipal charge in relation to each type or class of land for 2023/24 compared with the previous financial year base rates and municipal charge.

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Residential	43,139	44,918	1,779	4.12%
Commercial/Industrial	5,939	6,085	146	2.46%
Farm *	6,243	6,254	11	0.18%
<b>Total amount to be raised by general rates and municipal charge</b>	<b>55,321</b>	<b>57,257</b>	<b>1,936</b>	<b>3.50%</b>

\* Of the 2,666 Farm assessments only 1,652 incur a municipal charge as 1,013 assessment are exempt in accordance with the eligibility for a Single Farm Enterprise.

**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 and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2023/24: estimated \$500,000 and 2022/23: \$605,000 - Rates and Municipal Charge) and supplementary charges for Kerbside Collection Waste Service (2023/24: estimated \$85,000 and 2022/23 \$77,000)
- The variation of returned levels of value (e.g. valuation appeals) estimated to be \$ 250,000 for 2023/24 and 2022/23 \$27,000
- 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****Rates to be levied**

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

- A general rate of 0.00256844 cents in the dollar of CIV for all rateable residential properties (100% of the general rate);
- A general rate of 0.00359581 cents in the dollar of CIV for all rateable commercial/industrial properties (140% of the general rate for residential properties); and
- A general rate of 0.00205475 cents in the dollar of CIV for all rateable farm properties (80% of the general rate for residential properties).

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

Council considers that 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 land**

General land is any land that is:

- Used primarily for residential purposes; or
- Unoccupied but zoned Residential, Township or Rural Living under the East Gippsland Shire Council Planning Scheme; or
- Any land that is not defined as Farm Land or Commercial/Industrial Land.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets; and
- Development and provision of services to the community.

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

Funds raised by the differential rate will be applied to the items of expenditure described in the Budget. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever it may be located within the municipal district.

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

The characteristics of the Planning Scheme zoning are applicable to the determination of vacant land, which will be subject to the rate applicable to General land. The vacant land affected by this rate is any land that is zoned Residential, Township and/or Rural Living under the East Gippsland Shire Council Planning Scheme. The classification of land that is improved will be determined by the occupation and use of that land and have reference to the Planning Scheme zoning.

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2023/24 financial year.

**Commercial/Industrial land**

Commercial and industrial land is any land that is:

- Used primarily for the manufacture, or production of, or trade in, goods or services; or
- Obviously adapted for the primary use of commercial or industrial purposes; or
- Occupied primarily for the purpose of service delivery for tourism, leisure and/or accommodation; or
- Unoccupied but zoned Business, Industrial, Mixed Use, Special Use or Comprehensive Development Zone under the East Gippsland Shire Council Planning Scheme; or
- Conforming to East Gippsland Shire Council guidelines for the classification of property as Commercial/Industrial Land.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of services to the community;
- Provision of tourism and visitor programs and services;
- Physical beautification of key business areas; and
- Encouragement of economic and employment growth through a range of programs and services.

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

Funds raised by the differential rate will be applied to the items of expenditure described in the Budget. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

An Economic Development Discretionary Fund of \$198,000 will be used for specific economic development and tourism activities as determined by Council.

The geographic location of the land within this differential rate is wherever it is located within the municipal district.

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

The characteristics of Planning Scheme zoning are applicable to the determination of vacant land that will be subject to the rate applicable to Commercial and Industrial land. The vacant land affected by this rate is that which is zoned Business, Industrial, Mixed Use, Special Use or Comprehensive Development under the East Gippsland Shire Council Planning Scheme.

The classification of land that is improved will be determined by the occupation and use of that land and have reference to the Planning Scheme zoning. The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2023/24 financial year.

#### **Farm Land**

In order for a property to be classified under the Differential Farm rate land must fulfil the following criteria and be defined as such.

Farming land is any land that is:

- Used primarily for a farming or agricultural business; and
- Conforming to the definition of "farm land" as specified within the *Valuation of Land Act 1960*; and
- Conforming to East Gippsland Shire Council guidelines for the classification of property as Farm Land; and
- The ratepayer has Primary Producer status with the Australian Taxation Office and be located in a Farm Zone in accordance with Council's planning scheme, or have a permit from Council to operate a farming business from that land.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of services to the community;
- Preservation and protection of agricultural land as a productive resource; and
- To recognise and address the special circumstances that impact farm properties, including variable income and seasonal fluctuations.

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

Funds raised by the differential rate will be applied to the items of expenditure described in the Budget. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever it is located within the municipal district.

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

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2023/24 financial year.

#### **4.1.1 (p) Rating Rebates and Waivers**

##### **1. Eligible Pensioners Council Rebate**

An initiative was instigated in 2005/06 to further assist pensioners in the community who pay municipal rates. This initiative was introduced in recognition of the increased burden that municipal rates place on the resources of this sector of the community, particularly in areas where valuations have increased. Council proposes to continue to provide a rebate to properties where the ratepayer is in receipt of the Victorian Government pension concession.

In 2013/14 the rebate was set at a flat rebate of \$50 in respect of properties where the ratepayer is in receipt of the Victorian Government pension concession. The rebate is to be increased by the same increase as general rates and charges each year and as a result will be set at \$62.47 for the 2023/24 year (\$60.36 2022/23). It is estimated that the rebate will cost Council \$0.414 million in 2023/24.

##### **2. Rate Waiver - Bushfire impacted properties**

All properties that had the main dwelling destroyed or deemed uninhabitable as a result of the 2019/20 bushfire, had all rates and charges waived for the 2019/20, 2020/21, 2021/22 and 2022/23 years. This waiver will continue to apply for the 2023/24 financial year. If the dwelling is rebuilt or sold during the year the waiver will only apply up to the date the dwelling is able to be occupied or the date of sale.

##### **4.1.1 (q) Waste Levy**

An annual service charge Waste Levy of \$37 is introduced in the 2022/23 financial year to cover the increase in the costs levied by the Environment Protection Authority and other compliance costs for the operation of landfills. For the 2023/24 year the levy will be \$51 to cover further increases in costs levied by the Environment Protection Authority and other compliance costs for the operation of landfills.

The charge will be levied on each property in respect of which a municipal charge may be levied.

## 4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Infringements and costs	80	80	0	0.00%
Statutory planning fees	615	615	0	0.00%
Building regulatory fees	155	155	0	0.00%
Fire Hazard Fines	15	15	0	0.00%
Land Information Certificates	220	150	(70)	(31.82%)
Animal Registration Fees	445	450	5	1.12%
Parking fines	130	140	10	7.69%
Other Community Laws fines	90	90	0	0.00%
Septic Tank fees	70	80	10	14.29%
Health Registration fees	363	363	0	0.00%
Other statutory fees	100	100	0	0.00%
<b>Total statutory fees and fines</b>	<b>2,283</b>	<b>2,238</b>	<b>(45)</b>	<b>(1.97%)</b>

## Statutory fees and fines (\$0.045 million decrease)

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations, statutory planning fees and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are forecast to decrease by 1.97% or \$0.045 million over the 2022/23 fee level.

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

## 4.1.3 User fees

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Waste Disposal	3,983	4,774	791	19.86%
East Gippsland Livestock Exchange	804	808	4	0.50%
Indoor Recreation Centres	2,695	2,632	(63)	(2.34%)
Outdoor Pools	81	50	(31)	(38.27%)
Caravan Parks	2,916	2,946	30	1.03%
Raymond Island Ferry	225	225	0	0.00%
Building services	60	60	0	0.00%
Visitor Information Centres	123	86	(37)	(30.08%)
Animals	15	15	0	0.00%
Immunisation	22	22	0	0.00%
Marinas	1,165	1,163	(2)	(0.17%)
Arts and Culture	279	332	53	18.92%
Customer Service Centres	56	54	(2)	(3.57%)
Aerodrome	10	11	1	10.00%
Library	17	23	6	35.29%
Other	27	40	13	48.15%
<b>Total user fees</b>	<b>12,478</b>	<b>13,241</b>	<b>763</b>	<b>6.11%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include livestock exchange operations, marina berth fees, caravan parks, use of recreation facilities, entertainment and other community facilities. Whilst user fees have generally increased by an average 3.5% for the 2023/24 year, the level of user fee income reflects the expected use of the specific services. The waste disposal fees though for 2023/24 reflect an increase in waste fees and charges of approximately 7% to 8% as a result of the significant increase in the cost of managing waste services. A new Green Waste disposal fee of \$12 per cubic metre is also proposed to be introduced in the 2022/23 year.

Total user fees are projected to increase by 6.11% or \$0.763 million over the forecast for 2022/23.

A detailed listing of fees and charges is included at Schedule 6.

## 4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	23,600	55,051	31,451	133.27%
State funded grants	25,739	19,976	(5,763)	(22.39%)
Other funded grants	469	130	(339)	(72.28%)
<b>Total grants received</b>	<b>49,808</b>	<b>75,157</b>	<b>25,349</b>	<b>50.89%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	4,587	18,710	14,123	307.89%
<b>Recurrent - State Government</b>				
Arts and Culture	60	60	0	0.00%
School crossing supervisors	118	118	0	0.00%
Libraries	379	387	8	2.11%
Emergency Management	167	167	0	0.00%
Community health	51	39	(12)	(23.53%)
Community Development	-	39	84	(186.67%)
Environmental Works	82	75	(7)	(8.54%)
Lake Tyers Trust	150	150	0	0.00%
Recreational, Leisure and Community Facilities	-	2	2	#DIV/0!
<b>Total Recurrent - State Government</b>	<b>962</b>	<b>1,037</b>	<b>75</b>	<b>7.80%</b>
<b>Total recurrent grants</b>	<b>5,549</b>	<b>19,747</b>	<b>14,273</b>	<b>257.22%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Community Development	508	319	(189)	(37.20%)
Economic Development	701	-	(701)	(100.00%)
Events	15	-	(15)	(100.00%)
Recreational, Leisure and Community Facilities	3,744	3,812	68	1.82%
Roads	726	-	(726)	(100.00%)
<b>Total Non-recurrent - Commonwealth Government</b>	<b>5,694</b>	<b>4,131</b>	<b>(1,563)</b>	<b>(27.45%)</b>
<b>Non-recurrent - State Government</b>				
Arts and Culture	6	-	(6)	(100.00%)
Bushfire Recovery	6,300	-	(6,300)	(100.00%)
Community Development	3,123	2	(3,121)	(99.94%)
Economic Development	1,130	150	(980)	(86.73%)
Emergency Management	400	-	(400)	(100.00%)
Environmental Management	368	-	(368)	(100.00%)
Parks and Open Space	-	20	20	100.00%
Recreational, Leisure and Community Facilities	3,972	1,307	(2,665)	(67.09%)
Regulatory	79	9	(70)	(88.61%)
Road Safety	23	-	(23)	(100.00%)
Strategic Planning	75	-	(75)	(100.00%)
<b>Total Non-recurrent - State Government</b>	<b>15,476</b>	<b>1,488</b>	<b>(13,988)</b>	<b>(90.39%)</b>
<b>Non-recurrent - Other</b>				
Economic Development	90	-	(90)	(100.00%)
Environmental Works	112	-	(112)	(100.00%)
Events	20	-	(20)	(100.00%)
Library	25	1	(24)	(96.00%)
Strategic Planning	200	-	(200)	(100.00%)
<b>Total Non-recurrent - Other</b>	<b>447</b>	<b>1</b>	<b>(446)</b>	<b>(99.78%)</b>
<b>Total non-recurrent grants</b>	<b>21,617</b>	<b>5,620</b>	<b>(15,997)</b>	<b>(74.00%)</b>
<b>Total operating grants</b>	<b>27,166</b>	<b>25,367</b>	<b>(1,799)</b>	<b>(6.62%)</b>



**(b) Capital Grants****Recurrent - Commonwealth Government**

Roads to recovery	3,368	2,298	(1,070)	(31.77%)
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**Recurrent - State Government**

Library	9	9	0	0.00%
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<b>Total recurrent grants</b>	<b>3,377</b>	<b>2,307</b>	<b>(1,070)</b>	<b>(31.68%)</b>
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**Non-recurrent - Commonwealth Government**

Plant and machinery	270	-	(270)	(100.00%)
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Buildings	-	1,994	1,994	100.00%
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Roads	-	5,365	5,365	100.00%
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Footpath	600	927	327	54.50%
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Recreation	2,702	1,100	(1,602)	(59.29%)
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Bridges	2,495	1,797	(698)	(27.98%)
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Parks and Open Space	3,121	13,175	10,054	322.14%
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Aerodromes	150	4,814	4,664	3109.33%
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Off street Car park	610	740	130	21.31%
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Other Infrastructure	3	-	(3)	(100.00%)
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<b>Total Non-recurrent - Commonwealth Government</b>	<b>9,951</b>	<b>29,912</b>	<b>19,961</b>	<b>200.59%</b>
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**Non-recurrent - State Government**

Waste	237	500	263	110.97%
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Buildings	1,705	2,279	574	33.67%
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Recreation	4,110	-	(4,110)	(100.00%)
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Roads	297	995	698	235.02%
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Parks and Open Space	2,819	11,284	8,465	300.28%
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Drainage	-	460	460	100.00%
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Other Infrastructure	67	150	83	123.88%
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Plant and machinery	57	534	477	836.84%
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Recreation	-	1,240	1,240	100.00%
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<b>Total Non-recurrent - State Government</b>	<b>9,292</b>	<b>17,442</b>	<b>8,150</b>	<b>100.00%</b>
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**Non-recurrent - Other**

Drainage	-	129	129	100.00%
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Recreation	22	-	(22)	(100.00%)
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<b>Total Non-recurrent - Other</b>	<b>22</b>	<b>129</b>	<b>107</b>	<b>486.36%</b>
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<b>Total non-recurrent grants</b>	<b>19,265</b>	<b>47,483</b>	<b>28,218</b>	<b>146.47%</b>
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<b>Total capital grants</b>	<b>22,642</b>	<b>49,790</b>	<b>27,148</b>	<b>119.90%</b>
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<b>Total Grants</b>	<b>49,808</b>	<b>75,157</b>	<b>25,349</b>	<b>50.89%</b>
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**Grants - operating (\$1.799 million decrease)**

Operating grants include all money received from Victorian and Australian Government sources for the purposes of funding the delivery of Council's services to the community. Overall, the level of operating grants is projected to decrease by 6.62% or \$1.799 million compared to 2022/23. This is mainly due to a decrease of number of Bushfire grants. The decrease is mainly offset by the increase in Federal Assistance Grant for 2023/24 of \$14.123 million noting that \$13.8 million of the 2022/23 Federal Assistance grants was paid in the 2021/22 financial year. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included above.

**Grants - capital (\$27.148 million increase)**

Capital grants include all money received from Victorian and Australian Government and community sources for the purposes of funding the capital works program. Overall the level of capital grants has increased by 119.9% or \$27.148 million compared to 2022/23 as a result of various grants that will be received for projects in 2023/24. Section 4.5. 'Capital Works Program' includes a more detailed analysis of the grants and contributions expected to be received during the 2023/24 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included above.

## 4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Monetary	576	216	(360)	(62.50%)
Non-monetary	2,000	2,000	0	0.00%
<b>Total contributions</b>	<b>2,576</b>	<b>2,216</b>	<b>(360)</b>	<b>(13.98%)</b>

## Contributions - monetary (\$0.36 million decrease)

Contributions relate to money paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development.

Contributions are projected to decrease by \$0.36 million or 13.98% compared to 2022/23. This is due to less monetary contributions expected for projects in 2023/24.

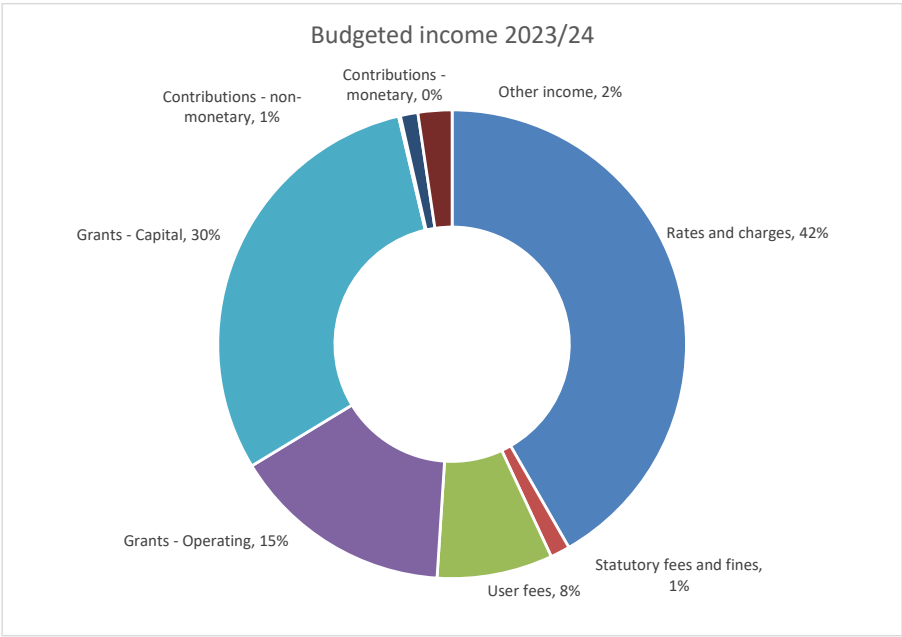
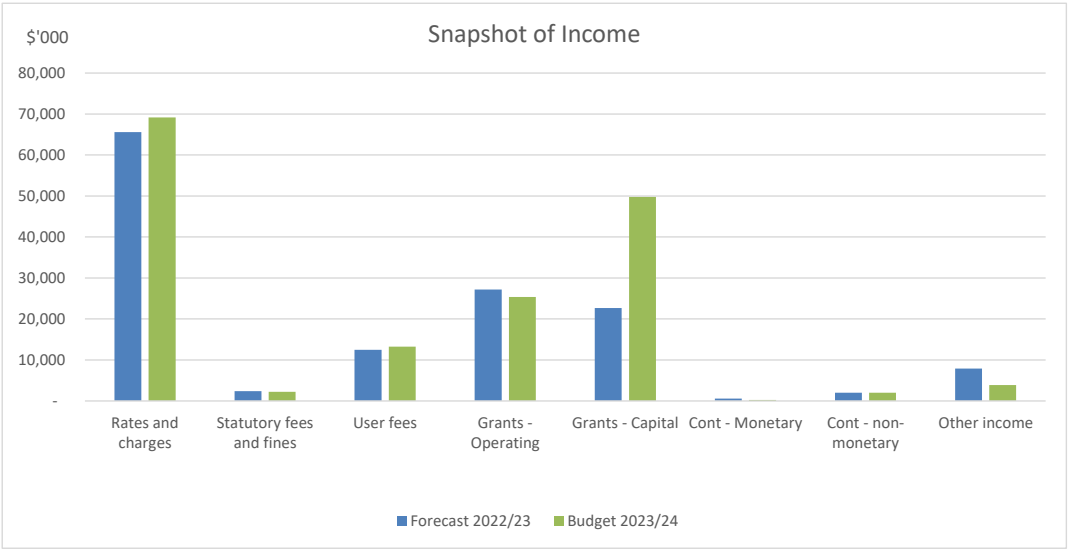
## 4.1.6 Other income

	Forecast Actual	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Interest	2,140	2,040	(100)	(4.67%)
Reimbursements	4,749	785	(3,964)	(83.47%)
Investment property rental/leases	936	1,010	74	7.91%
Other Sundry	71	66	(5)	(7.04%)
<b>Total other income</b>	<b>7,896</b>	<b>3,901</b>	<b>(3,995)</b>	<b>(50.60%)</b>

## Other income (\$3.995 million decrease)

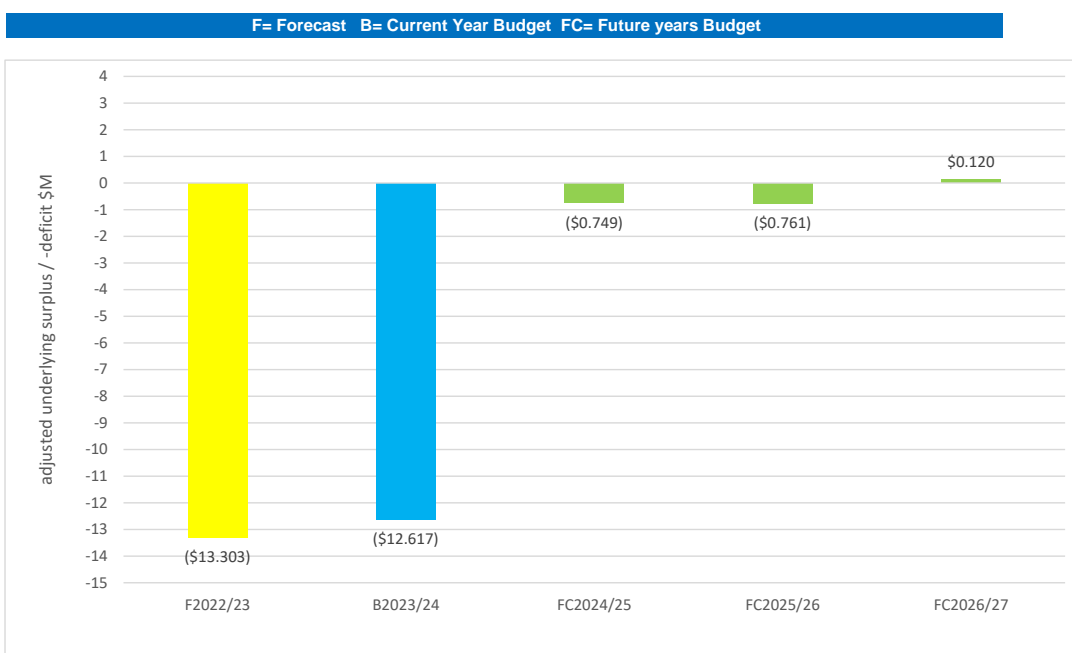
Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and reimbursements for natural disaster event expenditure.

Other income is forecast to decrease by \$3.995 million compared to 2022/23. This is a result of reimbursements for the 2019/20 bushfire natural disaster funded infrastructure repairs of \$3.902 million being received in the 2022/23 year for works undertaken in previous financial years.



#### Adjusted underlying surplus/(Deficit) (\$0.686 million decrease in underlying deficit)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a good measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items that can often mask the operating result. The adjusted underlying result for the 2023/24 year is a deficit of \$12.617 million, which is a decrease from the forecast underlying deficit for the 2022/23 year of \$13.303 million. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes that are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year. The advance payment of \$13.8 million of the 2022/23 Victoria Grants Commission allocation in the 2021/22 year has impacted on the operating result and the underlying result for the 2022/23 year. Every second year the Raymond Island Ferry slipping costs of approximately \$850,000 are incurred and this has impacted on the underlying results for the 2023/24 and 2025/26 financial years. There is also \$8.2 million of 2019 bushfire recovery support programs expenditure that is included in the 2023/24 year where grant funding has been received in the 2022/23 year. This together with some additional temporary resourcing account for the underlying deficit forecast for the 2023/24 year.



#### 4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Wages and salaries	33,048	34,670	1,622	4.91%
WorkCover	1,500	1,779	279	18.60%
Superannuation	3,145	3,966	821	26.10%
Fringe Benefits	140	140	-	0.00%
<b>Total employee costs</b>	<b>37,833</b>	<b>40,555</b>	<b>2,722</b>	<b>7.19%</b>

#### Employee costs (\$2.722 million increase)

Employee costs include all labour related expenditure such as wages, salaries and on-costs such as allowances, leave entitlements, employer superannuation etc.

Employee costs are forecast to increase by 7.19% or \$2.722 million compared to 2022/23. The costs for permanent employees has increased due to the following factors:

- terms and conditions of Council's Enterprise Agreement; and
- incremental movements within employment Bands for applicable employees; and
- an increase in the superannuation guarantee percentage from 10.5% to 11%.

## 4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
<b>Contracts</b>				
Cleaning	1,082	1,176	94	8.69%
Waste Services	5,733	6,327	594	10.36%
Raymond Island Ferry Operations and maintenance	30	923	893	2976.67%
Road maintenance	12,913	10,462	(2,451)	(18.98%)
Street lighting Upgrade	50	-	(50)	(100.00%)
Bridges and Culverts	175	215	40	22.86%
Roadside vegetation and furniture maintenance	341	184	(157)	(46.04%)
Maintenance of Buildings	135	135	0	0.00%
Maintenance of parks, trees and Shrubs	126	117	(9)	(7.14%)
Swifts Creek Recreation Reserve Upgrade	446	1,308	862	193.27%
Club Terrace Community Facility	801	-	(801)	(100.00%)
Sarsfield Recreation Reserve Upgrade	1,800	3,812	2,012	111.78%
Buchan Recreation Reserve Upgrade	1,686	-	(1,686)	(100.00%)
Buchan Streetscape	722	-	(722)	(100.00%)
Other sundry works contracts	320	26	(294)	(91.88%)
Information Management	86	90	4	4.65%
Animal Management	242	250	8	3.31%
<b>Total Contracts</b>	<b>26,688</b>	<b>25,025</b>	<b>(1,663)</b>	<b>(6.23%)</b>
<b>Other Materials and Services</b>				
General maintenance and services	5,851	4,415	(1,436)	(24.54%)
Service Agreements	1,841	2,078	237	12.87%
Office administration	9,085	2,650	(6,435)	(70.83%)
Utilities	2,473	2,484	11	0.44%
Insurance	1,442	1,764	322	22.33%
Vehicles and Plant - Maintenance and insurances	2,315	1,892	(423)	(18.27%)
Information Technology	3,154	3,200	46	1.46%
Consultants	3,915	6,736	2,821	72.06%
Grants and Contributions	5,330	2,598	(2,732)	(51.26%)
Waste Levy	2,200	2,600	400	18.18%
Training and associated costs	706	601	(105)	(14.87%)
	<b>38,312</b>	<b>31,018</b>	<b>(7,294)</b>	<b>(19.04%)</b>
<b>Total materials and services</b>	<b>65,000</b>	<b>56,043</b>	<b>(8,957)</b>	<b>(13.78%)</b>

**Materials and services (\$8.957 million decrease)**

Materials and services include the purchase of consumables, and payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 13.78% or \$8.957 million compared to 2022/23. Other services decreased over the 2022/23 forecast expenditure as a result of a decrease in various costs associated with grant funded projects and programs that will be completed in the 2022/23 year. Similarly grants and contributions decrease over the 2022/23 level as a result of grants that were mainly funded from external funding sources.

Contracts are forecast to decrease by \$1.663 million compared to 2022/23. There were several projects undertaken by contract in 2022/23 such as the Buchan Recreation reserve for \$1.686 million that is expected to be completed in the 2022/23 year. There are several projects that will be undertaken by contractors during the 2023/24 year and these include the Swifts Creek Recreation Reserve upgrade (an increase of \$0.862 million), Club Terrace Community Facility (an increase of \$0.808 million) and Sarsfield Recreation Reserve upgrade (an increase of \$2.012 million). There are various increases in line with CPI for the 2023/24 year such as waste services and road maintenance; however the road works will return to normal operations in 2023/24 as natural disaster repair works are expected to be completed in the 2022/23 and thus a reduction of \$2.451 million is budgeted.

## 4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Property	3,754	4,238	484	12.89%
Plant & equipment	2,842	3,175	333	11.72%
Infrastructure	19,085	21,217	2,132	11.17%
<b>Total depreciation</b>	<b>25,681</b>	<b>28,630</b>	<b>2,949</b>	<b>11.48%</b>

## Depreciation (\$2.949 million increase)

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$2.949 million for 2023/24 is the result of the capitalisation of new assets and the associated depreciation as a result, together with the impact of the increased values for infrastructure assets and land and buildings as a result of the revaluation undertaken in 2022/23.

## 4.1.10 Amortisation - Intangible assets

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Intangible assets	468	1,254	786	167.95%
<b>Total amortisation - intangible assets</b>	<b>468</b>	<b>1,254</b>	<b>786</b>	<b>167.95%</b>

## Amortisation - Intangible assets (\$0.786 million increase)

The intangible asset relates to the Airspace asset created when a new landfill cell is opened for use. The life of the intangible airspace asset is amortised (expensed) over the estimated life of the landfill cell.

## 4.1.11 Amortisation - Right of use assets

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Right of use assets	71	71	-	0.00%
<b>Total amortisation - right of use assets</b>	<b>71</b>	<b>71</b>	<b>-</b>	<b>0.00%</b>

## Amortisation Right of use Assets (No change)

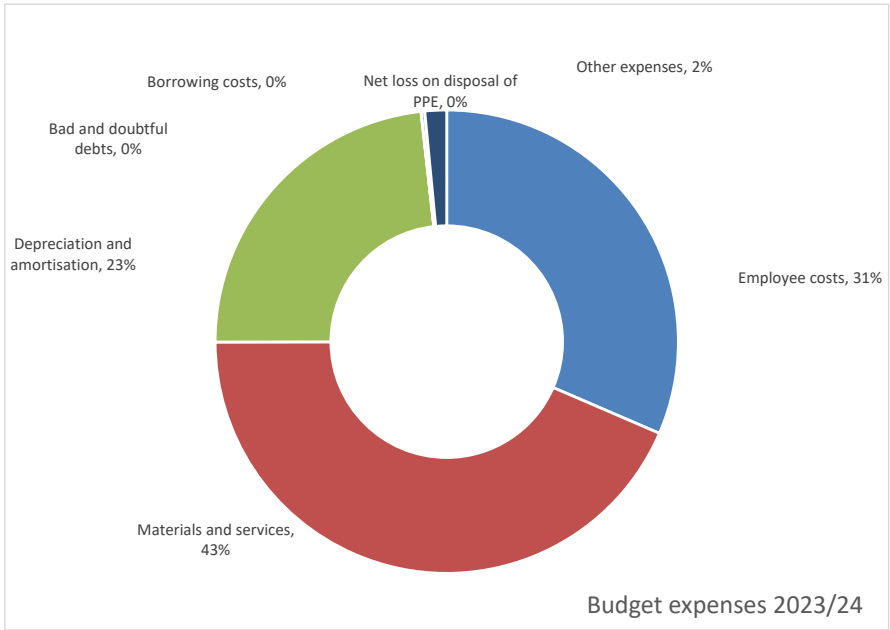
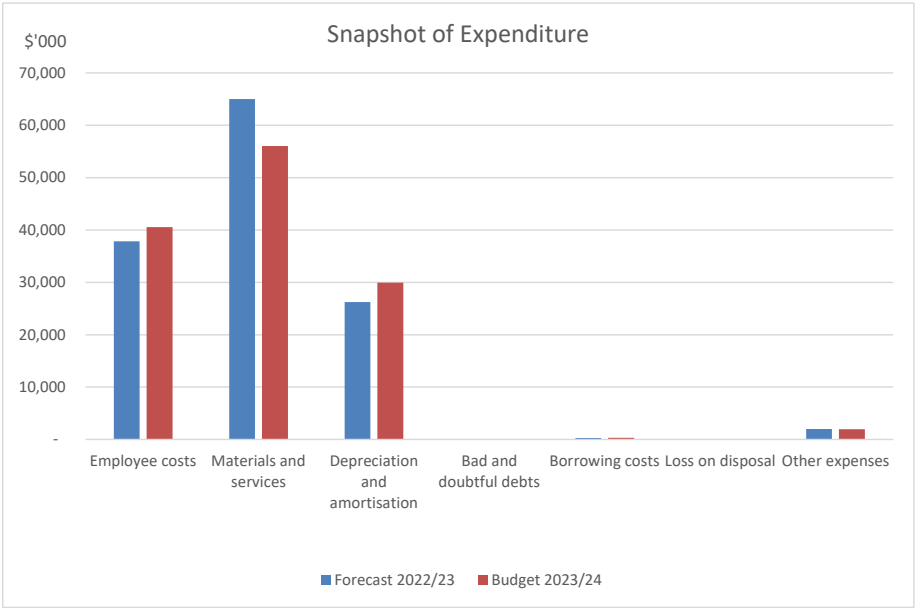
The intangible asset relates to the right of use assets that are created when a new lease agreement comes into effect. The life of the right of use assets is amortised (expensed) over the remaining lease term.

## 4.1.12 Other expenses

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Auditors External	52	55	3	5.77%
Auditors Internal	42	45	3	7.14%
Councillor allowances	363	380	17	4.68%
Operating lease rentals	391	137	(254)	(64.96%)
Memberships/Subscriptions	326	417	91	27.91%
Bank Fees and Charges	193	216	23	11.92%
Legal Fees	496	609	113	22.78%
Other	121	94	(27)	(22.31%)
<b>Total other expenses</b>	<b>1,984</b>	<b>1,953</b>	<b>(31)</b>	<b>(1.56%)</b>

## Other expenses (\$0.031 million decrease)

Other expenses relate to a range of unclassified items including Councillor allowances, audit fees, legal costs, memberships and subscriptions, bank charges and other miscellaneous expenditure items. Other expenses are forecast to decrease by \$0.031 million or 1.56% compared to 2022/23. There are a number of leases that ended in the 2022/23 year for buildings and equipment that has reduced the expenditure for operating lease rentals in 2023/24. This decrease is offset with additional expected legal costs and memberships/subscriptions.



## 4.2 Balance Sheet

### 4.2.1 Assets

#### Current Assets (\$45.17 million decrease) and Non-Current Assets (\$80.459 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in floats and the value of investments in deposits or other highly liquid investments with short term maturities of 90 days or less. Cash and cash equivalents are forecast to reduce by \$45.289 million at the end of the 2023/24 year as a result of the forecast balance at the end of the 2022/23 year including cash to fund incomplete capital projects of \$25.299 million that will now be completed in the 2023/24 capital works program. There was also grant funding received in the 2022/23 year for 2019 bushfire related recovery programs of \$8.2 million that will not be spent until the 2023/24 year. For the details on the use of cash and cash equivalents refer to the Statement of cashflows in section 3.

Property, infrastructure, plant and equipment make up the largest component of Council's worth and represent the value of all the land, buildings, roads, vehicles, equipment, etc. that has been built up by Council over many years. The \$78.016 million increase in this balance is attributable to the net result of the capital works program (\$105.246 million), depreciation of assets (\$28.63 million), the sale of plant and equipment (\$0.600 million) and developer contributed assets (\$2 million). Intangible assets has increased by \$2.354 million as a result of a new airspace assets less the amortisation of intangible assets. Non-current receivables have also increased due to a new scheme and the expected number of instalment payers.

### 4.2.2 Liabilities

#### Current Liabilities (\$1.56 million decrease) and Non Current Liabilities (\$2.767 million increase)

Loan principal repayments of \$0.741 million are expected to be paid during the 2024/25 year and are therefore required to be shown as a current liability at the end of the 2023/24 year. The Landfill Rehabilitation provision has also decreased by \$6.368 million as at 30 June 2023 based on the expected rehabilitation works to be undertaken in the 2023/24 financial year. Employee entitlement provisions are expected to increase by \$0.415 million. Trade and other payables are forecast to increase by \$3.652 million given the increase in capital expenditure expected during the 2023/24 year.

Interest-bearing loans and borrowings are borrowings of Council. The forecast loan principal repayment in the 2024/25 year of \$0.741 million moves from non-current liabilities to current liabilities at the end of the 2023/24 year. The increase in Non-current Provisions reflects the required provision for landfill rehabilitation works in years after 2023/24 as well as an increase in non-current Long Service Leave provision of \$0.06 million.

### 4.2.3 Borrowings

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

	Forecast Actual	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	1,650	9,955	9,955	9,214	8,454
Amount proposed to be borrowed	8,305	-	-	-	-
Amount projected to be redeemed	-	-	(741)	(760)	(779)
<b>Amount of borrowings as at 30 June</b>	<b>9,955</b>	<b>9,955</b>	<b>9,214</b>	<b>8,454</b>	<b>7,675</b>

Council proposes no new borrowings for the four years 2023/24 to 2026/27. The new borrowings in 2022/23 were for the Eagle Point Hub Project from the Community Infrastructure Loan Scheme through the Victorian Government of \$3.305 million and \$5 million for the WORLD Sporting Complex Precinct Stage 1 also through the Community Infrastructure Loan Scheme.



#### 4.2.4 Leases by category

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

	Forecast Actual	Budget
	2022/23	2023/24
	\$	\$
<b>Right-of-use assets</b>		
Property	706	706
Equipment	65	65
<b>Total right-of-use assets</b>	<b>771</b>	<b>771</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	102	102
<b>Total current lease liabilities</b>	<b>102</b>	<b>102</b>
<b>Non-current lease liabilities</b>		
Land and buildings	758	758
<b>Total non-current lease liabilities</b>	<b>758</b>	<b>758</b>
<b>Total lease liabilities</b>	<b>860</b>	<b>860</b>

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

#### 4.3 Statement of changes in Equity

##### 4.3.1 Reserves

##### Reserves (No change)

There is no asset revaluation being undertaken in the 2023/24 year and as a result no movement is forecast for this reserve.

Statutory reserves are not expected to change from the forecast 2022/23 year.

##### 4.3.2 Equity

##### Equity (\$37.082 million increase)

Total equity always equals net assets and is made up of Reserves and Accumulated Surplus.

Accumulated surplus is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus is the result of the 2023/24 operating surplus of \$37.082 million.

Included in the accumulated surplus are funds identified as discretionary reserves. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2023/24 year \$0.3 million is budgeted to be transferred to a Discretionary Reserve for the purpose of Replacement of the Raymond Island Ferry. The total discretionary allocation of these funds at the end of the 2023/24 year is forecast to be \$3.2 million.

An additional discretionary reserve was established for the potential future aftercare costs associated with the Orbost Landfill site during 2019/20 financial year. The Orbost landfill was reopened in 2020 to enable the acceptance of bushfire waste. This waste contained contaminated waste and the ongoing monitoring and aftercare costs associated with this site will be required many years into the future. As part of the bushfire waste disposal project, funds were raised in 2019/20 (\$7.662 million transferred to reserve) and also 2020/21 (\$1.964 million) to cover the estimated future costs that may be incurred together with some new strategic waste facility projects in the future and therefore the cash for these projects is part of cash at year end. An amount of \$3 million is planned to be utilised in the 2023/24 year for upgrading of the Bairnsdale Resource Recovery Centre and \$0.75 million for the Cann River Transfer Station project. In the three years from 2024/25 to 2026/27 a further \$3.915 million is proposed to be used for the Bairnsdale Composting Facility and the upgrade of the Metung Transfer Station.

#### 4.4 Statement of Cash Flows

##### 4.4.1 Net cash flows provided by/used in operating activities

###### Operating activities \$59.666 million inflow (\$44.810 million inflow increase)

Rates and Charges are forecast to increase by \$2.568 million. The proposed increase in rates and charges for the 2023/24 year is the result of the proposed rate increase of 3.5% plus growth. Operating grants are forecast to increase by \$0.519 million as a result of \$14.1 million of additional Victoria Grants Commission grant to be received in the 2023/24 year. \$13.8 million of the 2022/23 Victoria Grants Commission grant was prepaid in the 2021/22 year. There are a number of other grants that were for projects and programs in the 2022/23 year that will not be ongoing for the 2023/24 with the most significant relating to the 2019/20 Bushfire grant funded projects. Capital grant funding is expected to increase by \$45.08 million as a result of the timing for the payment of the grant funds for capital projects. The other significant cashflow movement is a decrease in other receipts of \$3.872 million as a result of the reimbursement for bushfire repair and restoration works received during 2022/23. Materials and services are expected to decrease by \$8.821 million as a number of grant funded projects were completed in the 2022/23 year. Employee costs are expected to increase by \$2.993 million as a result of an increase in employees in the 2023/24 year for the grant funded bushfire recovery and support programs and project management for the delivery of the capital works program.

The net cash flow from operating activities does not equal the surplus/(deficit) for the year, as Council's expected revenues and expenses include non-cash items that have been excluded from the Cash Flow Statement. It also takes into account balance sheet movements relevant to operating income and expenditure in the cash flow. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast Actual	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
<b>Surplus (deficit) for the year</b>	9,383	37,082	27,699	295.20%
Contributions - non-monetary	(2,000)	(2,000)	-	0.00%
Depreciation and amortisation	26,220	29,955	3,735	14.24%
Loss on disposal of property, infrastructure, plant and equipment	-	-	-	0.00%
Finance costs	265	308	43	16.23%
Net movement in current assets and liabilities	(19,012)	(5,679)	13,333	(70.13%)
<b>Cash flows available from operating activities</b>	<b>14,856</b>	<b>59,666</b>	<b>44,810</b>	<b>301.63%</b>

##### 4.4.2 Net cash flows provided by/used in investing activities

###### Investing activities \$104.646 million outflow (\$49.269 million increase in outflows)

The outflows in cash from investing activities have increased as a result of the increase in cash outflow of \$49.269 million for the payment for property, plant and equipment and infrastructure as set out in the capital works program.

##### 4.4.3 Net cash flows provided by/used in financing activities

###### Financing activities \$0.309 million outflow (\$8.348 million inflow decrease)

For 2023/24 there are no new borrowings and that is a reduction in cash inflow from loan borrowings from the 2022/23 year of \$8.305 million. The finance cost for 2023/24 is \$0.308 million being an increase in outflow of \$0.043 million over the 2022/23 year.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	9,933	<b>12,699</b>	2,766	<b>27.85%</b>
Plant and equipment	5,917	<b>11,752</b>	5,835	<b>98.61%</b>
Infrastructure	40,127	<b>80,795</b>	40,668	<b>101.35%</b>
<b>Total</b>	<b>55,977</b>	<b>105,246</b>	49,269	<b>88.02%</b>

#### Property (\$12.699 million)

The property class comprises buildings and building improvements including community facilities, municipal offices, sports facilities and pavilions.

For the 2023/24 year \$12.699 million will be expended on building and building improvement projects. The more significant projects include the Shire-wide Building Renewal Program (\$0.652 million), A J Freeman Female Friendly change rooms (\$1.460 million) construction of the Eagle Point Foreshore Hub (\$1.700 million) and Bairnsdale City Oval Changerooms upgrade (\$0.800 million).

#### Plant and equipment (\$11.752 million)

Plant and equipment includes plant, machinery and equipment, computers and telecommunications equipment, and library books.

For the 2023/24 year, \$11.752 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$3.049 million), upgrade and replacement of information and communications technology (ICT) (\$6.508 million) and the purchase of library books (\$0.209 million).

#### Infrastructure (\$80.795 million)

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation and community facilities, parks, open space and streetscapes, off-street car parks and other structures.

For the 2023/24 year \$17.095 million will be expended on roads. This includes gravel road resheets of \$1 million, road reseals of \$2.682 million, the upgrade to Moroney Street, Bairnsdale of \$1.5 million, Marine Parade Lakes Entrance Upgrade \$4.873 million and Myer Street (Church to Coates) & Service Rds Lakes Entrance \$0.800 million.

Bridge construction works of \$2.410 million are proposed.

Footpath and Cycleways works of \$2.289 million are planned. Bemm River Footpath Connections will be constructed at a cost of \$1.040 million and the Eagle Point School Connection will be constructed at a cost of \$0.540 million.

Drainage works of \$3.555 million will be undertaken, the largest project being Jones Bay Southern Catchment WSUD of \$1.761 million. Waste projects of \$5.706 million are planned, including the Cann River Waste Transfer Station at \$1.5 million and Bairnsdale Resource and Recovery Centre at \$ 2.7 million. Recreation and community facilities will be upgraded at a cost of \$10.716 million, the largest of these projects being the WORLD Sporting Precinct Stage 1 project at a cost of \$8.65 million. The Shaving Point Boat Ramp Upgrade, Metung will also be upgraded at a cost of \$0.595 million. Parks, Open Space and Streetscape works at a cost of \$30.04 million will be undertaken. Which include Lakes Entrance Foreshore Park \$1.6 million, Jemmy's Point - Stage 2 \$1.5 million, Slip Road Maritime Precinct \$4.79 million, Omeo Mountain Bike Trails \$5.552 million, Krauatungalung Walk \$ 5.59 million and Orbst Forest Park Upgrade \$1.5 million. Various streetscape works are planned in Bruthen, Buchan and Mallacoota with a total cost of \$2.9 million. The Bairnsdale Aerodrome to be upgraded at a cost of \$ 7.363 million. Cann River off street parking to be renewed with a cost of \$1.06 million. Other Infrastructure works of \$ 0.4 million are planned.

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	12,699	1,317	10,106	1,276	0	4,273	266	8,160	0
Plant and equipment	11,752	1,053	9,138	1,561	0	543	0	11,209	0
Infrastructure	80,795	20,232	48,910	11,653	0	44,974	3,800	32,021	0
<b>Total</b>	<b>105,246</b>	<b>22,602</b>	<b>68,154</b>	<b>14,490</b>	<b>0</b>	<b>49,790</b>	<b>4,066</b>	<b>51,390</b>	<b>0</b>

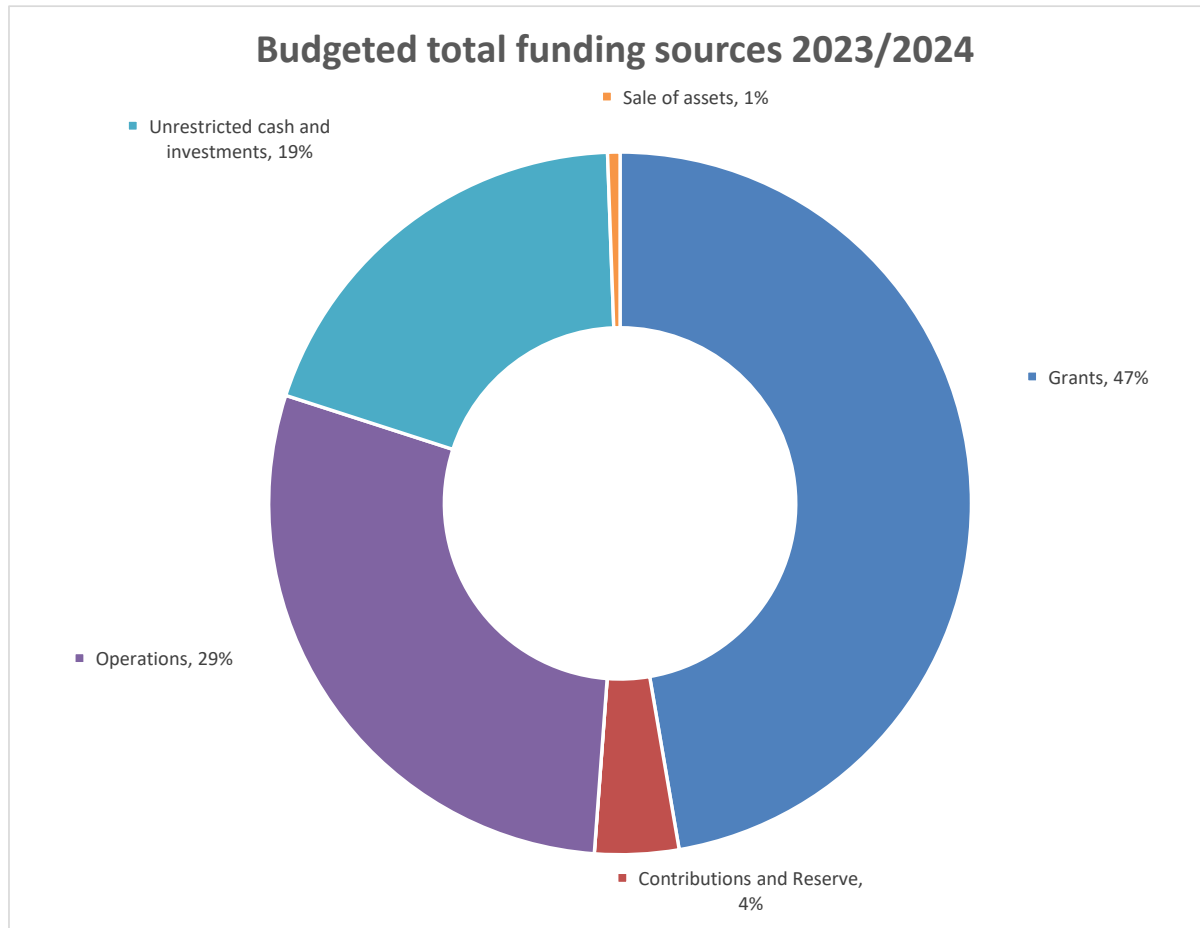
#### Asset renewal (\$68.154 million), new assets (\$22.602 million) and upgrade (\$14.490 million)

A distinction is made between expenditure on new assets, asset renewal, asset upgrade and asset expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

The major projects included in the above categories that constitute expenditure on new assets are Omeo Mountain Bike Trails (\$5.552 million), the WORLD Sporting Precinct (\$8.65 million), Lakes Entrance Foreshore Park (\$1.6 million) and Krautungalung Walk (\$5.59 million). Various other small projects make up the remainder of new capital works expenditure. The remaining capital expenditure represents renewals, expansion and upgrades of existing assets.

## Funding sources

	Forecast		
	Actual	Budget	Variance
Sources of funding	2022/23	2023/24	
	\$'000	\$'000	\$'000
<b>Works carried forward</b>			
<b>Current year funding</b>			
Grants	0	26,816	26,816
Contributions	0	200	200
Loans	0	0	0
<b>Council cash</b>			
- reserve cash and investments	0	750	750
- unrestricted cash and investments	0	20,477	20,477
<b>Total works carried forward</b>	<b>0</b>	<b>48,243</b>	<b>48,243</b>
<b>New works</b>			
<b>Current year funding</b>			
Grants	22,642	22,974	332
Contributions	1,421	16	(1,405)
Loans	8,305	0	(8,305)
<b>Council cash</b>			
- operations	22,559	30,313	7,754
- proceeds on sale of assets	600	600	0
- reserve cash and investments	225	3,100	2,875
- unrestricted cash and investments	0	0	0
<b>Total new works</b>	<b>55,752</b>	<b>57,003</b>	<b>1,251</b>
<b>Total funding sources</b>	<b>55,752</b>	<b>105,246</b>	<b>49,494</b>



**Grants - Capital (\$49.79 million)**

Capital grants include all money received from Victorian and Australian Government sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for new projects in 2023/24 including Roads to Recovery projects (\$2.298 million), Marine Parade Lakes Entrance upgrade stage 1 and 2 (\$4.195 million), Bullock Island Masterplan Implementation (\$0.75 million), WORLD Sporting Precinct Stage 1 (\$1.0 million), Omeo Mountain Bike Trails - Stage 1 and 2 (\$3.785 million), AJ Freeman Female Friendly Changerooms (\$1.404 million), Bairnsdale Runway 04/22 Extension & Lighting Upgrade (\$4.814 million), Jemmy's Point - Stage 2 (\$1.375 million), various bridges (\$1.797 million), Krautungalung Walk Stage 1 and 2 (\$ 2.4 million), Orbost Forest Park upgrade (\$1.3 million), various streetscapes (\$2.391 million) and Slip Road maritime precinct (\$4.790 million).

**Contributions (\$0.216 million)**

Council receives contributions from external groups and agencies towards the funding of some capital works projects. In 2023/24 it is expected that council will receive contributions towards AJ Freeman female friendly changerooms (\$0.016 million), Eastern Beach Caravan Park Toilet Block (0.150 million) and Garnetts Track Landslip (\$0.05 million).

**Council cash - operations (\$51.39 million)**

Council generates cash from its operating activities that is used as a funding source for the capital works program. It is forecast that \$30.313 million will be generated from operations to fund the capital works program in 2023/24.

**Council cash - proceeds from sale of assets (\$0.600 million)**

Proceeds from sale of assets include motor vehicle sales of \$0.600 million in accordance with Council's vehicle fleet renewal policy .

**Reserve cash - reserve cash and investments (\$3.85 million)**

Council has cash reserves that are set aside for specific purposes. During 2023/24 it is proposed to utilise \$2.7 million for the Bairnsdale Resource and Recovery Centre, \$0.75 million for the Cann River Transfer Station, \$0.3 million for the Recycling Facility and \$0.1 million for the Tambo Bluff Property Acquisitions. These are all using discretionary reserve funds..

**Council cash - unrestricted cash and investments (Nil)**

In addition to reserve investments, Council has uncommitted cash and investments that represent unrestricted cash and investments and funds preserved from the previous year, mainly as a result of capital projects that have been carried forward for completion in 2023/24. The total anticipated to be carried forward as unrestricted cash and investments for these incomplete works is \$20.477 million. The 2023/24 capital works program, excluding the carry forward projects from 2022/23, will not use any unrestricted cash and investments.

## 4.5.2 Current Budget 2023/24

Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	PROPERTY									
	Land									
11738	Property Acquisitions - Tambo Bluff	100	100	0	0	0	0	100	0	0
12246	Purchase of Land - Encroachment, Marlo	62	62	0	0	0	0	0	62	0
11717	Property Acquisitions	100	100	0	0	0	0	0	100	0
	Total Land	262	262	0	0	0	0	100	162	0
	Buildings									
11928	Mallacoota Foreshore Holiday Park Toilet Block 3	230	0	230	0	0	0	0	230	0
11932	Council (owned not managed) Caravan Parks - Fire Safety Works	300	0	300	0	0	0	0	300	0
12243	Eastwood Toilet Block	175	175	0	0	0	0	0	175	0
12238	Upgrade existing facilities for accessibility & Female Friendly	125	0	0	125	0	0	0	125	0
12120	Mallacoota Mudbrick Pavilion Upgrade	353	0	176	177	0	329	0	24	0
12045	Omeo Council Precinct Redevelopment *	200	0	200	0	0	100	0	100	0
11569	Building Renewal (Council Owned)	652	0	652	0	0	0	0	652	0
12235	Bairnsdale Airport Terminal (Air Ambulance Facility)	160	0	80	80	0	0	0	160	0
12239	Omeo Service Centre - Floor Replacement	30	0	30	0	0	0	0	30	0
12240	Lakes Entrance Service Centre - Courtyard Upgrade	25	0	25	0	0	0	0	25	0
12241	Orbost Service Centre - paint internal & external	25	0	25	0	0	0	0	25	0
12242	Paynesville Service Centre - upgrade outdoor space	18	0	18	0	0	0	0	18	0
12267	Council Operational Facilities Renewal Program	500	0	500	0	0	0	0	500	0
12192	AJ Freeman Female Friendly Changerooms	1,460	0	730	730	0	1,404	16	40	0
12248	Lakes Entrance Indoor Courts	200	0	100	100	0	0	0	200	0
12249	Lindenow Sports Ground - Fire Services	128	0	64	64	0	0	0	128	0
	Total Buildings	4,581	175	3,130	1,276	0	1,833	16	2,732	0
	TOTAL PROPERTY	4,843	437	3,130	1,276	0	1,833	116	2,894	0



Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
11577	Plant Replacement Program	1,762	0	1,762	0	0	0	0	1,762	0
11578	Vehicle Fleet Replacement Program	737	0	737	0	0	0	0	737	0
12119	Additional Vehicles & Equipment for Parks & Gardens Unit	309	309	0	0	0	0	0	309	0
12237	Additional Excavator for Works Concrete Crew	110	110	0	0	0	0	0	110	0
12220	Replace Ferry Landings at Paynesville & Raymond Island	365	0	365	0	0	0	0	365	0
11581	Raymond Island Ferry Chains & Wheel Replacement	350	0	350	0	0	0	0	350	0
	Total Plant, Machinery and Equipment	3,633	419	3,214	0	0	0	0	3,633	0
	Fixtures, Fittings and Furniture									
11583	Office Furniture and Equipment	30	0	30	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	30	0	30	0	0	0	0	30	0
	Computers and Telecommunications									
11938	CCTV Commercial Marinas	165	165	0	0	0	0	0	165	0
11585	ICT Renewal	450	0	450	0	0	0	0	450	0
11670	Asset Management Software	150	0	75	75	0	0	0	150	0
12131	Digital Services	2,359	0	2,359	0	0	0	0	2,359	0
	Total Computers and Telecommunications	3,124	165	2,884	75	0	0	0	3,124	0
	Library books									
11586	Purchase Library Resources	200	200	0	0	0	0	0	200	0
11456	Premiers Reading Challenge	9	9	0	0	0	9	0	0	0
	Total Library books	209	209	0	0	0	9	0	200	0
	TOTAL PLANT AND EQUIPMENT	6,996	793	6,128	75	0	9	0	6,987	0

Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources				
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000	
INFRASTRUCTURE											
Roads											
11587	Gravel Road Renewal Program	1,000	0	1,000	0	0	0	0	1,000	0	
12165	Final Seal Program	200	0	200	0	0	0	0	200	0	
12223	Upgrade to Moroney Street, Bairnsdale. Stage 3	1,000	0	1,000	0	0	800	0	200	0	
11823	Marine Parade Lakes Entrance Upgrade - Stage 1	500	0	500	0	0	415	0	85	0	
11990	Marine Parade Lakes Entrance Upgrade - Stage 2 *	1,500	0	1,500	0	0	1,440	0	60	0	
12252	Raymond Island Township Road & Drainage Upgrade	58	0	43	15	0	0	0	58	0	
12135	Tambo Upper Road, outside Primary School *	500	0	500	0	0	500	0	0	0	
12222	Bogong High Plains Road Landslip	750	0	750	0	0	0	0	750	0	
12227	Garnetts Track Landslip	220	0	220	0	0	220	0	0	0	
12140	Power Station Road	300	0	0	300	0	0	0	300	0	
12196	Myer Street (Church to Coates) & Service Rds Lakes Entrance	800	0	800	0	0	572	0	228	0	
11588	Reseal Program	2,482	0	2,482	0	0	420	0	2,062	0	
12253	Rural Road Maintenance Seal	300	0	300	0	0	0	0	300	0	
11591	Dust Suppression Sealing Program	250	0	0	250	0	0	0	250	0	
11825	Kerb & Channel Replacement Program	400	0	400	0	0	0	0	400	0	
12141	Design of protective treatments for roads vulnerable to changing climate	200	0	200	0	0	0	0	200	0	
11709	Forward Designs - Road and Drainage	400	0	200	200	0	0	0	400	0	
11589	Safety Barrier Renewal Program	100	0	100	0	0	0	0	100	0	
Total Roads			10,960	0	10,195	765	0	4,367	0	6,593	0
Bridges											
12254	Upper Wingan Road, timber bridge renewal	375	0	375	0	0	281	0	94	0	
12255	W B Line Track, timber bridge renewal	375	0	375	0	0	281	0	94	0	
12256	Little River Road, timber bridge renewal	375	0	375	0	0	281	0	94	0	
12257	Glen Arte Road, timber bridge renewal	375	0	375	0	0	281	0	94	0	
12258	Reedy Creek, timber bridge renewal	498	0	498	0	0	373	0	125	0	
12259	Suttons Access Road, Timber Bridge Renewal	312	0	312	0	0	300	0	12	0	
11592	Major Culvert Renewal Program	100	0	100	0	0	0	0	100	0	
Total Bridges			2,410	0	2,410	0	0	1,797	0	613	0

Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings	
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Footpaths and Cycleways											
11820	Footpath Renewal Program	350	0	350	0	0	0	350	0		
12096	Bemm River Footpath Connections	1,000	500	250	250	0	927	0	73	0	
12219	Eagle Point School Connection	500	500	0	0	0	0	0	500	0	
12260	McKean Street Pedestrian Crossings	110	28	54	28	0	0	0	110	0	
Total Footpaths and Cycleways			1,960	1,028	654	278	0	927	0	1,033	0
Drainage											
11712	Marlo Town drainage upgrade	500	0	250	250	0	0	0	500	0	
12261	Stirling / David Road Metung, Drainage upgrade	233	0	0	233	0	226	0	7	0	
12262	Eastern Beach Road Drainage Improvements	63	31	0	32	0	0	0	63	0	
12263	Robin Street, Lakes Entrance Drainage Renewal	95	0	71	24	0	0	0	95	0	
12195	Marine Parade, Lakes Entrance Drainage Renewal	300	0	300	0	0	0	0	300	0	
12264	35 Marlo Road, Drainage Renewal	127	0	127	0	0	0	0	127	0	
12265	New Areas WSUD detailed design	81	0	81	0	0	0	0	81	0	
12147	Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	711	0	356	355	0	180	0	531	0	
Total Drainage			2,110	31	1,185	894	0	406	0	1,704	0
Recreational, Leisure & Community Facilities											
11950	WORLD Sporting Precinct Stage 1	5,650	1,695	2,260	1,695	0	1,000	0	4,650	0	
12191	Lochiel Park, Orbost, Lighting Upgrade	105	0	52	53	0	90	0	15	0	
12250	Lindenow South Recreation Reserve, Lighting Upgrade *	364	0	182	182	0	350	0	14	0	
11584	Leisure Facility Equipment Renewal Program	47	0	47	0	0	0	0	47	0	
12247	Aquatic Facility Plant Equipment Renewal Program	50	0	50	0	0	0	0	50	0	
12236	Forge Theatre Ticketing System	32	0	32	0	0	0	0	32	0	
11952	Forge Theatre Technical Equipment Program	68	0	34	34	0	0	0	68	0	
12067	Bastion Point Geotextile Groyne Wall	50	0	50	0	0	0	0	50	0	
12076	Forward Designs Seawalls	50	0	50	0	0	0	0	50	0	
Total Recreational, Leisure & Community Facilities			6,416	1,695	2,757	1,964	0	1,440	0	4,976	0

Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources				
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000	
Waste Management											
11695	Skip Bins	108	0	108	0	0	0	0	108	0	
11854	Street Litter Bin Enclosure Project	25	0	25	0	0	0	0	25	0	
12070	Upgrade of Bairnsdale Resource Recovery Centre (WTS)	2,700	0	2,025	675	0	0	2,700	0	0	
12170	Bairnsdale Recycling Facility	300	300	0	0	0	0	300	0	0	
12171	Bairnsdale Composting Facility	250	250	0	0	0	250	0	0	0	
12251	Relocation of Lakes Entrance Weighbridge to Bairnsdale	263	0	263	0	0	0	0	263	0	
12155	Bairnsdale Cell 5	150	150	0	0	0	0	0	150	0	
Total Waste Management			3,796	700	2,421	675	0	250	3,000	546	0
Parks, Open Space and Streetscapes											
11961	Foreshore Management Plan Implementation - Marlo	500	0	500	0	0	0	0	500	0	
11963	East Bairnsdale Play Area Renewal *	300	0	300	0	0	150	0	150	0	
12001	Lakes Entrance Foreshore Park	1,600	1,200	400	0	0	1,600	0	0	0	
12157	Krauatunglung Walk Stage 2 *	3,120	3,120	0	0	0	3,000	0	120	0	
12158	Omeo Mountain Bike Trails - Stage 2	2,962	2,962	0	0	0	2,220	0	742	0	
12058	Trail Renewal Program	75	0	75	0	0	0	0	75	0	
11906	Dinni Birrak walk - Backwater Paynesville	134	0	40	94	0	0	0	134	0	
12244	Benambra Streetscape Improvements	25	0	25	0	0	0	0	25	0	
12190	Omeo Streetscape Stage 2	322	0	322	0	0	161	0	161	0	
12161	Street Trees Program	50	25	25	0	0	0	0	50	0	
12245	Street Furniture Renewal (inc Signs)	50	0	50	0	0	0	0	50	0	
Total Parks, Open Space and Streetscapes			9,138	7,307	1,737	94	0	7,131	0	2,007	0
Aerodromes											
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	5,173	0	2,586	2,587	0	4,814	0	359	0	
12203	Bairnsdale Aerodrome rehabilitation of taxiway & hanger apron	2,190	0	2,190	0	0	0	0	2,190	0	
Total Aerodromes			7,363	0	4,776	2,587	0	4,814	0	2,549	0
Off Street Car Parks											
12266	Seventh Parade Carparking, Raymond Island	161	32	97	32	0	0	0	161	0	
Total Off Street Car Parks			161	32	97	32	0	0	0	161	0

Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>Other Infrastructure</b>									
11605	Quick Response Fund	100	0	80	20	0	0	0	100	0
	<b>Total Other Infrastructure</b>	100	0	80	20	0	0	0	100	0
	<b>TOTAL INFRASTRUCTURE</b>	44,414	10,793	26,312	7,309	0	21,132	3,000	20,282	0
	<b>TOTAL NEW CAPITAL WORKS</b>	56,253	12,023	35,570	8,660	0	22,974	3,116	30,163	0

\* These projects are subject to funding confirmation

## 4.5.3 Works carried forward from the 2022/23 year

Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>PROPERTY</b>									
	<b>Land</b>									
12127	Asset Investment Opportunity	880	880	0	0	0	0	0	880	0
	<b>Total Buildings</b>	880	880	0	0	0	0	0	880	0
	<b>Buildings</b>									
11929	Eagle Point Caravan Park Amenities Block Renewal	359	0	359	0	0	0	0	359	0
11930	Mallacoota Foreshore Holiday Park Fire Safety	432	0	432	0	0	0	0	432	0
12043	Gilsenan Reserve Toilet Replacement	200	0	200	0	0	0	0	200	0
12091	Eastern Beach Caravan Park Toilet Block	150	0	150	0	0	0	150	0	0
12193	Lakes Entrance Changing Places Facility	200	0	200	0	0	180	0	20	0
11834	Eagle Point Foreshore Hub	1,700	0	1,700	0	0	720	0	980	0
12080	Mallacoota Hall & Rec Res Upgrades	650	0	650	0	0	650	0	0	0
12113	Raymond Island Community Hall Extension	120	0	120	0	0	120	0	0	0
12112	Lake Tyers Beach Hall Upgrade	370	0	370	0	0	370	0	0	0
12120	Mallacoota Mudbrick Pavilion Upgrade	150	0	150	0	0	150	0	0	0
12129	Gippsland Lakes Yacht Club	380	0	380	0	0	100	0	280	0
12086	Bruce Road Safety Upgrades	215	0	215	0	0	0	0	215	0
12065	Bairnsdale City Oval Changerooms Upgrade	800	0	800	0	0	0	0	800	0
12123	Replacement of Air Handling Unit - Lakes Aquatic Centre	300	0	300	0	0	0	0	300	0
	<b>Total Buildings</b>	6,026	0	6,026	0	0	2,290	150	3,586	0
	<b>Heritage Buildings</b>									
12082	Hinnomunjie Bridge Restoration - Stage 1	950	0	950	0	0	150	0	800	0
	<b>Total Heritage Buildings</b>	950	0	950	0	0	150	0	800	0
	<b>TOTAL PROPERTY</b>	7,856	880	6,976	0	0	2,440	150	5,266	0

Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
11578	Vehicle Renwal	550	0	550	0	0	0	550	0	
12188	Emerergency Power Project - 10x generators	480	0	480	0	0	480	0	0	
12119	Additional Vehicles & Equipment for Parks & Gardens Unit	200	200	0	0	0	0	200	0	
12220	Replace Ferry Landings at Paynesville & Raymond Island	63	0	63	0	0	0	63	0	
12189	Mobile Library Bus	78	0	78	0	0	54	0	24	
	Total Plant, Machinery and Equipment	1,371	200	1,171	0	0	534	0	837	
	Computers and Telecommunications									
11672	Internal CCTV	288	0	288	0	0	0	0	288	
11940	Public Space CCTV Refresh	151	0	151	0	0	0	0	151	
11805	Photocopies / Printers Renewal	190	0	190	0	0	0	0	190	
11807	Renewal of Corporate Systems	1,210	0	1,210	0	0	0	0	1,210	
12089	Mobile Devices for Outdoor Crews	60	60	0	0	0	0	0	60	
12131	Digital Services	1,486	0	0	1,486	0	0	0	1,486	
	Total Computers and Telecommunications	3,385	60	1,839	1,486	0	0	0	3,385	
	TOTAL PLANT AND EQUIPMENT	4,756	260	3,010	1,486	0	534	0	4,222	

Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE										
Roads										
12072	Upgrade to Moroney Street, Bairnsdale - Stage 2	500	0	0	500	0	500	0	0	0
11823	Marine Parade Lakes Entrance Upgrade - Stage 1	1,675	0	925	750	0	1,280	0	395	0
11990	Marine Parade Lakes Entrance Upgrade - Stage 2	1,198	0	598	600	0	1,060	0	138	0
12132	Entry Road & Parking at Lucknow Rec Res/Gymnastics	500	0	500	0	0	0	0	500	0
12133	Bosworth Road West	600	0	600	0	0	200	0	400	0
12199	Golf Links Road (hwy to Palmers Rd)	30	0	30	0	0	0	0	30	0
12224	Greer Street, Mallacoota	170	0	170	0	0	0	0	170	0
12227	Garnetts Track Landslip	50	0	50	0	0	0	50	0	0
12135	Tambo Upper Road, outside Primary School	30	0	30	0	0	0	0	30	0
12200	Connleys Road, Omeo Upgrade, Stage 2	35	0	0	35	0	0	0	35	0
12201	Lower Goon Nure Road	10	0	0	10	0	0	0	10	0
12202	Olivers Road, Nicholson	10	0	0	10	0	0	0	10	0
	Omeo Valley Road (from Omeo Hwy to Parish Boundary Lane)	12	0	0	12	0	0	0	12	0
12204	Bung Bung Lane	12	0	0	12	0	0	0	12	0
12206	Howitt Avenue (from Flinns Road to Balmoral Crescent)	10	0	0	10	0	0	0	10	0
12207	Limestone Road road Renewal	10	0	0	10	0	0	0	10	0
12208	Tambo Boulevard - Stormwater Improvement	15	0	0	15	0	0	0	15	0
12209	Sydenham Inlet Road, Stormwater Improvement	10	0	0	10	0	0	0	10	0
12210	Centre Goon Nure Road - Protective Treatment	15	0	0	15	0	0	0	15	0
12211	Boudary Road - Protective Treatment	15	0	0	15	0	0	0	15	0
12212	Comleys Road - Protective Treatment	15	0	0	15	0	0	0	15	0
12213	Aerodrome road - Protective Treatment	15	0	0	15	0	0	0	15	0
12214	Humphreys Road - Protective Treatment	15	0	0	15	0	0	0	15	0
12215	Morrison Road - Protective Treatment	12	0	0	12	0	0	0	12	0
12107	Calulu Road Intersection with Settlement Road	129	0	129	0	0	0	0	129	0
12137	Bogong High Plains Road Safety Improvements	275	0	275	0	0	275	0	0	0
12196	Myer Street (Church to Coates) & Service Rds Lakes Entrance	17	0	17	0	0	0	0	17	0
11900	Bullock Island Bridge and associated works	750	0	750	0	0	750	0	0	0
Total Roads			6,135	0	4,074	2,061	0	4,065	50	2,020



Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings	
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Footpaths and Cycleways											
11948	Omeo Caravan Park to Livingstone Park Footpath	249	249	0	0	0	0	0	249	0	
12096	Bemm River Footpath Connections	40	40	0	0	0	0	0	40	0	
12219	Eagle Point School Connection	40	40	0	0	0	0	0	40	0	
Total Footpaths and Cycleways			329	329	0	0	0	0	329	0	
Drainage											
11712	Marlo Town drainage upgrade	40	0	0	40	0	0	0	40	0	
12062	Integrated Water Management Bairnsdale	355	0	355	0	0	129	0	226	0	
12147	Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	1,050	1,050	0	0	0	280	0	770	0	
			1,445	1,050	355	40	0	409	0	1,036	0
Recreational, Leisure & Community Facilities											
11950	WORLD Sporting Precinct Stage 1	3,000	3,000	0	0	0	0	0	3,000	0	
12172	Hard Wicket Upgrade	20	0	0	20	0	0	0	20	0	
12173	Lindenow Scorers Box Access Improvements	40	0	40	0	0	0	0	40	0	
12066	Bairnsdale City Oval Lighting & Scoreboard Upgrade	260	0	0	260	0	260	0	0	0	
12191	Lochiel Park, Orbost, Lighting Upgrade	140	0	0	140	0	140	0	0	0	
12152	Shaving Point Boat Ramp Upgrade, Metung	595	0	595	0	0	500	0	95	0	
12154	Kalimna Foreshore Rockwall Protection & Upgrade	100	0	100	0	0	0	0	100	0	
12231	Eagle Point Foreshore Erosion Management	145	0	145	0	0	0	0	145	0	
Total Recreational, Leisure & Community Facilities			4,300	3,000	880	420	0	900	0	3,400	0
Waste Management											
11958	Cann River Waste Transfer Station	1,400	0	1,400	0	0	0	750	650	0	
12170	Bairnsdale Recycling Facility	230	0	230	0	0	250	0	(20)	0	
12171	Bairnsdale Composting Facility	280	0	280	0	0	0	0	280	0	
Total Waste Management			1,910	0	1,910	0	0	750	910	0	

Project No.	Capital Works Area 2023/2024	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Parks, Open Space and Streetscapes</b>									
11961	Foreshore Management Plan Implementation - Marlo	51	0	0	51	0	0	51	0	
11991	Bullock Island Masterplan Implementation	750	0	750	0	0	750	0	0	
11662	LRCI3 Eastwood Palyground	470	0	470	0	0	335	0	135	
12116	Cann River - Mick Baum Park Skatepark Redevelopment	530	0	530	0	0	500	0	30	
12023	Lakes Entrance Slipway Upgrade - Stage 1	990	0	990	0	0	859	0	131	
12071	Raymond Island Koala Experience	430	0	430	0	0	350	0	80	
11774	Jemmy's Point - Stage 2	1,500	0	1,500	0	0	1,375	0	125	
11969	Slip Road Maritime Precinct	4,790	0	4,790	0	0	4,790	0	0	
11715	Progress Jetty Precinct Upgrade	247	0	0	247	0	0	0	247	
12052	Shaving Point Metung	25	0	0	25	0	0	0	25	
11922	Orbost Forest Park Upgrade	1,500	0	0	1,500	0	1,300	0	200	
12013	Livingston Park, Omeo	1,500	0	1,500	0	0	874	0	626	
12060	Krauatungalung Walk Stage 1	1,850	1,850	0	0	0	1,800	0	50	
12157	Krauatungalung Walk Stage 2	620	620	0	0	0	600	0	20	
11679	Omeo Mountain Bike Trails - Stage 1	1,600	1,600	0	0	0	765	0	835	
12158	Omeo Mountain Bike Trails - Stage 2	990	990	0	0	0	800	0	190	
11906	Dinni Birrak walk - Backwater Paynesville	9	0	9	0	0	0	0	9	
11962	Bruthen Streetscape	250	0	250	0	0	0	0	250	
12024	Buchan Streetscape	1,000	0	1,000	0	0	1,000	0	0	
12018	Mallacoota Streetscape	1,650	0	1,650	0	0	1,200	0	450	
12160	Bairnsdale Streetscape - Nicholson to Bailey St	100	0	100	0	0	0	0	100	
12190	Omeo Streetscape Stage 2	50	0	50	0	0	30	0	20	
		20,902	5,060	14,019	1,823	0	17,328	0	3,574	
	<b>Off Street Car Parks</b>									
11918	Cann River off Street Parking	1,060	0	1,060	0	0	740	0	320	
	<b>Total Off Street Car Parks</b>	1,060	0	1,060	0	0	740	0	320	
	<b>Other Infrastructure</b>									
12078	Fencing at aerodrome for Field Days event space	150	0	150	0	0	0	0	150	
12105	Electric Vehicle Charge Points - Streetscape projects	150	0	150	0	0	150	0	0	
	<b>Total Other Infrastructure</b>	300	0	300	0	0	150	0	150	
	<b>TOTAL INFRASTRUCTURE</b>	36,381	9,439	22,598	4,344	0	23,842	800	11,739	
	<b>TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2022/23</b>	48,993	10,579	32,584	5,830	0	26,816	950	21,227	

## 4.6 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2023/24		Summary of funding sources			
	Project Cost	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
4.6.1 New Works - Landfill Rehabilitation Projects					
50016 Bairnsdale Cell 3a capping	91	0	0	91	0
50022 Bairnsdale 3B capping	100	0	0	100	0
50015 Cann River Capping	1	0	0	1	0
50004 Orbost Landfill Capping	82	0	0	82	0
50008 Lakes Entrance Landfill Capping Stage 1&2	505	0	0	505	0
50019 Bairnsdale RRC Cell 1 & 2 EPA Compliance Flare	430	0	0	430	0
50009 Bosworth Road Aftercare	23	0	0	23	0
50011 Orbost Landfill Aftercare	19	0	0	19	0
50012 Mallacoota Landfill Aftercare	7	0	0	7	0
50020 Lakes Entrance Landfill Aftercare	86	0	0	86	0
50017 Bairnsdale Cell 1 Aftercare	13	0	0	13	0
50018 Bairnsdale Cell 2 Aftercare	31	0	0	31	0
Total New Works Landfill Rehabilitation Projects 2023/24	1,388	0	0	1,388	0
4.6.2 New Works - Community Assets					
1475 Sarsfield Recreation Reserve Upgrade	3,812	3812	0	0	0
2241 Buchan Recreation Reserve Upgrade	3,000	0	0	3,000	0
Total New Works Community Assets 2023/24	6,812	3,812	0	3,000	0
Total New Works Major Projects 2023/24	8,200	3,812	0	4,388	0
4.6.4 Carry Forward - Community Assets					
1480 Swifts Creek Recreation Reserve Upgrade	1,308	1308	0	0	0
Total Carryforward Community Assets 2023/24	1,308	1,308	0	0	0
4.6.4 Carry Forward Landfill Rehabilitation Projects from 2022/23					
50004 Orbost Landfill Capping	75	0	0	75	0
50008 Lakes Entrance Landfill Capping	100	0	0	100	0
50016 Bairnsdale Cell 3a capping	2,308	0	0	2,308	0
50015 Cann River Capping	1,590	0	0	1,590	0
Total Carry Forward Landfill Rehabilitation Projects from 2022/23	4,073	0	0	4,073	0
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2023/24	13,581	3,812	0	8,461	0

## 4.7 Capital Works 2024/25

Project No.	Capital Works Area 2024/2025	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	PROPERTY									
	Land									
	Property Acquisitions	100	100	0	0	0	0	0	100	0
	Total Land	100	100	0	0	0	0	0	100	0
	Buildings									
	Mallacoota Foreshore Holiday Park Toilet Block 1	200	0	200	0	0	0	0	200	0
	Infrastructure Renewal Program	100	0	100	0	0	0	0	100	0
	Toilet Block Replacement Program	350	0	350	0	0	0	0	350	0
	Energy Efficiency Upgrades	100	0	0	100	0	0	0	100	0
	Building Renewal (Council Owned)	750	0	750	0	0	0	0	750	0
	Bairnsdale Airport Terminal (Air Ambulance Facility)	2,840	0	1,420	1,420	0	1,500	0	1,340	0
	Lakes Entrance Visitor Information Centre Internal Refit	146	37	36	73	0	0	0	146	0
	Lakes Entrance Indoor Courts *	2,000	0	1,000	1,000	0	2,000	0	0	0
	Sporting Facility Upgrades Program	50	0	25	25	0	0	0	50	0
	Total Buildings	6,536	37	3,881	2,618	0	3,500	0	3,036	0
	TOTAL PROPERTY	6,636	137	3,881	2,618	0	3,500	0	3,136	0
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
	Plant Replacement Program	1,053	0	1,053	0	0	0	0	1,053	0
	Vehicle Fleet Replacement Program	1,584	0	1,584	0	0	0	0	1,584	0
	Raymond Island Ferry Chains & Wheel Replacement	350	0	350	0	0	0	0	350	0
	Total Plant, Machinery and Equipment	2,987	0	2,987	0	0	0	0	2,987	0
	Fixtures, Fittings and Furniture									
	Office Furniture and Equipment	30	0	30	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	30	0	30	0	0	0	0	30	0
	Computers and Telecommunications									
	CCTV Cameras at Waste Transfer Stations	80	80	0	0	0	0	0	80	0
	ICT Renewal	300	0	300	0	0	0	0	300	0
	Asset Management Software	500	0	250	250	0	0	0	500	0
	Bairnsdale Landfill and Aerodrome Private WAN	55	0	11	44	0	0	0	55	0
	Digital Services	2,400	0	2,400	0	0	0	0	2,400	0
	Total Computers and Telecommunications	3,335	80	2,961	294	0	0	0	3,335	

Project No.	Capital Works Area 2024/2025	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>Library books</b>									
	Purchase Library Resources	200	200	0	0	0	0	0	200	0
	Premiers Reading Challenge	9	9	0	0	0	9	0	0	0
	<b>Total Library books</b>	<b>209</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>200</b>	<b>0</b>
	<b>TOTAL PLANT AND EQUIPMENT</b>	<b>6,561</b>	<b>289</b>	<b>5,978</b>	<b>294</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>6,552</b>	<b>0</b>
	<b>INFRASTRUCTURE</b>									
	<b>Roads</b>									
	Gravel Road Renewal Program	1,000	0	1,000	0	0	0	0	1,000	0
	Final Seal Program	200	0	200	0	0	0	0	200	0
	Upgrade to Moroney Street, Bairnsdale. Stage 3	1,000	0	1,000	0	0	800	0	200	0
	Marine Parade Lakes Entrance Upgrade - Stage 2 *	1,495	0	1,495	0	0	1,440	0	55	0
	Raymond Island Township Road & Drainage Upgrade	58	0	43	15	0	0	0	58	0
	Lake Tyers Beach Road Drainage Upgrade Stage 2&3	500	0	500	0	0	500	0	0	0
	Sealed Road Renewal Program	1,000	0	1,000	0	0	0	0	1,000	0
	Connleys Road, Omeo Upgrade, Stage 2	220	0	110	110	0	220	0	0	0
	Power Station Road *	1,450	0	0	1,450	0	1,450	0	0	0
	Myer Street (Church to Coates) & Service Rds Lakes	800	0	800	0	0	800	0	0	0
	Lake Victoria Road / Birrells Road / Pecks Road Roundabout Construction *	800	0	800	0	0	800	0	0	0
	Reseal Program	2,582	0	2,332	250	0	300	0	2,282	0
	Rural Road Improvement Program	500	0	500	0	0	0	0	500	0
	Rural Road Maintenance Seal	500	0	500	0	0	0	0	500	0
	Kerb & Channel Replacement Program	400	0	400	0	0	0	0	400	0
	Design of protective treatments for roads vulnerable to changing climate	200	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	400	0	200	200	0	0	0	400	0
	Safety Barrier Renewal Program	100	0	100	0	0	0	0	100	0
	<b>Total Roads</b>	<b>13,205</b>	<b>0</b>	<b>11,180</b>	<b>2,025</b>	<b>0</b>	<b>6,310</b>	<b>0</b>	<b>6,895</b>	<b>0</b>
	<b>Bridges</b>									
	Gulf Road, timber bridge renewal *	375	0	375	0	0	281	0	94	0
	Bouchers Lane, timber bridge renewal *	391	0	391	0	0	293	0	98	0
	West Road, timber bridge renewal *	375	0	375	0	0	281	0	94	0
	Major Culvert Renewal Program	300	0	300	0	0	0	0	300	0
	<b>Total Bridges</b>	<b>1,441</b>	<b>0</b>	<b>1,441</b>	<b>0</b>	<b>0</b>	<b>855</b>	<b>0</b>	<b>586</b>	<b>0</b>

Project No.	Capital Works Area 2024/2025	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>Footpaths and Cycleways</b>									
	Footpath Renewal Program	350	0	350	0	0	0	0	350	0
	McKean Street Pedestrian Crossings *	1,100	275	550	275	0	700	0	400	0
	<b>Total Footpaths and Cycleways</b>	<b>1,450</b>	<b>275</b>	<b>900</b>	<b>275</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>750</b>	<b>0</b>
	<b>Drainage</b>									
	Marlo Town drainage upgrade	500	0	250	250	0	0	0	500	0
	Eastern Beach Road Drainage Improvements	315	158	0	157	0	0	0	315	0
	Robin Street, Lakes Entrance Drainage Renewal	438	0	328	110	0	0	0	438	0
	Bogong St, Lakes Entrance Drainage renewal	150	0	150	0	0	0	0	150	0
	Rupert Street, Bairnsdale Drainage renewal	110	0	82	28	0	0	0	110	0
	Mississippi Creek Crossing Upgrade *	5,880	0	1,176	4,704	0	5,000	0	880	0
	Stormwater Improvements Program	500	0	500	0	0	0	0	500	0
	<b>Total Drainage</b>	<b>7,893</b>	<b>158</b>	<b>2,486</b>	<b>5,249</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>2,893</b>	<b>0</b>
	<b>Recreational, Leisure &amp; Community Facilities</b>									
	Sports Courts & Fields Program	200	0	100	100	0	0	0	200	0
	Leisure Facility Equipment Renewal Program	48	0	48	0	0	0	0	48	0
	Aquatic Facility Plant Equipment Renewal Program	50	0	50	0	0	0	0	50	0
	Forward Designs Seawalls	50	0	50	0	0	0	0	50	0
	Seawall Renewal Program *	1,300	0	1,300	0	0	800	0	500	0
	Eagle Point Foreshore Erosion Management	324	324	0	0	0	0	0	324	0
	Boating Infrastructure Program *	300	0	300	0	0	200	0	100	0
	<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>2,272</b>	<b>324</b>	<b>1,848</b>	<b>100</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,272</b>	<b>0</b>
	<b>Waste Management</b>									
	Bairnsdale Composting Facility	1,383	1,383	0	0	0	0	1,383	0	0
	Bairnsdale Cell 5	2,800	2,800	0	0	0	0	0	2,800	0
	<b>Total Waste Management</b>	<b>4,183</b>	<b>4,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,383</b>	<b>2,800</b>	<b>0</b>

Project No.	Capital Works Area 2024/2025	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Parks, Open Space and Streetscapes</b>									
	Playground Renewal Program	300	0	240	60	0	0	300	0	
	Port of Bairnsdale *	1,000	0	500	500	0	500	0	500	
	Shaving Point Metung	500	0	500	0	0	0	500	0	
	Boardwalk Renewal Program	100	0	100	0	0	0	100	0	
	Trail Renewal Program	75	0	75	0	0	0	75	0	
	Benambra Streetscape Improvements	250	0	250	0	0	0	250	0	
	Street Trees Program	50	25	25	0	0	0	50	0	
	Street Furniture Renewal (inc Signs)	150	0	150	0	0	0	150	0	
	<b>Total Parks, Open Space and Streetscapes</b>	<b>2,425</b>	25	1,840	560	0	500	0	1,925	
	<b>Aerodromes</b>									
	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	5,323	0	2,661	2,662	0	4,964	0	359	
	New Hangers at Bairnsdale Airport	300	150	0	150	0	0	150	150	
	Apron Extension Orbost Airport	489	244	0	245	0	0	50	439	
	<b>Total Aerodromes</b>	<b>6,112</b>	394	2,661	3,057	0	4,964	200	948	
	<b>Off Street Car Parks</b>									
	Parking Upgrade Lakes Entrance	100	0	0	100	0	0	0	100	
	<b>Total Off Street Car Parks</b>	<b>100</b>	0	0	100	0	0	0	100	
	<b>Other Infrastructure</b>									
	Quick Response Fund	150	0	120	30	0	0	0	150	
	<b>Total Other Infrastructure</b>	<b>150</b>	0	120	30	0	0	0	150	
	<b>TOTAL INFRASTRUCTURE</b>	<b>39,231</b>	<b>5,359</b>	<b>22,476</b>	<b>11,396</b>	<b>0</b>	<b>19,329</b>	<b>1,583</b>	<b>18,319</b>	
	<b>TOTAL NEW CAPITAL WORKS 2024/2025</b>	<b>52,428</b>	<b>5,785</b>	<b>32,335</b>	<b>14,308</b>	<b>0</b>	<b>22,838</b>	<b>1,583</b>	<b>28,007</b>	

\* These projects are subject to funding confirmation

## 4.8 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2024/25	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Bosworth Road Aftercare	40	0	0	40	0
Orbost Landfill Aftercare	10	0	0	850	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Lakes Entrance Landfill Aftercare	110	0	0	110	0
Bairnsdale Cell 1 Aftercare	30	0	0	30	0
Bairnsdale Cell 2 Aftercare	30	0	0	30	0
Bairnsdale Cell 3a Aftercare	2	0	0	2	0
Bairnsdale Cell 3b Aftercare	2	0	0	2	0
<b>Total New Works Major Projects 2024/25</b>	<b>231</b>	<b>0</b>	<b>0</b>	<b>1,071</b>	<b>0</b>



## 4.9 Capital Works 2025/26

Project No.	Capital Works Area 2025/2026	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>PROPERTY</b>									
	<b>Land</b>									
	Property Acquisitions	100	100	0	0	0	0	0	100	0
	<b>Total Land</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>
	<b>Buildings</b>									
	Mallacoota Foreshore Holiday Park Toilet Block 1	230	0	230	0	0	0	0	230	0
	Mallacoota Foreshore Holiday Park Toilet Block 4	20	0	20	0	0	0	0	20	0
	Infrastructure Renewal Program	100	0	100	0	0	0	0	100	0
	Changing Places Facility - Cann River *	247	0	123	124	0	180	0	67	0
	Toilet Block Replacement Program	350	0	350	0	0	0	0	350	0
	Gippsland Lakes Yacht Club *	2,000	0	1,000	1,000	0	1,750	0	250	0
	Building Renewal (Council Owned)	800	0	800	0	0	0	0	800	0
	Lakes Entrance Visitor Information Centre Internal Refit	146	37	36	73	0	0	0	146	0
	Council Operational Facilities Renewal Program	200	0	200	0	0	0	0	200	0
	Lakes Entrance Indoor Courts *	2,000	0	1,000	1,000	0	2,000	0	0	0
	Sporting Facility Upgrades Program	50	0	25	25	0	0	0	50	0
	<b>Total Buildings</b>	<b>6,143</b>	<b>37</b>	<b>3,884</b>	<b>2,222</b>	<b>0</b>	<b>3,930</b>	<b>0</b>	<b>2,213</b>	<b>0</b>
	<b>TOTAL PROPERTY</b>	<b>6,243</b>	<b>137</b>	<b>3,884</b>	<b>2,222</b>	<b>0</b>	<b>3,930</b>	<b>0</b>	<b>2,313</b>	<b>0</b>
	<b>PLANT AND EQUIPMENT</b>									
	<b>Plant, Machinery and Equipment</b>									
	Plant Replacement Program	2,138	0	2,138	0	0	0	0	2,138	0
	Vehicle Fleet Replacement Program	3,091	0	3,091	0	0	0	0	3,091	0
	<b>Total Plant, Machinery and Equipment</b>	<b>5,229</b>	<b>0</b>	<b>5,229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,229</b>	<b>0</b>
	<b>Fixtures, Fittings and Furniture</b>									
	Office Furniture and Equipment	30	0	30	0	0	0	0	30	0
	<b>Total Fixtures, Fittings and Furniture</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>
	<b>Computers and Telecommunications</b>									
	Public Space CCTV Refresh	300	60	240	0	0	0	0	300	0
	ICT Renewal	300	0	300	0	0	0	0	300	0
	<b>Total Computers and Telecommunications</b>	<b>600</b>	<b>60</b>	<b>540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>

Project No.	Capital Works Area 2025/2026	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>Library books</b>									
	Purchase Library Resources	200	200	0	0	0	0	0	200	0
	Premiers Reading Challenge	9	9	0	0	0	9	0	0	0
	<b>Total Library books</b>	<b>209</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>200</b>	<b>0</b>
	<b>TOTAL PLANT AND EQUIPMENT</b>	<b>6,068</b>	<b>269</b>	<b>5,799</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>6,059</b>	<b>0</b>
	<b>INFRASTRUCTURE</b>									
	<b>Roads</b>									
	Gravel Road Renewal Program	1,400	0	1,400	0	0	0	0	1,400	0
	Final Seal Program	200	0	200	0	0	0	0	200	0
	Marine Parade Lakes Entrance Upgrade - Stage 2 *	1,495	0	1,495	0	0	1,440	0	55	0
	Lake Tyers Beach Road Drainage Upgrade Stage 2&3	500	0	500	0	0	500	0	0	0
	Payne Street Upgrade *	1,250	0	625	625	0	1,250	0	0	0
	Jennings Street Upgrade	310	0	155	155	0	285	0	25	0
	Connleys Road, Omeo Upgrade, Stage 2	335	0	167	168	0	335	0	0	0
	Rural Road Improvement Program	1,000	0	500	500	0	0	0	1,000	0
	Sealed Road Renewal Program	1,600	0	1,600	0	0	600	0	1,000	0
	Rural Road Maintenance Seal	500	0	500	0	0	0	0	500	0
	Power Station Road	1,250	0	0	1,250	0	1,250	0	0	0
	Road Safety and Intersection Improvement Program	50	0	25	25	0	0	0	50	0
	Reseal Program	3,332	0	3,332	0	0	0	0	3,332	0
	Kerb & Channel Replacement Program	400	0	400	0	0	0	0	400	0
	Design of protective treatments for roads vulnerable	200	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	400	0	200	200	0	0	0	400	0
	Safety Barrier Renewal Program	100	0	100	0	0	0	0	100	0
	<b>Total Roads</b>	<b>14,322</b>	<b>0</b>	<b>11,399</b>	<b>2,923</b>	<b>0</b>	<b>5,660</b>	<b>0</b>	<b>8,662</b>	<b>0</b>
	<b>Bridges</b>									
	Major Culvert Renewal Program	300	0	300	0	0	0	0	300	0
	<b>Total Bridges</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>
	<b>Footpaths and Cycleways</b>									
	Footpath Renewal Program	350	0	350	0	0	0	0	350	0
	New Path Program	500	500	0	0	0	0	0	500	0
	<b>Total Footpaths and Cycleways</b>	<b>850</b>	<b>500</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>0</b>

Project No.	Capital Works Area 2025/2026	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Drainage</b>									
	Eastern Beach Road Drainage Improvements	315	158	0	157	0	0	0	315	0
	Rupert Street, Bairnsdale Drainage renewal	515	0	386	129	0	0	0	515	0
	Stormwater Renewal Program	500	0	500	0	0	0	0	500	0
	<b>Total Drainage</b>	<b>1,330</b>	<b>158</b>	<b>886</b>	<b>286</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,330</b>	<b>0</b>
	<b>Recreational, Leisure &amp; Community Facilities</b>									
	Recreation Reserve Masterplan Implementation Program	500	0	250	250	0	0	0	500	0
	Sports Lighting Program	100	0	100	0	0	0	0	100	0
	Leisure Facility Equipment Renewal Program	48	0	48	0	0	0	0	48	0
	Aquatic Facility Plant Equipment Renewal Program	50	0	50	0	0	0	0	50	0
	Forge Theatre Technical Equipment Program	20	0	10	10	0	0	0	20	0
	Forward Designs Seawalls	50	0	50	0	0	0	0	50	0
	Seawall Renewal Program *	1,000	0	1,000	0	0	500	0	500	0
	Boating Infrastructure Program *	300	0	300	0	0	200	0	100	0
	<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>2,068</b>	<b>0</b>	<b>1,808</b>	<b>260</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>1,368</b>	<b>0</b>
	<b>Waste Management</b>									
	Bairnsdale Composting Facility	1,633	1,633	0	0	0	0	1,633	0	0
	Upgrade Metung Waste Transfer Station	450	0	337	113	0	0	450	0	0
	Bairnsdale Cell 5	2,000	2,000	0	0	0	0	0	2,000	0
	<b>Total Waste Management</b>	<b>4,083</b>	<b>3,633</b>	<b>337</b>	<b>113</b>	<b>0</b>	<b>0</b>	<b>2,083</b>	<b>2,000</b>	<b>0</b>
	<b>Parks, Open Space and Streetscapes</b>									
	Foreshore Management Plan Implementation	500	0	500	0	0	0	0	500	0
	Playground Renewal Program	150	0	120	30	0	0	0	150	0
	Skatepark & BMX Facility Program	250	0	125	125	0	0	0	250	0
	Open Space Renewal Program	250	0	250	0	0	0	0	250	0
	Public Art Program	100	100	0	0	0	0	0	100	0
	Trail Renewal Program	75	0	75	0	0	0	0	75	0
	Bairnsdale Streetscape - Nicholson to Bailey St *	1,000	0	1,000	0	0	500	0	500	0
	Omeo Streetscape Stage 2 *	1,500	0	1,500	0	0	1,000	0	500	0
	Lindenow Streetscape Improvements	50	0	50	0	0	0	0	50	0
	Street Trees Program	50	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	150	0	150	0	0	0	0	150	0
	<b>Total Parks, Open Space and Streetscapes</b>	<b>4,075</b>	<b>125</b>	<b>3,795</b>	<b>155</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>2,575</b>	<b>0</b>

Project No.	Capital Works Area 2025/2026	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>Aerodromes</b>									
	New Hangers at Bairnsdale Airport	300	150	0	150	0	0	0	300	0
	<b>Total Aerodromes</b>	300	150	0	150	0	0	0	300	0
	<b>Other Infrastructure</b>									
	Quick Response Fund	150	0	120	30	0	0	0	150	0
	<b>Total Other Infrastructure</b>	150	0	120	30	0	0	0	150	0
	<b>TOTAL INFRASTRUCTURE</b>	27,478	4,566	18,995	3,917	0	7,860	2,083	17,535	0
	<b>TOTAL NEW CAPITAL WORKS 2025/2026</b>	39,789	4,972	28,678	6,139	0	11,799	2,083	25,907	0

\* These projects are subject to funding confirmation

#### 4.10 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2025/26	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Bairnsdale 4 capping	100	0	0	100	0
Bosworth Road Aftercare	40	0	0	40	0
Orbost Landfill Aftercare	10	0	0	10	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Lakes Entrance Landfill Aftercare	50	0	0	50	0
Bairnsdale Cell 1 Aftercare	30	0	0	30	0
Bairnsdale Cell 2 Aftercare	30	0	0	30	0
Bairnsdale Cell 3a Aftercare	2	0	0	2	0
Bairnsdale Cell 3b Aftercare	2	0	0	2	0
<b>Total New Works Major Projects 2025/26</b>	271	0	0	271	0

## 4.11 Capital Works 2026/27

Project No.	Capital Works Area 2026/2027	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>PROPERTY</b>									
	<b>Land</b>									
	Property Acquisitions	100	100	0	0	0	0	0	100	0
	<b>Total Land</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>
	<b>Buildings</b>									
	Infrastructure Renewal Program	100	0	100	0	0	0	0	100	0
	Toilet Block Replacement Program	350	0	350	0	0	0	0	350	0
	Gippsland Lakes Yacht Club *	2,000	0	1,000	1,000	0	1,750	0	250	0
	Community Halls and Centres Renewal Program	250	0	250	0	0	0	0	250	0
	Energy Efficiency Upgrades	100	0	0	100	0	0	0	100	0
	Building Renewal (Council Owned)	800	0	800	0	0	0	0	800	0
	Council Operational Facilities Renewal Program	200	0	200	0	0	0	0	200	0
	Sporting Facility Upgrades Program	400	0	200	200	0	0	0	400	0
	<b>Total Buildings</b>	<b>4,200</b>	<b>0</b>	<b>2,900</b>	<b>1,300</b>	<b>0</b>	<b>1,750</b>	<b>0</b>	<b>2,450</b>	<b>0</b>
	<b>TOTAL PROPERTY</b>	<b>4,300</b>	<b>100</b>	<b>2,900</b>	<b>1,300</b>	<b>0</b>	<b>1,750</b>	<b>0</b>	<b>2,550</b>	<b>0</b>
	<b>PLANT AND EQUIPMENT</b>									
	<b>Plant, Machinery and Equipment</b>									
	Plant Replacement Program	508	0	508	0	0	0	0	508	0
	Vehicle Fleet Replacement Program	672	0	672	0	0	0	0	672	0
	Raymond Island Alternative Vehicle Transport	810	810	0	0	0	0	0	810	0
	<b>Total Plant, Machinery and Equipment</b>	<b>1,990</b>	<b>810</b>	<b>1,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,990</b>	<b>0</b>
	<b>Fixtures, Fittings and Furniture</b>									
	Office Furniture and Equipment	30	0	30	0	0	0	0	30	0
	<b>Total Fixtures, Fittings and Furniture</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>
	<b>Computers and Telecommunications</b>									
	ICT Renewal	300	0	300	0	0	0	0	300	0
	Photocopies / Printers Renewal	300	0	300	0	0	0	0	300	0
	Scanner Refresh	150	0	150	0	0	0	0	150	0
	Server Equipment Cloud Services	254	0	254	0	0	0	0	254	0
	<b>Total Computers and Telecommunications</b>	<b>1,004</b>	<b>0</b>	<b>1,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,004</b>	<b>0</b>

Project No.	Capital Works Area 2026/2027	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>Library books</b>									
	Purchase Library Resources	200	200	0	0	0	0	0	200	0
	Premiers Reading Challenge	9	9	0	0	0	9	0	0	0
	<b>Total Library books</b>	<b>209</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>200</b>	<b>0</b>
	<b>TOTAL PLANT AND EQUIPMENT</b>	<b>3,233</b>	<b>1,019</b>	<b>2,214</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>3,224</b>	<b>0</b>
	<b>INFRASTRUCTURE</b>									
	<b>Roads</b>									
	Gravel Road Renewal Program	1,400	0	1,400	0	0	0	0	1,400	0
	Final Seal Program	200	0	200	0	0	0	0	200	0
	Murphy Street Upgrade	1,000	0	750	250	0	885	0	115	0
	Roadknight St, Lakes Entrance	820	0	410	410	0	620	0	200	0
	Connleys Road, Omeo Upgrade, Stage 2	170	0	85	85	0	170	0	0	0
	Rural Road Improvement Program	1,130	0	315	815	0	425	0	705	0
	Sealed Road Renewal Program	1,000	0	1,000	0	0	595	0	405	0
	Sealed Road Renewal Program	595	0	595	0	0	0	0	595	0
	Road Safety and Intersection Improvement Program	50	0	25	25	0	0	0	50	0
	Reseal Program	3,700	0	3,700	0	0	0	0	3,700	0
	Rural Road Maintenance Seal	500	0	500	0	0	0	0	500	0
	Rural Road Maintenance Seal	500	0	500	0	0	0	0	500	0
	Kerb & Channel Replacement Program	500	0	500	0	0	0	0	500	0
	Design of protective treatments for roads vulnerable	200	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	500	0	250	250	0	0	0	500	0
	Safety Barrier Renewal Program	100	0	100	0	0	0	0	100	0
	<b>Total Roads</b>	<b>12,365</b>	<b>0</b>	<b>10,530</b>	<b>1,835</b>	<b>0</b>	<b>2,695</b>	<b>0</b>	<b>9,670</b>	<b>0</b>
	<b>Bridges</b>									
	Nodens Access Track, timber bridge renewal	300	0	300	0	0	300	0	0	0
	Major Culvert Renewal Program	300	0	300	0	0	0	0	300	0
	Footbridge Renewal Program	750	0	750	0	0	0	0	750	0
	<b>Total Bridges</b>	<b>1,350</b>	<b>0</b>	<b>1,350</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>1,050</b>	<b>0</b>
	<b>Footpaths and Cycleways</b>									
	Footpath Renewal Program	350	0	350	0	0	0	0	350	0
	New Path Program	500	500	0	0	0	0	0	500	0
	<b>Total Footpaths and Cycleways</b>	<b>850</b>	<b>500</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>0</b>

Project No.	Capital Works Area 2026/2027	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Drainage</b>									
	Rupert Street, Bairnsdale Drainage renewal	515	0	386	129	0	0	515	0	
	Stormwater Improvements Program	450	0	225	225	0	0	450	0	
	Stormwater Renewal Program	785	0	785	0	0	0	785	0	
	Water Sensitive Urban Design Program	200	0	100	100	0	0	200	0	
	Water Sensitive Urban Design Renewal Program	200	0	200	0	0	0	200	0	
	<b>Total Drainage</b>	<b>2,150</b>	<b>0</b>	<b>1,696</b>	<b>454</b>	<b>0</b>	<b>0</b>	<b>2,150</b>	<b>0</b>	
	<b>Recreational, Leisure &amp; Community Facilities</b>									
	Sports Courts & Fields Program	250	0	125	125	0	0	250	0	
	Leisure Facility Equipment Renewal Program	50	0	50	0	0	0	50	0	
	Aquatic Facility Plant Equipment Renewal Program	100	0	100	0	0	0	100	0	
	Forge Theatre Technical Equipment Program	20	0	10	10	0	0	20	0	
	Forward Designs Seawalls	50	0	50	0	0	0	50	0	
	Seawall Renewal Program *	1,000	0	1,000	0	0	500	500	0	
	Boating Infrastructure Program *	300	0	300	0	0	200	100	0	
	<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>1,770</b>	<b>0</b>	<b>1,635</b>	<b>135</b>	<b>0</b>	<b>700</b>	<b>1,070</b>	<b>0</b>	
	<b>Waste Management</b>									
	Upgrade Buchan Waste Transfer Station	450	0	337	113	0	0	450	0	
	Bairnsdale Cell 6	150	150	0	0	0	0	150	0	
	<b>Total Waste Management</b>	<b>600</b>	<b>150</b>	<b>337</b>	<b>113</b>	<b>0</b>	<b>450</b>	<b>150</b>	<b>0</b>	
	<b>Parks, Open Space and Streetscapes</b>									
	Foreshore Management Plan Implementation	500	0	500	0	0	0	500	0	
	Playground Renewal Program	300	0	240	60	0	0	300	0	
	Progress Jetty Precinct Upgrade *	2,000	0	1,500	500	0	1,500	500	0	
	Open Space Renewal Program	250	0	250	0	0	0	250	0	
	Boardwalk Renewal Program	100	0	100	0	0	0	100	0	
	Trail Renewal Program	75	0	75	0	0	0	75	0	
	Metung/Tambo Bluff/Kings Cove Trail Link	200	200	0	0	0	0	200	0	
	Lindenow Streetscape Improvements	500	0	500	0	0	0	500	0	
	Bairnsdale Streetscape - Service Street	50	0	50	0	0	0	50	0	
	Street Trees Program	50	25	25	0	0	0	50	0	
	Street Furniture Renewal (inc Signs)	150	0	150	0	0	0	150	0	
	<b>Total Parks, Open Space and Streetscapes</b>	<b>4,175</b>	<b>225</b>	<b>3,390</b>	<b>560</b>	<b>0</b>	<b>1,500</b>	<b>2,675</b>	<b>0</b>	

Project No.	Capital Works Area 2026/2027	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Aerodromes									
	Aerodrome Infrastructure Renewal	100	0	100	0	0	0	100	0	
	Total Aerodromes	100	0	100	0	0	0	100	0	
	Off Street Car Parks									
	Parking Upgrade Lakes Entrance	100	0	0	100	0	0	100	0	
	Total Off Street Car Parks	100	0	0	100	0	0	100	0	
	Other Infrastructure									
	Quick Response Fund	150	0	120	30	0	0	0	150	
	Community Infrastructure Projects	500	0	500	0	0	0	500	0	
	Total Other Infrastructure	650	0	620	30	0	0	650	0	
	TOTAL INFRASTRUCTURE	24,110	875	20,008	3,227	0	5,195	450	18,465	
	TOTAL NEW CAPITAL WORKS 2026/2027	31,643	1,994	25,122	4,527	0	6,954	450	24,239	

\* These projects are subject to funding confirmation

#### 4.12 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2026/27	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Bairnsdale 4 capping	3,400	0	0	3400	0
Bosworth Road Aftercare	40	0	0	40	0
Orbost Landfill Aftercare	10	0	0	10	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Lakes Entrance Landfill Aftercare	50	0	0	50	0
Bairnsdale Cell 1 Aftercare	30	0	0	30	0
Bairnsdale Cell 2 Aftercare	30	0	0	30	0
Bairnsdale Cell 3a Aftercare	2	0	0	2	0
Bairnsdale Cell 3b Aftercare	2	0	0	2	0
Bairnsdale Cell 4 Aftercare	2	0	0	2	0
<b>Total New Works Major Projects 2026/27</b>	<b>3,573</b>	<b>0</b>	<b>0</b>	<b>3,573</b>	<b>0</b>



#### 4.13 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2023/24 financial year.

Section 115 (3) of the *Local Government Act 2020* (the Act) requires Council to include any proposal to lease land in a financial year in the budget, where the lease is:

- (a) for one year or more and
  - (i) the rent for any period of the lease is \$100,000 or more a year; or
  - (ii) the current market rental value of the land is \$100,000 or more a year; or
- (b) for 10 years or more.

The following is the list of proposed leases of Council land to external parties in accordance with the requirement of the Act.

Address of the property	Proposed lease term	Type of Agreement	Commencement date for the lease	Current use of the land/property
11 Sylvia Street Orbost*	20 years	Lease	1/07/2024	Club rooms and bowling
11 Saleyards Road Bairnsdale*	15 years	Lease	1/07/2024	Livestock Agents Office <sup>1</sup>
11 Saleyards Road Bairnsdale*	15 years	Lease	1/07/2024	Livestock Agents Office <sup>2</sup>
11 Saleyards Road Bairnsdale*	15 years	Lease	1/07/2024	Livestock Agents Office <sup>3</sup>
21 Marine Parade Marlo	21 years	Lease	1/07/2024	Caravan Park
113 Metung Road Metung	21 years	Lease	12/03/2024	Yacht Club
School Road Eagle Point	Up to 21 years	Lease	1/11/2023	Cafe
Sharpe Street Lucknow	21 years	Lease	1/07/2023	Gymnastic Centre

\* These leases are due to commence in the 2024/2025 year, but need to be commenced prior to expiry of current agreement.

1. Bill Wyndham and Co Pty Ltd
2. Landmark Operations Limited
3. Elders Rural Services Australia Limited

### 5a. Targeted performance indicators

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

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

#### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend
						2024/25	2025/26	2026/27	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		48%	50%	50%	50%	50%	50%	o
Roads									
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		94.04%	100%	100%	100%	100%	100%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made		38.91%	>60%	>60%	>60%	>60%	>60%	+
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins		53.32%	>52%	>55%	>55%	>55%	>55%	+

## Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	2024/25	Target Projections 2025/26    2026/27		Trend +/-
Liquidity									
Working Capital	Current assets / current liabilities	1	257%	302.3%	180.4%	204.1%	171.9%	190.0%	o
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	2	113%	158.8%	288.7%	159.7%	118.5%	98.6%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	3	50.72%	55.56%	59.53%	62.61%	63.04%	63.48%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	4	\$3,414.94	\$4,019.68	\$3,912.16	\$3,486.51	\$3,574.33	\$3,654.82	o

### 5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2021/22	Forecast 2023/24	Budget 2023/24	Projections			Trend
			2021/22	2023/24	2023/24	2024/25	2025/26	2026/27	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5	9.62%	(11.27%)	(10.86%)	(0.65%)	(0.64%)	0.10%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	6	166.0%	124.5%	94.2%	108.9%	89.9%	99.8%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	7	2.6%	15.2%	14.4%	12.8%	11.2%	9.7%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.2%	0.40%	0.45%	1.51%	1.45%	1.38%	+
Indebtedness	Non-current liabilities / own source revenue		9.8%	16.1%	19.1%	17.4%	12.3%	14.0%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	8	0.51%	0.40%	0.36%	0.34%	0.32%	0.31%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	9	\$ 1,634.04	\$ 1,671.59	\$ 1,738.54	\$ 1,793.24	\$ 1,849.54	\$ 1,916.74	+

**Key to Forecast Trend:**

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

**Notes to indicators****5a. Targeted performance indicators****1. Working Capital**

The proportion of current liabilities represented by current assets. Working capital is forecast to remain steady at an acceptable level with no short term cash issues. Council aims to have a working capital ratio on average of at least 150%.

**2. Asset renewal**

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage of 100 or greater indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Planned asset renewal for all years to 2025/26 is greater than 100 percent and the forecast for the 2026/27 year is just slightly less than 100%.

**3. Rates concentration**

Reflects the extent of reliance on rate revenue to fund Council's ongoing services. Trend analysis indicates Council will become slightly more reliant on rate revenue compared to all other revenue sources.

**4. Expenditure level**

This measures operating expenditure per rate assessment. This will vary from year to year mainly depending on the the level of operating grants as when operating grants increase then correspondingly expenditure for grant funded programs will also increase.

**5b. Financial performance indicators****5. Adjusted underlying result**

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The advance payment of \$13.8 million of the Victoria Grants Commission (VGC) 2022/23 payment in the 2021/22 year has impacted on the measure for the 2022/23 year, giving a negative result. The ratio is expected to fluctuate every second year as a result of the bi-annual cyclic Raymond Island Ferry maintenance expenditure of approximately \$0.850 million. A result greater than 0% indicates surpluses are being generated consistently and represents a lower risk of Council not being able to fund works and services. It is also noted that the 2022/23 year result is impacted by \$12.1 million of projects that were incomplete at the end of the 2021/22 year, which were primarily funded from grants received, that were completed in the 2022/23 year. The 2023/24 year also includes over \$8 million of project expenditure for bushfire related community support programs where the funding was received in prior years. This has impacted on the forecast result for 2023/24.

**6 Unrestricted Cash**

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. This indicator measures Council's ability to fund current liabilities with unrestricted cash if they all fell due at year end. Council would aim for a result of 80% or greater for this indicator. Whilst the forecast result fluctuate, the forecasts are at an acceptable level.

**7. Debt compared to rates**

Trend indicates Council's increasing reliance on debt against its annual rate revenue as a result of some planned new borrowings. This indicator will then trend downwards as the loans are repaid.

**8. Rates effort**

This shows that it is expected that the percentage increase in Capital Improved Value of rateable properties will continue to be greater than the percentage increase in the rates and charges.

**9. Revenue level**

The indicator is forecasting that rates and municipal charges will increase by the rate cap each year plus growth.

## 6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory and non-statutory nature that will be charged in respect of various goods and services provided during the 2023/24 year.

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.

**GST Code** refers to the classification of the supply type for the determination of Goods and Services Tax (GST). They are defined as either:

G = GST applicable

E = GST exempt

### Fee Status

Non-Statutory - These fees are set by Council

Statutory - These fees are set by legislation

Note 1: Marina fees for Slip Bight Marina are subject to approval by the Minister for Energy, Environment and Climate Change.

Note 2: Marina fees for Metung Marina are subject to approval by the Minister for Energy, Environment and Climate Change, the Minister for Local Government and the Minister for Planning.

### Contents

Fee Description	Page
Building	80
Planning and Development	80
Caravan Park Registrations	83
Food Premises	84
Health	84
Publications	84
Aerodrome	84
Raymond Island Ferry	85
Local Laws - Infringements	85
Local Laws - Animal Fees	86
Library	86
Photocopying	87
Plan Copying	87
Facility Hire - Bairnsdale Library	87
Facility Hire - Other	88
Jetties - Private	91
Marina Fees - General	93
Chinamans Creek Marina	93
Metung Marina Dry Berth	93
Metung Marina	94
Slip Bight Marina	94
Planning Scheme Amendments	97
Works Within Road Reserve	97
Forge Theatre and Arts Hub	97
Rates/Property Data	100
Visitor Information Centres	100
Waste Tipping Fees	100
Comingled Recyclables and Cardboard/Mixed Papers	102
Domestic Waste - Kerbside Bin Collection	102
Fire Hazards	102
Bairnsdale Aquatic and Recreation Centre and Lakes Entrance Aquadome	102
Bairnsdale and Orbost Outdoor Pools	105
Cann River Caravan Park	106
Mallacoota Caravan Park	106
Eagle Point Caravan Park	107
Swifts Creek Caravan Park	108
Omeo Caravan Park	108
East Gippsland Livestock Exchange	109
Plot Plans - Geographic Information System (GIS)	110

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>BUILDING FEES</b>							
Plans and Occupancy Permit Search Fee Post 1997	Each	Non - Statutory	G	\$72.00	\$74.50	\$2.50	3.47%
Plans and Occupancy Permit Search Fee Pre 1997	Each	Non - Statutory	G	\$132.00	\$136.60	\$4.60	3.48%
Email Details (if scanning of paper files is required)	Each	Non - Statutory	G	\$11.00	\$11.40	\$0.40	3.64%
Certificate Regulation 51(1) - (Sales)	Each	Statutory	E	\$48.75	\$48.75	\$0.00	0%
Certificate Regulation 51(2) - (Design)	Each	Statutory	E	\$48.75	\$48.75	\$0.00	0%
Storm Water Regulation 133 - (Class 1-10)	Each	Statutory	E	\$149.35	\$149.35	\$0.00	0%
Storm Water Regulation 133 - (Class 1)	Each	Statutory	E	\$149.40	\$149.40	\$0.00	0%
Storm Water Regulation 133 - (Class 2-9)	Each	Statutory	E	\$149.40	\$149.40	\$0.00	0%
Council Consent (Siting) Parts 5, 6 and 8	Each	Statutory	E	\$299.85	\$299.85	\$0.00	0%
Council Consent (Heritage) Section 29A	Each	Statutory	E	\$87.90	\$87.90	\$0.00	0%
Notification to Neighbours for Council Consent and Report	Each	Non - Statutory	G	\$15.40	\$15.90	\$0.50	3.25%
ESM Inspection and Education Fee	Each	Non - Statutory	G	\$123.00	\$127.00	\$4.00	3.25%
Private swimming pool/spa registration fee (inc. Information Search)	Each	Statutory	E	\$81.60	\$81.60	\$0.00	0%
Lodgement of Certificate of Pool and Spa Barrier Compliance	Each	Statutory	E	\$21.10	\$21.10	\$0.00	0%
Lodgement of certificate of Pool and Spa Barrier Non Compliance	Each	Statutory	E	\$397.50	\$397.50	\$0.00	0%
<b>PLANNING AND DEVELOPMENT</b>							
Certificate of compliance	Each	Statutory	E	\$336.40	\$336.40	\$0.00	0%
Fee for requesting the Minister to prepare an amendment to a planning scheme excepted from certain requirements prescribed under section 20(A) of the Act	Each	Statutory	E	\$993.90	\$993.90	\$0.00	0%
Fee for requesting the Minister to prepare an amendment to a planning scheme excepted from the requirements referred to in section 20(4) of the Act	Each	Statutory	E	\$4,128.30	\$4,128.30	\$0.00	0%
Document review, advice and approvals for major developmennts that are not otherwise covered by a statutory fee	Hourly	Non - Statutory	G		\$55.00	New	New
<b>Planning and Subdivision Fees For New Applications</b>							
Application - Class 1 - Use	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
Application - Class 2 - Single dwelling/ancillary up to \$10,000	Each	Statutory	E	\$206.40	\$206.40	\$0.00	0%
Application - Class 3 - Single dwelling/ancillary \$10,001 to \$100,000	Each	Statutory	E	\$649.80	\$649.80	\$0.00	0%
Application - Class 4 - Single dwelling/ancillary \$100,001 to \$500,000	Each	Statutory	E	\$1,330.20	\$1,330.20	\$0.00	0%
Application - Class 5 - Single dwelling/ancillary \$500,001 to \$1,000,000	Each	Statutory	E	\$1,437.30	\$1,437.30	\$0.00	0%
Application - Class 6 - Single dwelling/ancillary \$1,000,001 to no more than \$2,000,00	Each	Statutory	E	\$1,544.30	\$1,544.30	\$0.00	0%
Application - Class 7 - VicSmart up to and including \$10,000	Each	Statutory	E	\$206.40	\$206.40	\$0.00	0%
Application - Class 8 - VicSmart greater than \$10,000	Each	Statutory	E	\$443.40	\$443.40	\$0.00	0%
Application - Class 9 - VicSmart to subdivide or consolidate land	Each	Statutory	E	\$206.40	\$206.40	\$0.00	0%
Application - Class 10 - Vicsmart (other than a class 7, class 8 or class 9 permit)	Each	Statutory	E	\$202.50	\$202.50	\$0.00	0%
Application - Class 11 - Development (other than class 2,3,7, 8 or subdivision) up to \$100,000	Each	Statutory	E	\$1,185.00	\$1,185.00	\$0.00	0%
Application - Class 12 - Development (other than class 4,5,8 or subdivision) \$100,001 to \$1,000,000	Each	Statutory	E	\$1,597.80	\$1,597.80	\$0.00	0%
Application - Class 13 - Development (other than class 6, 8 or subdivision) \$1,000,001 to \$5,000,000	Each	Statutory	E	\$3,524.30	\$3,524.30	\$0.00	0%
Application - Class 14 - Development (other than class 8 or subdivision) \$5,000,001 to \$15,000,000	Each	Statutory	E	\$8,982.90	\$8,982.90	\$0.00	0%
Application - Class 15 - Development (other than class 8 or subdivision) \$15,000,001 to \$50,000,000	Each	Statutory	E	\$26,489.90	\$26,489.90	\$0.00	0%
Application - Class 16 - Development (other than class 8 or subdivision) greater than \$50,000,000	Each	Statutory	E	\$59,539.00	\$59,539.00	\$0.00	0%
Application - Class 21 - to a) create, vary or remove restrictions, b) create or remove a right of way, c) create, vary or remove an easement other than right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
Application - Class 17 - Subdivide building (other than class 9)	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
Application - Class 18 - Subdivide land into 2 lots (other than class 9 or 16)	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
Application - Class 19 - boundary realignment or consolidate 2 or more lots	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
Application - Class 20 - Subdivide land (other than class 9, 16, 17, 18)	Each	Statutory	E	\$1360.80 per 100 lots created	\$1,360.80	\$0.00	0%
Application - Class 22 - A permit not otherwise provided for in the regulation	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Application - Combined permit application	Each	Statutory	E	Sum of the highest fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	Sum of the highest fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	\$0.00	0%
Application - Combined permit application and planning scheme amendment	Each	Statutory	E	Under S 96A(4)(a) of the Act, the sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	Under S 96A(4)(a) of the Act, the sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	\$0.00	0%
Application - Certification of plan of subdivision	Each	Statutory	E	\$180.40	\$180.40	\$0.00	0%
Application - Alteration of a plan under section 10(2) of the Subdivision Act	Each	Statutory	E	\$114.70	\$114.70	\$0.00	0%
Application - Amendment of certified plan under section 11(1) of the Subdivision Act	Each	Statutory	E	\$145.30	\$145.30	\$0.00	0%
Satisfaction Matters. Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Ministers, public authority or municipal council.	Each	Statutory	E	\$336.40	\$336.40	\$0.00	0%
Time Extension to Planning Permit	Each	Non - Statutory	G	\$217.00	\$218.00	\$1.00	0%
Copy of Planning Permit	Each	Non - Statutory	G	\$71.00	\$71.50	\$0.50	1%
Title Search	Each	Non - Statutory	G	\$51.00	\$51.50	\$0.50	1%
Advertising of Ending, Amending or Satisfaction Matters for a Section 173 Agreements (less than 10 notices) plus any outgoings (paid advertisements, postage, etc.)	Each	Non - Statutory	G	\$123.00	\$125.00	\$2.00	2%
Advertising of Section 173 Agreements (for each additional notice above 10 notices)	Each	Non - Statutory	G	\$3.80	\$3.90	\$0.10	3%
Written planning advice	Each	Non - Statutory	G	\$111.00	\$112.00	\$1.00	1%
Written planning advice – individual property owner/prospective purchaser	Each	Non - Statutory	G	\$55.50	\$56.00	\$0.50	1%
Satisfaction Matters resulting from a planning permit condition or Section 173 Agreement obligation	Each	Non - Statutory	G	\$221.00	\$222.00	\$1.00	0%
Fee for an agreement to a proposal to amend or end an agreement under S 173 of the Act	Each	Statutory	E	\$680.40	\$680.40	\$0.00	0%
<b>Planning and Subdivision Fees For Amended Applications</b>							
Application - Use	Each	Statutory	E	\$1,337.70	\$1,337.70	\$0.00	0%
Application - Amendment to a permit (other than use or development for single dwelling on single lot or ancillary) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is \$10,000 or less	Each	Statutory	E	\$206.40	\$206.40	\$0.00	0%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is more than \$10,000 but not more than \$100,000	Each	Statutory	E	\$649.80	\$649.80	\$0.00	0%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is more than \$100,000 but not more than \$500,000	Each	Statutory	E	\$1,330.20	\$1,330.20	\$0.00	0%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is more than \$500,000	Each	Statutory	E	\$1,437.30	\$1,437.30	\$0.00	0%
Application - Amendment to a permit that is the subject of VicSmart application, if the estimated cost of the additional development is \$10,000 or less	Each	Statutory	E	\$206.40	\$206.40	\$0.00	0%
Application - Amendment to a permit that is the subject of VicSmart application, if the estimated cost of the additional development is more than \$10,000	Each	Statutory	E	\$435.90	\$443.40	\$7.50	2%
Application - Amendment to Class 9 permit	Each	Statutory	E	\$202.50	\$206.40	\$3.90	2%



## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Application - Amendment to Class 10 permit	Each	Statutory	E	\$202.50	\$206.40	\$3.90	2%
Application - Amendment to a class 11 permit, class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is \$100,000 or less	Each	Statutory	E	\$1,164.80	\$1,164.80	\$0.00	0%
Application - Amendment to a class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is more than \$100,000 but not more than \$1,000,000	Each	Statutory	E	\$1,570.60	\$1,597.80	\$27.20	2%
Application - Amendment to a class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is more than \$1,000,000	Each	Statutory	E	\$3,464.40	\$3,524.30	\$59.90	2%
Application - Amendment to Class 17 permit	Each	Statutory	E	\$1,337.70	\$1,360.80	\$23.10	2%
Application - Amendment to Class 18 permit	Each	Statutory	E	\$1,337.70	\$1,337.70	\$0.00	0%
Application - Amendment to Class 19 permit	Each	Statutory	E	\$1,337.70	\$1,360.80	\$23.10	2%
Application - Amendment to Class 20 permit	Each	Statutory	E	\$1,337.70 per 100 lots created	\$1,360.80	\$0.00	0%
Application - Amendment to Class 21 permit	Each	Statutory	E	\$1,337.70	\$1,360.80	\$23.10	2%
Application to amend an application for a permit under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	40% of the application fee for that class of permit	40% of the application fee for that class of permit	\$0.00	0%
Application to amend an 'application to amend a permit' under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	40% of the application fee for that class of permit	40% of the application fee for that class of permit	\$0.00	0%
Application to amend an application for a permit or application to amend an application to amend a permit where the amendment has the effect of changing the class of that permit to a new class	Each	Statutory	E	Where the new class is higher than the original calls the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit	Where the new class is higher than the original calls the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit	\$0.00	0%
Application - Combined application to amend permit	Each	Statutory	E	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	\$0.00	0%
<b>Engineering Checking Fees</b>							
Checking of Engineering plans	Each	Statutory	E		75% of Estimated cost of construction of the works proposed in the engineering plan (maximum fees)	\$0.00	0%
Engineering plan prepared by Council	Each	Statutory	E		3.5% of the cost of works proposed in the engineering plan (maximum fees)	\$0.00	0%
Supervision of works	Each	Statutory	E		2.5% of the estimated cost of construction of works (maximum fees)	\$0.00	0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>CARAVAN PARK REGISTRATIONS</b>							
Registration Transfer	Each	Statutory	E	5 fee units	5 fee units	\$0.00	0%
Registration fee (per site)	Each	Statutory	E	See below	See below	\$0.00	0%
Registration Not exceeding 25 sites (3 year registration)	Each	Statutory	E	17 fee units	17 fee units	\$0.00	0%
Registration Exceeding 25 but not exceeding 50 sites (3 year registration )	Each	Statutory	E	34 fee units	34 fee units	\$0.00	0%
Registration Exceeding 50 but not exceeding 100 sites (3 year registration )	Each	Statutory	E	68 fee units	68 fee units	\$0.00	0%
Registration Exceeding 100 but not exceeding 150 sites (3 year registration )	Each	Statutory	E	103 fee units	103 fee units	\$0.00	0%
Registration Exceeding 150 but not exceeding 200 sites (3 year registration )	Each	Statutory	E	137 fee units	137 fee units	\$0.00	0%
Registration Exceeding 200 but not exceeding 250 sites (3 year registration )	Each	Statutory	E	171 fee units	171 fee units	\$0.00	0%
Registration Exceeding 250 but not exceeding 300 sites (3 year registration )	Each	Statutory	E	205 fee units	205 fee units	\$0.00	0%
Registration Exceeding 300 but not exceeding 350 sites (3 year registration )	Each	Statutory	E	240 fee units	240 fee units	\$0.00	0%
Registration Exceeding 350 but not exceeding 400 sites (3 year registration )	Each	Statutory	E	274 fee units	274 fee units	\$0.00	0%
Registration Exceeding 400 but not exceeding 450 sites (3 year registration )	Each	Statutory	E	308 fee units	308 fee units	\$0.00	0%
Registration Exceeding 450 but not exceeding 500 sites (3 year registration )	Each	Statutory	E	342 fee units	342 fee units	\$0.00	0%
Registration Exceeding 500 but not exceeding 550 sites (3 year registration )	Each	Statutory	E	376 fee units	376 fee units	\$0.00	0%
Registration Exceeding 550 but not exceeding 600 sites (3 year registration )	Each	Statutory	E	411 fee units	411 fee units	\$0.00	0%
Registration Exceeding 600 but not exceeding 650 sites (3 year registration )	Each	Statutory	E	445 fee units	445 fee units	\$0.00	0%
Registration Exceeding 650 but not exceeding 700 sites (3 year registration )	Each	Statutory	E	479 fee units	479 fee units	\$0.00	0%
Registration Exceeding 700 but not exceeding 750 sites (3 year registration )	Each	Statutory	E	513 fee units	513 fee units	\$0.00	0%
Registration Exceeding 750 but not exceeding 800 sites (3 year registration )	Each	Statutory	E	547 fee units	547 fee units	\$0.00	0%
Registration Exceeding 800 but not exceeding 850 sites (3 year registration )	Each	Statutory	E	582 fee units	582 fee units	\$0.00	0%
Registration Exceeding 850 but not exceeding 900 sites (3 year registration )	Each	Statutory	E	616 fee units	616 fee units	\$0.00	0%
Registration Exceeding 900 but not exceeding 950 sites (3 year registration )	Each	Statutory	E	650 fee units	650 fee units	\$0.00	0%
Registration Exceeding 950 but not exceeding 1000 sites (3 year registration )	Each	Statutory	E	684 fee units	684 fee units	\$0.00	0%
Registration Exceeding 1000 but not exceeding 1050 sites (3 year registration )	Each	Statutory	E	719 fee units	719 fee units	\$0.00	0%
Registration Exceeding 1050 but not exceeding 1100 sites (3 year registration )	Each	Statutory	E	753 fee units	753 fee units	\$0.00	0%
Registration Exceeding 1100 but not exceeding 1150 sites (3 year registration )	Each	Statutory	E	787 fee units	787 fee units	\$0.00	0%
Registration Exceeding 1150 but not exceeding 1200 sites (3 year registration )	Each	Statutory	E	821 fee units	821 fee units	\$0.00	0%
Registration Exceeding 1200 but not exceeding 1250 sites (3 year registration )	Each	Statutory	E	855 fee units	855 fee units	\$0.00	0%
Registration Exceeding 1250 but not exceeding 1300 sites (3 year registration )	Each	Statutory	E	890 fee units	890 fee units	\$0.00	0%
Registration Exceeding 1300 but not exceeding 1350 sites (3 year registration )	Each	Statutory	E	924 fee units	924 fee units	\$0.00	0%
Registration Exceeding 1350 but not exceeding 1400 sites (3 year registration )	Each	Statutory	E	958 fee units	958 fee units	\$0.00	0%
Registration Exceeding 1400 but not exceeding 1450 sites (3 year registration )	Each	Statutory	E	992 fee units	992 fee units	\$0.00	0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>FOOD PREMISES</b>							
Registration (Up to 5 Employees)							
Core Business (Class 1)	Annual	Non - Statutory	E	\$682.00	\$706.00	\$24.00	3.52%
Core Business (Class 2)	Annual	Non - Statutory	E	\$682.00	\$706.00	\$24.00	3.52%
Core Business (Class 3)	Annual	Non - Statutory	E	\$232.00	\$240.00	\$8.00	3.45%
Non-Core Business (Class 1)	Annual	Non - Statutory	E	\$391.00	\$405.00	\$14.00	3.58%
Non-Core Business (Class 2)	Annual	Non - Statutory	E	\$391.00	\$405.00	\$14.00	3.58%
Community Groups	Annual	Non - Statutory	E	\$92.00	\$95.00	\$3.00	3.26%
Registration - Temporary Stalls (Other than Not-For-Profit)	Daily	Non - Statutory	E	\$55.00	\$57.00	\$2.00	3.64%
Registration Renewal - Temporary Stalls (Other than Not-For-Profit)	Annual	Non - Statutory	E	\$232.00	\$240.00	\$8.00	3.45%
Food and Water Sample Administration Fee - 2nd Non-Compliant Sample	Each	Non - Statutory	G	\$164.00	\$169.00	\$5.00	3.05%
New registered premises application fee Food Class 1 and 2 (plus Renewal fee)	Each	Non - Statutory	G	\$269.00	\$278.00	\$9.00	3.35%
New registered premises application fee Food Class 3 (plus Renewal fee)	Each	Non - Statutory	G	\$135.00	\$139.00	\$4.00	2.96%
New registered premises application fee Health premises (plus Renewal fee)	Each	Non - Statutory	G	\$82.00	\$85.00	\$3.00	3.66%
Solicitors request for information on a food premises Class 1, 2 and 3	Each	Non - Statutory	G	\$276.00	\$285.00	\$9.00	3.26%
Solicitors request for information on a health premises	Each	Non - Statutory	G	\$276.00	\$285.00	\$9.00	3.26%
Solicitors request for information on a caravan park	Each	Non - Statutory	G	\$276.00	\$285.00	\$9.00	3.26%
<b>HEALTH</b>							
Prescribed Accommodation less than 25 beds	Each	Non - Statutory	E	\$232.00	\$240.00	\$8.00	3.45%
Prescribed Accommodation 25 beds or greater	Each	Non - Statutory	E	\$352.00	\$364.00	\$12.00	3.41%
Prescribed Accommodation Transfer (50% of renewal fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee		
Septic Tank - Application to Install	Each	Statutory	E	\$747.00	\$747.00	\$0.00	0%
Septic Tank - Permit to Alter Existing System	Each	Statutory	E	\$569.00	\$569.00	\$0.00	0%
Septic Tank - Permit to Install Renewal	Each	Statutory	E	\$127.00	\$127.00	\$0.00	0%
Search Fee - Copy of Septic Plan/Permit	Each	Non - Statutory	E	\$24.80	\$26.00	\$1.20	4.84%
Registration - Health Premises	Annual	Non - Statutory	E	\$250.00	\$258.00	\$8.00	3.20%
Registration Transfer - Health Premises (50% of renewal fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee		
Vaccinations - Hepatitis B (single dose)	Each	Non - Statutory	E	\$31.50	\$32.00	\$0.50	1.59%
Vaccinations - Influenza vaccination at a Council session (single dose)	Each	Non - Statutory	E	\$26.50	\$27.00	\$0.50	1.89%
Vaccinations - Influenza vaccination at a workplace (single dose) - Stain 4	Each	Non - Statutory	E	\$36.60	\$38.00	\$1.40	3.83%
Vaccinations - Whooping Cough (single dose)	Each	Non - Statutory	E	\$52.00	\$54.00	\$2.00	3.85%
Registration/Renewal - Aquatic Facility (3 year registration)	Each	Statutory	E	\$228.00	\$228.00	\$0.00	0%
Registration Transfer - Aquatic Facility (50% of renewal fee)	Each	Statutory	E	\$114.00	\$114.00	\$0.00	0%
<b>PUBLICATIONS</b>							
Freedom of Information Request Fee	Each	Statutory	E	\$28.90	\$28.90	\$0.00	0%
Freedom of Information Request (In the public's interest)	Each	Statutory	E	Refer to fee description	Refer to fee description		
Freedom of Information Access Search Charge	Hourly	Statutory	G	\$23.94	\$23.94	\$0.00	0%
Freedom of Information Access Supervision Charge	Quarter of Hour	Statutory	G	\$5.73	\$5.73	\$0.00	0%
Freedom of Information Access Photocopying Charge	A4 Black and White Page	Statutory	G	\$0.20	\$0.20	\$0.00	0%
Note - Other reasonable costs for access may be charged in accordance with Freedom of Information (Access Charges) Regulations 2014.							
<b>AERODROME</b>							
Weekly Storage	Weekly	Non - Statutory	G	\$52.00	\$60.00	\$8.00	15%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>RAYMOND ISLAND FERRY</b>							
Ferry Pass - Owners of developed land - Cars, Motor Cycles - First Vehicle (Portable Pass)	Annual	Non - Statutory	G	Free	Free		
Owners of developed land - Cars, Motor Cycles - Second Vehicle (Portable Pass) - free for holders of a Centrelink Pensioner Concession Card, Veterans' Affairs Pension Concession Card, Gold Card War Widow and Gold Card TPI.	Annual	Non - Statutory	G	Free	Free		
Owners of developed land - Cars, Motor Cycles - Second and Subsequent Vehicles (Portable Pass subject to annual renewal) - previously this was third and subsequent vehicle but the second vehicle free pass is no longer available except for holders of a Centrelink Pensioner Concession Card, Veterans' Affairs Pension Concession Card, Gold Card War Widow and Gold Card TPI.	Annual	Non - Statutory	G	\$300.00	\$310.00	\$10.00	3%
Ferry Pass - Non-owners of developed land - Cars, Motor Cycles (Non portable)	Annual	Non - Statutory	G	\$300.00	\$310.00	\$10.00	3%
Ferry Pass - Trucks and Buses (Non portable)	Annual	Non - Statutory	G	\$560.00	\$570.00	\$10.00	2%
Cars (per return trip) *	Each	Non - Statutory	G	\$13.00	\$14.00	\$1.00	8%
Cars with Trailers, Caravans (per return trip) * - applies to those vehicles not holding an annual Ferry Pass	Each	Non - Statutory	G	\$20.00	\$21.00	\$1.00	5%
Motor Cycles (per return trip) *	Each	Non - Statutory	G	\$6.00	\$7.00	\$1.00	17%
Hazardous Chemical Truck (per return trip)	Each	Non - Statutory	G	\$40.00	\$41.00	\$1.00	3%
Out of Hours Service (per return trip)	Each	Non - Statutory	G	\$275.00	\$280.00	\$5.00	2%
Trucks and Buses 20GVM or less (per return trip) *	Each	Non - Statutory	G	\$20.00	\$21.00	\$1.00	5%
Trucks and Buses greater than 20GVM (per return trip) *	Each	Non - Statutory	G	\$30.00	\$31.00	\$1.00	3%
Commercial vehicle towing a trailer (per return trip) *	Each	Non - Statutory	G	\$30.00	\$32.00	\$2.00	7%
Truck and Buses 20GVM or less towing a trailer (per return trip) *	Each	Non - Statutory	G	\$40.00	\$42.00	\$2.00	5%
Truck and Buses greater than 20GVM towing a trailer (per return trip)*	Each	Non - Statutory	G	\$57.00	\$59.00	\$2.00	4%
Hazardous Chemical Truck towing a trailer (per return trip)	Each	Non - Statutory	G	\$76.00	\$78.00	\$2.00	3%
Replacement fee for lost passes	Each	Non - Statutory	G	\$30.00	\$31.00	\$1.00	3%
Note - All single trips "each" fees, marked with an * may be purchased in blocks of 10 return trips for the cost of 9 trips							
<b>LOCAL LAWS</b>							
Animal Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$83.00 to \$1652.00	\$83.00 to \$1652.00	\$0.00	0%
Impounding of Livestock Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$330.00 to \$661.00	\$330.00 to \$661.00	\$0.00	0%
Parking Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$83.00 to \$165.00	\$83.00 to \$165.00	\$0.00	0%
Litter Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$330.00 to \$1652.00	\$330.00 to \$1652.00	\$0.00	0%
Vehicles on nature strip for display purposes (up to 4 vehicles)	Annual	Non - Statutory	E	\$462.00	\$478.00	\$16.00	3.46%
Goods on footpath (1m x 1m)	Annual	Non - Statutory	E	\$80.00	\$82.00	\$2.00	2.50%
Permit - A Frame Sign	Annual	Non - Statutory	E	\$80.00	\$82.00	\$2.00	2.50%
Permit - Grazing	Annual	Non - Statutory	E	\$117.00	\$121.00	\$4.00	3.42%
Domestic Animal Business (For period starting 10/4 each year)	Annual	Non - Statutory	E	\$227.00	\$235.00	\$8.00	3.52%
Permit - Other	Each	Non - Statutory	E	\$117.00	\$121.00	\$4.00	3.42%
Fine - Local Laws	Each	Statutory	E	1 penalty unit under Local Government Act. Currently \$100	1 penalty unit under Local Government Act. Currently \$100	\$0.00	0%
General Local Laws Impoundment - Administration	Each	Non - Statutory	G	\$47.80	\$49.50	\$1.70	3.56%
General Local Laws Impoundment - Call Out - Business Hours	Hourly	Non - Statutory	G	\$47.80	\$49.50	\$1.70	3.56%
General Local Laws Impoundment - Call Out - After Hours	Hourly	Non - Statutory	G	\$80.00	\$83.00	\$3.00	3.75%
General Local Laws Impoundment - Release Fee	Each	Non - Statutory	G	\$80.00	\$83.00	\$3.00	3.75%
Inspection Fee - Other	Each	Non - Statutory	G	\$123.00	\$127.00	\$4.00	3.25%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Public Event Permit	Each	Non - Statutory	G	\$117.00	\$121.00	\$4.00	3.42%
<b>LOCAL LAWS - fees apply from 10 April each year</b>							
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (full fee)	Each	Non - Statutory	E	\$194.00	\$200.00	\$6.00	3.09%
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (pensioner)	Each	Non - Statutory	E	\$96.00	\$99.00	\$3.00	3.13%
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age; OR animal kept for breeding with a Domestic Animal Business - (full fee)	Each	Non - Statutory	E	\$65.00	\$67.00	\$2.00	3.08%
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age - ; OR animal kept for breeding with a Domestic Animal Business (pensioner)	Each	Non - Statutory	E	\$33.00	\$34.00	\$1.00	3.03%
Category 3 Cat/Dog - Animals that are sterilised and implanted with a prescribed permanent identification device (microchip) or permanently identified in the prescribed manner; OR Working dog - livestock, OR member of an Applicable Organisation - (full fee)	Each	Non - Statutory	E	\$35.00	\$35.00	\$0.00	0.00%
Category 3 Cat/Dog - Animals that are sterilised and implanted with a prescribed permanent identification device (microchip) or permanently identified in+A33 the prescribed manner; OR Working dog - livestock, OR member of an Applicable Organisation - (pensioner)	Each	Non - Statutory	E	\$17.80	\$18.50	\$0.70	3.93%
Dog/Cat Impoundment Release Base Fee (excludes Contractor fee)	Each	Non - Statutory	E	\$71.00	\$73.50	\$2.50	3.52%
Permit - keeping more than two dogs or two cats	Each	Non - Statutory	E	\$54.00	\$56.00	\$2.00	3.70%
Cat Trap Replacement Fee	Each	Non - Statutory	E	\$200.00	\$207.00	\$7.00	3.50%
Hoarding Permit	Each	Non - Statutory	E	\$117.00	\$121.00	\$4.00	3.42%
Hoarding Permit - Additional Fee (after two weeks)	Per Square Metre Per Week	Non - Statutory	E	\$6.10	\$6.30	\$0.20	3.28%
<b>LIBRARY</b>							
Inter Library Loan Charge	Each	Non - Statutory	G	\$3.80	\$4.00	\$0.20	5.3%
Inter Library Loan Fine (Overdue <4 weeks)	Each	Non - Statutory	E	\$10.20	\$10.50	\$0.30	2.9%
Inter Library Loan Fine (Overdue 4-6 weeks)	Each	Non - Statutory	E	\$20.50	\$21.00	\$0.50	2.4%
Inter Library Loan - Plastic Loan Straps (Replacement)	Each	Non - Statutory	G	\$4.20	\$4.20	\$0.00	0.0%
Laminating Pouch A4	Each	Non - Statutory	G	\$0.70	\$0.70	\$0.00	0.0%
Laminating Pouch A5	Each	Non - Statutory	G	\$0.50	\$0.50	\$0.00	0.0%
Scanning	Each	Non - Statutory	G	Free	Free		
Overdue Charge (per Reminder Notice)	Each	Non - Statutory	E	\$1.40	\$1.45	\$0.05	3.6%
Overdue Charge (Final Reminder)	Each	Non - Statutory	E	\$2.50	\$2.60	\$0.10	4.0%
Repairs - General	Each	Non - Statutory	G	Up to \$25	Up to \$25.90	\$0.00	0.0%
Repairs - Pages (per item - Torn, Loose)	Each	Non - Statutory	G	\$4.40	\$4.50	\$0.10	2.3%
Recovering Charge (per Item)	Each	Non - Statutory	E	Up to \$30	Up to \$31	\$0.00	0.0%
Replace Barcode (per item)	Each	Non - Statutory	G	\$3.60	\$3.70	\$0.10	2.8%
Replace Library Card (per item)	Each	Non - Statutory	G	\$3.60	\$3.70	\$0.10	2.8%
Replace Due Date Slip (per Item)	Each	Non - Statutory	G	\$1.40	\$1.45	\$0.05	3.6%
Replace Talking Book CD	Each	Non - Statutory	G	Up to \$40.00	Up to \$41.40	\$0.00	0.0%
Replace playaway battery cover	Each	Non - Statutory	G	\$2.00	\$2.10	\$0.10	5.0%
Replace playaway lanyard	Each	Non - Statutory	G	\$1.00	\$1.00	\$0.00	0.0%
Book Trimming (per Item)	Each	Non - Statutory	G	\$6.70	\$6.70	\$0.00	0.0%
Replace a Page (per Item)	Each	Non - Statutory	G	\$6.70	\$6.70	\$0.00	0.0%
Replace Talking Book Case (per Item)	Each	Non - Statutory	G	Up to \$40.00	Up to \$41.40	\$0.00	0.0%
Replace CD/DVD Case (per Item)	Each	Non - Statutory	G	\$4.20	\$4.35	\$0.15	3.6%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Disc cleaning	Each	Non - Statutory	G	\$5.20	\$5.40	\$0.20	3.8%
Library bag	Each	Non - Statutory	G	\$5.20	\$5.50	\$0.30	5.8%
Process Charge (per Item)	Each	Non - Statutory	G	\$7.00	\$7.25	\$0.25	3.6%
<b>PHOTOCOPYING</b>							
Photocopying Black and White (per A4 page)	Each	Non - Statutory	G	\$0.30	\$0.30	\$0.00	0.0%
Photocopying colour (per A4 page)	Each	Non - Statutory	G	\$1.30	\$1.30	\$0.00	0.0%
Photocopying (per A3 page)	Each	Non - Statutory	G	\$0.50	\$0.50	\$0.00	0.0%
Photocopying - Colour (per A3 page)	Each	Non - Statutory	G	\$2.10	\$2.10	\$0.00	0.0%
Laminating Pouch A3	Each	Non - Statutory	G		\$1.20	NEW	
<b>PLAN COPYING</b>							
Plan Copying (per A0 copy)	Each	Non - Statutory	G	\$18.30	\$18.50	\$0.20	1%
Plan Copying/Photocopying - Multiple Copies (A0)	Each	Non - Statutory	G	\$14.60	\$14.75	\$0.15	1%
Plan Copying (per A1 copy)	Each	Non - Statutory	G	\$18.30	\$18.50	\$0.20	1%
Plan Copying/Photocopying - Multiple Copies (A1)	Each	Non - Statutory	G	\$14.60	\$14.75	\$0.15	1%
Plan Copying (per A2 copy)	Each	Non - Statutory	G	\$18.30	\$18.50	\$0.20	1%
Plan Copying/Photocopying - Multiple Copies (A2)	Each	Non - Statutory	G	\$14.60	\$14.75	\$0.15	1%
<b>FACILITY HIRE - BAIRNSDALE LIBRARY</b>							
Bairnsdale - Meeting Room 2 - Community Groups, excluding kitchen	Hourly	Non - Statutory	G	\$8.20	\$8.20	\$0.00	0.0%
Bairnsdale - Meeting Room 2 - Community Groups, excluding kitchen (4 hours)	Each	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0.0%
Bairnsdale - Meeting Room 2 - Community Groups, excluding kitchen (8 hours)	Daily	Non - Statutory	G	\$49.00	\$49.00	\$0.00	0.0%
Bairnsdale - Meeting Room 2 - Government/Private, excluding kitchen	Hourly	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0.0%
Bairnsdale - Meeting Room 2 - Government/Private, excluding kitchen (4 hours)	Each	Non - Statutory	G	\$74.00	\$74.00	\$0.00	0.0%
Bairnsdale - Meeting Room 2 - Government/Private, excluding kitchen (8 hours)	Daily	Non - Statutory	G	\$148.00	\$148.00	\$0.00	0.0%
Bairnsdale - Community Meeting Room - Community Groups, excluding kitchen	Hourly	Non - Statutory	G	\$12.50	\$12.50	\$0.00	0.0%
Bairnsdale - Community Meeting Room - Community Groups, excluding kitchen (4 hours)	Each	Non - Statutory	G	\$37.00	\$37.00	\$0.00	0.0%
Bairnsdale - Community Meeting Room - Community Groups, excluding kitchen (8 hours)	Daily	Non - Statutory	G	\$74.00	\$74.00	\$0.00	0.0%
Bairnsdale - Community Meeting Room - Government/Private, excluding kitchen	Hourly	Non - Statutory	G	\$37.00	\$37.00	\$0.00	0.0%
Bairnsdale - Community Meeting Room - Government/Private, excluding kitchen (4 hours)	Each	Non - Statutory	G	\$112.00	\$112.00	\$0.00	0.0%
Bairnsdale - Community Meeting Room - Government/Private, excluding kitchen (8 hours)	Daily	Non - Statutory	G	\$223.00	\$223.00	\$0.00	0.0%
Bairnsdale - Library kitchen only, Community Groups	Hourly	Non - Statutory	G	\$6.00	\$6.00	\$0.00	0.0%
Bairnsdale - Library kitchen only, Community Groups (4 hours)	Each	Non - Statutory	G	\$18.50	\$18.50	\$0.00	0.0%
Bairnsdale - Library kitchen only, Community Groups (8 hours)	Daily	Non - Statutory	G	\$37.00	\$37.00	\$0.00	0.0%
Bairnsdale - Library kitchen only, Government/Private	Hourly	Non - Statutory	G	\$18.50	\$18.50	\$0.00	0.0%
Bairnsdale - Library kitchen only, Government/Private (4 hours)	Each	Non - Statutory	G	\$56.00	\$56.00	\$0.00	0.0%
Bairnsdale - Library kitchen only, Government/Private (8 hours)	Daily	Non - Statutory	G	\$112.00	\$112.00	\$0.00	0.0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>FACILITY HIRE - OTHER</b>							
Paynesville - Community Hall, including kitchen - Permanent Users	Hourly	Non - Statutory	G	\$7.00	\$7.00	\$0.00	0%
Paynesville - Community Hall, including kitchen - Permanent Users (4 hours)	Each	Non - Statutory	G	\$22.00	\$22.00	\$0.00	0%
Paynesville - Community Hall, including kitchen - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$44.00	\$44.00	\$0.00	0%
Paynesville - Community Hall, including kitchen - Community Groups	Hourly	Non - Statutory	G	\$15.00	\$15.00	\$0.00	0%
Paynesville - Community Hall, including kitchen - Community Groups (4 hours)	Each	Non - Statutory	G	\$44.00	\$44.00	\$0.00	0%
Paynesville - Community Hall, including kitchen - Community Groups (8 hours)	Daily	Non - Statutory	G	\$86.00	\$86.00	\$0.00	0%
Paynesville - Community Hall, including kitchen - Government/Private	Hourly	Non - Statutory	G	\$44.00	\$44.00	\$0.00	0%
Paynesville - Community Hall, including kitchen - Government/Private (4 hours)	Each	Non - Statutory	G	\$130.00	\$130.00	\$0.00	0%
Paynesville - Community Hall, including kitchen - Government/Private (8 hours)	Daily	Non - Statutory	G	\$260.00	\$260.00	\$0.00	0%
Paynesville - Kitchen Only - Permanent Users	Hourly	Non - Statutory	G	\$3.00	\$3.00	\$0.00	0%
Paynesville - Kitchen Only - Permanent Users (4 hours)	Each	Non - Statutory	G	\$9.00	\$9.00	\$0.00	0%
Paynesville - Kitchen Only - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Paynesville - Kitchen Only - Community Groups	Hourly	Non - Statutory	G	\$6.00	\$6.00	\$0.00	0%
Paynesville - Kitchen Only - Community Groups (4 hours)	Each	Non - Statutory	G	\$18.80	\$18.80	\$0.00	0%
Paynesville - Kitchen Only - Community Groups (8 hours)	Daily	Non - Statutory	G	\$38.00	\$38.00	\$0.00	0%
Paynesville - Kitchen Only - Government/Private	Hourly	Non - Statutory	G	\$18.70	\$18.70	\$0.00	0%
Paynesville - Kitchen Only - Government/Private (4 hours)	Each	Non - Statutory	G	\$56.00	\$56.00	\$0.00	0%
Paynesville - Kitchen Only - Government/Private (8 hours)	Daily	Non - Statutory	G	\$112.00	\$112.00	\$0.00	0%
Paynesville - Meeting Rooms 1 or 2 - Permanent Users	Hourly	Non - Statutory	G	\$4.00	\$4.00	\$0.00	0%
Paynesville - Meeting Rooms 1 or 2 - Permanent Users (4 hours)	Each	Non - Statutory	G	\$12.00	\$12.00	\$0.00	0%
Paynesville - Meeting Rooms 1 or 2 - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Paynesville - Meeting Rooms 1 or 2 - Community Groups	Hourly	Non - Statutory	G	\$8.00	\$8.00	\$0.00	0%
Paynesville - Meeting Rooms 1 or 2 - Community Groups (4 hours)	Each	Non - Statutory	G	\$24.80	\$24.80	\$0.00	0%
Paynesville - Meeting Rooms 1 or 2 - Community Groups (8 hours)	Daily	Non - Statutory	G	\$49.00	\$49.00	\$0.00	0%
Paynesville - Meeting Rooms 1 or 2 - Government/Private	Hourly	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Paynesville - Meeting Rooms 1 or 2 - Government/Private (4 hours)	Each	Non - Statutory	G	\$74.00	\$74.00	\$0.00	0%
Paynesville - Meeting Rooms 1 or 2 - Government/Private (8 hours)	Daily	Non - Statutory	G	\$148.00	\$148.00	\$0.00	0%
Paynesville - Office - Permanent Users	Hourly	Non - Statutory	G	\$3.00	\$3.00	\$0.00	0%
Paynesville - Office - Permanent Users (4 hours)	Each	Non - Statutory	G	\$9.00	\$9.00	\$0.00	0%
Paynesville - Office - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Paynesville - Office - Community Groups	Hourly	Non - Statutory	G	\$6.00	\$6.00	\$0.00	0%
Paynesville - Office - Community Groups (4 hours)	Each	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Paynesville - Office - Community Groups (8 hours)	Daily	Non - Statutory	G	\$38.00	\$38.00	\$0.00	0%
Paynesville - Office - Government/Private	Hourly	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Paynesville - Office - Government/Private (4 hours)	Each	Non - Statutory	G	\$56.00	\$56.00	\$0.00	0%
Paynesville - Office - Government/Private (8 hours)	Daily	Non - Statutory	G	\$112.00	\$112.00	\$0.00	0%
Lakes Entrance - Meeting Room Hire - Permanent Users	Hourly	Non - Statutory	G	\$4.00	\$4.00	\$0.00	0%
Lakes Entrance - Meeting Room Hire - Permanent Users (4 hours)	Each	Non - Statutory	G	\$12.00	\$12.00	\$0.00	0%
Lakes Entrance - Meeting Room Hire - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Lakes Entrance - Meeting Room Hire - Community Groups	Hourly	Non - Statutory	G	\$9.10	\$9.10	\$0.00	0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Lakes Entrance - Meeting Room Hire - Community Groups (4 hours)	Each	Non - Statutory	G	\$24.80	\$24.80	\$0.00	0%
Lakes Entrance - Meeting Room Hire - Community Groups (8 hours)	Daily	Non - Statutory	G	\$49.50	\$49.50	\$0.00	0%
Lakes Entrance - Meeting Room Hire - Government/Private	Hourly	Non - Statutory	G	\$24.80	\$24.80	\$0.00	0%
Lakes Entrance - Meeting Room Hire - Government/Private (4 hours)	Each	Non - Statutory	G	\$74.00	\$74.00	\$0.00	0%
Lakes Entrance - Meeting Room Hire - Government/Private (8 hours)	Daily	Non - Statutory	G	\$148.00	\$148.00	\$0.00	0%
Lakes Entrance - Palmers Road Office - Cunninghame Room - Government/Private (4 hours)	Each	Non - Statutory	G	\$200.00	\$200.00	\$0.00	0%
Lakes Entrance - Palmers Road Office - Cunninghame Room - Government/Private (8 hours)	Each	Non - Statutory	G	\$400.00	\$400.00	\$0.00	0%
Lakes Entrance - Palmers Road Office - Cunninghame Room - Community Groups (minimum hire of 4 hours)	Hourly	Non - Statutory	G	\$10.00	\$10.00	\$0.00	0%
Lakes Entrance - Palmers Road Office - Lake Victoria Room - Government/Private (4 hours)	Each	Non - Statutory	G	\$150.00	\$150.00	\$0.00	0%
Lakes Entrance - Palmers Road Office - Lake Victoria Room - Government/Private (8 hours)	Each	Non - Statutory	G	\$300.00	\$300.00	\$0.00	0%
Lakes Entrance - Palmers Road Office - Lake Victoria Room - Community Groups (minimum hire of 4 hours)	Hourly	Non - Statutory	G	\$10.00	\$10.00	\$0.00	0%
Orbost - The Bemm Office - Permanent Users	Hourly	Non - Statutory	G	\$3.00	\$3.00	\$0.00	0%
Orbost - The Bemm Office - Permanent Users (4 hours)	Each	Non - Statutory	G	\$9.00	\$9.00	\$0.00	0%
Orbost - The Bemm Office - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Orbost - The Bemm Office - Community Groups	Hourly	Non - Statutory	G	\$6.00	\$6.00	\$0.00	0%
Orbost - The Bemm Office - Community Groups (4 hours)	Each	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Orbost - The Bemm Office - Community Groups (8 hours)	Daily	Non - Statutory	G	\$38.00	\$38.00	\$0.00	0%
Orbost - The Bemm Office - Government/Private	Hourly	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Orbost - The Bemm Office - Government/Private (4 hours)	Each	Non - Statutory	G	\$56.00	\$56.00	\$0.00	0%
Orbost - The Bemm Office - Government/Private (8 hours)	Daily	Non - Statutory	G	\$112.00	\$112.00	\$0.00	0%
Orbost - The Snowy Room - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$44.00	\$44.00	\$0.00	0%
Orbost - The Brodribb Room - Permanent Users	Hourly	Non - Statutory	G	\$4.00	\$4.00	\$0.00	0%
Orbost - The Brodribb Room - Permanent Users (4 hours)	Each	Non - Statutory	G	\$12.00	\$12.00	\$0.00	0%
Orbost - The Brodribb Room - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Orbost - The Brodribb Room - Community Groups	Hourly	Non - Statutory	G	\$8.00	\$8.00	\$0.00	0%
Orbost - The Brodribb Room - Community Groups (4 hours)	Each	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Orbost - The Brodribb Room - Community Groups (8 hours)	Daily	Non - Statutory	G	\$49.00	\$49.00	\$0.00	0%
Orbost - The Brodribb Room - Government/Private	Hourly	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Orbost - The Brodribb Room - Government/Private (4 hours)	Each	Non - Statutory	G	\$74.00	\$74.00	\$0.00	0%
Orbost - The Brodribb Room - Government/Private (8 hours)	Daily	Non - Statutory	G	\$148.00	\$148.00	\$0.00	0%
Orbost - Mechanics Hall - Permanent Users	Hourly	Non - Statutory	G	\$4.00	\$4.00	\$0.00	0%
Orbost - Mechanics Hall - Permanent Users (4 hours)	Each	Non - Statutory	G	\$12.00	\$12.00	\$0.00	0%
Orbost - Mechanics Hall - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Orbost - Mechanics Hall - Community Groups	Hourly	Non - Statutory	G	\$8.00	\$8.00	\$0.00	0%
Orbost - Mechanics Hall - Community Groups (4 hours)	Each	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Orbost - Mechanics Hall - Community Groups (8 hours)	Daily	Non - Statutory	G	\$49.00	\$49.00	\$0.00	0%
Orbost - Mechanics Hall - Government/Private Groups	Hourly	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Orbost - Mechanics Hall - Government/Private Groups (4 hours)	Each	Non - Statutory	G	\$74.00	\$74.00	\$0.00	0%
Orbost - Mechanics Hall - Government/Private Groups (8 hours)	Daily	Non - Statutory	G	\$148.00	\$148.00	\$0.00	0%
Mallacoota - Meeting Room Hire - Permanent Users	Hourly	Non - Statutory	G	\$4.00	\$4.00	\$0.00	0%



## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Mallacoota - Meeting Room Hire - Permanent Users (4 hours)	Each	Non - Statutory	G	\$12.00	\$12.00	\$0.00	0%
Mallacoota - Meeting Room Hire - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Mallacoota - Meeting Room Hire - Community Groups	Hourly	Non - Statutory	G	\$8.00	\$8.00	\$0.00	0%
Mallacoota - Meeting Room Hire - Community Groups (4 hours)	Each	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Mallacoota - Meeting Room Hire - Community Groups (8 hours)	Daily	Non - Statutory	G	\$49.00	\$49.00	\$0.00	0%
Mallacoota - Meeting Room Hire - Government/Private	Hourly	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Mallacoota - Meeting Room Hire - Government/Private (4 hours)	Each	Non - Statutory	G	\$74.00	\$74.00	\$0.00	0%
Mallacoota - Meeting Room Hire - Government/Private (8 hours)	Daily	Non - Statutory	G	\$148.00	\$148.00	\$0.00	0%
Omeo Service Centre Training room - Permanent Users	Hourly	Non - Statutory	G	\$4.00	\$4.00	\$0.00	0%
Omeo Service Centre Training room - Permanent Users (4 hours)	Each	Non - Statutory	G	\$12.00	\$12.00	\$0.00	0%
Omeo Service Centre Training room - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0%
Omeo Service Centre Training room - Community Groups	Hourly	Non - Statutory	G	\$8.00	\$8.00	\$0.00	0%
Omeo Service Centre Training room - Community Groups (4 hours)	Each	Non - Statutory	G	\$26.00	\$26.00	\$0.00	0%
Omeo Service Centre Training room - Community Groups (8 hours)	Daily	Non - Statutory	G	\$51.00	\$51.00	\$0.00	0%
Omeo Service Centre Training room - Government/Private	Hourly	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Omeo Service Centre Training room - Government/Private (4 hours)	Each	Non - Statutory	G	\$56.00	\$56.00	\$0.00	0%
Omeo Service Centre Training room - Government/Private (8 hours)	Daily	Non - Statutory	G	\$112.00	\$112.00	\$0.00	0%
Omeo Service Centre Meeting room - Permanent Users	Hourly	Non - Statutory	G	\$3.00	\$3.00	\$0.00	0%
Omeo Service Centre Meeting room - Permanent Users (4 hours)	Each	Non - Statutory	G	\$9.00	\$9.00	\$0.00	0%
Omeo Service Centre Meeting room - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Omeo Service Centre Meeting room - Community Groups	Hourly	Non - Statutory	G	\$6.00	\$6.00	\$0.00	0%
Omeo Service Centre Meeting room - Community Groups (4 hours)	Each	Non - Statutory	G	\$19.00	\$19.00	\$0.00	0%
Omeo Service Centre Meeting room - Community Groups (8 hours)	Daily	Non - Statutory	G	\$38.00	\$38.00	\$0.00	0%
Omeo Service Centre - Meeting room - Government/Private	Hourly	Non - Statutory	G	\$9.00	\$9.00	\$0.00	0%
Omeo Service Centre - Meeting room - Government/Private (4 hours)	Each	Non - Statutory	G	\$28.00	\$28.00	\$0.00	0%
Omeo Service Centre - Meeting room - Government/Private (8 hours)	Daily	Non - Statutory	G	\$56.00	\$56.00	\$0.00	0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>JETTIES - PRIVATE</b>							
<b>General Fees</b>							
Administration Fee New License	Each	Non - Statutory	G	\$65.00	\$67.00	\$2.00	3.1%
Transfer Jetty License Fee	On Jetty Property Sale	Non - Statutory	G	\$75.00	\$78.00	\$3.00	4.0%
Application to Build New/Extend Existing Private Jetty	Each	Non - Statutory	G	\$197.00	\$204.00	\$7.00	3.6%
Administration Fee for Late Payment	On Each Letter	Non - Statutory	G	\$39.00	\$40.00	\$1.00	2.6%
<b>CHINAMAN'S CREEK PRIVATE JETTIES</b>							
Jetty - Residential rate (per m2)	Annual	Non - Statutory	G	\$14.40	\$15.00	\$0.60	4.2%
Jetty 158 Each License	Annual	Non - Statutory	G	\$554.00	\$573.00	\$19.00	3.4%
Jetty 159 Each License	Annual	Non - Statutory	G	\$446.00	\$462.00	\$16.00	3.6%
Jetty 160 Each License	Annual	Non - Statutory	G	\$460.00	\$476.00	\$16.00	3.5%
Jetty 161 Each Mooring	Annual	Non - Statutory	G	\$405.00	\$419.00	\$14.00	3.5%
Jetty 201 Each License	Annual	Non - Statutory	G	\$423.00	\$438.00	\$15.00	3.5%
Jetty 307 Each License	Annual	Non - Statutory	G	\$469.00	\$485.00	\$16.00	3.4%
<b>MALLACOOTA INLET JETTIES</b>							
<b>Rental Fees</b>							
Jetty M1 Each License	Annual	Non - Statutory	G	\$900.00	\$931.00	\$31.00	3.4%
Jetty M2 Each License	Annual	Non - Statutory	G	\$1,400.00	\$1,449.00	\$49.00	3.5%
Jetty M3 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M4 (Share#1) Each License	Annual	Non - Statutory	G	\$225.00	\$233.00	\$8.00	3.6%
Jetty M4 (Share#2) Each License	Annual	Non - Statutory	G	\$225.00	\$233.00	\$8.00	3.6%
Jetty M4 (Share#3) Each License	Annual	Non - Statutory	G	\$225.00	\$233.00	\$8.00	3.6%
Jetty M4 (Share#4) Each License	Annual	Non - Statutory	G	\$225.00	\$233.00	\$8.00	3.6%
Jetty M6 Each License	Annual	Non - Statutory	G	\$900.00	\$931.00	\$31.00	3.4%
Jetty M7 Each License	Annual	Non - Statutory	G	\$900.00	\$931.00	\$31.00	3.4%
Jetty M8 (Share#1) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M8 (Share#2) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M9 Each License	Annual	Non - Statutory	G	\$900.00	\$931.00	\$31.00	3.4%
Jetty M10 (Share#1) Each License	Annual	Non - Statutory	G	\$300.00	\$311.00	\$11.00	3.7%
Jetty M10 (Share#2) Each License	Annual	Non - Statutory	G	\$300.00	\$311.00	\$11.00	3.7%
Jetty M10 (Share#3) Each License	Annual	Non - Statutory	G	\$300.00	\$311.00	\$11.00	3.7%
Jetty M11 Each License	Annual	Non - Statutory	G	\$900.00	\$931.00	\$31.00	3.4%
Jetty M14 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M15 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M16 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M17 (Share#1) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M17 (Share#2) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M18 (Share#1) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M18 (Share#2) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M19 (Share#1) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M19 (Share#2) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M20 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Jetty M21 (Share#1) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M21 (Share#2) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M22 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M23 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M24 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M25 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M26 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M27 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M28 (Share#1) Each License	Annual	Non - Statutory	G		\$414.00	\$414.00	New
Jetty M28 (Share#2) Each License	Annual	Non - Statutory	G		\$414.00	\$414.00	New
Jetty M29 (Share#1) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M29 (Share#2) Each License	Annual	Non - Statutory	G	\$400.00	\$414.00	\$14.00	3.5%
Jetty M30 Each License	Annual	Non - Statutory	G	\$800.00	\$828.00	\$28.00	3.5%
Jetty M31 (Share#1) Each License	Annual	Non - Statutory	G	\$475.00	\$492.00	\$17.00	3.6%
Jetty M31 (Share#2) Each License	Annual	Non - Statutory	G	\$475.00	\$492.00	\$17.00	3.6%
Jetty M32 Each License	Annual	Non - Statutory	G	\$950.00	\$983.00	\$33.00	3.5%
Jetty M33 Each License	Annual	Non - Statutory	G	\$950.00	\$983.00	\$33.00	3.5%
Jetty M34 (Share#1) Each License	Annual	Non - Statutory	G	\$275.00	\$285.00	\$10.00	3.6%
Jetty M34 (Share#2) Each License	Annual	Non - Statutory	G	\$275.00	\$285.00	\$10.00	3.6%
Jetty M34 (Share#3) Each License	Annual	Non - Statutory	G	\$275.00	\$285.00	\$10.00	3.6%
Jetty M34 (Share#4) Each License	Annual	Non - Statutory	G	\$275.00	\$285.00	\$10.00	3.6%
Jetty M35 Each License	Annual	Non - Statutory	G	\$1,100.00	\$1,139.00	\$39.00	3.5%
Jetty M36 Each License	Annual	Non - Statutory	G	\$1,100.00	\$1,139.00	\$39.00	3.5%
Jetty M37 Each License	Annual	Non - Statutory	G	\$1,100.00	\$1,139.00	\$39.00	3.5%
Jetty M38 Each License	Annual	Non - Statutory	G	\$1,100.00	\$1,139.00	\$39.00	3.5%
Jetty M39 Each License	Annual	Non - Statutory	G	\$950.00	\$983.00	\$33.00	3.5%
Jetty M40 Each License	Annual	Non - Statutory	G	\$950.00	\$983.00	\$33.00	3.5%
Jetty M41 (Share#1) Each License	Annual	Non - Statutory	G	\$475.00	\$492.00	\$17.00	3.6%
Jetty M41 (Share#2) Each License	Annual	Non - Statutory	G	\$475.00	\$492.00	\$17.00	3.6%
<b>BRODRIBB RIVER MARLO JETTIES</b>							
Jetty M51 Each License	Annual	Non - Statutory	G	\$260.00	\$269.00	\$9.00	3.5%
Jetty M52 Each License	Annual	Non - Statutory	G	\$260.00	\$269.00	\$9.00	3.5%
Jetty M53 Each License	Annual	Non - Statutory	G	\$260.00	\$269.00	\$9.00	3.5%
Jetty M54 Each License	Annual	Non - Statutory	G	\$260.00	\$269.00	\$9.00	3.5%
Jetty M55 Each License	Annual	Non - Statutory	G	\$260.00	\$269.00	\$9.00	3.5%
Pole Mooring M56 Each License	Annual	Non - Statutory	G	\$135.00	\$140.00	\$5.00	3.7%
<b>RIVIERA HARBOUR CANAL JETTIES</b>							
Full Share	Annual	Non - Statutory	E	\$314.00	\$325.00	\$11.00	3.5%
Half Share	Annual	Non - Statutory	E	\$157.00	\$162.00	\$5.00	3.2%
Quarter Share	Annual	Non - Statutory	E	\$78.00	\$81.00	\$3.00	3.8%
Administration Fee for Late Payment (per letter)	Each	Non - Statutory	G	\$39.00	\$40.00	\$1.00	2.6%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>MARINA FEES</b>							
<b>General Fees</b>							
<b>Administration Fee</b>	Each	Non - Statutory	G	\$39.00	\$40.00	\$1.00	3%
Commission Fee on sub letting of multiple year agreements only	Each	Non - Statutory	G	\$53.00	\$55.00	\$2.00	4%
Casual Daily Hire - Off Peak 1 May to 30 November - Berth Daily Prorata plus 100%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 125%. Peak 1 December to 28 February - Berth Daily Prorata plus 155%	Daily	Non - Statutory	G	Refer to fee description	Refer to fee description		
Casual Weekly Hire. Off Peak 1 May to 30 November - Berth Daily Prorata plus 75%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 110%. Peak 1 December to 28 February - Berth Daily Prorata plus 130%	Weekly	Non - Statutory	G	Refer to fee description	Refer to fee description		
Casual Calendar Monthly Hire (30 days). Off Peak 1 May to 30 November - Berth Daily Prorata plus 50%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 75%. Peak 1 December to 28 February - Berth Daily Prorata plus 105%	Monthly	Non - Statutory	G	Refer to fee description	Refer to fee description		
Community Use Fee	Each	Non - Statutory	G	\$114.40	\$114.40	\$0.00	0%
Commission Fee on sale of berth of multiple year agreement. 2% of sale price.	Each	Non - Statutory	G	Refer to fee description	Refer to fee description		
<b>Chinaman's Creek Marina</b>							
<b>Operations and Maintenance Fee</b>							
K, N and P Berths	Annual	Non - Statutory	G	\$624.00	\$644.00	\$20.00	3%
L and M Moorings	Annual	Non - Statutory	G	\$193.00	\$200.00	\$7.00	4%
Replacement of Lost Key	Each	Non - Statutory	G	\$38.00	\$39.00	\$1.00	3%
<b>Rental Fee</b>							
K pen 3.5m x 10m	Annual	Non - Statutory	G	\$1,015.00	\$1,015.00	\$0.00	0%
K pen 4m x 12m	Annual	Non - Statutory	G	\$1,390.00	\$1,390.00	\$0.00	0%
N pen 3.5m x 10m	Annual	Non - Statutory	G	\$1,015.00	\$1,015.00	\$0.00	0%
N pen 4.3m x 15m	Annual	Non - Statutory	G	\$1,870.00	\$1,870.00	\$0.00	0%
L mooring pen 11m x 3m	Annual	Non - Statutory	G	\$270.00	\$270.00	\$0.00	0%
M mooring 12m	Annual	Non - Statutory	G	\$210.00	\$210.00	\$0.00	0%
M mooring 13m	Annual	Non - Statutory	G	\$220.00	\$220.00	\$0.00	0%
M mooring 14m	Annual	Non - Statutory	G	\$285.00	\$285.00	\$0.00	0%
M mooring 15m	Annual	Non - Statutory	G	\$375.00	\$375.00	\$0.00	0%
M mooring 16m	Annual	Non - Statutory	G	\$460.00	\$460.00	\$0.00	0%
M mooring 18m	Annual	Non - Statutory	G	\$585.00	\$585.00	\$0.00	0%
K pen 3.5m x 10m (20 Year Permit)	Multi Year	Non - Statutory	G	\$20,300.00	\$20,300.00	\$0.00	0%
K pen 3.5m x 10m (15 Year Permit)	Multi Year	Non - Statutory	G	\$15,225.00	\$15,225.00	\$0.00	0%
K pen 3.5m x 10m (10 Year Permit)	Multi Year	Non - Statutory	G	\$10,150.00	\$10,150.00	\$0.00	0%
K pen 3.5m x 10m (5 Year Permit)	Multi Year	Non - Statutory	G	\$5,075.00	\$5,075.00	\$0.00	0%
<b>Metung Dry Berth Marina</b>							
Operations and Maintenance Fee	Annual	Non - Statutory	G	\$152.00	\$155.00	\$3.00	2%
Dry Berth Rental	Annual	Non - Statutory	G	\$1,485.00	\$1,485.00	\$0.00	0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>Metung Marina</b>							
Operations and Maintenance Fee	Annual	Non - Statutory	G	\$710.00	\$730.00	\$20.00	3%
Replacement of Lost/Temporary Key	Each	Non - Statutory	G	\$38.00	\$39.00	\$1.00	3%
<b>Rental fee</b>							
Berth Unserved 9 metre (Alongside)	Annual	Non - Statutory	G	\$1,530.00	\$1,530.00	\$0.00	0%
Berth 9 metre Pen - Served	Annual	Non - Statutory	G	\$1,830.00	\$1,830.00	\$0.00	0%
Berth 10 metre	Annual	Non - Statutory	G	\$2,670.00	\$2,670.00	\$0.00	0%
Berth 12 metre	Annual	Non - Statutory	G	\$3,350.00	\$3,350.00	\$0.00	0%
Berth 14 metre	Annual	Non - Statutory	G	\$4,160.00	\$4,160.00	\$0.00	0%
Alongside berth rental determined by area of vessel (per m2)	Annual	Non - Statutory	G	\$45.00	\$45.00	\$0.00	0%
Berth - 9 metre - 20 Year Permit	Annual	Non - Statutory	G	\$36,600.00	\$36,600.00	\$0.00	0%
Berth - 9 metre - 15 Year Permit	Annual	Non - Statutory	G	\$27,450.00	\$27,450.00	\$0.00	0%
Berth - 9 metre - 10 Year Permit	Annual	Non - Statutory	G	\$18,300.00	\$18,300.00	\$0.00	0%
Berth - 9 metre - 5 Year Permit	Annual	Non - Statutory	G	\$9,150.00	\$9,150.00	\$0.00	0%
Berth - 10 metre - 20 Year Permit	Multi Year	Non - Statutory	G	\$53,400.00	\$53,400.00	\$0.00	0%
Berth - 10 metre - 15 Year Permit	Multi Year	Non - Statutory	G	\$40,050.00	\$40,050.00	\$0.00	0%
Berth - 10 metre - 10 Year Permit	Multi Year	Non - Statutory	G	\$26,700.00	\$26,700.00	\$0.00	0%
Berth - 10 metre - 5 Year Permit	Multi Year	Non - Statutory	G	\$13,350.00	\$13,350.00	\$0.00	0%
Berth - 12 metre - 20 Year Permit	Multi Year	Non - Statutory	G	\$67,000.00	\$67,000.00	\$0.00	0%
Berth - 12 metre - 15 Year Permit	Multi Year	Non - Statutory	G	\$50,250.00	\$50,250.00	\$0.00	0%
Berth - 12 metre -10 Year Permit	Multi Year	Non - Statutory	G	\$33,500.00	\$33,500.00	\$0.00	0%
Berth - 12 metre - 5 Year Permit	Multi Year	Non - Statutory	G	\$16,750.00	\$16,750.00	\$0.00	0%
Berth - 14 metre - 20 Year Permit	Multi Year	Non - Statutory	G	\$83,200.00	\$83,200.00	\$0.00	0%
Berth - 14 metre - 15 Year Permit	Multi Year	Non - Statutory	G	\$62,400.00	\$62,400.00	\$0.00	0%
Berth - 14 metre - 10 Year Permit	Multi Year	Non - Statutory	G	\$41,600.00	\$41,600.00	\$0.00	0%
Berth - 14 metre - 5 Year Permit	Multi Year	Non - Statutory	G	\$20,800.00	\$20,800.00	\$0.00	0%
<b>Slip Bight Marina</b>							
Operation and Maintenance Fee. Jetty 1-4	Annual	Non - Statutory	G	\$1,360.00	\$1,395.00	\$35.00	3%
Operation and Maintenance Fee. Jetty 5	Annual	Non - Statutory	G	\$710.00	\$730.00	\$20.00	3%
Replacement of Lost Key	Each	Non - Statutory	G	\$38.00	\$39.00	\$1.00	3%
<b>Slip Bight Marina Rental fee</b>							
8 metre berth	Annual	Non - Statutory	G	\$1,375.00	\$1,375.00	\$0.00	0%
10 metre berth	Annual	Non - Statutory	G	\$1,645.00	\$1,645.00	\$0.00	0%
8 metre berth 4m jetty	Annual	Non - Statutory	G	\$1,530.00	\$1,530.00	\$0.00	0%
10 metre berth 4m jetty	Annual	Non - Statutory	G	\$1,830.00	\$1,830.00	\$0.00	0%
12 metre berth 4m jetty	Annual	Non - Statutory	G	\$2,670.00	\$2,670.00	\$0.00	0%
14 metre berth 4m jetty	Annual	Non - Statutory	G	\$3,350.00	\$3,350.00	\$0.00	0%
18 metre berth 4m jetty	Annual	Non - Statutory	G	\$4,570.00	\$4,570.00	\$0.00	0%
8 metre berth 8m jetty	Annual	Non - Statutory	G	\$1,685.00	\$1,685.00	\$0.00	0%
10 metre berth 8m jetty	Annual	Non - Statutory	G	\$2,020.00	\$2,020.00	\$0.00	0%
12 metre berth 8m jetty	Annual	Non - Statutory	G	\$2,950.00	\$2,950.00	\$0.00	0%
14 metre berth 8m jetty	Annual	Non - Statutory	G	\$3,700.00	\$3,700.00	\$0.00	0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
16 metre berth 8m jetty	Annual	Non - Statutory	G	\$4,160.00	\$4,160.00	\$0.00	0%
Alongside berth rental determined by area of vessel (per m2)	Annual	Non - Statutory	G	\$35.10	\$36.00	\$0.90	3%
8 metre berth 20 Year Permit	Multi Year	Non - Statutory	G	\$27,500.00	\$27,500.00	\$0.00	0%
8 metre berth 15 Year Permit	Multi Year	Non - Statutory	G	\$20,625.00	\$20,625.00	\$0.00	0%
8 metre berth 10 Year Permit	Multi Year	Non - Statutory	G	\$13,750.00	\$13,750.00	\$0.00	0%
8 metre berth 5 Year Permit	Multi Year	Non - Statutory	G	\$6,875.00	\$6,875.00	\$0.00	0%
8 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$30,600.00	\$30,600.00	\$0.00	0%
8 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$22,950.00	\$22,950.00	\$0.00	0%
8 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$15,300.00	\$15,300.00	\$0.00	0%
8 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$7,650.00	\$7,650.00	\$0.00	0%
8 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$33,700.00	\$33,700.00	\$0.00	0%
8 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$25,275.00	\$25,275.00	\$0.00	0%
8 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$16,850.00	\$16,850.00	\$0.00	0%
8 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$8,425.00	\$8,425.00	\$0.00	0%
10 metre berth 20 Year Permit	Multi Year	Non - Statutory	G	\$32,900.00	\$32,900.00	\$0.00	0%
10 metre berth 15 Year Permit	Multi Year	Non - Statutory	G	\$24,675.00	\$24,675.00	\$0.00	0%
10metre berth 10 Year Permit	Multi Year	Non - Statutory	G	\$16,450.00	\$16,450.00	\$0.00	0%
10metre berth 5 Year Permit	Multi Year	Non - Statutory	G	\$8,225.00	\$8,225.00	\$0.00	0%
10 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$36,300.00	\$36,600.00	\$300.00	1%
10 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$27,450.00	\$27,450.00	\$0.00	0%
10 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$18,300.00	\$18,300.00	\$0.00	0%
10 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$9,150.00	\$9,150.00	\$0.00	0%
10 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$40,400.00	\$40,400.00	\$0.00	0%
10 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$30,300.00	\$30,300.00	\$0.00	0%
10 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$20,200.00	\$20,200.00	\$0.00	0%
10 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$10,100.00	\$10,100.00	\$0.00	0%
12 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$53,400.00	\$53,400.00	\$0.00	0%
12 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$40,050.00	\$40,050.00	\$0.00	0%
12 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$26,700.00	\$26,700.00	\$0.00	0%
12 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$13,350.00	\$13,350.00	\$0.00	0%
12 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$59,000.00	\$59,000.00	\$0.00	0%
12 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$44,250.00	\$44,250.00	\$0.00	0%
12 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$29,500.00	\$29,500.00	\$0.00	0%
12 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$14,750.00	\$14,750.00	\$0.00	0%
14 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$67,000.00	\$67,000.00	\$0.00	0%
14 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$50,250.00	\$50,250.00	\$0.00	0%
14 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$33,500.00	\$33,500.00	\$0.00	0%
14 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$16,750.00	\$16,750.00	\$0.00	0%
14 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$74,000.00	\$74,000.00	\$0.00	0%
14 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$55,500.00	\$55,500.00	\$0.00	0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
14 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$37,000.00	\$37,000.00	\$0.00	0%
14 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$18,500.00	\$18,500.00	\$0.00	0%
16 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$83,200.00	\$83,200.00	\$0.00	0%
16 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$62,400.00	\$62,400.00	\$0.00	0%
16 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$41,600.00	\$41,600.00	\$0.00	0%
16 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$20,800.00	\$20,800.00	\$0.00	0%
18 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$91,400.00	\$91,400.00	\$0.00	0%
18 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$68,550.00	\$68,550.00	\$0.00	0%
18 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$45,700.00	\$45,700.00	\$0.00	0%
18 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$22,850.00	\$22,850.00	\$0.00	0%
<b>Slip Bight Marina Jetty 5</b>							
10 Metre	Annual	Non - Statutory	G	\$4,360.00	\$4,360.00	\$0.00	0%
12 Metre	Annual	Non - Statutory	G	\$5,020.00	\$5,020.00	\$0.00	0%
12 Metre Multi Hull	Annual	Non - Statutory	G	\$6,950.00	\$6,950.00	\$0.00	0%
14 Metre	Annual	Non - Statutory	G	\$5,850.00	\$5,850.00	\$0.00	0%
14 Metre Multi Hull	Annual	Non - Statutory	G	\$8,320.00	\$8,320.00	\$0.00	0%
16 Metre	Annual	Non - Statutory	G	\$6,865.00	\$6,865.00	\$0.00	0%
18 Metre	Annual	Non - Statutory	G	\$7,640.00	\$7,640.00	\$0.00	0%
10 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$21,800.00	\$21,800.00	\$0.00	0%
12 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$25,100.00	\$25,100.00	\$0.00	0%
12 Metre Multi Hull 5 Year Permit	Multi Year	Non - Statutory	G	\$34,750.00	\$34,750.00	\$0.00	0%
14 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$29,250.00	\$29,250.00	\$0.00	0%
14 Metre Multi Hull 5 Year Permit	Multi Year	Non - Statutory	G	\$41,600.00	\$41,600.00	\$0.00	0%
16 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$34,325.00	\$34,325.00	\$0.00	0%
18 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$38,200.00	\$38,200.00	\$0.00	0%
10 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$43,600.00	\$43,600.00	\$0.00	0%
12 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$50,200.00	\$50,200.00	\$0.00	0%
12 Metre Multi Hull 10 Year Permit	Multi Year	Non - Statutory	G	\$69,500.00	\$69,500.00	\$0.00	0%
14 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$58,500.00	\$58,500.00	\$0.00	0%
14 Metre Multi Hull 10 Year Permit	Multi Year	Non - Statutory	G	\$83,200.00	\$83,200.00	\$0.00	0%
16 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$68,650.00	\$68,650.00	\$0.00	0%
18 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$76,400.00	\$76,400.00	\$0.00	0%
10 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$65,400.00	\$65,400.00	\$0.00	0%
12 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$75,300.00	\$75,300.00	\$0.00	0%
12 Metre Multi Hull 15 Year Permit	Multi Year	Non - Statutory	G	\$104,250.00	\$104,250.00	\$0.00	0%
14 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$87,750.00	\$87,750.00	\$0.00	0%
14 Metre Multi Hull 15 Year Permit	Multi Year	Non - Statutory	G	\$124,800.00	\$124,800.00	\$0.00	0%
16 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$102,975.00	\$102,975.00	\$0.00	0%
18 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$114,600.00	\$114,600.00	\$0.00	0%
10 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$87,200.00	\$87,200.00	\$0.00	0%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
12 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$100,400.00	\$100,400.00	\$0.00	0%
12 Metre Multi Hull 20 Year Permit	Multi Year	Non - Statutory	G	\$139,000.00	\$139,000.00	\$0.00	0%
14 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$117,000.00	\$117,000.00	\$0.00	0%
14 Metre Multi Hull 20 Year Permit	Multi Year	Non - Statutory	G	\$166,400.00	\$166,400.00	\$0.00	0%
16 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$137,300.00	\$137,300.00	\$0.00	0%
18 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$152,800.00	\$152,800.00	\$0.00	0%
<b>PLANNING SCHEME AMENDMENTS</b>							
Consideration of Request and Supportive Submissions	Each	Statutory	E	\$3,149.70	\$3,149.70	\$0.00	0%
Consideration of up to 10 Submissions seeking change to an amendment	Each	Statutory	E	\$15,611.10	\$15,611.10	\$0.00	0%
Consideration of 11 to 20 Submissions seeking change to an amendment	Each	Statutory	E	\$31,191.60	\$31,191.60	\$0.00	0%
Consideration of greater than 20 Submissions seeking change to an amendment	Each	Statutory	E	\$41,695.80	\$41,695.80	\$0.00	0%
Adoption and Requesting Approval	Each	Statutory	E	\$496.00	\$496.00	\$0.00	0%
<b>WORKS WITHIN ROAD RESERVES</b>							
<b>Speed limit greater than 50 kph - Works OTHER than Minor Works</b>							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$366.96	\$366.96	\$0.00	0%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$366.96	\$366.96	\$0.00	0%
<b>Speed limit greater than 50 kph - Minor Works</b>							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$183.48	\$183.48	\$0.00	0%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$91.74	\$91.74	\$0.00	0%
<b>Speed limit NOT more than 50 kph - Works OTHER than Minor Works</b>							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$366.96	\$366.96	\$0.00	0%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$91.74	\$91.74	\$0.00	0%
<b>Speed limit NOT more than 50 kph - Minor Works</b>							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$183.48	\$183.48	\$0.00	0%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$91.74	\$91.74	\$0.00	0%
<b>FORGE THEATRE AND ARTS HUB</b>							
<b>VENUE HIRE AND STAFFING - COMMERCIAL HIRERS *note: staffing additional unless otherwise specified</b>							
McKean Room - minimum 3 hours	Hourly	Non - Statutory	G	\$27.00	\$42.00	\$15.00	56%
McKean Room - Daily (up to 8 hours)	Daily	Non - Statutory	G	\$163.00	\$190.00	\$27.00	17%
McKean Room - (minimum 3 hours) With AV equipment	Hourly	Non - Statutory	G	\$56.00	\$70.00	\$14.00	25%
McKean Room - (up to 8 hours) With AV equipment	Daily	Non - Statutory	G	\$324.00	\$370.00	\$46.00	14%
Urn in McKean Room	Daily	Non - Statutory	G	\$12.00	\$18.00	\$6.00	50%
McKean room - Self Serve Tea/Coffee - minimum 10 people	per person	Non - Statutory	G	\$3.00	\$5.00	\$2.00	67%
McKean Room - Self Serve Tea/Coffee ALL DAY SERVICE - minimum 10 people	per person	Non - Statutory	G	\$6.20	\$12.00	\$5.80	94%
Theatre Hire - Non-Ticketed Event/Conference - minimum 3 hours	Hourly	Non - Statutory	G	\$153.00	\$180.00	\$27.00	18%
Non-Ticketed Event/Conference Theatre Hire - per day (up to 8 hours access) - Non-Ticketed Event/Conference Includes: Standard Equipment, 5 hrs Duty Technician, 5 hrs FOH Team Leader, standard cleaning	Daily	Non - Statutory	G	\$1,780.00	\$1,850.00	\$70.00	4%
Ticketed Event/Performance Theatre Hire - (up to 8 hours access) - Ticketed Event/Performance. Includes: Standard Equipment, 5 hrs Duty Technician, 5 hrs FOH Team Leader, 2 hrs Box Office Officer, 4 hrs each 2 x Ushers, standard cleaning	Daily	Non - Statutory	G	\$1980+ 5% of Box Office takings (less credit card fees) or No hire fee but 10% of Net Box Office whichever is the greater	\$2030+ 5% of Box Office takings (less credit card fees) or No hire fee but 10% of Net Box Office whichever is the greater	\$50.00	3%
Theatre Hire - Ticketed Event/Performance additional performance hours	Hourly	Non - Statutory	G	\$169.00	\$180.00	\$11.00	7%
Ticketing Fees	Per Performance	Non - Statutory	G	3.5% of Sales	3.5% of Sales		
Technical Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	\$59.00	\$61.00	\$2.00	3%
Front of House Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	\$55.00	\$56.00	\$1.00	2%
Stage occupancy charge	Daily	Non - Statutory	G	\$106.00	\$150.00	\$44.00	42%



## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Sound and Lighting - Equipment/Service Hire (from External Provider) (per hire) - Commercial / Community (cost only)	Each	Non - Statutory	G	Cost + 15%	Cost + 15%		
Projector Hire - per performance (up to 8 hours)	Per Performance/ Event	Non - Statutory	G	\$115.00	\$70.00	(\$45.00)	(39.13%)
Yamaha Vivace Baby Grand piano - hire	Per Performance/ Event	Non - Statutory	G	\$115.00	\$125.00	\$10.00	9%
Piano tuning	Per Performance/ Event	Non - Statutory	G		\$240.00		New
Hazer Machine (includes fluid)	Per Performance/ Event	Non - Statutory	G	\$76.00	\$85.00	\$9.00	12%
Gaffer Tape	Per Performance/ Event	Non - Statutory	G	\$20.90	\$25.00	\$4.10	20%
Lighting gels - non-standard stock	Per Performance/ Event	Non - Statutory	G	Cost + 15%	Cost + 15%	\$0.00	0%
Merchandise Fees - on all items sold at the venue	Per Performance/ Event	Non - Statutory	G	10% of Gross Sales. Applied once sales reach \$300.00	10% of Gross Sales. Applied once sales reach \$300.00	\$0.00	0%
Whiteboard	Per day	Non - Statutory	G	\$44.00	\$50.00	\$6.00	14%
DVD Player	Per day	Non - Statutory	G	\$22.00	\$25.00	\$3.00	14%
<b>VENUE HIRE AND STAFFING - COMMUNITY NOT FOR PROFIT AND SCHOOLS HIRERS</b> staffing additional unless otherwise specified							
McKean Room - (up to 8 hours)	Daily	Non - Statutory	G	\$103.00	\$125.00	\$22.00	21%
McKean Room - minimum 3 hours	Hourly	Non - Statutory	G	\$17.00	\$25.00	\$8.00	47%
McKean Room - Including AV equipment (minimum 3 hrs)	Hourly	Non - Statutory	G	\$31.00	\$40.00	\$9.00	29%
McKean Room - Including AV equipment (up to 8 hrs)	Daily	Non - Statutory	G	\$207.00	\$240.00	\$33.00	16%
Urn in McKean Room	Daily	Non - Statutory	G	\$12.00	\$14.00	\$2.00	17%
McKean Room - Self Serve Tea/Coffee - minimum 10 people	Per-person	Non - Statutory	G	\$2.50	\$3.50	\$1.00	40%
McKean Room - Self Serve Tea/Coffee ALL DAY SERVICE - minimum 10 people	Per-person	Non - Statutory	G	\$6.20	\$10.00	\$3.80	61%
Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours, includes Duty Technician	Hourly	Non - Statutory	G	\$56.00	\$65.00	\$9.00	16%
Theatre Hire - Additional Performance hours	Hourly	Non - Statutory	G	\$93.00	\$110.00	\$17.00	18%
Theatre Hire Ticketed Event/Performance (up to 8 hours) Includes: Standard Equipment, McKean Room up to 8 hours, , 5 hrs Duty Technician, 5 hrs FOH Team Leader, 2 hrs Box Office, 7 hrs of 2-Usher, standard cleaning	Daily	Non - Statutory	G	\$1,270.00	\$1,470.00	\$200.00	16%
Theatre Hire Additional Ticketed Performance on the same day Includes: 5 hrs Theatre access, Standard Equipment, 5 hrs use of McKean Room and standard cleaning	Per Performance	Non - Statutory	G	\$423.00	\$475.00	\$52.00	12%
Theatre Hire Non-Ticketed Event/Conference (up to 8 hours access) Includes: Standard Equipment, up to 10 hours staffing and standard cleaning.	Daily	Non - Statutory	G	\$1,060.00	\$1,110.00	\$50.00	5%
Ticketing set up fee	Each	Non - Statutory	G	\$29.00	\$100.00	\$71.00	245%
Technical Staffing - per person - minimum 3 hours	Hourly	Non - Statutory	G	\$59.00	\$61.00	\$2.00	3%
Front of House Staffing - per person - minimum 3 hours	Hourly	Non - Statutory	G	\$55.00	\$56.00	\$1.00	2%
Stage occupancy charge	Daily	Non - Statutory	G	\$71.00	\$75.00	\$4.00	6%
<b>VENUE HIRE AND STAFFING - LOCAL BUSINESSES (INCLUDING PERFORMING ARTS BUSINESSES SUCH AS DANCE, DRAMA AND MUSIC SCHOOLS) : staffing additional unless otherwise specified</b>							
McKean Room - (up to 8 hours)	Daily	Non - Statutory	G	\$137.00	\$145.00	\$8.00	6%
McKean Room - minimum 3 hours	Hourly	Non - Statutory	G	\$20.00	\$30.00	\$10.00	50%
McKean Room - Including AV equipment -(minimum 3 hours)	Hourly	Non - Statutory	G	\$41.00	\$45.00	\$4.00	10%
McKean Room - Including AV equipment (up to 8 hours)	Daily	Non - Statutory	G	\$276.00	\$300.00	\$24.00	9%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Urn in McKean Room	Daily	Non - Statutory	G	\$12.00	\$14.00	\$2.00	17%
Self Serve Tea/Coffee - minimum 10 people	per person	Non - Statutory	G	\$3.00	\$3.50	\$0.50	17%
Self Serve Tea/Coffee ALL DAY SERVICE - minimum 10 people	per person	Non - Statutory	G	\$6.20	\$10.00	\$3.80	61%
Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours hire, includes Duty Technician	Hourly	Non - Statutory	G	\$76.00	\$80.00	\$4.00	5%
Theatre Hire Additional Performance hours - includes Duty Technician	Hourly	Non - Statutory	G	\$110.00	\$125.00	\$15.00	14%
<b>Theatre Hire Non-Ticketed Event/Conference</b> (up to 8 hours access per day) Includes: Standard Equipment, up to 10 hrs of staffing and standard cleaning	Daily	Non - Statutory	G	\$1,520.00	\$1,590.00	\$70.00	5%
<b>Theatre Hire Non-Ticketed Event/Conference</b> (up to 8 hours access per day) Includes: Standard Equipment, up to 10 hrs of staffing and standard cleaning.	Daily	Non - Statutory	G	\$1,760.00	\$1,960.00	\$200.00	11%
<b>Theatre Hire Season of 3 or more Ticketed performances</b> (held on separate days) Includes: Standard Equipment McKean Room up to 8 hours, 5 hrs Duty Technician, 5 hrs FOH Team Leader, 2 hrs Box Office, 7 hrs x 2 Usher and standard cleaning	Per Performance	Non - Statutory	G	\$1,660.00	\$1,860.00	\$200.00	12%
<b>Theatre Hire Additional Ticketed Performance on the same day</b> Includes: 5 hrs Theatre access, Standard Equipment, 5 hrs use of McKean Room, hire of 1 x Radio Microphone and standard cleaning	Per Performance	Non - Statutory	G	\$439.00	\$490.00	\$51.00	12%
Technical Staffing - per person (minimum 3 hours)	Hourly	Non - Statutory	G	\$59.00	\$61.00	\$2.00	3%
Front of House Staffing - per person (minimum 3 hours)	Hourly	Non - Statutory	G	\$55.00	\$56.00	\$1.00	2%
Stage occupancy charge	Daily	Non - Statutory	G	\$71.00	\$75.00	\$4.00	6%
Ticketing Fees	Per Performance	Non - Statutory	G	3% of sales	3% of sales	\$0.00	0%
<b>Non-Standard Equipment Hire - Not-for-Profit and Schools Hirers and Local Business Hirers</b>							
Yamaha Vivace Baby Grand piano (tuning additional)	Per Performance/ Event	Non - Statutory	G	\$54.00	\$60.00	\$6.00	11%
Piano tuning	Per Performance/ Event	Non - Statutory	G		\$240.00		New
Hazer Machine (includes fluid)	Per Performance/ Event	Non - Statutory	G	\$21.00	\$30.00	\$9.00	43%
Projector	Per Performance/ Events	Non - Statutory	G		\$30.00		New
Rostra sections (each) – per performance/event	Per Performance/ Event	Non - Statutory	G	Free	Free		
Gaffer Tape	Per Performance/ Event	Non - Statutory	G	\$21.00	\$25.00	\$4.00	19%
Lighting gels - non-standard stock	Per Performance/ Event	Non - Statutory	G	Cost + 15%	Cost + 15%		
Whiteboard - Local Business only - NFP free of charge	Per day	Non - Statutory	G	\$22.00	\$25.00	\$3.00	14%
DVD Player - Local Business only - NFP free of charge	Per day	Non - Statutory	G	\$12.00	\$18.00	\$6.00	50%
Use of Black folding walls x 2 - at Forge Theatre	per wall set/per day	Non - Statutory	G	\$30.00	\$35.00	\$5.00	17%
Use of Black folding walls - at outside location, includes transport	per wall set/per day	Non - Statutory	G	\$60.00	\$70.00	\$10.00	17%
<b>VENUE RECOVERABLE COSTS - ALL HIRERS - Unless otherwise stated</b>							
Additional Cleaning Costs - weekdays	Hourly	Non - Statutory	G	\$52.00	\$60.00	\$8.00	15%
Advertising placement (per placement)	Each	Non - Statutory	G	Cost + 15%	Cost + 15%		
E Blast (Marketing Email)	Each	Non - Statutory	G	\$122.00	\$150.00	\$28.00	23%
Arts Program Brochure Entry - Commercial Hirers	Each	Non - Statutory	G		\$155.00		New
Arts Program Brochure Entry - Internal, Not for Profit, Community & Local Hirers	Each	Non - Statutory	G		\$125.00		New

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Poster Drop - all hirers	Each	Non - Statutory	G	\$110.00	\$110.00	\$0.00	0%
Catering supplied for Performers	Each	Non - Statutory	G	Cost + 15%	Cost + 15%		
Refund fee (on tickets refunded at the hirer's request) *does not apply in the case of refunds required due to pandemic or other natural causes meaning the show can't proceed as planned	Per Performance	Non - Statutory	G	3% of sales	3% of sales		
Fee for variation to On Premises Liquor Licence	per performance	Non - Statutory	G	\$100 or as charged by VCGLR	\$125 or as charged by VCGLR	\$25.00	25%
Hire of BBQ & Gas bottle	Per Event	Non - Statutory	G		\$50.00		New
Hire of Marquee & weights	Per Event	Non - Statutory	G		\$50.00		New
<b>OUTDOOR CINEMA EQUIPMENT AND STAFFING</b>							
<b>RATES/PROPERTY DATA</b>							
Land Information Certificate (LIC)	Each	Statutory	E	\$27.80	\$27.80	\$0.00	0%
Copies of Previous Year Rate Notices	Each Notice	Non - Statutory	G	\$19.60	\$20.00	\$0.40	2.0%
Historic Rates and Valuation information, (within 10 years only - post 2012/2013)	Each Request	Non - Statutory	G	\$19.60	\$20.00	\$0.40	2.0%
Historic Rates and Valuation information, -(between 2002/2003 and 2011/2012)	Each Request	Non - Statutory	G	\$30.50	\$31.50	\$1.00	3.3%
Historic Rates and Valuation information (pre 2002/2003) - minimum 1 hour fee.	Per hour	Non - Statutory	G	\$76.00	\$78.50	\$2.50	3.3%
Land Information Certificate Urgent Fee (in addition to LIC fee)	Each	Non - Statutory	G	\$95.00	\$98.00	\$3.00	3.2%
<b>VISITOR INFORMATION CENTRES</b>							
<b>Non ATDW listed operators</b>							
LEVEL 1: Online listing	Each Application	Non - Statutory	G	\$102.00	\$100.00	(\$2.00)	(1.96%)
LEVEL 2 - Full partner (online listing, bookable option and brochure)	Annual	Non - Statutory	G	\$305.00	\$300.00	(\$5.00)	(1.64%)
A Frame Size Advert - supplied by operator, displayed at Bainsdale or Lakes Entrance Visitor Information Centres (limited availability)	6 month	Non - Statutory	G	\$204.00	\$200.00	(\$4.00)	(1.96%)
Brochure Display - Not for profit	Annual	Non - Statutory	G	Free	Free		
<b>ATDW listed operators (ATDW discount applied)</b>							
LEVEL 1: Online listing	Each Application	Non - Statutory	G	\$76.00	\$75.00	(\$1.00)	(1.32%)
LEVEL 2 - Full partner (online listing, bookable option and brochure)	Annual	Non - Statutory	G	\$229.00	\$225.00	(\$4.00)	(1.75%)
<b>TIPPING FEES</b>							
General Waste - Minimum Fee (up to 80 litre bag)	Each	Non - Statutory	G	\$5.00	\$5.00	\$0.00	0.00%
General Waste (Bin)	Each	Non - Statutory	G	\$12.00	\$13.00	\$1.00	8.33%
General Waste (Car / Station Wagon)	Each	Non - Statutory	G	\$24.00	\$26.00	\$2.00	8.33%
General Waste (Ute Level)	Each	Non - Statutory	G	\$48.00	\$51.00	\$3.00	6.25%
General Waste (Ute High)	Each	Non - Statutory	G	\$97.00	\$104.00	\$7.00	7.22%
Waste - Domestic Household (Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	\$36.00	\$39.00	\$3.00	8.33%
Waste - Domestic Household (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$48.00	\$51.00	\$3.00	6.25%
Waste - Household/Putrescible (Weighbridge Site)	Tonne	Non - Statutory	G	\$236.00	\$253.00	\$17.00	7.20%
Waste - Commercial/Industrial/Building (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$86.00	\$92.00	\$6.00	6.98%
Waste - Commercial/Industrial/Building (Bag/Bin)	Each	Non - Statutory	G	\$21.00	\$22.00	\$1.00	4.76%
Waste - Commercial/Industrial/Building (Car/Station Wagon)	Each	Non - Statutory	G	\$43.00	\$46.00	\$3.00	6.98%
Waste - Commercial/Industrial/Building (Sorted - Ute)	Each	Non - Statutory	G	\$86.00	\$92.00	\$6.00	6.98%
Waste - Commercial/Industrial/Building (Sorted - Ute High)	Each	Non - Statutory	G	\$172.00	\$184.00	\$12.00	6.98%
Waste - Commercial/Industrial/Building (Sorted Trailer (6x4))	Each	Non - Statutory	G	\$64.00	\$68.00	\$4.00	6.25%
Waste - Commercial/Industrial/Building (Unsorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$99.00	\$106.00	\$7.00	7.07%
Waste - Commercial/Industrial/Building (Unsorted - Bag/Bin)	Each	Non - Statutory	G	\$25.00	\$27.00	\$2.00	8.00%
Waste - Commercial/Industrial/Building (Unsorted - Car/Station Wagon)	Each	Non - Statutory	G	\$50.00	\$54.00	\$4.00	8.00%
Waste - Commercial/Industrial/Building (Unsorted - Ute)	Each	Non - Statutory	G	\$101.00	\$108.00	\$7.00	6.93%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Waste - Commercial/Industrial/Building (Unsorted - Ute High)	Each	Non - Statutory	G	\$198.00	\$212.00	\$14.00	7.07%
Waste - Commercial/Industrial/Building (Unsorted - Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	\$75.00	\$80.00	\$5.00	6.67%
Concrete, Brick and Tile (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$171.00	\$183.00	\$12.00	7.02%
Waste - Commercial/Industrial/Building (Sorted - Weighbridge Site)	Tonne	Non - Statutory	G	\$248.00	\$265.00	\$17.00	6.85%
Waste - Commercial/Industrial/Building (Unsorted - Weighbridge Site)	Tonne	Non - Statutory	G	\$310.00	\$332.00	\$22.00	7.10%
Concrete, Brick and Tile (Weighbridge Site)	Tonne	Non - Statutory	G	\$114.00	\$122.00	\$8.00	7.02%
Packaged Organic Waste	Tonne	Non - Statutory	G	\$440.00	\$471.00	\$31.00	7.05%
Bulk Waste - Commercial Compactor Trucks (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$129.00	\$138.00	\$9.00	6.98%
Bulk Waste - Commercial Compactor Trucks (Weighbridge Site)	Tonne	Non - Statutory	G	\$256.00	\$274.00	\$18.00	7.03%
Tree Prunings - Stumps and Logs >0.3m (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$182.00	\$195.00	\$13.00	7.14%
Tree Prunings - Stumps and Logs >0.3m (Weighbridge Site)	Tonne	Non - Statutory	G	\$256.00	\$274.00	\$18.00	7.03%
Tyre (Car / Motorcycle)	Each	Non - Statutory	G	\$8.00	\$9.00	\$1.00	12.50%
Tyre (Light Truck / 4x4)	Each	Non - Statutory	G	\$17.00	\$18.00	\$1.00	5.88%
Tyre (Truck)	Each	Non - Statutory	G	\$27.00	\$29.00	\$2.00	7.41%
Tyre (Tractor)	Each	Non - Statutory	G	\$132.00	\$141.00	\$9.00	6.82%
Tyre (Large Earthmoving)	Each	Non - Statutory	G	\$399.00	\$427.00	\$28.00	7.02%
Tyre Car/Motorcycle on Rim	Each	Non - Statutory	G	\$18.00	\$19.00	\$1.00	5.56%
Tyre (Light Truck/4x4) on Rim	Each	Non - Statutory	G	\$33.00	\$35.00	\$2.00	6.06%
Tyre (Truck) on Rim	Each	Non - Statutory	G	\$54.00	\$58.00	\$4.00	7.41%
Tyre (Tractor) on Rim	Each	Non - Statutory	G	\$267.00	\$286.00	\$19.00	7.12%
Tyre (Large Earthmoving) on Rim	Each	Non - Statutory	G	\$802.00	\$858.00	\$56.00	6.98%
Steel, White Goods, Batteries (sorted)	Each	Non - Statutory	G	Free	Free		
Motor Oil	Each	Non - Statutory	G	Free	Free		
Mattress (Single)	Each	Non - Statutory	G	\$17.00	\$18.00	\$1.00	5.88%
Mattress - Double and above	Each	Non - Statutory	G	\$23.00	\$25.00	\$2.00	8.70%
Mattress - King	Each	Non - Statutory	G	\$30.00	\$32.00	\$2.00	6.67%
Gas Bottle (10kg or smaller)	Each	Non - Statutory	G	\$10.00	\$11.00	\$1.00	10.00%
Prescribed Waste - Asbestos - Minimum Charge (less than 20kg)	Each	Non - Statutory	G	\$6.00	\$6.00	\$0.00	0.00%
Prescribed Waste - Asbestos	Tonne	Non - Statutory	G	\$300.00	\$321.00	\$21.00	7.00%
Prescribed Waste - Low Level Contaminated Soil	Tonne	Non - Statutory	G	\$278.00	\$297.00	\$19.00	6.83%
Security Load Confirmation	Load	Non - Statutory	G	\$113.00	\$121.00	\$8.00	7.08%
Recyclable Plastic Drums - All Sizes (Non Drum muster)	Each	Non - Statutory	G	\$1.00	\$1.00	\$0.00	0.00%
Dead Animal Large (Sheep, Cow, Horse)	Tonne	Non - Statutory	G	\$40.00	\$43.00	\$3.00	7.50%
Dead Animal - Dog, Cat, Lamb, Calf (Less than 4 months)	Each	Non - Statutory	G	\$9.00	\$10.00	\$1.00	11.11%
Clean Fill	Cubic Metres	Non - Statutory	G	\$49.00	\$52.00	\$3.00	6.12%
Clean Fill	Tonne	Non - Statutory	G	\$36.00	\$39.00	\$3.00	8.33%
E-waste	Each			FREE	FREE		
Polystyrene	Each			FREE	FREE		
Contaminated Waste/Recyclables - Commercial Loads	Each	Non - Statutory	G	\$231.00	\$247.00	\$16.00	6.93%
Asbestos disposal bag - single	Each	Non - Statutory	G	\$3.00	\$3.00	\$0.00	0.00%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>COMINGLED RECYCLABLES AND CARDBOARD/MIXED PAPERS</b>							
Comingled Recyclables and Cardboard/Mixed Papers	Per M3	Non - Statutory	G	FREE	FREE		
<b>DOMESTIC WASTE - KERBSIDE BIN COLLECTION</b>							
120 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	\$88.00	\$95.00	\$7.00	7.95%
120 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	\$78.00	\$84.00	\$6.00	7.69%
240 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	\$98.00	\$106.00	\$8.00	8.16%
240 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	\$87.00	\$94.00	\$7.00	8.05%
<b>GARDEN ORGANICS CHARGES</b>							
Garden Waste	Per Cubic Metre	Non - Statutory	G		\$12.00	New	
<b>FIRE HAZARDS</b>							
Non-Compliance Fine (10 penalty units under Monetary Units Act.)	Each	Statutory	E	\$1,612.00	\$1,612.00	\$0.00	0.00%
Fire hazard clearance charges for private properties: (Slashing costs will be charged out at cost plus an administration fee of \$100)	Each	Statutory	E	Refer to fee description	Refer to fee description		
<b>BAIRNSDALE AQUATIC AND RECREATION CENTRE / LAKES ENTRANCE AQUADOME</b>							
<b>CASUAL ENTRY</b>							
Casual Adult Swim	Each Visit	Non - Statutory	G	\$7.20	\$7.40	\$0.20	2.78%
Casual Concession Swim	Each Visit	Non - Statutory	G	\$5.70	\$6.30	\$0.60	10.53%
Casual Child (5-15yrs) Swim	Each Visit	Non - Statutory	G	\$5.70	\$6.30	\$0.60	10.53%
Casual Child (0-4yrs) Swim (Accompanying adult fee applies)	Each Visit	Non - Statutory	G	Free	Free		
Adult Swim when accompanying Child under 10	Each Visit	Non - Statutory	G	\$5.70	\$6.30	\$0.60	10.53%
Family Swim	Each Visit	Non - Statutory	G	\$16.50	\$17.00	\$0.50	3.03%
Casual Group Fitness (Land and Water Based)	Each Visit	Non - Statutory	G	\$15.20	\$15.70	\$0.50	3.29%
Casual Group Fitness (Land and Water Based) Concession	Each Visit	Non - Statutory	G	\$12.70	\$13.40	\$0.70	5.51%
Casual Health Club	Each Visit	Non - Statutory	G	\$16.00	\$16.00	\$0.00	0.00%
Casual Health Club Concession	Each Visit	Non - Statutory	G	\$13.90	\$13.60	(\$0.30)	(2.16%)
Casual Teen Gym	Each Visit	Non - Statutory	G	\$9.70	\$10.00	\$0.30	3.09%
Casual Gold entry (Includes use of gym, group fitness and pool)	Each Visit	Non - Statutory	G	\$21.40	\$22.15	\$0.75	3.50%
Living Longer Living Stronger	45min Session	Non - Statutory	G	\$7.00	\$7.00	\$0.00	0.00%
Personal Training	Each Visit, 60 mins	Non - Statutory	G	\$55.00	\$55.00	\$0.00	0.00%
Personal Training	Each Visit, 30 mins	Non - Statutory	G	\$30.00	\$30.00	\$0.00	0.00%
Personal Training - Additional Person	Per Person	Non - Statutory	G	\$30.00	\$30.00	\$0.00	0.00%
Pre Booked Bulk Group Child	Each Child, Each Visit, minimum 12 Children	Non - Statutory	G	\$4.80	\$4.90	\$0.10	2.08%
Huge Pool Inflatable Per Child (in addition to pool entry)	Session	Non - Statutory	G	\$3.80	\$3.90	\$0.10	2.63%
Evolt Body scan	Per person	Non - Statutory	G	\$10.00	\$10.00	\$0.00	0.00%
<b>Visit pass cards</b>							
10 pass Adult (10% discount off single entry)	Each	Non - Statutory	G	\$65.00	\$66.60	\$1.60	2.46%
10 pass Concession/Child (10% discount off single entry)	Each	Non - Statutory	G	\$51.00	\$56.70	\$5.70	11.18%
10 pass Family (Concession) (10% discount off single entry)	Each	Non - Statutory	G	\$148.00	\$153.00	\$5.00	3.38%
Casual Health Club Visit pass x 20	Each	Non - Statutory	G	\$288.00	\$288.00	\$0.00	0.00%
Casual Health Club Concession Visit pass x 20	Each	Non - Statutory	G	\$251.00	\$244.80	(\$6.20)	(2.47%)
Personal Training (10% off 10 sessions)	10 session pass - 60 minute sessions	Non - Statutory	G	\$572.00	\$495.00	(\$77.00)	(13.46%)

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Personal Training (10% off 10 sessions)	10 session pass - 30 minute sessions	Non - Statutory	G	\$400.00	\$270.00	(\$130.00)	(32.50%)
<b>Schools - Aquatic Education</b>							
Aquatic Education (July to December)	Each Participant, Each 45 mins Session	Non - Statutory	E	\$8.70	\$9.00	\$0.30	3.45%
Aquatic Education (January to June)	Each Participant, Each 45 mins Session	Non - Statutory	E	\$9.00	\$9.30	\$0.30	3.33%
<b>Aquatic Programs</b>							
Swim Lesson 30 minute - Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$23.50	\$24.30	\$0.80	3.40%
Swim Lesson 30 Minute (Concession) Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$20.00	\$20.70	\$0.70	3.50%
Swim Lesson 30 Minutes (Multiple child ) Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$20.00	\$20.70	\$0.70	3.50%
Swim Lesson 45 minute Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$28.00	\$29.00	\$1.00	3.57%
Swim Lesson 45 minute (Concession) Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$24.00	\$24.70	\$0.70	2.92%
Swim Lesson 45 minute (Multiple Child) Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$24.00	\$24.70	\$0.70	2.92%
Swim Lesson 30 minute - Non direct debit	per session	Non - Statutory	G	\$20.00	\$20.00	\$0.00	0.00%
Swim Lesson 45 minute - Non direct debit	per session	Non - Statutory	G	\$25.00	\$25.00	\$0.00	0.00%
Intensive Lesson - 1 Child	30 mins Session	Non - Statutory	E	\$53.00	\$50.00	(\$3.00)	(5.66%)
Intensive Lesson - Concession - 1 Child	30 mins Session	Non - Statutory	E	\$44.90	\$42.50	(\$2.40)	(5.35%)
Intensive Lesson - 2 Children	Per Child, 30 mins Session	Non - Statutory	E	\$36.30	\$35.00	(\$1.30)	(3.58%)
Intensive Lesson - 2 Children - Concession	Per Child, 30 mins Session	Non - Statutory	E	\$30.90	\$29.70	(\$1.20)	(3.88%)
Holiday Intensive Swim Program	Per week	Non - Statutory	E	\$57.00	\$60.00	\$3.00	5.26%
<b>Aquatic Hire</b>							
Lane Hire - Casual (No entry fee payable)	Per Lane, Per Hour	Non - Statutory	G	\$43.30	\$44.80	\$1.50	3.46%
Pool Hire	Half Daily (4 Hours)	Non - Statutory	G	\$627.00	\$649.00	\$22.00	3.51%
Pool Hire	Daily (8 Hours)	Non - Statutory	G	\$1,150.00	\$1,190.00	\$40.00	3.48%
Huge Pool Inflatable Hire	Per 2 Hours	Non - Statutory	G	\$370.00	\$400.00	\$30.00	8.11%
<b>Dry Programs</b>							
Special Programs - Gym/Group Fitness/Aquatics - Non Member (per available class)	Each	Non - Statutory	G	\$14.20	\$14.70	\$0.50	3.52%
Special Programs - Gym/Group Fitness/Aquatics - Member (per available class)	Each	Non - Statutory	G	\$11.40	\$12.20	\$0.80	7.02%
<b>Group Fitness - Standard Programs</b>							
<b>Boot Camp and Limited Duration Programs</b>							
Member (Minimum 12 participants)	Session	Non - Statutory	G	\$11.00	\$11.00	\$0.00	0.00%
Non Member (Minimum 12 participants)	Session	Non - Statutory	G	\$15.20	\$15.20	\$0.00	0.00%
<b>Community Programs</b>							
Community program	45min Session	Non - Statutory	G	\$7.60	\$7.60	\$0.00	0.00%
<b>Preschool Fun Fitness</b>							
<b>Teen Fun Fitness</b>							
Casual (minimum 10 participants)	60min Session	Non - Statutory	G	\$9.00	\$9.30	\$0.30	3.33%
<b>Schools</b>							
Supervised Health Club (School Instructor)	Session 60min	Non - Statutory	G	\$6.80	\$7.00	\$0.20	2.94%
Group Exercise - Recreation Centre Instructor (minimum 12 participants)	60min Session	Non - Statutory	G	\$9.00	\$9.30	\$0.30	3.33%
Supervised Health Club - Recreation Centre Instructor	60min Session	Non - Statutory	G	\$9.00	\$9.30	\$0.30	3.33%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>MEMBERSHIPS (Direct Debit or Pay in Advance)</b>							
<b>Membership Start up Fees</b>							
Late payment fee - Direct debit only	Each	Non - Statutory	G	\$15.50	\$16.00	\$0.50	3.23%
<b>Fortnightly Membership Fees</b>							
Corporate Membership Single	Fortnightly	Non - Statutory	G	\$32.60	\$33.75	\$1.15	3.53%
Gold Membership	Fortnightly	Non - Statutory	G	\$40.90	\$42.30	\$1.40	3.42%
Gold Membership (Concession)	Fortnightly	Non - Statutory	G	\$34.70	\$36.00	\$1.30	3.75%
Gold Family Membership	Fortnightly	Non - Statutory	G	Combination of member types less 20%	Combination of member types less 20%	\$0.00	0.00%
Gold Membership - Off Peak (8am to 3.30pm only)	Fortnightly	Non - Statutory	G	\$28.60	\$29.60	\$1.00	3.50%
DRY Membership (Gym and Group Fitness)	Fortnightly	Non - Statutory	G	\$33.90	\$35.00	\$1.10	3.24%
DRY Membership Concession (Gym and Group Fitness)	Fortnightly	Non - Statutory	G	\$28.80	\$29.80	\$1.00	3.47%
Junior Membership	Fortnightly	Non - Statutory	G	\$15.90	\$16.50	\$0.60	3.77%
WET Membership (Pool, Spa and Sauna)	Fortnightly	Non - Statutory	G	\$29.20	\$30.20	\$1.00	3.42%
WET Membership (Concession) (Pool, Spa and Sauna)	Fortnightly	Non - Statutory	G	\$24.90	\$25.70	\$0.80	3.21%
Tourist Park 12 months	Fortnightly	Non - Statutory	G	\$92.25	\$95.50	\$3.25	3.52%
<b>Term Memberships</b>							
Dry 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$236.00	\$244.30	\$8.30	3.52%
Dry 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$456.00	\$481.00	\$25.00	5.48%
Dry 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$896.00	\$960.00	\$64.00	7.14%
Dry (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$204.00	\$207.70	\$3.70	1.81%
Dry (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$389.00	\$408.90	\$19.90	5.12%
Dry (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$764.00	\$816.00	\$52.00	6.81%
Wet 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$205.00	\$212.00	\$7.00	3.41%
Wet 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$396.00	\$418.00	\$22.00	5.56%
Wet 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$775.00	\$836.00	\$61.00	7.87%
Wet (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$177.00	\$180.20	\$3.20	1.81%
Wet (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$338.80	\$355.30	\$16.50	4.87%
Wet (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$663.00	\$710.60	\$47.60	7.18%
Junior 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$127.00	\$131.50	\$4.50	3.54%
Junior 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$222.00	\$259.00	\$37.00	16.67%
Junior 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$428.00	\$516.00	\$88.00	20.56%
Gold - Off Peak (8am to 3.30pm only) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$201.00	\$208.00	\$7.00	3.48%
Gold - Off Peak (8am to 3.30pm only) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$388.00	\$410.00	\$22.00	5.67%
Gold - Off Peak (8am to 3.30pm only) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$759.00	\$820.00	\$61.00	8.04%
Gold 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$282.00	\$292.00	\$10.00	3.55%
Gold 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$547.00	\$575.00	\$28.00	5.12%
Gold 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$1,080.00	\$1,150.00	\$70.00	6.48%
Gold (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$242.00	\$248.20	\$6.20	2.56%
Gold (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$467.00	\$488.80	\$21.80	4.67%
Gold (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$917.80	\$977.50	\$59.70	6.50%
Tourist Park 12 months	12 Monthly	Non - Statutory	G	\$2,264.00	\$2,343.00	\$79.00	3.49%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>Holiday Memberships</b>							
Holiday Family Gold	Weekly	Non - Statutory	G	\$94.00	\$97.00	\$3.00	3.19%
Holiday Single Gold	Weekly	Non - Statutory	G	\$31.50	\$32.60	\$1.10	3.49%
Holiday Child (Swim Only)	Weekly	Non - Statutory	G	\$22.90	\$23.70	\$0.80	3.49%
<b>Stadium (BARC)</b>							
Room Hire - Crèche	Hourly	Non - Statutory	G	\$42.30	\$43.80	\$1.50	3.55%
Room Hire - Crèche with cleaning charge	Hourly	Non - Statutory	G	\$84.50	\$87.50	\$3.00	3.55%
Room Hire - Group Fitness Room - No instructor	Hourly	Non - Statutory	G	\$42.30	\$43.80	\$1.50	3.55%
Staff Hire Charge (per staff per hour)	Each	Non - Statutory	G	\$49.60	\$51.30	\$1.70	3.43%
Court Hire and patron entry - per court non-peak	Hourly	Non - Statutory	G	\$38.30	\$39.50	\$1.20	3.13%
Court Hire and patron entry - per court peak (Mon-Fri 4.30pm-7.30pm)	Hourly	Non - Statutory	G	\$49.60	\$51.30	\$1.70	3.43%
Court Hire - per day (8 hours)	Day	Non - Statutory	G	\$264.60	\$273.90	\$9.30	3.51%
Stadium Hire - per day (8 Hours)	Day	Non - Statutory	G	\$741.80	\$767.80	\$26.00	3.50%
Casual Rate - per person (No set-up)	Hourly	Non - Statutory	G	\$4.70	\$4.80	\$0.10	2.13%
Casual Rate - Family/Group rate ( Max 5 people - no set up)	Each	Non - Statutory	G	\$10.00	\$10.30	\$0.30	3.00%
Basketball (Monthly Hire)	Monthly	Non - Statutory	G	\$5,087.50	\$5,266.00	\$178.50	3.51%
Stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	Non - Statutory	G	\$452.80	\$468.60	\$15.80	3.49%
Stalls in stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	Non - Statutory	G	\$57.00	\$59.00	\$2.00	3.51%
Structured Sport Fee (Senior) - Indoor cricket, netball, roller derby etc.	Each entry	Non - Statutory	G	\$8.20	\$8.50	\$0.30	3.66%
Structured Sport Fee (Junior) - Indoor cricket, netball, roller derby etc.	Each Entry	Non - Statutory	G	\$6.20	\$6.40	\$0.20	3.23%
<b>Children's Programs</b>							
After School Care (Per Session) (maximum 3 hours)	Daily	Non - Statutory	E	\$33.40	\$34.50	\$1.10	3.29%
After School Care (Per Early Start Session) (maximum 4 hours)	Daily	Non - Statutory	E	\$44.10	\$45.60	\$1.50	3.40%
Holiday Program - In and Out day (8am - 6pm)	Daily	Non - Statutory	E	\$80.40	\$83.20	\$2.80	3.48%
Children's Birthday Parties - per person (With Party Host and Activity) (per 2 hour session)	Session	Non - Statutory	G	\$28.30	\$29.30	\$1.00	3.53%
<b>BAIRNSDALE AND ORBOST OUTDOOR POOLS</b>							
<b>Aquatic</b>							
Adult Swim	Each Visit	Non - Statutory	G	\$6.10	\$6.30	\$0.20	3.28%
Concession/Student/Child Swim	Each Visit	Non - Statutory	G	\$5.10	\$5.40	\$0.30	5.88%
Adult with Child Under 10	Each Visit	Non - Statutory	G	\$5.10	\$5.40	\$0.30	5.88%
Family Swim	Each Visit	Non - Statutory	G	\$14.80	\$15.00	\$0.20	1.35%
Lane Hire	Per Lane, Per Hour	Non - Statutory	G	\$43.30	\$44.80	\$1.50	3.46%
Pool Hire 4 hours	Half Daily (4 Hours)	Non - Statutory	G	\$626.80	\$648.70	\$21.90	3.49%
Pool Hire 8 hours	Daily (8 hours)	Non - Statutory	G	\$1,149.80	\$1,190.00	\$40.20	3.50%
School Bulk - Provide Own Instructor	Per Child, Each Visit	Non - Statutory	G	\$4.80	\$4.90	\$0.10	2.08%
School Bulk - Using Recreation Centre Instructor (all year)	Per Child, Each Visit	Non - Statutory	G	\$9.00	\$9.30	\$0.30	3.33%
<b>Orbost Outdoor Pool Memberships (Season Passes)</b>							
Adult Season Pass	Each	Non - Statutory	G	\$117.00	\$121.00	\$4.00	3.42%
Concession/Student/Child Season Pass	Each	Non - Statutory	G	\$98.70	\$102.90	\$4.20	4.26%
Family Season Pass (per 15 week season)	Each	Non - Statutory	G	\$252.30	\$261.00	\$8.70	3.45%



## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>Bairnsdale Outdoor Pool Memberships (Season Passes)</b>							
Adult Season Pass	Each	Non - Statutory	G		\$87.50	New	
Concession/Student/Child Season Pass	Each	Non - Statutory	G		\$74.40	New	
Family Season Pass (per 15 week season)	Each	Non - Statutory	G		\$185.00	New	
<b>Aquatic Education</b>							
Swim Lesson (30 mins)	Session	Non - Statutory	E	\$17.50	\$15.00	(\$2.50)	(14.29%)
Swim Lesson (2nd Child/Concession) (30 mins)	Session	Non - Statutory	E	\$14.90	\$12.80	(\$2.10)	(14.09%)
Private Lessons	Session	Non - Statutory	E	\$53.90	\$50.00	(\$3.90)	(7.24%)
<b>CANN RIVER CARAVAN PARK - NO CHARGE</b>							
<b>MALLACOOTA CARAVAN PARK</b>							
Waterfront Site Powered Peak (2 adults)	Daily	Non - Statutory	G	\$62.00	\$64.00	\$2.00	3.23%
Waterfront Site Unpowered Peak (2 adults)	Daily	Non - Statutory	G	\$51.00	\$51.00	\$0.00	0.00%
Waterfront Site Powered Off Peak (2 adults)	Daily	Non - Statutory	G	\$34.50	\$36.00	\$1.50	4.35%
Waterfront Site Unpowered Off Peak (2 adults)	Daily	Non - Statutory	G	\$27.50	\$27.50	\$0.00	0.00%
Standard Site Powered Peak (2 adults)	Daily	Non - Statutory	G	\$51.00	\$53.00	\$2.00	3.92%
Standard Site Unpowered Peak (2 adults)	Daily	Non - Statutory	G	\$39.00	\$41.00	\$2.00	5.13%
Standard Site Powered Off Peak (2 adults)	Daily	Non - Statutory	G	\$27.50	\$29.00	\$1.50	5.45%
Standard Site Unpowered Off Peak (2 adults)	Daily	Non - Statutory	G	\$20.00	\$21.50	\$1.50	7.50%
Extra Adult (17 and over) peak periods	Daily	Non - Statutory	G	\$11.00	\$11.50	\$0.50	4.55%
Extra Adult (17 and over) Off Peak periods	Daily	Non - Statutory	G	\$7.50	\$8.00	\$0.50	6.67%
Extra Child (5 to 16 years)	Daily	Non - Statutory	G	\$6.50	\$6.50	\$0.00	0.00%
Extra Child (Under 5 years)	Daily	Non - Statutory	G	Free	Free		
Camp Park Moorings Off Peak	Daily	Non - Statutory	G	\$7.00	\$7.50	\$0.50	7.14%
Camp Park Jetty Off Peak	Daily	Non - Statutory	G	\$11.00	\$12.00	\$1.00	9.09%
Shower Fee - Non Patron	Each	Non - Statutory	G	\$6.00	\$7.00	\$1.00	16.67%
Administration Fee for Booking Cancellation	Each Application			\$35.50	\$35.00	(\$0.50)	(1.41%)
Online booking administration fee	Each Application	Non - Statutory	G		\$2.50	New	
Additional casual car site (per car)	Daily	Non - Statutory	G	\$5.50	\$5.70	\$0.20	3.64%
<b>Dynamic Pricing strategy</b> In off peak season the park has the ability to move between the off peak price and peak price subject to occupancy, and booking demands as per commercial caravan and tourism industry demands <b>Peak</b> 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive Melbourne Cup Weekend (4 nights) Friday - Monday inclusive  <b>Off-Peak - Dynamic Pricing</b> 1 February to 25 December							
Recreational Vehicles under 10 metres in length will be charged the same as other patrons as they only occupy one site. The larger RVs occupy 2 sites but will be given a discount to encourage patronage in off peak and shoulder periods only;							
Site fees only cover one car per site;							
Check in time for sites, moorings and jetties is 12pm. Check out time for sites, moorings and jetties is 10am;							
Camp Park moorings and jetties are charged together with a site fee; and							

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>EAGLE POINT CARAVAN PARK</b>							
Standard Powered Site Peak (2 adults)	Daily	Non - Statutory	G	\$59.00	\$60.00	\$1.00	1.69%
Standard Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$27.00	\$28.00	\$1.00	3.70%
LARGE Powered Site Peak (2 adults)	Daily	Non - Statutory	G	\$67.00	\$70.00	\$3.00	4.48%
LARGE Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$35.50	\$37.00	\$1.50	4.23%
Standard Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	\$39.00	\$40.00	\$1.00	2.56%
Standard Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$20.00	\$21.00	\$1.00	5.00%
View Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	\$51.00	\$52.00	\$1.00	1.96%
View Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$25.00	\$26.00	\$1.00	4.00%
Budget Cabin Peak (2 adults)	Daily	Non - Statutory	G	\$158.00	\$165.00	\$7.00	4.43%
Budget Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	\$101.00	\$108.00	\$7.00	6.93%
Standard Cabin Peak (2 adults)	Daily	Non - Statutory	G	\$171.00	\$175.00	\$4.00	2.34%
Standard Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	\$118.00	\$122.00	\$4.00	3.39%
Deluxe Cabin Peak (2 adults)	Daily	Non - Statutory	G	\$186.00	\$200.00	\$14.00	7.53%
Deluxe Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	\$132.00	\$140.00	\$8.00	6.06%
Studio Room Peak (2 adults)	Daily	Non - Statutory	G	\$160.00	\$180.00	\$20.00	12.50%
Studio Room Off Peak (2 adults)	Daily	Non - Statutory	G	\$105.00	\$110.00	\$5.00	4.76%
Late check out to 12noon	Daily	Non - Statutory	G		\$50.00	New	
Excess Cleaning Fee	Daily	Non - Statutory	G	\$75.00	\$75.00	\$0.00	0.00%
Hire additional linen	Daily	Non - Statutory	G	\$10.00	\$10.00	\$0.00	0.00%
Annual Site Standard up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	\$3,490.00	\$3,610.00	\$120.00	3.44%
Annual Site View up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	\$3,530.00	\$3,675.00	\$145.00	4.11%
Annual Site Premium View up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	\$3,620.00	\$3,750.00	\$130.00	3.59%
Annual site standard (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	\$41.20	\$42.00	\$0.80	1.94%
Annual site View (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	\$42.20	\$43.00	\$0.80	1.90%
Annual site Premium (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	\$43.20	\$44.00	\$0.80	1.85%
Extra Adult (17 and over) peak periods	Daily	Non - Statutory	G	\$18.00	\$20.00	\$2.00	11.11%
Extra Adult (17 and over) off peak periods	Daily	Non - Statutory	G		\$10.00	New	
Extra Child 5-16 years Peak	Daily	Non - Statutory	G	\$7.00	\$7.00	\$0.00	0.00%
Extra Child 5-16 years Off Peak	Daily	Non - Statutory	G	Free	\$5.00	\$5.00	
Extra Child (Under 5 years)	Daily	Non - Statutory	G	Free	Free		
<b>School Groups - in addition to site fees (2 people)</b>							
Unpowered site additional child/adult	Daily	Non - Statutory	G	\$5.00	\$5.00	\$0.00	0.00%
Powered site additional child/adult	Daily	Non - Statutory	G	\$7.00	\$10.00	\$3.00	42.86%
Cabin additional child/adult	Daily	Non - Statutory	G	\$10.00	\$10.00	\$0.00	0.00%
Recreational Vehicle Site (Over 10 Metres) - Peak unpowered	Daily	Non - Statutory	G	\$78.00	\$79.00	\$1.00	1.28%
Recreational Vehicle Site (Over 10 Metres) - Peak powered	Daily	Non - Statutory	G	\$94.00	\$95.00	\$1.00	1.06%
Recreational Vehicle Site (Over 10 Metres) - Off Peak unpowered	Daily	Non - Statutory	G	\$28.80	\$29.00	\$0.20	0.69%
Recreational Vehicle Site (Over 10 Metres) - Off Peak powered	Daily	Non - Statutory	G	\$39.20	\$40.00	\$0.80	2.04%
Additional casual car site (per car)	Daily	Non - Statutory	G	\$6.20	\$7.00	\$0.80	12.90%
Boat Storage per week	Weekly	Non - Statutory	G	\$40.60	\$42.00	\$1.40	3.45%

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
Boat Storage per month	Monthly	Non - Statutory	G	\$138.00	\$143.00	\$5.00	3.62%
Boat Storage (per six months)	Each	Non - Statutory	G	\$693.00	\$710.00	\$17.00	2.45%
Boat Storage per week	Annual	Non - Statutory	G	\$1,080.00	\$1,100.00	\$20.00	1.85%
Designated Parking (per m2)	Annual	Non - Statutory	G	\$34.00	\$34.10	\$0.10	0.29%
Shower fee (non patron)	Each	Non - Statutory	G		\$7.00	New	
Postage fee - for request for paper receipts and documents	Each	Non - Statutory		\$2.00	\$2.50	\$0.50	25.00%
Late Payment Fee	Annual	Non - Statutory	G	\$42.00	\$43.00	\$1.00	2.38%
Administration Fee	Annual	Non - Statutory	G	\$37.00	\$38.00	\$1.00	2.70%
Electricity fee - Annual Permit	Annual	Non - Statutory	G	\$137.00	\$150.00	\$13.00	9.49%
Annual Site Sewerage Connection	Annual	Non - Statutory	G	\$137.00	\$150.00	\$13.00	9.49%
<b>Dynamic Pricing strategy</b> In off peak season the park has the ability to move between the off peak price and peak price subject to occupancy, and booking demands as per commercial caravan and tourism industry demands <b>Peak</b> 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive  <b>Off-Peak - Dynamic Pricing</b> 1 February to 25 December							
Recreational Vehicles under 10 metres in length will be charged the same as other patrons as they only occupy one site. The larger RVs occupy 2 sites but will be given a discount to encourage patronage in off peak and shoulder periods only;							
Site fees only cover one car per site; and check in for cabins 2pm							
Check in time for sites is 11am. Check out time for sites is 10am.							
<b>SWIFTS CREEK CARAVAN PARK</b>							
Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$17.00	\$18.00	\$1.00	5.88%
Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	\$19.00	\$20.00	\$1.00	5.26%
Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$27.00	\$28.00	\$1.00	3.70%
Powered Site Peak (2 adults)	Daily	Non - Statutory	G	\$31.00	\$32.00	\$1.00	3.23%
Extra Adult	Daily	Non - Statutory	G	Free	Free		
Extra Child 5 to 17 years	Daily	Non - Statutory	G	Free	Free		
Child under 5	Daily	Non - Statutory	G	Free	Free		
<b>OMELO CARAN PARK</b>							
Powered Site all year (2 adults)	Daily	Non - Statutory	G		\$35.50	New	
Unpowered Site all year (2 adults)	Daily	Non - Statutory	G		\$25.50	New	
Unpowered Site all year (1 adult)	Daily	Non - Statutory	G		\$17.50	New	
Powered site - extra person over 15 years of age	Daily	Non - Statutory	G		\$10.00	New	
Powered site - extra person under 15 years of age	Daily	Non - Statutory	G		Free	New	
<b>Dynamic Pricing strategy</b> this provides the park the ability to increase the all year price based on occupancy and booking demands as per commercial caravan and tourism industry demands <b>Industry Peak season</b> 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive Melbourne Cup Weekend (4 nights) Friday – Monday inclusive							

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>LIVESTOCK EXCHANGE</b>							
<b>Yarding Fees</b>							
Horses	Each	Non - Statutory	G	\$29.50	\$30.50	\$1.00	3.39%
Bulls	Each	Non - Statutory	G	\$24.00	\$25.00	\$1.00	4.17%
Fat Cattle	Each	Non - Statutory	G	\$10.20	\$11.00	\$0.80	7.84%
Sheep	Each	Non - Statutory	G	\$2.10	\$2.20	\$0.10	4.76%
Store Cattle	Each	Non - Statutory	G	\$11.00	\$12.00	\$1.00	9.09%
Cow and Calf Unit (per Unit)	Each	Non - Statutory	G	\$12.00	\$13.00	\$1.00	8.33%
<b>Prime Market Fees</b>							
Live-Weight and Scanning	Each	Non - Statutory	G	\$9.10	\$9.20	\$0.10	1.10%
Unweighed Cattle Scanning	Each	Non - Statutory	G	\$4.20	\$4.30	\$0.10	2.38%
Cow and Calf Unit Scanning (per Unit)	Each	Non - Statutory	G	\$5.50	\$5.60	\$0.10	1.82%
Hook Cattle	Each	Non - Statutory	G	\$11.60	\$12.00	\$0.40	3.45%
Hook Bulls	Each	Non - Statutory	G	\$20.60	\$21.00	\$0.40	1.94%
<b>Store Market Fees</b>							
Weighing fee	Each	Non - Statutory	G	\$2.20	\$2.50	\$0.30	13.64%
Unweighed Cattle Scanning	Each	Non - Statutory	G	\$4.20	\$4.30	\$0.10	2.38%
Cow and Calf Unit Scanning	Each	Non - Statutory	G	\$5.50	\$5.60	\$0.10	1.82%
<b>Agent's Selling Fees</b>							
Agent's Selling Fees (Horse, Sheep Sales)	Each	Non - Statutory	G	\$407.00	\$421.00	\$14.00	3.44%
Agent's Selling Fees (Cattle Sales) - 200 head or less	Each	Non - Statutory	G	\$407.00	\$421.00	\$14.00	3.44%
Agent's Selling Fees (Cattle Sales) - greater than 200 head	Each	Non - Statutory	G	\$407.00	\$420.00	\$13.00	3.19%
<b>In-Transit Yard Use Fees</b>							
In-Transit Horse	Each	Non - Statutory	G	\$14.70	\$15.00	\$0.30	2.04%
In-Transit Sheep	Each	Non - Statutory	G	\$1.90	\$1.50	(\$0.40)	(21.05%)
In-Transit Cattle	Each	Non - Statutory	G	\$7.20	\$7.30	\$0.10	1%
In-Transit Bulls	Each	Non - Statutory	G	\$14.70	\$15.00	\$0.30	2%
Crush Use	Each	Non - Statutory	G	Free	Free		
<b>Other Services</b>							
Post Breeder Tags (Sheep)	Each	Non - Statutory	G	\$3.30	\$3.50	\$0.20	6%
Post Breeder Tags (Cattle)	Each	Non - Statutory	G	\$15.50	\$20.00	\$4.50	29%
Post Breeder Tags (Sheep) after 2nd warning	Each	Non - Statutory	G	\$18.60	\$19.00	\$0.40	2%
Post Breeder Tags (Cattle) after 2nd warning	Each	Non - Statutory	G	\$37.00	\$40.00	\$3.00	8%
Abattoirs (Cattle) Weigh/Scan Service	Each	Non - Statutory	G	\$11.50	\$12.00	\$0.50	4%
Sheep Scanning		Non - Statutory	G	\$0.20	\$0.30	\$0.10	50%
<b>Livestock Carrier Service Fees</b>							
Truck Wash Meter Charges (per Minute)	Each	Non - Statutory	G	\$1.40	\$1.40	\$0.00	0%
Shower Facilities	Each	Non - Statutory	G	Free	Free		
Rest Area Parking	Each	Non - Statutory	G	Free	Free		

## Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase (\$)	Increase (%)
<b>PLOT PLANS - GEOGRAPHIC INFORMATION SYSTEMS (GIS)</b>							
Plot Plan - A3 Black and White (per page)	Each	Non - Statutory	G	\$10.30	\$10.30	\$0.00	0%
Plot Plan - A3 Colour (per page)	Each	Non - Statutory	G	\$12.40	\$12.40	\$0.00	0%
Aerial Photograph - A3 Colour (per page)	Each	Non - Statutory	G	\$20.70	\$20.70	\$0.00	0%
Plot Plan - A1 Black and White (per page)	Each	Non - Statutory	G	\$34.10	\$34.10	\$0.00	0%
Plot Plan - A1 Colour (per page)	Each	Non - Statutory	G	\$42.30	\$42.30	\$0.00	0%
Aerial Photograph - A1 Colour (per page)	Each	Non - Statutory	G	\$52.00	\$52.00	\$0.00	0%
Plot Plan - A0 Black and White (per page)	Each	Non - Statutory	G	\$52.00	\$52.00	\$0.00	0%
Plot Plan - A0 Colour (per page)	Each	Non - Statutory	G	\$62.00	\$62.00	\$0.00	0%
Aerial Photograph - A0 Colour (per page)	Each	Non - Statutory	G	\$82.00	\$82.00	\$0.00	0%

## Glossary

Term	Definition
Act	<i>Local Government Act 2020</i>
1989 Act	<i>Local Government Act 1989</i>
Accounting Standards	Australian accounting standards are set by the Australian Accounting Standards Board (AASB) and have the force of law for Corporations law entities under section 296 of the <i>Corporations Act 2001</i> . They must also be applied to all other general purpose financial reports of reporting entities in the public and private sectors.
Adjusted underlying revenue	The adjusted underlying revenue means total income other than non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. <i>Local Government (Planning and Reporting) Regulations 2020 - Schedule 3</i>
Adjusted underlying surplus (or deficit)	The adjusted underlying surplus (or deficit) means adjusted underlying revenue less total expenditure. It is a measure of financial sustainability of councils that can be masked in the net surplus (or deficit) by capital-related items.  <i>Local Government (Planning and Reporting) Regulations 2020 - Schedule 3</i>
Annual budget	The budget under section 94 of the Act.
Annual report	The annual report prepared by Council under section 98 of the Act. The annual report to the community contains a report of operations and audited financial and performance statements.
Annual reporting requirements	Annual reporting requirements include the financial reporting requirements of the Act, Accounting Standards and other mandatory professional reporting requirements.
Asset expansion expenditure	Expenditure that extends the capacity of an existing asset to provide benefits to new users at the same standard as is provided to existing beneficiaries
Asset renewal expenditure	Expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability.
Asset renewal Gap	The gap between the required level of asset renewal expenditure and the actual expenditure on asset renewal
Asset upgrade expenditure	Expenditure that: (a) enhances an existing asset to provide a higher level of service; or (b) increases the life of the asset beyond its original life.
Borrowing strategy	A borrowing strategy is the process by which Council's current external funding requirements can be identified, existing funding arrangements managed and future requirements monitored.

Term	Definition
Balance sheet	<p>The balance sheet shows the expected net current asset, net non-current asset and net asset positions in the forthcoming year compared to the forecast actual in the current year.</p> <p>The balance sheet should be prepared in accordance with the requirements of AASB 101 - Presentation of Financial Statements and the Local Government Model Financial Report.</p>
Comprehensive income statement	<p>The comprehensive income statement shows the expected operating result in the forthcoming year compared to the forecast actual result in the current year. The income statement should be prepared in accordance with the requirements of AASB101 Presentation of Financial Statements and the Local Government Model Financial Report.</p>
Financial Statements	<p>Section 98 of the Act require the following documents to include financial statements:</p> <p>Budget Annual Report</p> <p>The financial statements to be included in the Budget include:</p> <p>Comprehensive Income Statement Balance Sheet Statement of Changes in Equity Statement of Cash Flows Statement of Capital Works</p> <p>The financial statements must be in the form set out in the Local Government Model Financial Report.</p>
Statement of capital works	<p>The statement of capital works shows the expected internal and external funding for capital works expenditure and the total proposed capital works expenditure for the forthcoming year with a comparison with forecast actual for the current year. The statement of capital works should be prepared in accordance with Regulations 7 and 8.</p> <p><i>Local Government (Planning and Reporting) Regulations 2020 – Regulations 7 and 8</i></p>
Statement of cash flows	<p>The statement of cash flows shows the expected net cash inflows and outflows in the forthcoming year in the form of reconciliation between opening and closing balances of total cash and investments for the year. Comparison is made to the current year's expected inflows and outflows. The cash flow statement should be prepared in accordance with the requirements of AASB 107 Statement of Cash Flows and the Local Government Model Financial Report.</p>
Statement of changes in equity	<p>Shows the expected movement in Accumulated Surplus and reserves for the year. The statement of changes in equity should be prepared in accordance with the requirements of AASB 101 - Presentation of Financial Statements and the Local Government Model Financial Report.</p>

Term	Definition
Budget preparation requirement	Under section 94 of the Act, a council is required to prepare and adopt an annual budget by 30 June each year.
Capital expenditure	Capital expenditure is relatively large (material) expenditure that produces economic benefits expected to last for more than 12 months. A pre-determined 'threshold' may be used that indicates the level of expenditure deemed to be material in accordance with Council's policy. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and upgrade expenditures, the total project cost needs to be allocated accordingly.
Capital works program	A detailed list of capital works expenditure that will be undertaken during the 2022/23 financial year. Regulations 8 and 9 requires that the budget contains a detailed list of capital works expenditure and sets out how that information is to be disclosed by reference to asset categories, asset expenditure type and funding sources.
Carry forward capital works	Carry forward capital works are those works that are incomplete in the current budget year and will be completed in the following budget year.
Council Plan	Means a Council Plan prepared by a council under section 90 of the <i>Local Government Act 2020</i> . This document sets out the strategic objectives of the council and strategies for achieving the objectives as part of the overall strategic planning framework required by the Act.
Department of Environment, Land, Water and Planning (DELWP)	Local Government Victoria is part of the Department of Environment, Land, Water and Planning (DELWP). It was previously part of the former: <ul style="list-style-type: none"> <li>• Department of Transport, Planning and Local Infrastructure (DTPLI).</li> <li>• Department of Planning and Community Development (DPCD).</li> <li>• Department of Victorian Communities (DVC)</li> </ul>
Discretionary reserves	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
External influences in the preparation of a budget	Matters arising from third party actions over which Council has little or no control e.g. change in legislation.
Financial sustainability	A key outcome of the strategic resource plan. Longer term planning is essential in ensuring that a Council remains financially sustainable in the long term.
Financing activities	Financing activities means those activities that relate to changing the size and composition of the financial structure of the entity, including equity, and borrowings not falling within the definition of cash.
Four way budgeting methodology	The linking of the income statement, balance sheet, cash flow statement and capital works statement to produce forecast financial statements based on assumptions about future movements in key revenues, expenses, assets and liabilities.
Infrastructure	Non-current property, plant and equipment excluding land.



Term	Definition
Infrastructure Renewal Gap	The gap between the required level of asset renewal expenditure and the actual expenditure on asset renewal.
Internal influences in the preparation of a budget	Matters arising from Council actions over which there is some element of control (e.g. approval of unbudgeted capital expenditure).
Investing activities	Investing activities means those activities which relate to acquisition and disposal of non-current assets, and investments not falling within the definition of cash.
Key assumptions	When preparing a balance sheet of financial position, key assumptions upon which the statement has been based should be disclosed in the budget to assist the reader when comparing movements in assets, liabilities and equity between budget years.
Legislative framework	The Act, Regulations and other laws and statutes that set a council's governance, planning and reporting requirements.
Local Government Model Financial Report	Local Government Model Financial Report published by DELWP from time to time including on DELWP's website.
Local Government( Planning and Reporting) Regulations 2020	Regulations, made under section 325 of the Act prescribe: <ul style="list-style-type: none"> <li>(a) The content and preparation of the financial statements of a Council</li> <li>(b) The performance indicators and measures to be included in a budget, revised budget and annual report of a Council</li> <li>(c) The information to be included in a Council Plan, budget, revised budget and annual report</li> <li>(d) Other matters required to be prescribed under sections 7 and 8 of the Act</li> </ul>
New asset expenditure	Expenditure that creates a new asset that provides a service that does not currently exist <i>Local Government (Planning and Reporting) Regulations 2020 – Regulation 5.</i>
Non-financial resources	Means the resources other than financial resources required to deliver the services and initiatives in the budget
Non-recurrent grant	Means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a Council's four year budget.
Operating activities	Operating activities means those activities that relate to the provision of goods and services.
Operating expenditure	Operating expenditure is defined as consumptions or losses of future economic benefits, in the form of reductions in assets or increases in liabilities; and that result in a decrease in equity during the reporting period.
Operating performance (impact of current year on 2022/23 budget)	This statement shows the expected operating result as compared to the budget result in the current year separating operating and capital components of revenue and expenditure.

Term	Definition
Operating revenue	Operating revenue is defined as inflows or other enhancements or savings in outflows of future economic benefits in the form of increases in assets or reductions in liabilities and that result in an increase in equity during the reporting period.
Own-source revenue	Means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants). <i>Local Government (Planning and Reporting) Regulations 2020 – Schedule 3</i>
Performance statement	Means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
Rate cap	The cap set by the Victorian Government on the percentage of rate increase that councils can apply to their general rates and charges.
Rate structure (rating information)	Site value (SV), capital improved value (CIV) or net annual value (NAV) are the main bases upon which rates may be levied. Council has elected to use CIV as the base for levying rates.
Revenue and Rating Plan	A Revenue and rating PlanA Council must prepare and adopt a Revenue and Rating Plan by the next 30 June after a general election for a period of at least the next 4 financial years. Section 93 of the Act.
Recurrent grant	A grant other than a non-recurrent grant.
Regulations	Local Government (Planning and Reporting) Regulations 2020.
Restricted cash	Cash and cash equivalents, within the meaning of the AAS, that are not available for use other than a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year.
Revised budget	The revised budget prepared by a council under section 95 of the Act. Section 95 of the Act permits a council to prepare a revised budget if circumstances arise which cause a material change in the budget and which affects the financial operations and position of the council.
Services, Initiatives and Major Initiatives	Section 98 of the Act requires a budget to contain a description of the services and initiatives to be funded by the budget, along with a statement as to how they will contribute to the achievement of the council's strategic objectives as specified in the Council Plan. The budget must also include major initiatives, being initiatives identified by the council as priorities to be undertaken during the financial year. The services delivered by a council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community. Initiatives means actions that are once-off in nature and/or lead to improvements in service. Major initiatives means significant initiatives that will directly contribute to the achievement of the Council Plan during the current year and have a major focus in the budget.

Term	Definition
Statement of Capital Works	Means a statement that shows all capital expenditure of a council in relation to non-current assets and asset expenditure type prepared in accordance with the model statement of capital works in the Local Government Model Financial Report.
Statement of Human Resources	A statement that shows all council staff expenditure and the number of full time equivalent council staff.
Statutory reserves	Statutory reserves are funds set aside for specified statutory purposes in accordance with various legislative requirements. These reserves are not available for other purposes.
Community Plan/Vision	A “community owned” document or process that identifies the long term needs and aspirations of the council, and the medium and short term goals and objectives that are framed within the long term plan.
Underlying surplus/(deficit)	The adjusted underlying result excludes non-recurring capital grants, non-monetary contributions and the impact of revaluations of Councils buildings and other infrastructure and is a measure of financial sustainability
Unrestricted cash	Unrestricted cash represents all cash and cash equivalents other than restricted cash
Valuations of Land Act 1960	The <i>Valuations of Land Act 1960</i> requires a council to revalue all rateable properties.

## Index

Section	Section Ref	Page No.
<b>Introduction - Mayor and Chief Executive Officer</b>		
Mayor and Councillors		3
Chief Executive Officer		4
Economic Assumptions		5
<b>1 Linkage to the Council Plan</b>	<b>1</b>	<b>6</b>
Planning and accountability framework	1.1	6
Key planning considerations	1.1.2	6
Our purpose	1.2	7
Strategic objectives	1.3	7
<b>2 Services, initiatives and service performance indicators</b>	<b>2</b>	<b>8</b>
Strategic Objective 1: An inclusive and caring community that respects and celebrates diversity	2.1	8
Strategic Objective.2: Planning and infrastructure that enriches the environment, lifestyle and character of our communities	2.2	11
Strategic Objective 3: A natural environment that is managed and enhanced	2.3	14
Strategic Objective 4: A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment	2.4	16
Strategic Objective 5: A transparent organisation that listens and delivers effective, engaging and responsive services	2.5	17
Reconciliation with budgeted operating result	2.6	19
<b>3 Financial statements</b>	<b>3</b>	<b>20</b>
Comprehensive income statement	3.1	21
Balance sheet	3.2	22
Statement of changes in equity	3.3	23
Statement of cash flows	3.4	24
Statement of capital works	3.5	25
Statement of human resources	3.6	26
<b>4 Notes to the financial statements</b>	<b>4</b>	<b>29</b>
Comprehensive Income Statement	4.1	29
Rates and charges	4.1.1	29
Statutory fees and fines	4.1.2	34
User fees	4.1.3	34
Grants	4.1.4	35
Contributions	4.1.5	37
Other income	4.1.6	37
Employee costs	4.1.7	39
Materials and services	4.1.8	40
Depreciation	4.1.9	41
Amortisation - Intangible assets	4.1.10	41
Amortisation - Right of Use assets	4.1.11	41
Other expenses	4.1.12	41
Balance sheet	4.2	43
Assets	4.2.1	43
Liabilities	4.2.2	43
Borrowings	4.2.3	43
Leases by category	4.2.4	44
Statement of changes in equity	4.3	44

Section	Section Ref	Page No.
Reserves	4.3.1	44
Equity	4.3.2	44
Statement of cash flows	4.4	45
Net cash flows provided by/used in operating activities	4.4.1	45
Net cash flows provided by/used in investing activities	4.4.2	45
Net cash flows provided by/used in financing activities	4.4.3	45
Capital Works program	4.5	46
Summary of 2023/24 Capital Works	4.5.1	45
Capital works - details 2023/24 new works	4.5.2	50
Capital works - details 2023/24 works carried forward from 2022/23	4.5.3	57
Major project (non-capital) 2023/24	4.6	61
Major Projects (non-capital) - details 2023/24 new works		
Landfill Rehabilitation Projects	4.6.1	62
Major Projects (non-capital) - details 2023/24 new works		
Community Assets	4.6.2	62
Major Projects (non-capital) - details 2023/24 works carried forward from 2022/23 Community Assets	4.6.3	62
Major Projects (non-capital) - details 2023/24 works carried forward from 2022/23 Landfill Rehabilitation	4.6.4	62
Capital works - details 2024/25	4.7	63
Major Projects (non-capital) - details 2024/25	4.8	67
Capital works - details 2025/26	4.9	68
Major Projects (non-capital) - details 2025/26	4.10	71
Capital works - details 2026/27	4.11	72
Major Projects (non-capital) - details 2026/27	4.12	75
Lease proposals	4.13	76
<b>5 Financial performance indicators</b>	<b>5</b>	<b>77</b>
Key Performance Indicators	5	77
<b>A Fees and charges schedule</b>	<b>6</b>	<b>81</b>
<b>Glossary</b>		<b>113</b>
<b>Index</b>		<b>119</b>

## 5.2.2                      **Advertise Draft 10 Year Financial Plan 2023/24 to 2032/33 and Draft Four-Year Revenue and Rating Plan 2023/24 to 2026/27**

Authorised by            General Manager Business Excellence

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### **Conflict of Interest**

Officers preparing this report have no conflict of interest to declare.

### **Executive Summary**

In accordance with section 91 of the *Local Government Act 2020* (the Act) Council must develop, adopt and keep in force a Financial Plan. The scope of the Financial Plan is a period of at least the next 10 financial years.

Council adopted a 10 Year Financial Plan 2021/22 to 2030/31 (Financial Plan) on 29 June 2021. The Financial Plan was updated as part of the 2022/23 budget process and the updated Financial Plan was adopted by Council on 28 June 2022. As part of the annual budget process the Financial Plan has now been updated and rolled forward to 2032/33.

The Financial Plan provides information about the decisions and assumptions that underpin the forecasts in the statements describing the financial resources.

The draft Financial Plan at **Attachment 1** provides 10 year financial and human resource projections and the assumptions that underpin those projections.

The 10-year financial indicators included in the draft Financial Plan are projecting that Council is in a financially sustainable position for the medium to long term. Whilst the underlying surplus projects are less than the target of a surplus for a number of the 10 years, the average result over the last six-year period year period is a surplus of \$1.5 million. The underlying deficit forecast for the 2023/24 year is mainly a result of expenditure that will be made in the 2023/24 year that funding was received and accounted for in the 2022/23 year. The majority of these works relate to bushfire funding for programs and services to support the community in the recovery process. The asset renewal percentage also drops slightly below the target 100 percent in some out years; but it is expected that potentially there will be funding available from grant funds in those years that would be provided for renewal projects and increase the forecast to greater than 100 percent.

Council's unrestricted cash position remains positive and provides an appropriate level of cash to fund a number of non-discretionary reserves.

The assumptions included in the draft Financial Plan and the annual budget 2023/24 and the following three financial years are aligned and support Council's financial sustainability into the future.

In accordance with section 93 of the Act Council must also prepare and adopt a Revenue and Rating Plan for a period of at least the next four financial years. Council adopted a Four-Year Revenue and Rating Plan (the Plan) on 29 June 2021. The Plan was reviewed and updated as part of the 2022/23 budget process and the revised Plan was adopted by Council on 28 June 2022. The Plan has now been updated to reflect the four-year period 2023/24 to 2026/27.

The draft Plan at **Attachment 2** includes information regarding rating legislation and principles together with information on Council's current rating differentials, service charges and other administrative rating matters.

The draft Plan also includes information about all other forms of revenue as well as the assumptions that underpin the Plan for the four years.

The draft Plan supports the draft Financial Plan and the annual budget 2023/24.

As part of the community consultation process it is proposed that the draft Financial Plan and draft Plan be advertised for community feedback at the same time as the draft 2023/24 Budget.

### **Officer Recommendation**

#### ***That Council:***

- 1. receives and notes this report and the attachment pertaining to this report;***
- 2. advertises its draft 10 Year Financial Plan 2023/24 to 2032/33 at Attachment 1;***
- 3. advertises its draft Four Year Revenue and Rating Plan 2023/24 to 2026/27 at Attachment 2; and***
- 4. seeks community feedback on the draft 10 Year Financial Plan 2023/24 to 2032/33 and the draft Four Year Revenue and Rating Plan 2023/24 to 2026/27 until 12 noon on Wednesday 31 May 2023.***

### **Background**

The draft Financial Plan at **Attachment 1** includes financial statements and statements of human resources for the next 10 years. The assumptions that underpin the draft Financial Plan are included and provide information regarding the basis of the projections.

The Financial Plan will be reviewed annually and updated as relevant based on amendments to assumptions and decisions of Council.

The Financial Plan was first developed in the 2021/22 year in accordance with the requirement to undertake a deliberative engagement process and in accordance with Council's Community Engagement Policy.

The draft Financial Plan is projecting that Council will remain in a sound financial position in the medium to longer term based on the assumptions used for the 10-year period. Whilst the asset renewal projections fall slightly below that target of 100 percent in the out years it is expected that in those years there would be grant funding that would be utilised for renewal projects that would see the target of 100 percent met.

Whilst the underlying surplus is forecasting a deficit in 2023/24 this is mainly the result of grant funding received in the previous financial year for bushfire recovery related community support programs and projects. There are some other years where the result is expected to be less than the target of a surplus as a result of the bi-annual cyclic maintenance for the Raymond Island Ferry which is approximately \$0.85 million in each of those years. The average underlying surplus over the final six years of the Financial Plan is \$1.5 million.

The projections also assume that service levels to the community will remain at acceptable levels and that Council will continue to embed efficiencies in all areas of service delivery.

The draft Plan at **Attachment 2** provides rating and other revenue information that supports the draft Financial Plan and the annual Budget 2023/24. The draft Plan provides legislative information in relation to rating as well as information regarding Council's application of the legislation in setting of rates and charges, including differential rating.

Information regarding all other sources of income is included in the draft Plan along with the assumptions that underpin the Plan.

The Plan will be reviewed annually and updated as relevant based on amendments to assumptions and decisions of Council.

Feedback on both the draft Financial Plan and the draft Plan will be sought from the community in conjunction with the draft Budget 2023/24.

## **Legislation**

As of 1 July 2021, all provisions of the *Local Government Act 2020* commenced. Some provisions of the *Local Government Act 1989*, that have not been repealed, will remain applicable until such time as they are revoked.

The relevant provisions of the *Local Government Act 2020* prescribes and informs the preparation of the Financial Plan as follows:

- Section 91 outlines the requirements for the Financial Plan; and
- Section 55 (g) outline the requirement for deliberative engagement for the Financial Plan.

The relevant provision of the *Local Government Act 2020* regarding the Revenue and Rating Plan is as follows:

- Section 93 outlines the requirements for Council to have a Revenue and Rating Plan.

The implications of this report have been assessed and are not considered likely to breach or infringe upon the human rights detailed in the Victorian Government's Charter of *Human Rights and Responsibilities Act 2006*.

The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act 2020*.

## **Collaborative procurement**

This is not applicable for this report.

## **Council Plan**

This report has been prepared and aligned with the following strategic objectives set out in the Council Plan 2021-2025:

Strategic Objective 5: 5.5 Resources are managed to meet current and future needs and priorities.

## **Council Policy**

Not applicable for this report.



## **Options**

Not applicable for this report.

## **Resourcing**

### *Financial*

Refer to the draft 10 Year Financial Plan 2023/24 to 2032/33 at **Attachment 1** and the draft Four Year Revenue and Rating Plan 2023/24 to 2026/27 at **Attachment 2**.

### *Plant and equipment*

Not applicable for this report.

### *Human Resources*

Not applicable for this report.

### *Risk*

The risks of this proposal have been considered and are not applicable to this report.

## **Economic**

Not applicable for this report.

## **Social**

Not applicable for this report.

### *Gender Impact Statement*

Given that this report relates to the financial plans a gender impact assessment is not applicable.

## **Environmental**

Not applicable for this report.

### *Climate change*

This report has been prepared and aligned with the following Climate Change function/category:

This report is assessed as having no direct impact on climate change.

## **Engagement**

To provide an opportunity for community feedback, Council will place the draft 10 Year Financial Plan 2023/24 to 2032/33 and the draft Four-Year Revenue and Rating Plan 2023/24 to 2026/27 on its website and advertise that it has done so. Notice will also be provided in local newspapers and on Facebook seeking community feedback on the draft Plans. It is proposed that feedback will close at 12 noon on Wednesday 31 May 2023. The Councillor group will review all feedback on the draft Plans prior to adoption of the draft Plans on 27 June 2023.

## **Attachments**

1. Draft 10 Year Financial Plan 2023/24 to 2032/33 [**5.2.2.1** - 37 pages]
2. Draft Four Year Revenue and Rating Plan 2023/24 to 2026/27 [**5.2.2.2** - 27 pages]

# East Gippsland Shire Council

## Financial Plan for the period 2023/24 to 2032/33



Table of Contents	Page No.
<b>1. Introduction</b>	2
<b>2. Financial Plan Context</b>	3
2.1 Financial Policy Statements	4
2.2 Assumptions to the Financial Plan Statements	6
2.2.1 Comprehensive Income Statement	6
2.2.2 Balance Sheet	8
<b>3. Financial Plan statements</b>	9
3.1 Comprehensive Income Statement	10
3.2 Balance Sheet	13
3.3 Statement of Changes in Equity	16
3.4 Statement of Cash Flows	18
3.5 Statement of Capital Works	20
3.6 Statement of Human Resources	21
3.7 Summary of Planned Human Resources Expenditure	23
<b>4. Financial Performance Indicators</b>	27
<b>5. Strategies and Plans</b>	31
5.1 Borrowing Strategy	31
5.1.1 Current Debt Position	31
5.1.2 Future Borrowing Requirements	31
5.2 Reserves Strategy	33
5.2.1 Current Non-Discretionary Reserves	33
5.2.2 Current Discretionary Reserves	33
5.2.3 Reserves Usage Projections	34

## 1. Introduction

The *Local Government Act 2020* (the Act) introduced strategic planning principles for Victorian councils which include an integrated approach to planning, monitoring and performance reporting.

A component of the new integrated Strategic Planning and Reporting Framework (SPRF) is the Financial Plan. Victorian councils were required to develop at a minimum, a 10 year Financial Plan for the period 1 July 2021 to 30 June 2031 and maintain the 10 Year Financial Plan.

Council's 10 Year Financial Plan (Plan) provides financial management and guidance to support service delivery and the capital works program. This document outlines the key assumptions and provides an overview of each element of the Plan.

The Plan is reviewed and updated annually to ensure the information and assumptions are up to date and take into account changes that may occur from year to year.

The 10 Year Financial Plan adopted for the 2021/22 year was updated as part of the 2022/23 budget process and is now updated to reflect the 10 Years 2023/24 to 2032/33.

## 2. Financial Plan Context

This section describes the context and external/internal environment and consideration in determining the 10 year financial projections and assumptions.

**The specific requirements for a Financial Plan are set out in section 91 of the Act as follows:**

A financial Plan must include the following in the manner and form prescribed by the regulations:

- (1) A Council must develop, adopt and keep in force a Financial Plan in accordance with its deliberative engagement practices.
- (2) A scope of a Financial Plan is a period of at least the next 10 financial years.
- (3) A Financial Plan must include the following in the manner prescribed by the regulations:
  - (a) statements describing the financial resources required to give effect to the Council Plan and other strategic plans of the Council;
  - (b) information about the decisions and assumptions that underpin the forecasts in the statements specified in paragraph (a);
  - (c) statements describing any other resource requirements that the Council considers appropriate to include in the Financial Plan;
  - (d) any other matters prescribed by the regulations.
- (4) A Council must develop and review the Financial Plan in accordance with deliberative engagement practices and adopt the Financial Plan by 31 October in the year following a general election.
- (5) The Financial Plan adopted under subsection (4) has effect from 1 July in the year following a general election.

Section 93 of the Act requires Council to prepare and adopt a Revenue and Rating Plan by the next 30 June after a general election for a period of at least the next 4 financial years. Council has prepared a 4 Year Revenue and Rating Plan and the assumptions that underpin forecasting of revenue over the next four years as well as rating information is contained in the Revenue and Rating Plan - refer to Council's Four Year Revenue and Rating Plan for the period 2023/24 to 2026/27 for further information regarding revenue and rates and charges.

**The key parameters of the 10 Year Financial Plan are detailed below:**

Annual growth at 1% each year;

Annual rates and charges increases will be at the current Essential Services Commission (ESC) rate cap level (3.5% for 3 years and 4% for 7 years) over the 10 years of the 10 Year Financial Plan;

User fees and charges, in the main, to increase at the same level as the rates and charges increase plus growth;

Statutory fees to increase at the same percentage as the rates and charges each year;

Recurrent Operating Grants to increase at 1% for the 1st 6 years and then 1.5% for the final 4 years;

Non-recurrent grants are only included in the 1st year of the 10 Year Financial Plan as future non-recurrent operating grants cannot be assumed;

Monetary contributions to increase at 1%

Other revenue to increase at either CPI or the rate cap percentage each year;

Employee costs to increase each year in line with Council's Enterprise Agreement, superannuation guarantee increases and also include movements within the bands;

Contractor payments will move in line with CPI plus 0.5% in accordance with CPI adjustments in contracts each year;

Other materials and services will move in line with CPI each year;

Utility and insurance payments will increase above CPI each year;

Depreciation and amortisation will reflect annual consumption taking into account new capitalisation each year and periodic revaluations;

Other expenses will increase annually in line with CPI; and

Borrowings will only be utilised to fund capital projects if they meet the criteria Council has established for borrowings.

## 2.1 Financial Policy Statements

This section defines the measures that demonstrates Council's financial sustainability in order to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast Actual										
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Consistent underlying surplus results	Adjusted underlying result greater than \$0 (shown in \$ millions)	>\$0	(\$13.303)	(\$12.617)	(\$0.749)	(\$0.761)	\$0.120	\$0.089	\$0.841	\$1.130	\$2.279	\$2.095	\$2.905
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.50	1.50	3.02	1.80	2.04	1.72	1.90	1.89	1.65	1.86	1.94	1.71	1.94
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above 100%	100%	159%	289%	160%	119%	99%	109%	93%	98%	95%	92%	97%
That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / Rate revenue to remain below 60%	60%	15.2%	14.4%	12.8%	11.2%	9.7%	6.9%	5.7%	3.9%	2.9%	1.8%	0.9%
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 80%	80%	124%	94%	109%	90%	100%	95%	87%	93%	102%	92%	104%
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for new and renewal capital.	Capital Outlays as a % of Own Source Revenue to remain above 30%	30%	63%	119%	57%	42%	32%	34%	29%	27%	27%	26%	24%

**Notes****Underlying Surplus**

This is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. This measure removes non-recurrent capital related income from the total income so that the income is adjusted to only income for operations and recurrent capital income. The advance payment of \$13.8 million of the Victoria Grants Commission (VGC) 2022/23 payment in the 2021/22 year has impacted on the measure for the 2022/23 year, giving a negative result. The 2023/24 year is forecasting an underlying deficit of \$12.6 million as a result of expenditure of \$8.2 million for bushfire funded works that will be completed in the 2023/24 year but the funding was received in the previous years. The 2023/24 year also included the cost for the bi-annual Raymond Island Ferry cyclic maintenance of \$0.850 million. Also to note is that there is a forecast increase in depreciation expense as a result of the impact of the revaluation of infrastructure and land and buildings in the 2022/23 year. The impact of this forecast increase in depreciation expense each year of the Plan has been accounted for over the whole of the 10 years. The ratio is expected to fluctuate every second year as a result of the bi-annual cyclic Raymond Island Ferry maintenance expenditure of approximately \$0.850 million in 2023/24 through to \$1.050 million in the 2031/32 year. There is also the cost for the Council election every four years from the 2024/25 year that ranges from \$0.360,000 through to \$450,000 in the 2032/33 year. From the 2026/27 year onwards the ratio is positive for all years. A result greater than \$0 indicates surpluses are being generated consistently and presents a lower risk of Council not being able to fund works and services. The average over the nine years from 2024/25 to 2032/33 of the Plan is an underlying surplus of \$0.883 million.

**Working Capital**

All years are projected to be higher than the target of 1.5 with the working capital being maintained at the desired level.

**Asset Renewal**

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage of 100 or greater indicates that Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Whilst the indicator is forecasting results slightly less than 100 in the outyears the average over the 10 years of the plan is greater than 100. It is expected that there would be other funding sources that will become available in the out years for Council to allocate to renewal of assets and this would increase the results in those years that are currently forecast to be less than 100.

**Unrestricted Cash**

All years are projected to be greater than the 80% target.

**Capital Funding**

The percentage drops to slightly below the 30% target in the out years but remains at an acceptable level.



## 2.2 Assumptions to the financial plan statements

### 2.2.1 Comprehensive Income Statement

This section presents information in regard to the assumptions to the Comprehensive Income Statement for the 10 years from 2023/24 to 2032/33.

**The key parameters of the 10 Year Financial Plan are detailed below:**

- Annual growth at 1% each year;
- CPI assumed at 5% for the 1st year, 4% for the next 2 years and then 4.5% next 7 years;
- Annual rates and charges increases will be at the current Essential Services Commission (ESC) rate cap level for the duration of the 10 Year Financial Plan;
- User fees and charges, in the main, to increase at the same level as the rates and charges increase with a growth 0.5% added;
- Statutory fees to increase at the same level as rates and charges increase;
- Recurrent Operating Grants to increase at 1%;
- Recurrent Operating Grant - Victoria Grants Commission to increase at 3% each year;
  
- Non-recurrent grants are only included in the 1st year of the 10 Year Financial Plan as future non-recurrent operating grants cannot be assumed;
- Monetary contributions to increase at 1%;
- Other revenue to increase in line with CPI each year;
- Employee costs to increase each year in line with Council's Enterprise Agreement, superannuation guarantee increases and also include movements within the bands;
- Contractor payments will move in slightly above CPI each year;
- Other materials and services and other expenses will increase at CPI each year;
- Utility and insurance payments will increase above CPI each year;
- Depreciation and amortisation will reflect annual consumption taking into account new capitalisation each year and periodic revaluations.

Description and table of annual escalations, for the 10 year period, for each income and expenditure line item contained in the Comprehensive Income Statement is shown below:

Escalation Factors % movement	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
CPI	5.00%	4.00%	4.00%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Growth	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Rates and charges	3.50%	3.50%	3.50%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Statutory fees and fines	3.50%	3.50%	3.50%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
User fees	3.50%	4.00%	4.00%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Grants - Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.50%	1.50%	1.50%	1.50%
Grants - Victoria Grants Commission	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Contributions - monetary	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Contributions - non-monetary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other income	5.00%	4.00%	4.00%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Employee costs	2.25%	2.75%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%	3.25%	3.25%
Lump sum contracts and provisionals	8.00%	4.50%	4.50%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Materials and services and other expenses	5.00%	4.00%	4.00%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Depreciation & Amortisation	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program
Other expenses - Insurances and utilities	15.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

## 2.2.2 Balance Sheet

This section presents information in regard to the assumptions to the Balance Sheet for the 10 years from 2023/24 to 2032/33.

There are a number of assumptions that underpin the Balance Sheet for the 10 years as follows:

### Assets

1. There are no new borrowings apart from the Community Infrastructure Low Interest Loans Scheme loans that have been identified in the 2022/23 year.
2. That the capital program is completely delivered every year and associated assets capitalised in that year.
3. The use of Non-discretionary Reserves will be based on identified complying projects.
4. Landfill Rehabilitation Provisions, both current and non-current are based on the planned timing for landfill rehabilitation works.
5. Employee provisions are escalated at the same rate as annual employee cost increases.
6. Unrestricted cash at year end will be sufficient to cover non-discretionary reserves.

### 3. Financial Plan Statements

This section presents information in regard to the Financial Plan Statements for the 10 years from 2023/24 to 2032/33. The following statements for the 10 years are provided with commentary following each statement.

- 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
- 3.7 Summary of Planned Human Resources Expenditure

## 3.1 Comprehensive Income Statement

		Forecast / Actual										
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Assumptions		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>												
Rates and charges	3.1.1	65,572	69,189	72,139	75,219	78,807	82,562	86,492	90,606	94,911	99,417	104,133
Statutory fees and fines	3.1.2	2,384	2,238	2,316	2,397	2,493	2,593	2,697	2,805	2,917	3,033	3,155
User fees	3.1.3	12,478	13,241	13,752	14,283	14,904	15,553	16,231	16,939	17,679	18,452	19,260
Grants - Operating	3.1.4	27,166	25,367	20,501	21,091	21,699	22,325	22,970	23,639	24,329	25,039	25,770
Grants - Capital	3.1.4	22,642	49,790	22,837	11,799	6,954	6,704	4,454	3,704	3,704	3,204	3,204
Contributions - monetary	3.1.5	576	216	200	201	51	51	51	52	52	52	52
Contributions - non-monetary	3.1.5	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other income	3.1.6	7,896	3,884	3,437	3,302	3,177	3,155	3,234	3,321	3,408	3,501	3,598
<b>Total income</b>		<b>140,714</b>	<b>165,925</b>	<b>137,182</b>	<b>130,292</b>	<b>130,085</b>	<b>134,943</b>	<b>138,129</b>	<b>143,066</b>	<b>149,000</b>	<b>154,698</b>	<b>161,172</b>
<b>Expenses</b>												
Employee costs	3.1.7	37,833	40,555	38,441	39,890	41,624	43,023	45,528	47,783	49,388	51,045	52,756
Materials and services	3.1.8	65,000	56,043	44,883	47,311	48,555	52,251	54,278	57,266	59,975	64,312	67,956
Depreciation	3.1.9	25,681	28,630	29,204	29,381	30,066	30,138	30,215	30,301	30,722	31,023	31,239
Amortisation - intangible assets	3.1.9	468	1,254	1,156	1,156	1,356	1,356	1,356	1,356	1,356	1,356	1,356
Amortisation - right of use assets	3.1.9	71	71	71	71	71	71	71	71	71	71	71
Bad and doubtful debts		28	28	29	30	32	33	35	36	38	39	41
Borrowing costs	3.1.10	265	308	350	331	312	193	173	142	88	67	45
Finance Costs - leases	3.1.10	1	1	1	1	1	1	1	1	1	1	1
Net loss on disposal of property, infrastructure, plant and equipment	3.1.11	0	0	0	0	0	0	0	0	0	0	0
Other expenses	3.1.12	1,984	1,953	1,838	1,912	1,998	2,088	2,181	2,280	2,382	2,489	2,602
<b>Total expenses</b>		<b>131,331</b>	<b>128,843</b>	<b>115,973</b>	<b>120,083</b>	<b>124,015</b>	<b>129,154</b>	<b>133,838</b>	<b>139,236</b>	<b>144,021</b>	<b>150,403</b>	<b>156,067</b>
<b>Surplus/(deficit) for the year</b>		<b>9,383</b>	<b>37,082</b>	<b>21,209</b>	<b>10,209</b>	<b>6,070</b>	<b>5,789</b>	<b>4,291</b>	<b>3,830</b>	<b>4,979</b>	<b>4,295</b>	<b>5,105</b>
<b>Other comprehensive income</b>												
<b>Items that will not be reclassified to surplus or deficit in future periods</b>												
Net asset revaluation increment /(decrement)		28,515	0	0	0	120,252	30,000	0	0	135,345	30,000	0
<b>Total comprehensive result</b>		<b>37,898</b>	<b>37,082</b>	<b>21,209</b>	<b>10,209</b>	<b>126,322</b>	<b>35,789</b>	<b>4,291</b>	<b>3,830</b>	<b>140,324</b>	<b>34,295</b>	<b>5,105</b>

## OPERATING ACTIVITIES REVENUE

## 3.1.1 RATES AND CHARGES

Under the Victorian Government's Fair Go Rates System (FGRS) Council has no ability to raise revenue from rates and charges in excess of the annual rate cap announced by the Minister for Local Government. The exception being if Council applies for a variation. The rates and charges revenue in the 10 Year Financial Plan assumes that the annual increase in rates and charges will be in accordance with the rate cap each year. Supplementary rates and charges are additional income raised as a result of growth in new or extended properties. Current estimates of rates and charges revenue are outlined in the table below.

## RATES AND CHARGES ESTIMATES

Description	Forecast / Actual										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Rates and Charges raised	54,613	57,257	59,649	62,137	65,039	68,074	71,247	74,565	78,034	81,661	85,455
Waste Service charges	8,704	9,556	10,022	10,510	11,074	11,667	12,290	12,945	13,634	14,358	15,120
Waste Levy	1,179	1,628	1,702	1,779	1,869	1,963	2,062	2,166	2,275	2,390	2,510
Supplementary rates and charges	656	335	338	351	365	380	396	412	430	448	466
Rating Agreements	140	133	138	142	148	154	160	167	173	180	187
Penalty interest on rates and charges	280	280	290	300	312	324	337	351	365	380	395
<b>Total</b>	<b>65,572</b>	<b>69,189</b>	<b>72,139</b>	<b>75,219</b>	<b>78,807</b>	<b>82,562</b>	<b>86,492</b>	<b>90,606</b>	<b>94,911</b>	<b>99,417</b>	<b>104,133</b>

## 3.1.2 STATUTORY FEES AND CHARGES

Statutory fees and fines are those which Council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible and generally councils will have limited discretion in applying these fees. The assumption used in the 10 Year plan is that statutory fees and fines will generally increase at the same percentage as the rates and charges.

## 3.1.3 USER FEES AND CHARGES

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure. Council determines the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide in line with community expectations. User fees and charges are estimated to increase in line with the same percentage increase as the annual rate cap in each year of the Plan plus growth.

## 3.1.4 GOVERNMENT GRANTS

**Operating** - These grants are received from Commonwealth and State Governments in support of programs. The largest grant is the Victorian Grants Commission (VGC) allocation of Commonwealth funding that is allocated to Victorian councils in accordance with a mix of general service criteria and roads and bridges criteria. The assumption for the increase annually in the VGC funding is 3%. For other recurrent grant funding the assumption is that the funding will continue across the 10 years with an annual increase of 1% annually until the 2029/30 year where the increase is forecast at 1.5% annually.

**Capital** - Capital grants are received from Commonwealth and State Governments for various capital projects. The 10 Year Plan includes known capital grant funding up to the 2029/30 year where the level of capital grant funding is assumed to only be recurrent capital funding for the Roads to Recovery program and the Premiers Reading Program.

**3.1.5 CONTRIBUTIONS**

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects. They will include monies collected from developers under development contribution plans and contributions from user groups towards the upgrade of facilities.

Non-monetary contribution represent the value of assets handed over to council from developers at the completion of a subdivision, such as roads, drainage and reserves.

The 10 Year Plan assumes that monetary contributions will increase at 1% each years, whilst the value of non-monetary contributions will remain the same.

**3.1.6 OTHER INCOME**

Other income includes income from the investments of surplus funds, lease income and other sundry income. The assumption across the 10 Year Plan is that this income will increase in line with CPI each year.

**OPERATING ACTIVITIES EXPENDITURE****3.1.7 EMPLOYEE COSTS**

Employee benefits include all labour related expenditure. Employee costs are mainly governed by Council's Enterprise Agreement (EA). In the 2022/23 and 2023/24 years there were a number of temporary employees who were funded through bushfire funding. The number of EFT's from 2024/25 onwards is assumed to remain consistent and the employee related costs are expected to increase in line with EA associated increases.

**3.1.8 MATERIALS AND SERVICES INCLUDING CONTRACTS**

Contract costs will generally increase slightly above CPI increases across the 10 years.

Materials and services will generally increase at CPA across the 10 years with the exception being insurances and utilities which are forecast to increase slightly greater than CPI. Also every 2nd year there is expected to be an increase in materials and services of \$0.85M through to \$1.050M for the cyclic maintenance for the Raymond Island Ferry. The cost of the Council election every 4 years of \$0.36M through to \$0.450M has also been factored into the 10 Year Plan.

**3.1.9 DEPRECIATION AND AMORTISATION**

Depreciation is forecast to increase over the 10 years based on the increase in depreciable assets that have been capitalised over that period of time together with the impact of the periodic revaluations.

Amortisation costs will remain relatively consistent over the 10 years based on the estimated airspace landfill assets and right of use assets.

**3.1.10 BORROWING COSTS**

The finance cost (interest) on borrowings is forecast to increase in the early years when loan borrowings are taken up and then decrease over the remaining years as principle payments are made.

**3.1.11 NET GAIN/(LOSS) ON SALE OF ASSETS**

The assumption in the 10 Year Plan is that the written down value of assets sold will be equal to the sale proceeds.

**3.1.12 OTHER EXPENSES**

Other expenses include Councillor and Mayoral allowances, legal fees, memberships and subscriptions and audit fees. These expenses are forecast to increase at CPI over the 10 years of the Plan.

## 3.2 Balance Sheet

Assumptions	Forecast / Actual										
	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	84,065	38,776	28,107	26,764	27,036	25,821	28,244	26,681	29,272	31,487	31,680
Trade and other receivables	9,147	12,191	10,130	9,597	9,543	9,833	10,007	10,302	10,667	11,015	11,419
Other financial assets	0	0	0	0	0	0	0	0	0	0	0
Other assets	4,382	4,457	4,632	4,813	5,026	5,248	5,480	5,722	5,976	6,240	6,517
<b>Total current assets</b>	<b>97,594</b>	<b>55,424</b>	<b>42,869</b>	<b>41,174</b>	<b>41,605</b>	<b>40,902</b>	<b>43,731</b>	<b>42,705</b>	<b>45,915</b>	<b>48,742</b>	<b>49,616</b>
<b>Non-current assets</b>											
Trade and other receivables	411	500	180	160	140	120	100	80	60	40	20
Property, infrastructure, plant and equipment	1,342,460	1,420,476	1,445,100	1,456,908	1,580,137	1,616,820	1,619,035	1,620,961	1,759,113	1,791,892	1,793,702
Right-of-use assets	771	771	771	385	771	771	384	771	771	383	771
Investment property	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263
Intangible assets	460	2,814	1,587	746	3,213	1,786	746	3212	1,785	746	3211
<b>Total non-current assets</b>	<b>1,352,365</b>	<b>1,432,824</b>	<b>1,455,901</b>	<b>1,466,462</b>	<b>1,592,524</b>	<b>1,627,760</b>	<b>1,628,528</b>	<b>1,633,287</b>	<b>1,769,992</b>	<b>1,801,324</b>	<b>1,805,967</b>
<b>Total assets</b>	<b>1,449,959</b>	<b>1,488,248</b>	<b>1,498,770</b>	<b>1,507,636</b>	<b>1,634,129</b>	<b>1,668,662</b>	<b>1,672,259</b>	<b>1,675,992</b>	<b>1,815,907</b>	<b>1,850,066</b>	<b>1,855,583</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	9,935	13,587	7,952	7,143	6,863	7,196	7,022	7,564	7,574	7,957	8,510
Trust funds and deposits	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033
Unearned Income	5,929	5,929	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379
Provisions	13,283	7,330	7,783	11,522	8,576	9,145	13,550	10,075	10,718	15,179	11,583
Interest-bearing liabilities	0	741	760	779	1,948	818	1,339	860	881	903	926
Lease liabilities	102	102	102	102	102	102	102	102	102	102	102
<b>Total current liabilities</b>	<b>32,282</b>	<b>30,722</b>	<b>21,009</b>	<b>23,958</b>	<b>21,901</b>	<b>21,673</b>	<b>26,425</b>	<b>23,013</b>	<b>23,687</b>	<b>28,553</b>	<b>25,533</b>
<b>Non-current liabilities</b>											
Unearned Income	428	428	428	429	436	436	436	436	436	436	436
Provisions	3,038	6,546	6,332	2,818	6,987	6,777	2,670	6,845	6,643	2,544	6,902
Interest-bearing liabilities	9,955	9,214	8,454	7,675	5,727	4,909	3,570	2,710	1,829	926	0
Lease liabilities	758	758	758	758	758	758	758	758	758	758	758
<b>Total non-current liabilities</b>	<b>14,179</b>	<b>16,946</b>	<b>15,972</b>	<b>11,680</b>	<b>13,908</b>	<b>12,880</b>	<b>7,434</b>	<b>10,749</b>	<b>9,666</b>	<b>4,664</b>	<b>8,096</b>
<b>Total liabilities</b>	<b>46,461</b>	<b>47,668</b>	<b>36,981</b>	<b>35,638</b>	<b>35,809</b>	<b>34,553</b>	<b>33,859</b>	<b>33,762</b>	<b>33,353</b>	<b>33,217</b>	<b>33,629</b>
<b>Net assets</b>	<b>1,403,498</b>	<b>1,440,580</b>	<b>1,461,789</b>	<b>1,471,998</b>	<b>1,598,320</b>	<b>1,634,109</b>	<b>1,638,400</b>	<b>1,642,230</b>	<b>1,782,554</b>	<b>1,816,849</b>	<b>1,821,954</b>
<b>Equity</b>											
Accumulated surplus	458,303	495,385	516,644	526,853	532,973	538,762	543,053	546,883	551,862	556,157	561,262
Reserves	945,195	945,195	945,145	945,145	1,065,347	1,095,347	1,095,347	1,095,347	1,230,692	1,260,692	1,260,692
<b>Total equity</b>	<b>1,403,498</b>	<b>1,440,580</b>	<b>1,461,789</b>	<b>1,471,998</b>	<b>1,598,320</b>	<b>1,634,109</b>	<b>1,638,400</b>	<b>1,642,230</b>	<b>1,782,554</b>	<b>1,816,849</b>	<b>1,821,954</b>



Assumptions made in relation to Council's Balance Sheet over the 10 years are shown below.

## **ASSETS**

### **3.2.1 CURRENT ASSETS**

#### **CASH AND CASH EQUIVALENTS**

Cash is based on the outcomes of the expected cashflow over the 10 years of the Plan.

#### **RECEIVABLES**

Current receivables at year end is based on a percentage of general debtors and rates raised for each year and an expected percentage that will remain unpaid at each year end.

### **3.2.2 NON-CURRENT ASSETS**

#### **PROPERTY INFRASTRUCTURE PLANT AND EQUIPMENT**

Property, infrastructure and plant and equipment is based on estimates for additions and disposals net of depreciation. The periodic revaluation of assets has also been factored in and will add to the value in the year the revaluation takes place.

#### **RIGHT OF USE ASSETS**

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. It is expected that Right-of-Use assets will remain consistent over the 10 years.

#### **INVESTMENT PROPERTIES**

Investment properties are forecast to remain stable across the 10 years.

#### **INTANGIBLE ASSETS**

Intangible assets relate to airspace assets created when a new landfill cell is opened for use. The life of the airspace asset is amortised (expensed) over the estimated life of the landfill cell. Over the 10 years the year end forecast is based on the timing for new waste cell constructions and the estimated life.

### **3.2.3 LIABILITIES**

#### **PAYABLES**

Payables are forecast to be \$13.587 million at the end of the 2023/24 year and then decrease in 2024/25 and remain stable across the 10 Year Plan. The payables at year end is based on a percentage of the total cost for materials and services and capital and landfill rehabilitation expenditure for each year.

#### **TRUST FUNDS AND DEPOSITS**

Trust funds and deposits are budgeted at \$3.033 million at the end of 2023/24 and forecast to remain stable.

#### **PROVISIONS**

- Employee (Current and Non-Current)  
Employee provisions are forecast to increase in line with wage increases over the 10 years.
- Landfill rehabilitation (Current and Non-Current)  
The provision for landfill rehabilitation is forecast to change over the 10 years in line with the timing for landfill rehabilitation works.

**INTEREST BEARING LIABILITIES**

Loans are based on the repayment schedules for the existing loan for the Tambo Bluff scheme and the two Community Infrastructure Low Interest Loans that will be drawn down in the 2022/23 year.

**LEASE LIABILITIES**

Lease liabilities are forecast to remain stable over the 10 years.

**3.2.4 RESERVES**

The Asset Revaluation Reserve is forecast to increase in years where revaluation of property and infrastructure are undertaken.

Other Reserves are forecast to only change in years when the funds are used for eligible projects. This reserve is fully cash funded.

## 3.3 Statement of Changes in Equity

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2023 Forecast Actual</b>				
Balance at beginning of the financial year	1,365,600	448,856	915,218	1,526
Surplus/(deficit) for the year	9,383	9,383	0	0
Net asset revaluation increment/(decrement)	28,515	0	28,515	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	64	0	(64)
<b>Balance at end of the financial year</b>	<b>1,403,498</b>	<b>458,303</b>	<b>943,733</b>	<b>1,462</b>
<b>2024</b>				
Balance at beginning of the financial year	1,403,498	458,303	943,733	1,462
Surplus/(deficit) for the year	37,082	37,082	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,440,580</b>	<b>495,385</b>	<b>943,733</b>	<b>1,462</b>
<b>2025</b>				
Balance at beginning of the financial year	1,440,580	495,385	943,733	1,462
Surplus/(deficit) for the year	21,209	21,209	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	50	0	(50)
<b>Balance at end of the financial year</b>	<b>1,461,789</b>	<b>516,644</b>	<b>943,733</b>	<b>1,412</b>
<b>2026</b>				
Balance at beginning of the financial year	1,461,789	516,644	943,733	1,412
Surplus/(deficit) for the year	10,209	10,209	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,471,998</b>	<b>526,853</b>	<b>943,733</b>	<b>1,412</b>
<b>2027</b>				
Balance at beginning of the financial year	1,471,998	526,853	943,733	1,412
Surplus/(deficit) for the year	6,070	6,070	0	0
Net asset revaluation increment/(decrement)	120,252	0	120,252	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	50	0	(50)
<b>Balance at end of the financial year</b>	<b>1,598,320</b>	<b>532,973</b>	<b>1,063,985</b>	<b>1,362</b>
<b>2028</b>				
Balance at beginning of the financial year	1,598,320	532,973	1,063,985	1,362
Surplus/(deficit) for the year	5,789	5,789	0	0
Net asset revaluation increment/(decrement)	30,000	0	30,000	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,634,109</b>	<b>538,762</b>	<b>1,093,985</b>	<b>1,362</b>

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2029</b>				
Balance at beginning of the financial year	1,634,109	538,762	1,093,985	1,362
Surplus/(deficit) for the year	4,291	4,291	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,638,400</b>	<b>543,053</b>	<b>1,093,985</b>	<b>1,362</b>
<b>2030</b>				
Balance at beginning of the financial year	1,638,400	543,053	1,093,985	1,362
Surplus/(deficit) for the year	3,830	3,830	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,642,230</b>	<b>546,883</b>	<b>1,093,985</b>	<b>1,362</b>
<b>2031</b>				
Balance at beginning of the financial year	1,642,230	546,883	1,093,985	1,362
Surplus/(deficit) for the year	4,979	4,979	0	0
Net asset revaluation increment/(decrement)	135,345	0	135,345	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,782,554</b>	<b>551,862</b>	<b>1,229,330</b>	<b>1,362</b>
<b>2032</b>				
Balance at beginning of the financial year	1,782,554	551,862	1,229,330	1,362
Surplus/(deficit) for the year	4,295	4,295	0	0
Net asset revaluation increment/(decrement)	30,000	0	30,000	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,816,849</b>	<b>556,157</b>	<b>1,259,330</b>	<b>1,362</b>
<b>2033</b>				
Balance at beginning of the financial year	1,816,849	556,157	1,259,330	1,362
Surplus/(deficit) for the year	5,105	5,105	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,821,954</b>	<b>561,262</b>	<b>1,259,330</b>	<b>1,362</b>

## 3.4 Statement of Cash Flows

	Forecast / Actual										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
<b>Cash flows from operating activities</b>											
Rates and charges	65,478	68,046	71,932	75,004	78,556	82,299	86,217	90,318	94,610	99,102	103,803
Statutory fees and fines	2,384	2,238	2,316	2,397	2,493	2,593	2,697	2,805	2,917	3,033	3,155
User fees	15,925	11,161	16,164	14,869	15,027	15,326	16,123	16,712	17,384	18,177	18,933
Grants - operating	24,848	25,367	20,501	21,091	21,699	22,325	22,970	23,639	24,329	25,039	25,770
Grants - capital	4,710	49,790	18,287	11,799	6,954	6,704	4,454	3,704	3,704	3,204	3,204
Contributions - monetary	576	216	200	201	51	51	51	52	52	52	52
Interest received	2,073	2,000	1,540	1,340	1,140	1,040	1,040	1,040	1,040	1,040	1,040
Trust funds and deposits taken	8,500	8,650	8,800	8,950	9,100	9,250	9,400	9,550	9,700	9,850	10,000
Other receipts	5,756	1,884	1,896	1,962	2,036	2,114	2,195	2,281	2,369	2,461	2,556
Employee costs	(37,088)	(40,081)	(37,970)	(39,394)	(41,108)	(42,490)	(44,959)	(47,187)	(48,772)	(50,408)	(52,098)
Materials and services	(67,823)	(59,002)	(50,779)	(48,418)	(52,443)	(52,126)	(54,762)	(60,937)	(60,182)	(64,244)	(71,622)
Trust funds and deposits repaid	(8,500)	(8,650)	(8,800)	(8,950)	(9,100)	(9,250)	(9,400)	(9,550)	(9,700)	(9,850)	(10,000)
Other payments	(1,983)	(1,953)	(1,836)	(1,913)	(1,998)	(2,088)	(2,181)	(2,281)	(2,382)	(2,490)	(2,602)
<b>Net cash provided by/(used in) operating activities</b>	<b>14,856</b>	<b>59,666</b>	<b>42,251</b>	<b>38,938</b>	<b>32,407</b>	<b>35,748</b>	<b>33,845</b>	<b>30,146</b>	<b>35,069</b>	<b>34,966</b>	<b>32,191</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(55,977)	(105,246)	(52,428)	(39,789)	(31,643)	(35,421)	(31,030)	(30,827)	(32,129)	(32,402)	(31,649)
Proceeds from sale of property, infrastructure, plant and equipment	600	600	600	600	600	600	600	600	600	600	600
<b>Net cash provided by/ (used in) investing activities</b>	<b>(55,377)</b>	<b>(104,646)</b>	<b>(51,828)</b>	<b>(39,189)</b>	<b>(31,043)</b>	<b>(34,821)</b>	<b>(30,430)</b>	<b>(30,227)</b>	<b>(31,529)</b>	<b>(31,802)</b>	<b>(31,049)</b>
<b>Cash flows from financing activities</b>											
Finance costs	(265)	(308)	(350)	(331)	(312)	(193)	(173)	(142)	(88)	(67)	(45)
Proceeds from borrowings	8,305	0	0	0	0	0	0	0	0	0	0
Repayment of borrowings	0	0	(741)	(760)	(779)	(1,948)	(818)	(1,339)	(860)	(881)	(903)
Interest paid - lease liability	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
<b>Net cash provided by/(used in) financing activities</b>	<b>8,039</b>	<b>(309)</b>	<b>(1,092)</b>	<b>(1,092)</b>	<b>(1,092)</b>	<b>(2,142)</b>	<b>(992)</b>	<b>(1,482)</b>	<b>(949)</b>	<b>(949)</b>	<b>(949)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(32,482)</b>	<b>(45,289)</b>	<b>(10,669)</b>	<b>(1,343)</b>	<b>272</b>	<b>(1,215)</b>	<b>2,423</b>	<b>(1,563)</b>	<b>2,591</b>	<b>2,215</b>	<b>193</b>
Cash and cash equivalents at the beginning of the financial year	116,547	84,065	38,776	28,107	26,764	27,036	25,821	28,244	26,681	29,272	31,487
<b>Cash and cash equivalents at the end of the financial year</b>	<b>84,065</b>	<b>38,776</b>	<b>28,107</b>	<b>26,764</b>	<b>27,036</b>	<b>25,821</b>	<b>28,244</b>	<b>26,681</b>	<b>29,272</b>	<b>31,487</b>	<b>31,680</b>

Council's cash at the end of each year is restricted in use for commitments such as non-discretionary reserves and Council cash for any carried forward incomplete capital works projects. It is forecast that Council cash for incomplete capital works will only be required to be taken into account for the end of the 2022/23 year forecast with all other years assuming 100% of the capital works will be delivered in the year it was budgeted. There is also \$8.2 million of bushfire related operating funding received in the 2022/23 and prior years that will not be expended until the 2023/24 year.

See Section 4 for all of the forecast indicator results for unrestricted Council cash.

## 3.5 Statement of Capital Works

	Forecast / Actual										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>											
Land	1,249	1,142	100	100	100	100	100	100	100	100	100
<b>Total land</b>	<b>1,249</b>	<b>1,142</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
Buildings	8,684	11,557	6,536	6,143	4,200	3,142	3,036	2,750	2,700	2,500	3,300
<b>Total buildings</b>	<b>8,684</b>	<b>11,557</b>	<b>6,536</b>	<b>6,143</b>	<b>4,200</b>	<b>3,142</b>	<b>3,036</b>	<b>2,750</b>	<b>2,700</b>	<b>2,500</b>	<b>3,300</b>
<b>Total property</b>	<b>9,933</b>	<b>12,699</b>	<b>6,636</b>	<b>6,243</b>	<b>4,300</b>	<b>3,242</b>	<b>3,136</b>	<b>2,850</b>	<b>2,800</b>	<b>2,600</b>	<b>3,400</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	3,305	5,005	2,987	5,229	1,990	2,900	3,385	2,443	3,357	4,243	1,545
Fixtures, fittings and furniture	30	30	30	30	30	30	30	30	30	30	30
Computers and telecommunications	2,371	6,508	3,335	600	1,004	445	300	625	1,413	300	500
Library books	211	209	209	209	209	209	209	209	209	209	209
<b>Total plant and equipment</b>	<b>5,917</b>	<b>11,752</b>	<b>6,561</b>	<b>6,068</b>	<b>3,233</b>	<b>3,584</b>	<b>3,924</b>	<b>3,307</b>	<b>5,009</b>	<b>4,782</b>	<b>2,284</b>
<b>Infrastructure</b>											
Roads	9,026	17,095	13,205	14,322	12,365	14,425	12,650	13,350	11,900	11,900	13,895
Bridges	3,263	2,410	1,441	300	1,350	600	900	1,150	1,050	1,800	1,400
Footpaths and cycleways	1,133	2,289	1,450	850	850	850	1,100	1,250	1,100	1,100	1,500
Drainage	407	3,555	7,893	1,330	2,150	1,750	1,950	2,000	1,950	1,750	1,950
Recreational, leisure and community facilities	11,428	10,716	2,272	2,068	1,770	2,770	2,270	2,670	2,670	2,370	3,120
Waste management	2,316	5,706	4,183	4,083	600	2,800	2,000	150	2000	2,800	650
Parks, open space and streetscapes	10,795	30,040	2,425	4,075	4,175	4,550	2,600	3,350	3,150	2,800	2,950
Aerodromes	395	7,363	6,112	300	100	100	100	100	100	100	100
Off street car parks	715	1,221	100	0	100	600	0	0	0	0	0
Other infrastructure	649	400	150	150	650	150	400	650	400	400	400
<b>Total infrastructure</b>	<b>40,127</b>	<b>80,795</b>	<b>39,231</b>	<b>27,478</b>	<b>24,110</b>	<b>28,595</b>	<b>23,970</b>	<b>24,670</b>	<b>24,320</b>	<b>25,020</b>	<b>25,965</b>
<b>Total capital works expenditure</b>	<b>55,977</b>	<b>105,246</b>	<b>52,428</b>	<b>39,789</b>	<b>31,643</b>	<b>35,421</b>	<b>31,030</b>	<b>30,827</b>	<b>32,129</b>	<b>32,402</b>	<b>31,649</b>
<b>Represented by:</b>											
New asset expenditure	15,189	22,602	5,785	4,972	1,994	2,619	2,884	1,134	2,974	3,784	1384
Asset renewal expenditure	40,788	68,154	32,335	28,678	25,122	28,779	25,181	26,103	25,888	25,378	26277
Asset expansion expenditure	0	0	0	0	0	0	0	0	0	0	0
Asset upgrade expenditure	0	14,490	14,308	6,139	4,527	4,023	2,965	3,590	3,267	3,240	3,988
<b>Total capital works expenditure</b>	<b>55,977</b>	<b>105,246</b>	<b>52,428</b>	<b>39,789</b>	<b>31,643</b>	<b>35,421</b>	<b>31,030</b>	<b>30,827</b>	<b>32,129</b>	<b>32,402</b>	<b>31,649</b>
<b>Funding sources represented by:</b>											
Grants	22,642	49,790	22,838	11,799	6,954	6,704	4,454	3,704	3,704	3,204	3,204
Contributions	1,421	216	150	150	0	0	0	0	0	0	0
Council cash	23,384	51,390	28,008	25,757	24,189	28,717	26,576	27,123	28,425	29,198	28,445
Reserves	225	3,850	1,432	2,083	500	0	0	0	0	0	0
Borrowings	8,305	0	0	0	0	0	0	0	0	0	0
<b>Total capital works expenditure</b>	<b>55,977</b>	<b>105,246</b>	<b>52,428</b>	<b>39,789</b>	<b>31,643</b>	<b>35,421</b>	<b>31,030</b>	<b>30,827</b>	<b>32,129</b>	<b>32,402</b>	<b>31,649</b>

## 3.6 Statement of Human Resources

Staff expenditure	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total staff expenditure</b>										
Female	17,885	18,376	18,925	19,759	20,352	21,563	22,644	23,392	24,164	24,962
Male	14,836	15,244	15,902	16,617	17,116	18,229	19,217	19,881	20,567	21,276
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total staff expenditure</b>	<b>32,721</b>	<b>33,620</b>	<b>34,827</b>	<b>36,376</b>	<b>37,468</b>	<b>39,793</b>	<b>41,861</b>	<b>43,273</b>	<b>44,732</b>	<b>46,238</b>
<b>Permanent full time</b>										
Female	13,316	13,682	14,089	14,777	15,221	16,266	17,174	17,744	18,333	18,941
Male	13,109	13,469	14,074	14,735	15,177	16,227	17,150	17,747	18,364	19,001
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>26,425</b>	<b>27,151</b>	<b>28,163</b>	<b>29,512</b>	<b>30,398</b>	<b>32,493</b>	<b>34,324</b>	<b>35,491</b>	<b>36,697</b>	<b>37,942</b>
<b>Permanent part time</b>										
Female	4,569	4,694	4,836	4,982	5,131	5,298	5,470	5,648	5,831	6,021
Male	1,727	1,775	1,828	1,882	1,939	2,002	2,067	2,134	2,204	2,275
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>6,296</b>	<b>6,469</b>	<b>6,664</b>	<b>6,864</b>	<b>7,070</b>	<b>7,300</b>	<b>7,537</b>	<b>7,782</b>	<b>8,035</b>	<b>8,296</b>
<b>Total Permanent staff expenditure</b>	<b>32,721</b>	<b>33,620</b>	<b>34,827</b>	<b>36,376</b>	<b>37,468</b>	<b>39,793</b>	<b>41,861</b>	<b>43,273</b>	<b>44,732</b>	<b>46,238</b>
Casuals, temporary and other expenditure	7,834	4,821	5,063	5,248	5,555	5,736	5,922	6,114	6,313	6,518
<b>Total Operating staff expenditure</b>	<b>40,555</b>	<b>38,441</b>	<b>39,890</b>	<b>41,624</b>	<b>43,023</b>	<b>45,528</b>	<b>47,783</b>	<b>49,388</b>	<b>51,045</b>	<b>52,756</b>
Capitalised labour costs	2,760	2,653	2,097	2,083	2,069	2,111	1,953	1,997	2,043	2,090
<b>Total Operating and Capital labour costs</b>	<b>43,315</b>	<b>41,094</b>	<b>41,987</b>	<b>43,707</b>	<b>45,092</b>	<b>47,639</b>	<b>49,736</b>	<b>51,385</b>	<b>53,088</b>	<b>54,846</b>



Staff numbers	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Total permanent staff numbers</b>										
Female	200.70	200.70	200.70	200.70	200.70	200.70	200.70	200.70	200.70	200.70
Male	183.50	183.50	183.50	183.50	183.50	183.50	183.50	183.50	183.50	183.50
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total permanent staff numbers</b>	<b>384.20</b>	<b>384.20</b>	<b>384.20</b>	<b>384.20</b>	<b>384.20</b>	<b>384.20</b>	<b>384.20</b>	<b>384.20</b>	<b>384.20</b>	<b>384.20</b>
<b>Permanent full time</b>										
Female	142.00	142.00	142.00	142.00	142.00	142.00	142.00	142.00	142.00	142.00
Male	161.00	161.00	161.00	161.00	161.00	161.00	161.00	161.00	161.00	161.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>303.00</b>	<b>303.00</b>	<b>303.00</b>	<b>303.00</b>	<b>303.00</b>	<b>303.00</b>	<b>303.00</b>	<b>303.00</b>	<b>303.00</b>	<b>303.00</b>
<b>Permanent part time</b>										
Female	58.70	58.70	58.70	58.70	58.70	58.70	58.70	58.70	58.70	58.70
Male	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>
Total permanent staff numbers	384.20	384.20	384.20	384.20	384.20	384.20	384.20	384.20	384.20	384.20
Casuals, temporary and other expenditure	89.10	59.10	59.10	59.10	59.10	59.10	59.10	59.10	59.10	59.10
Capitalised	24.40	22.90	16.90	16.40	16.40	14.40	13.90	13.40	12.90	12.40
<b>Total staff numbers</b>	<b>497.70</b>	<b>466.20</b>	<b>460.20</b>	<b>459.70</b>	<b>459.70</b>	<b>457.70</b>	<b>457.20</b>	<b>456.70</b>	<b>456.20</b>	<b>455.70</b>

Directorate	Permanent Full Time				Permanent Part Time				2023/24
	Female	Male	Self-described	Total	Female	Male	Self-described	Total	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets and Environment	3,240	8,731	0	11,971	1,872	1,332	0	3,204	15,175
Place and Community	3,125	1,542	0	4,667	835	39	0	874	5,541
Business Excellence	6,581	2,498	0	9,079	1,862	356	0	2,218	11,297
Office of the CEO	370	338	0	708	-	0	0	-	708
<b>Total permanent staff expenditure</b>	<b>13,316</b>	<b>13,109</b>	<b>0</b>	<b>26,425</b>	<b>4,569</b>	<b>1,727</b>	<b>0</b>	<b>6,296</b>	<b>32,721</b>
Casuals, temporary and other expenditure									7,834
<b>Total Employee Costs - Operating</b>	<b>13,316</b>	<b>13,109</b>	<b>0</b>	<b>26,425</b>	<b>4,569</b>	<b>1,727</b>	<b>0</b>	<b>6,296</b>	<b>40,555</b>
Capitalised labour costs									2,760
<b>Total employee costs including capitalised labour</b>	<b>13,316</b>	<b>13,109</b>	<b>0</b>	<b>26,425</b>	<b>4,569</b>	<b>1,727</b>	<b>0</b>	<b>6,296</b>	<b>43,315</b>

### 3.7 Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2032

Directorate	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000
<b>Assets and Environment</b>										
Permanent - Full time	11,971	12,300	12,870	13,494	13,899	14,877	15,728	16,291	16,873	17,473
Women	3,240	3,329	3,429	3,592	3,700	3,950	4,176	4,323	4,476	4,633
Men	8,731	8,971	9,441	9,902	10,199	10,926	11,553	11,968	12,397	12,840
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	3,204	3,292	3,391	3,492	3,597	3,714	3,835	3,959	4,088	4,221
Women	1,872	1,923	1,981	2,040	2,101	2,169	2,240	2,313	2,388	2,465
Men	1,332	1,369	1,410	1,452	1,496	1,545	1,595	1,647	1,700	1,755
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Assets and Environment</b>	<b>15,175</b>	<b>15,592</b>	<b>16,261</b>	<b>16,986</b>	<b>17,496</b>	<b>18,591</b>	<b>19,563</b>	<b>20,251</b>	<b>20,961</b>	<b>21,694</b>
<b>Place and Community</b>										
Permanent - Full time	4,667	4,795	4,939	5,177	5,332	5,696	6,015	6,211	6,413	6,621
Women	3,125	3,211	3,307	3,466	3,570	3,826	4,050	4,182	4,318	4,458
Men	1,542	1,584	1,632	1,711	1,762	1,870	1,965	2,029	2,095	2,163
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	874	898	925	953	981	1,013	1,046	1,080	1,115	1,151
Women	835	858	884	911	938	968	1,000	1,032	1,066	1,101
Men	39	40	41	42	43	44	46	47	49	50
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Place and Community</b>	<b>5,541</b>	<b>5,693</b>	<b>5,864</b>	<b>6,130</b>	<b>6,313</b>	<b>6,709</b>	<b>7,061</b>	<b>7,291</b>	<b>7,528</b>	<b>7,772</b>

Directorate	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Business Excellence</b>										
Permanent - Full time	9,079	9,329	9,606	10,070	10,373	11,100	11,734	12,115	12,509	12,916
Women	6,581	6,762	6,962	7,316	7,536	8,061	8,506	8,782	9,068	9,362
Men	2,498	2,567	2,644	2,754	2,837	3,039	3,228	3,333	3,441	3,553
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	2,218	2,279	2,348	2,419	2,492	2,573	2,657	2,743	2,832	2,924
Female	1,862	1,913	1,971	2,031	2,092	2,160	2,230	2,303	2,378	2,455
Male	356	366	377	388	400	413	426	440	455	469
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Business Excellence</b>	<b>11,297</b>	<b>11,608</b>	<b>11,954</b>	<b>12,489</b>	<b>12,865</b>	<b>13,673</b>	<b>14,390</b>	<b>14,858</b>	<b>15,341</b>	<b>15,840</b>
<b>Office of the CEO</b>										
Permanent - Full time	708	727	748	771	794	820	846	874	902	932
Women	370	380	391	403	415	428	442	457	472	487
Men	338	347	357	368	379	391	404	417	431	445
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	0	0	0	0	0	0	0	0	0	0
Women	0	0	0	0	0	0	0	0	0	0
Men	0	0	0	0	0	0	0	0	0	0
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Office of the CEO</b>	<b>708</b>	<b>727</b>	<b>748</b>	<b>771</b>	<b>794</b>	<b>820</b>	<b>846</b>	<b>874</b>	<b>902</b>	<b>932</b>
<b>Total permanent employee costs</b>	<b>32,721</b>	<b>33,620</b>	<b>34,827</b>	<b>36,376</b>	<b>37,468</b>	<b>39,793</b>	<b>41,861</b>	<b>43,273</b>	<b>44,732</b>	<b>46,238</b>
<b>Casuals, temporary and other expenditure</b>	<b>7,834</b>	<b>4,821</b>	<b>5,063</b>	<b>5,248</b>	<b>5,555</b>	<b>5,736</b>	<b>5,922</b>	<b>6,114</b>	<b>6,313</b>	<b>6,518</b>
<b>Total Operating staff expenditure</b>	<b>40,555</b>	<b>38,441</b>	<b>39,890</b>	<b>41,624</b>	<b>43,023</b>	<b>45,528</b>	<b>47,783</b>	<b>49,388</b>	<b>51,045</b>	<b>52,756</b>
<b>Total capitalised labour costs</b>	<b>2,760</b>	<b>2,653</b>	<b>2,097</b>	<b>2,083</b>	<b>2,069</b>	<b>2,111</b>	<b>1,953</b>	<b>1,997</b>	<b>2,043</b>	<b>2,090</b>
<b>Total Operating and Capital labour costs</b>	<b>43,315</b>	<b>41,094</b>	<b>41,987</b>	<b>43,707</b>	<b>45,092</b>	<b>47,639</b>	<b>49,736</b>	<b>51,385</b>	<b>53,088</b>	<b>54,846</b>

Directorate	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Assets and Environment</b>										
Permanent - Full time	152.0	152.0	152.0	152.0	152.0	152.0	152.0	152.0	152.0	152.0
Women	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0
Men	113.0	113.0	113.0	113.0	113.0	113.0	113.0	113.0	113.0	113.0
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	40.3	40.3	40.3	40.3	40.3	40.3	40.3	40.3	40.3	40.3
Women	22.8	22.8	22.8	22.8	22.8	22.8	22.8	22.8	22.8	22.8
Men	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Assets and Environment</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>	<b>192.3</b>
<b>Place and Community</b>										
Permanent - Full time	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
Women	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0
Men	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6
Women	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Men	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Place and Community</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>	<b>49.6</b>
<b>Business Excellence</b>										
Permanent - Full time	107.0	107.0	107.0	107.0	107.0	107.0	107.0	107.0	107.0	107.0
Women	71.0	71.0	71.0	71.0	71.0	71.0	71.0	71.0	71.0	71.0
Men	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3
Women	26.9	26.9	26.9	26.9	26.9	26.9	26.9	26.9	26.9	26.9
Men	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4
Self-described gender	0.0	0	0	0	0	0	0	0	0	0
<b>Total Business Excellence</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>	<b>138.3</b>

Directorate	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Office of the CEO</b>										
Permanent - Full time	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Women	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Men	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Office of the CEO</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Total permanent staff</b>	<b>384.2</b>	<b>384.2</b>	<b>384.2</b>	<b>384.2</b>	<b>384.2</b>	<b>384.2</b>	<b>384.2</b>	<b>384.2</b>	<b>384.2</b>	<b>384.2</b>
<b>Casuals, temporary and other expenditure</b>	<b>89.1</b>	<b>59.1</b>	<b>59.1</b>	<b>59.1</b>	<b>59.1</b>	<b>59.1</b>	<b>59.1</b>	<b>59.1</b>	<b>59.1</b>	<b>59.1</b>
<b>Total Permanent and Casual staff numbers</b>	<b>473.3</b>	<b>443.3</b>	<b>443.3</b>	<b>443.3</b>	<b>443.3</b>	<b>443.3</b>	<b>443.3</b>	<b>443.3</b>	<b>443.3</b>	<b>443.3</b>
<b>Total Capitalised staff numbers</b>	<b>24.4</b>	<b>22.9</b>	<b>16.9</b>	<b>16.4</b>	<b>16.4</b>	<b>14.4</b>	<b>13.9</b>	<b>13.4</b>	<b>12.9</b>	<b>12.4</b>
<b>Total all staff numbers</b>	<b>497.7</b>	<b>466.2</b>	<b>460.2</b>	<b>459.7</b>	<b>459.7</b>	<b>457.7</b>	<b>457.2</b>	<b>456.7</b>	<b>456.2</b>	<b>455.7</b>

Whilst permanent full time and permanent part time employee numbers are forecast to remain the same across the 10 Year period, casuals and temporary staff numbers will decrease in 2024/25. This is due to temporary staff employed to support the community recovery from the 2019/20 bushfires ending at the end of the 2023/24 year. This program was fully funded from external government grants and the funding will end in the 2023/24 financial year.

The number of capitalised staff will also decrease from the 2024/25 year as a result of temporary project officers who have been being engaged to support the delivery of the large capital works program in the 2022/23 and 2023/24 no longer being required. The number of project officers decreases over time as the capital program of works reduces.

#### 4. Financial performance indicators

The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10 year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

Indicator	Measure	Notes	Forecast Actual											Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	+/-
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(11.27%)	(10.86%)	(0.65%)	(0.64%)	0.10%	0.07%	0.62%	0.81%	1.56%	1.37%	1.83%	+
Liquidity														
Working Capital	Current assets / current liabilities	2	302%	180%	204%	172%	190%	189%	165%	186%	194%	171%	194%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	124.47%	94.23%	108.91%	89.90%	99.81%	95.26%	87.30%	93.45%	101.73%	92.15%	103.80%	+
Obligations														
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	15.18%	14.39%	12.77%	11.24%	9.74%	6.94%	5.68%	3.94%	2.86%	1.84%	0.89%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.40%	0.45%	1.51%	1.45%	1.38%	2.59%	1.15%	1.63%	1.00%	0.95%	0.91%	+
Indebtedness	Non-current liabilities / own source revenue		16.05%	19.14%	17.43%	12.27%	13.99%	12.40%	6.84%	9.46%	8.13%	3.75%	6.22%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	158.83%	288.66%	159.71%	118.50%	98.61%	108.84%	93.15%	97.99%	94.90%	92.25%	96.88%	o
Stability														
Rates concentration	Rate revenue / adjusted underlying revenue	6	55.56%	59.53%	62.61%	63.04%	63.48%	63.88%	64.22%	64.55%	64.87%	65.19%	65.50%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.40%	0.36%	0.34%	0.32%	0.31%	0.29%	0.28%	0.27%	0.25%	0.24%	0.23%	-

Indicator	Measure	Notes	Forecast Actual											Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	+/-
Efficiency														
Expenditure level	Total expenses/ no. of property assessments		\$4,020	\$3,912	\$3,487	\$3,574	\$3,655	\$3,769	\$3,867	\$3,983	\$4,079	\$4,217	\$4,333	+
Revenue level	General Rates and Municipal charges / no. of property assessments		\$1,672	\$1,739	\$1,793	\$1,850	\$1,917	\$1,986	\$2,058	\$2,133	\$2,210	\$2,290	\$2,372	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		11%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	o

Indicator	Measure	Notes	Forecast											Trend
			Actual	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Sustainable Capacity														
Population	Total expenses/ Municipal population		\$2,627	\$2,551	\$2,274	\$2,331	\$2,384	\$2,458	\$2,522	\$2,597	\$2,660	\$2,750	\$2,826	o
Population	Value of infrastructure / Municipal population		\$19,520	\$20,530	\$20,695	\$20,624	\$22,790	\$22,707	\$22,535	\$22,377	\$24,707	\$24,523	\$24,354	+
Population	Municipal population / Kilometres of local roads		17	17	17	17	17	18	18	18	18	18	19	o
Own-source revenue	Own source revenue / Municipal population		\$1,767	\$1,754	\$1,797	\$1,848	\$1,910	\$1,976	\$2,047	\$2,120	\$2,196	\$2,275	\$2,356	o
Recurrent grants	Recurrent grants / Municipal population		\$179	\$437	\$458	\$464	\$471	\$478	\$486	\$493	\$501	\$509	\$517	o

**Key to Forecast Trend:**

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

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

This is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. This measure removes non-recurrent capital related income from the total income so that the income is adjusted to only income for operations and recurrent capital income. The advance payment of \$13.8 million of the Victoria Grants Commission (VGC) 2022/23 payment in the 2021/22 year has impacted on the measure for the 2022/23 year, giving a negative result. The 2023/24 year is also forecasting an underlying deficit primarily as a result of works that will be undertaken in the 2023/24 year; but funding was received in the 2022/23 year. The ratio is expected to fluctuate every second year as a result of the bi-annual cyclic Raymond Island Ferry maintenance expenditure of approximately \$0.850M and in some years the result is less than the target of a surplus result. A result greater than 0% indicates surpluses are being generated consistently and presents a lower risk of Council not being able to fund works and services. The average over the 9 years after 2023/24 is a positive 0.56%; noting that the last 7 years is a positive 0.91% average. See the information below for the forecast underlying surplus results.

**2. Working Capital**

This is a measure of the proportion of current liabilities represented by current assets. Working capital is forecast to remain relatively steady over the life of the 10 year Plan. Council aims to have a working capital ratio of at least 150% and whilst the outyears are trending slightly below the target the overall working capital forecasts are at an acceptable level.

**3. Unrestricted Cash**

Cash and cash equivalents held by Council are restricted in part and not fully available for Council's operations. This indicator measures Council's ability to fund current liabilities with unrestricted cash if they all fell due at year end. The results for this indicator are relatively steady from the 23/24 year through to 2032/33. The ratio varies from year to year and drops below the benchmark of 80% as a result of bi-annual cyclic maintenance for the Raymond Island Ferry and the timing for landfill rehabilitation projects.

**4. Debt compared to rates**

As a result of planned borrowings in the 2022/23 year the indicator shows Council's increased reliance of debt against its annual rate revenue. The indicator though continues to decrease as loans are repaid over the remaining years with no new borrowings forecast after the 2022/23 year for the remainder of the years of the Plan. Overall Council has a low reliance on borrowings.

**5. Asset renewal**

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage of 100 or greater indicates that Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Whilst the indicator is forecasting results less than 100 percent in some outyears the average over the 10 years of the plan is greater than 100 percent. It is expected that there would be other funding sources that will become available in the out years for Council to allocate to renewal of assets and this would increase the results in those years that are currently forecast to be less than 100 percent.

**6. Rates concentration**

This indicator reflects the extent of reliance on rate revenue to fund Council's ongoing services. The trend analysis indicates Council will become slightly more reliant on rate revenue compared to all other revenue sources.



**Calculation of Adjusted Underlying surplus / (deficit)**

The following table shows how the adjusted underlying result has been calculated.

**Adjusted Underlying Result**

	Forecast / Actual										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total Income	140,714	165,925	137,182	130,292	130,085	134,943	138,129	143,066	149,000	154,698	161,172
Total expenses	131,331	128,843	115,973	120,083	124,015	129,154	133,838	139,236	144,021	150,403	156,067
<b>Surplus/(deficit) for the year</b>	<b>9,383</b>	<b>37,082</b>	<b>21,209</b>	<b>10,209</b>	<b>6,070</b>	<b>5,789</b>	<b>4,291</b>	<b>3,830</b>	<b>4,979</b>	<b>4,295</b>	<b>5,105</b>
<b>Less non-operating income and expenses</b>											
Grants - Capital (non-recurrent)	(19,265)	(47,483)	(19,808)	(8,820)	(3,950)	(3,700)	(1,450)	(700)	(700)	(200)	(200)
Contributions - monetary (capital)	(1,421)	(216)	(150)	(150)	0	0	0	0	0	0	0
Contributions - non-monetary	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
<b>Adjusted underlying surplus/(deficit)</b>	<b>(13,303)</b>	<b>(12,617)</b>	<b>(749)</b>	<b>(761)</b>	<b>120</b>	<b>89</b>	<b>841</b>	<b>1,130</b>	<b>2,279</b>	<b>2,095</b>	<b>2,905</b>

## 5. Strategies and Plans

This section describes the strategies and plans that support the 10 year financial projections included to the Financial Plan.

### 5.1 Borrowing Strategy

#### 5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2023 is forecast to be \$9.955M.

Council has one current loan of \$1.650M that is being repaid from the Tambo Bluff Special Charge scheme participants. The new borrowings of \$8.305M in the 2022/23 year are the draw down of loan funds approved under the Victorian governments Community Infrastructure Low Interest Loan Scheme for the Eagle Point Community Hub project and the WORLD Sporting Precinct project.

#### 5.1.2 Future Borrowing Requirements

Council has approved borrowings of \$3.305M for the Eagle Point Community Hub Project. The loan borrowings are sourced under the Victorian governments Community Infrastructure Low Interest Loan Scheme. Once all of the approved borrowings have been drawn down the loan will be repaid over 10 years.

Council has also approved a new loan of \$5M for the WORLD Sporting Precinct project. This will also be from the Victorian governments Low Interest Loan Scheme and forecast to be drawn down in the 2022/23 year. This loan will be repaid over a 10 year period.

No other new borrowings are forecast over the 10 years of the Plan.

All of the Performance Indicators for Council's borrowings are forecast to be well below the target indicators over the 10 years of the Plan. See the forecast borrowings and Performance Indicators in the tables below.

	Forecast / Actual										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance</b>	1,650	9,955	9,955	9,214	8,454	7,675	5,727	4,909	3,570	2,710	1,829
Plus New loans	8,305	0	0	0	0	0	0	0	0	0	0
Less Principal repayment	0	0	(741)	(760)	(779)	(1,948)	(818)	(1,339)	(860)	(881)	(903)
<b>Closing balance</b>	9,955	9,955	9,214	8,454	7,675	5,727	4,909	3,570	2,710	1,829	926
Interest payment	265	308	350	331	312	193	173	142	88	67	45

Performance Indicator	Target	Forecast / Actual										
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
		%	%	%	%	%	%	%	%	%	%	%
Total borrowings / Rate revenue	Below 60%	15.2%	14.4%	12.8%	11.2%	9.7%	6.9%	5.7%	3.9%	2.9%	1.8%	0.9%
Debt servicing / Rate revenue	Below 5%	0.4%	0.4%	0.5%	0.4%	0.4%	0.2%	0.2%	0.2%	0.1%	0.1%	0.0%
Debt commitment / Rate revenue	Below 10%	0.4%	0.4%	1.5%	1.5%	1.4%	2.6%	1.1%	1.6%	1.0%	1.0%	0.9%
Indebtedness / Own source revenue	Below 60%	16.1%	19.1%	17.4%	12.3%	14.0%	12.4%	6.8%	9.5%	8.1%	3.7%	6.2%

**5.2 Reserves Strategy**

**5.2.1 Current Non-Discretionary Reserves**

The Recreation Land Reserve receives developer contributions for future development of public open space.

The Car Parking Reserve receives developer funds for future development of public car parks.

Development Contribution Plans receive contribution from developers upon the sale of land in a prescribed planning area.

Lakes Entrance Northern Growth Area receive contributions in accordance with the development plan.

The Road Upgrading Reserve receives contributions from developers for the future upgrade of specific roads as required by development plans.

**5.2.2 Current Discretionary Reserves**

The Raymond Island Ferry Replacement Reserve is planned to increase by \$300K each year as an allocation of accumulated surplus to be utilised when the Ferry is replaced in the future.

The Orbost Landfill Bushfire Waste Reserve is the amount of surplus funds that were generated during the period that the 2019/20 bushfire contaminated waste was being disposed at the Orbost landfill site. These funds will be held to fund additional aftercare and monitoring costs that may result from the use of the Orbost Landfill and part of the Bairnsdale landfill for depositing of contaminated bushfire waste. They will also be used over time to fund new strategic waste projects.

A discretionary reserve for the Tambo Bluff Property Sales is utilised to allocate Tambo Bluff property sales income to Tambo Bluff property purchases to be able to consolidate into saleable blocks.

### 5.2.3 Reserve Usage Projections

There is projected use of non-discretionary (restricted) reserves is \$64K in the 2022/23 financial year where funds from the Public Open Space will be contributing to a playground upgrade. It is proposed that \$50K of Car Parking reserve funds will be utilised in both the 2024/25 and 2026/27 years to contribute to car parking upgrades.

The discretionary Orbest Landfill Bushfire Waste reserve is projected to utilise \$3.75M in the 2023/24 year for the upgrade of the Bairnsdale Resource Centre, Bairnsdale Recycling Facility and the Cann River Waste Transfer Station. In the 2024/25 year \$1.382 million will be used for the Bairnsdale Composting Facility. In the 2025/26 year a further \$2.083 million will be used for the Bairnsdale Composting Facility and the Metung Transfer Station. In the 2026/27 year a further \$0.45 million will be spent on the Buchan Transfer Station. The Tambo Bluff Property sales Reserve will also be utilised to fund land purchases in the Tambo Bluff development.

A summary of both Restricted and Discretionary Reserves is shown below.

<b>Reserves</b>	<b>Restricted / Discretionary</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>
		<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>
<b>Public Open Space Reserve</b>	<b>Restricted</b>											
<b>Opening balance</b>		1,144	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		(64)	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>
<b>Car Parking Reserve</b>	<b>Restricted</b>											
<b>Opening balance</b>		193	193	193	143	143	93	93	93	93	93	93
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	(50)	0	(50)	0	0	0	0	0	0
<b>Closing balance</b>		<b>193</b>	<b>193</b>	<b>143</b>	<b>143</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>93</b>
<b>Development Contribution Plans</b>	<b>Restricted</b>											
<b>Opening balance</b>		129	129	129	129	129	129	129	129	129	129	129
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>
<b>Lakes Entrance Northern Growth Area</b>	<b>Restricted</b>											
<b>Opening balance</b>		1	1	1	1	1	1	1	1	1	1	1
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
		\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>Road Upgrading</b>	<b>Restricted</b>											
<b>Opening balance</b>		59	59	59	59	59	59	59	59	59	59	59
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>
<b>Reserves Summary</b>	<b>Total Restricted</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>
		<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>
<b>Opening balance</b>		1,526	1,462	1,462	1,412	1,412	1,362	1,362	1,362	1,362	1,362	1,362
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		(64)	0	(50)	0	(50)	0	0	0	0	0	0
<b>Closing balance</b>		<b>1,462</b>	<b>1,462</b>	<b>1,412</b>	<b>1,412</b>	<b>1,362</b>	<b>1,362</b>	<b>1,362</b>	<b>1,362</b>	<b>1,362</b>	<b>1,362</b>	<b>1,362</b>
<b>Reserves</b>		<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>
		<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>
<b>Raymond Island Ferry Replacement</b>	<b>Discretionary</b>											
<b>Opening balance</b>		2,600	2,900	3,200	3,500	3,800	4,100	4,400	4,700	5,000	5,300	5,600
Transfer to reserve		300	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>2,900</b>	<b>3,200</b>	<b>3,500</b>	<b>3,800</b>	<b>4,100</b>	<b>4,400</b>	<b>4,700</b>	<b>5,000</b>	<b>5,300</b>	<b>5,600</b>	<b>5,900</b>
<b>Tambo Bluff Property Sales</b>	<b>Discretionary</b>											
<b>Opening balance</b>		289	164	64	64	64	64	64	64	64	64	64
Transfer to reserve		100	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		(225)	(100)	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>164</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>
<b>Orbost Landfill Bushfire Waste</b>	<b>Discretionary</b>											
<b>Opening balance</b>		9,581	9,581	5,831	4,449	2,366	1,916	1,916	1,916	1,916	1,916	1,916
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(3,750)	(1,382)	(2,083)	(450)	0	0	0	0	0	0
<b>Closing balance</b>		<b>9,581</b>	<b>5,831</b>	<b>4,449</b>	<b>2,366</b>	<b>1,916</b>	<b>1,916</b>	<b>1,916</b>	<b>1,916</b>	<b>1,916</b>	<b>1,916</b>	<b>1,916</b>
<b>Reserves Summary</b>	<b>Total Discretionary</b>											
<b>Opening balance</b>		12,470	12,645	9,095	8,013	6,230	6,080	6,380	6,680	6,980	7,280	7,580
Transfer to reserve		400	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		(225)	(3,850)	(1,382)	(2,083)	(450)	0	0	0	0	0	0
<b>Closing balance</b>		<b>12,645</b>	<b>9,095</b>	<b>8,013</b>	<b>6,230</b>	<b>6,080</b>	<b>6,380</b>	<b>6,680</b>	<b>6,980</b>	<b>7,280</b>	<b>7,580</b>	<b>7,880</b>

		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Reserves Summary	Total Restricted and Discretionary	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>Opening balance</b>		13,996	14,107	10,557	9,425	7,642	7,442	7,742	8,042	8,342	8,642	8,942
Transfer to reserve		400	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		(289)	(3,850)	(1,432)	(2,083)	(500)	0	0	0	0	0	0
<b>Closing balance</b>		<b>14,107</b>	<b>10,557</b>	<b>9,425</b>	<b>7,642</b>	<b>7,442</b>	<b>7,742</b>	<b>8,042</b>	<b>8,342</b>	<b>8,642</b>	<b>8,942</b>	<b>9,242</b>

# **EAST GIPPSLAND SHIRE COUNCIL**

## **Four Year Revenue and Rating Plan**

**2023/24 to 2026/27**



## CONTENTS

1.1	EXECUTIVE SUMMARY	3
1.2	PURPOSE	4
1.3	INTRODUCTION	5
1.4	COMMUNITY ENGAGEMENT	6
1.5	RATES AND CHARGES	6
1.5.1	RATING LEGISLATION	7
1.5.2	RATING PRINCIPLES	8
1.5.3	DETERMINING WHICH VALUATION BASE TO USE	9
1.5.4	RATING DIFFERENTIALS	13
1.5.5	MUNICIPAL CHARGE	17
1.5.6	SPECIAL CHARGE SCHEMES	18
1.5.7	SERVICE RATES AND CHARGES	18
1.5.8	COLLECTION AND ADMINISTRATION OF RATES AND CHARGES	19
1.6	OTHER REVENUE ITEMS	23
1.6.1	USER FEES AND CHARGES	23
1.6.2	STATUTORY FEES AND CHARGES	24
1.6.3	GRANTS	25
1.6.4	CONTRIBUTIONS	25
1.6.5	INTEREST ON INVESTMENTS	26
1.6.6	BORROWINGS	26
1.7	REVENUE AND RATING ASSUMPTIONS FOR THE FOUR YEAR PLAN	27

## 1.1 EXECUTIVE SUMMARY

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan (The Plan) establishes the revenue raising framework within which the Council proposes to work.

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.

The Plan provides information on Council's rates and charges and other revenue sources. Whilst there are legislative provisions Council must follow in regard to rates and charges there is some discretion in the application of differential rates and service charges. Section 1.5 of the Plan provides information on Council's current application of this legislation for rates and charges.

User fees and charges form an important part of Council's revenue. In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations. Section 1.6.1 of the Plan provides information in regard to the considerations that Council takes into account when setting user fees and charges.

Sections 1.6.2 to 1.6.6 of the Plan provides information regarding all of the other sources of revenue of Council that forms part of the annual budget development.

Whilst the Plan provides information regarding Council's current position regarding rates and charges and other sources of revenue, it is a basis for review each year to ensure fair and equitable distribution of rates and charges and user fees and charges.

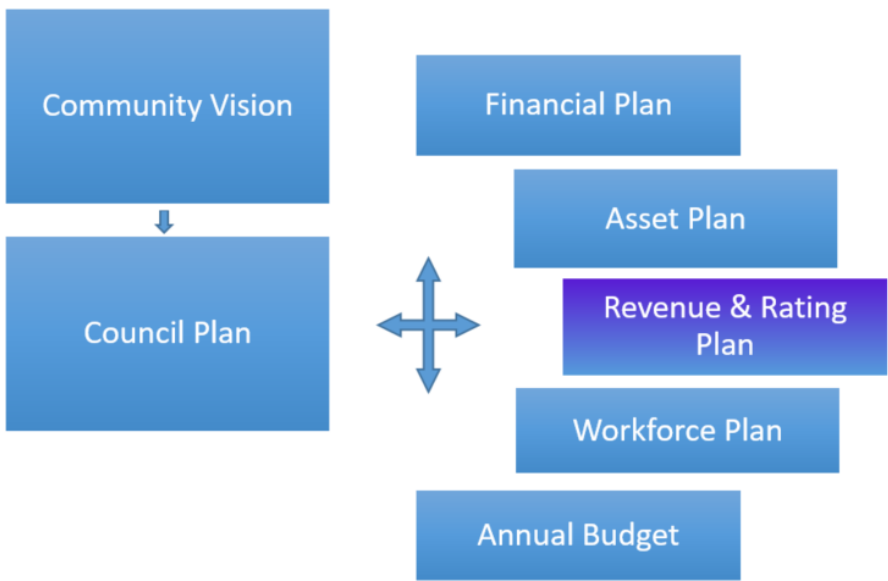
Annually Council will seek comment/feedback from the community on the Plan and will take this into consideration as part of the review process.

1.2 PURPOSE

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for East Gippsland Shire Council which in conjunction with other income sources will adequately finance the objectives in the council plan.

This plan is an important part of Council's integrated planning framework.

Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.



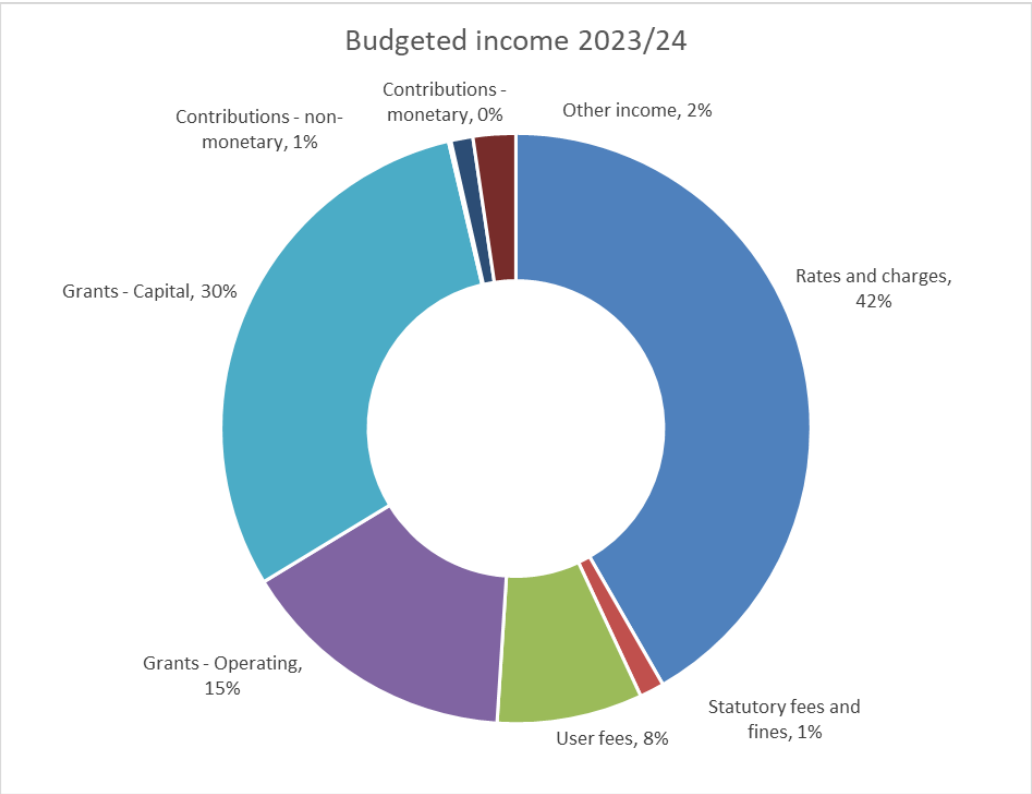
This plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this plan will set out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

It is also important to note that this plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

1.3 INTRODUCTION

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.



Council's revenue sources include:

- Rates and Charges
- Waste and garbage charges
- Grants from other levels of Government
- Statutory Fees and Fines
- User Fees
- Cash and non-cash contributions from other parties (ie developers, community groups)
- Interest from investments
- Sale of Assets

Rates are the most significant revenue source for Council and on average make up over 50% of its annual income.

For the 2023/24 year rates and charges are estimated to only be 42% of total income as a result of the additional total income being greater than an average year due to the increase in capital grant funding.

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council. This strategy will address Council's reliance on rate income and provide options to actively reduce that reliance.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees are set by State Government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. However, in relation to other services, Council has the ability to set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for, and the obligations that grants create in the delivery of services or infrastructure.

## 1.4 COMMUNITY ENGAGEMENT

The Revenue and Rating Plan outlines Council's decision-making process on how revenues are calculated and collected. The following public consultation process will be followed to ensure due consideration and feedback is received from relevant stakeholders.

Revenue and Rating Plan community engagement process:

- Draft Revenue and Rating Plan prepared by officers;
- Draft Revenue and Rating Plan placed on public exhibition for comment/feedback for a period of 28 days;
- Community engagement through local news outlets and social media;
- Consideration of feedback; and
- Draft Revenue and Rating Plan (with any revisions) presented to 27 June 2023 Council meeting for adoption.

Following community feedback' Council's Revenue and Rating Plan there were XX updates made to the Plan.

Each year as part of the review of the Four Year Revenue and Rating plan, Council will undertake community consultation to ensure the community has an opportunity to provide comment/feedback.

## 1.5 RATES AND CHARGES

Rates are property taxes that allow Council to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has established a rating structure comprised of three key elements. These are:

- **General Rates** – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 1989*;
- **Service Charges** - A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service; and
- **Municipal Charge** - A 'fixed rate' portion per property to cover some of the administrative costs of Council.

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents.

Council makes a further distinction when applying general rates by applying rating differentials based on the purpose for which the property is used. That is, whether the property is used for residential, commercial/industrial, or farming purposes. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, taking into account the benefits those properties derive from the local community.

Council's rating structure comprises three differential rates (residential or general, commercial/industrial, and farm). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the *Local Government Act 1989*, and the Ministerial Guidelines for Differential Rating 2013.

Differential rates are reviewed each year. The proposed differential rates to be applied in the 2023/24 year are as follows:

- Residential 100%
- Commercial / Industrial 140%
- Farm land 80%

Council also levies a municipal charge. The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each rateable property in the municipality makes a contribution.

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)

The rate in the dollar for each rating differential category is included in Council's annual budget.

Rates and charges are an important source of revenue, accounting for over 50% of operating revenue received by Council. The collection of rates is an important factor in funding Council services.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council currently utilises a service charge and Waste Levy to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The garbage service charge and Waste Levy are not capped under the Fair Go Rates System.

### 1.5.1 RATING LEGISLATION

The legislative framework set out in the *Local Government Act 1989* determines council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a Council may declare the following rates and charges on rateable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162
- Special rates and charges under Section 163

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the *Local Government Act 1989* provides Council with three choices in terms of which valuation base to utilise. They are: Site Valuation (SV), Capital Improved Valuation (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the *Local Government Act 2020*.

Section 94(2) of the *Local Government Act 2020* states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- a) the total amount that the Council intends to raise by rates and charges;
- b) a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- c) a description of any fixed component of the rates, if applicable;
- d) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*;
- e) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*;

Section 94(3) of the *Local Government Act 2020* also states that Council must ensure that, if applicable, the budget also contains a statement –

- a) that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- b) that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
- c) that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the annual budget.

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. However, at the time of publication the recommended changes have not yet been implemented, and timelines to make these changes have not been announced.

## 1.5.2 RATING PRINCIPLES

### **Taxation Principles:**

When developing a rating strategy, in particular with reference to differential rates, a Council should give consideration to the following good practice taxation principles:

- Wealth Tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity.

**Wealth Tax**

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

**Equity**

*Horizontal equity* – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

*Vertical equity* – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a “relativity” dimension to the fairness of the tax burden).

**Efficiency**

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

**Simplicity**

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

**Benefit**

The extent to which there is a nexus between consumption/benefit and the rate burden.

**Capacity to Pay**

The capacity of ratepayers or groups of ratepayers to pay rates.

**Diversity**

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

**Rates and Charges Revenue Principles:**

Property rates should:

- be reviewed annually;
- not change significantly from one year to next, except if Council has a rate increase greater than the rate cap that has been approved in accordance with the Essential Services Commission process; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

Differential rating should be applied as equitably as is practical and will comply with the [Ministerial Guidelines for Differential Rating 2013](#).

**1.5.3 DETERMINING WHICH VALUATION BASE TO USE**

Under the *Local Government Act 1989*, Council has three options as to the valuation base it elects to use. They are:

- **Capital Improved Value (CIV)** – Value of land and improvements upon the land.
- **Site Value (SV)** – Value of land only.
- **Net Annual Value (NAV)** – Rental valuation based on CIV.

For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

**Capital Improved Value (CIV)**

Capital Improved Value is the most commonly used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements



on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if –

- a) It uses the capital improved value system of valuing land; and
- b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

**Advantages of using Capital Improved Value (CIV)**

- CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and NAV.
- With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows council to apply differential rates which greatly adds to council's ability to equitably distribute the rating burden based on ability to afford council rates. CIV allows council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

**Disadvantages of using CIV**

- The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

**Site value (SV)**

There are currently no Victorian councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in an East Gippsland Shire Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector, and would hinder council's objective of a fair and equitable rating system.

There would be further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the East Gippsland Shire.

**Advantages of Site Value**

- There is a perception that under site value, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- Scope for possible concessions for urban farm-land and residential use land.

### Disadvantages of using Site Value

- Under SV, there will be a significant shift from the industrial/commercial sector onto the residential sector of council. The percentage increases in many cases would be in the extreme range.
- SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- The use of SV can place pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (eg. Farm land and residential use properties). Large landowners, such as farmers for example, are disadvantaged by the use of site value.
- SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community may have greater difficulty in understanding the SV valuation on their rate notices, as indicated by many inquiries from ratepayers on this issue handled by council's customer service and property revenue staff each year.

### Net annual value (NAV)

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

### Recommended valuation base

In choosing a valuation base, councils must decide on whether they wish to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If a council was to choose the former, under the *Local Government Act 1989* it must adopt either of the CIV or NAV methods of rating.

East Gippsland Shire Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements.

Differential rating allows (under the CIV method) council to shift part of the rate burden from some groups of ratepayers to others, through different "rates in the dollar" for each class of property.

Section 161(1) of the *Local Government Act 1989* outlines the requirements relating to differential rates, which include:

- a) A Council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
- b) If a Council declares a differential rate for any land, the Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Councils functions and must include the following:
  - i. A definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.

- ii. An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).
- iii. Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once the Council has declared a differential rate for any land, the Council must:

- a) Specify the objectives of the differential rates;
- b) Specify the characteristics of the land which are the criteria for declaring the differential rate.

The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the *Local Government Act 1989*.

The general objectives of each of the differential rates are to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

### Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. East Gippsland Shire Council applies a Capital Improved Value (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements.

The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in council rates remain affordable and that rating 'shocks' are mitigated to some degree.

### Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations throughout the year and advises council of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary rate notice.

### Objections to property valuations

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing to Council. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

### 1.5.4 RATING DIFFERENTIALS

The Act allows Councils to 'differentiate' rates based on the nature of use of land, its geographic locality, or the use and locality of the land.

Council has a diverse mix of geographically located and land use properties. Valuation methodology is not consistent between differing land use property types. Therefore, the establishment of different rating categories provides greater equity in ratepayers' contribution from rates, taking into account land use characteristics in relation to a range of factors including taxation principles.

Council has utilised a differential rating system since 2004/05, when a Farm rate differential and a Commercial/Industrial rate differential were introduced.

The table below identifies the differential rates currently applied by East Gippsland Shire Council and the proposed differential rates for 2023/24:

**Table 1**

Rating Category	Differential (i.e. relative to General) Rates 2022/23	Proposed 2023/24 Differential (i.e. relative to General) Rates
General (residential)	1.00	1.00
Commercial and Industrial	1.40	1.40
Farming	0.80	0.80

In determining the rate in the dollar for each category of ratepayer, the total Capital Improved Value (CIV) of all properties within each rating category is divided into the rates to be raised, giving a rate in the dollar. The rate in the dollar is applied to the CIV of each rate assessment within each rating category to determine the amount of general rates that will apply to each rate assessment. The rates for each individual rate assessment are totalled by each category to determine the total rates to be raised in each category. The total of all categories then equals the total rates to be raised. This together with the total of the municipal charge applied to every rateable property, with the exception of any single farm enterprise exemptions, makes up the total of rates and charges and must comply with the rate cap determined by the Minister for Local Government each year.

The rationale supporting the provision of a discount to farm properties over time has included the supposition that farm properties do not receive or require the same service levels as general properties and that in general terms they account for a large percentage of the higher value properties within the Shire. The farm rate has also been used at times to provide additional relief to farmers during periods of hardship due to seasonal conditions (e.g. drought, flood) and other factors.

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

#### General Rate

##### **Definition:**

General land is any land that is:

- Used primarily for residential purposes; or
- Unoccupied but zoned Residential, Township or Rural Living under the East Gippsland Shire Council Planning Scheme; or
- Any land that is not defined as Farm Land or Commercial/Industrial Land.

**Objectives:**

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets; and
- Development and provision of services to the community.

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

**Characteristics:**

The characteristics of the Planning Scheme zoning are applicable to the determination of vacant land, Which will be subject to the rate applicable to General land. The vacant land affected by this rate is any land that is zoned Residential, Township and/or Rural Living under the East Gippsland Shire Council Planning Scheme. The classification of land that is improved will be determined by the occupation and use of that land and have reference to the Planning Scheme zoning.

**Types and Classes:**

Rateable land having the relevant characteristics described below:

- a) used primarily for residential purposes; or
- b) any land that is not defined as Farm Land or Commercial/Industrial Land.

**Use of Rate:**

Funds raised by the differential rate will be applied to the items of expenditure described in the Budget adopted by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land and to achieve the objectives specified above.

**Level of Rate:**

100% of General Rate.

**Use of Land:**

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

**Geographic Location:**

Wherever located within the municipal district.

**Planning Scheme Zoning:**

The characteristics of the Planning Scheme zoning are applicable to the determination of vacant land, which will be subject to the rate applicable to General land. The vacant land affected by this rate is any land that is zoned Residential, Township and/or Rural Living under the East Gippsland Shire Council Planning Scheme. The classification of land that is improved will be determined by the occupation and use of that land and have reference to the Planning Scheme zoning.

**Types of Buildings:**

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

**Commercial/Industrial Rate****Definition:**

Commercial and industrial land is any land that is:

- Used primarily for the manufacture, or production of, or trade in, goods or services; or
- Obviously adapted for the primary use of commercial or industrial purposes; or

- Occupied primarily for the purpose of service delivery for tourism, leisure and/or accommodation; or
- Unoccupied but zoned Business, Industrial, Mixed Use, Special Use or Comprehensive Development Zone under the East Gippsland Shire Council Planning Scheme; or
- Conforming to East Gippsland Shire Council guidelines for the classification of property as Commercial/Industrial Land.

**Objectives:**

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of services to the community;
- Provision of tourism and visitor programs and services;
- Physical beautification of key business areas; and
- Encouragement of economic and employment growth through a range of programs and services.

**Characteristics:**

The characteristics of Planning Scheme zoning are applicable to the determination of vacant land that will be subject to the rate applicable to Commercial and Industrial land. The vacant land affected by this rate is that which is zoned Business, Industrial, Mixed Use, Special Use or Comprehensive Development under the East Gippsland Shire Council Planning Scheme.

**Types and Classes:**

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

**Use of Rate:**

Funds raised by the differential rate will be applied to the items of expenditure described in the Budget. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Included in the 140% differential rate for Commercial/Industrial properties is a 5% component that is allocated to an Economic Development Discretionary Fund to be used for specific economic development and tourism activities as determined by Council.

**Level of Rate:**

140% of the General Rate.

**Use of Land:**

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

**Geographic Location:**

The geographic location of the land within this differential rate is wherever it is located within the municipal district.

**Planning Scheme Zoning:**

The characteristics of Planning Scheme zoning are applicable to the determination of vacant land that will be subject to the rate applicable to Commercial and Industrial land. The vacant land affected by this rate is that which is zoned Business, Industrial, Mixed Use, Special Use or Comprehensive Development under the East Gippsland Shire Council Planning Scheme.

**Types of Buildings:**

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or which are constructed prior to the end of the financial year.

**Farm Rate****Definition:**

In order for a property to be classified under the Differential Farm rate land must fulfil the following Criteria and be defined as such.

Farming land is any land that is:

- Used primarily for a farming or agricultural business; and
- Any land which is "Farm Land" within the meaning of Section 2(1) of the *Valuation of land Act 1960*.
  - a) Farm Land means any rateable land that is 2 or more hectares in area;
  - b) 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; and
- Conforming to East Gippsland Shire Council guidelines for the classification of property as Farm Land; and
- The ratepayer has Primary Producer status with the Australian Taxation Office.

That is used by a business –

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That 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.

**Objectives:**

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of services to the community;
- Preservation and protection of agricultural land as a productive resource; and
- To recognise and address the special circumstances that impact farm properties, including variable income and seasonal fluctuations.

**Characteristics:**

The characteristics of the planning scheme zoning are applicable to the determination of farm land 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.

**Types and Classes:**

Farm Land having the relevant characteristics described below:

- a) used primarily for primary production purposes; or
- b) any land that is not defined as General Land or Commercial/Industrial Land.

**Use of Rate:**

Funds raised by the differential rate will be applied to the items of expenditure described in the adopted Budget. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

**Level of Rate:**

80% of the General Rate.

**Use of Land:**

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

**Geographic Location:**

The geographic location of the land within this differential rate is wherever it is located within the municipal district.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

**ADVANTAGES AND DISADVANTAGES OF A DIFFERENTIAL RATING SYSTEM**

**1. Advantages of a differential rating system**

The advantages of utilising a differential rating system summarised below are:

- There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises.
- Differential rating allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector.
- Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (eg. Farming enterprises).
- Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (ie. Vacant Commercial properties still attract the commercial differential rate)

**2. Disadvantages of a differential rating system**

The disadvantages in applying differential rating summarised below are:

- The justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive.
- Differential rates can be confusing to ratepayers, as they may have difficulty understanding the system. Some rating categories may feel they are unfavourably treated because they are paying a higher level of rates than other ratepayer groups.
- Differential rating involves a degree of administrative complexity as properties continually shift from one type to another (e.g. residential to commercial,) requiring Council to update its records. Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category.
- Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.

**1.5.5 MUNICIPAL CHARGE**

Another principle rating option available to Councils is the application of a municipal charge. Under Section 159 of the *Local Government Act 1989*, Council may declare a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.



The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the *Local Government Act 1989*, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).

Council has applied a municipal charge since Council amalgamation occurred in December 1994 and is proposed at \$245.30 for the 2023/24 year. The revenue to be raised through the application of a municipal charge for the 2023/24 year is approximately 14% of total rates and municipal charges.

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of councils administrative costs can be seen as an equitable method of recovering these costs.

It also had a 'softening' effect for higher valued properties, such as commercial/industrial and farming properties. It was of particular benefit to the farming sector in that there are exemptions available to properties that qualify under the *Local Government Act 1989* as a single farm enterprise and a large proportion of farm properties would be in the higher valued property bracket due to their size.

#### 1.5.6 SPECIAL CHARGE SCHEMES

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation (under the *Local Government Act 1989*) that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The special rate or special charges may be declared on the basis of any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- a. the wards, groups, uses or areas for which the special rate or charge is declared; and
- b. the land in relation to which the special rate or special charge is declared;
- c. the manner in which the special rate or special charge will be assessed and levied; and
- d. details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof "special benefit" applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no 'free-riders' reaping the benefits but not contributing to fire prevention.

Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

#### 1.5.7 SERVICE RATES AND CHARGES

Section 162 of the *Local Government Act 1989* provides council with the opportunity to raise service rates and charges for any of the following services:

- a. The provision of a water supply;

- b. The collection and disposal of refuse;
- c. The provision of sewage services;
- d. Any other prescribed service.

### **Kerbside Collection Charge**

Council currently applies a service charge for the collection and disposal of refuse on residential properties (compulsory within the designated waste collection areas) and rural properties (optional) and providing waste services for the municipality (street litter bins for instance). Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of rehabilitation of the council's landfill once it reaches the end of its useful life.

It is recommended that council retain the existing waste service charge – should council elect not to have a waste service charge, this same amount would be required to be raised by way of an increased general rate – meaning that residents in higher valued properties would substantially pay for the waste service of lower valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.

### **Waste Levy**

A Waste Levy service charge of \$37 was introduced in the 2022/23 year. The waste levy applies to all property assessments on the same basis as the application of the municipal charge. The Waste Levy service charge is proposed to be \$51 in the 2023/24 year. It is estimated that the Waste Levy will raise revenue of \$1.627 million in the 2023/24 year.

As a result of the significant increase in the Environment Protection Authority (EPA) levy charges on waste to landfill, together with the increased costs for landfill compliance requirements, the application of a waste levy has been determined to be an equitable spread of these externally imposed waste management expenses. It is proposed that the kerbside collection charge unit rates increase at 8 percent for the 2023/24 year, noting that these charges had no increase in the 2022/23 year. It is proposed that waste facility user charges will generally increase by 7 percent in the 2023/24 year, also noting that there was generally no increase in these charges for the 2022/23 year.

## **1.5.8 COLLECTION AND ADMINISTRATION OF RATES AND CHARGES**

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

### **Payment options**

In accordance with section 167(1) of the *Local Government Act 1989* ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- 1st Instalment: 30 September
- 2nd Instalment: 30 November
- 3rd Instalment: 28 February
- 4th Instalment: 31 May

Council also allows a person to pay a rate or charge in a single lump sum payment. The date for this payment is set by the Minister for Local Government and is currently 15 February.

Council offers a range of payment options including:

- in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash),
- online via Council's ratepayer portal, direct debit (on prescribed instalment due dates)
- BPAY,

- Australia Post (over the counter),
- by mail (cheques and money orders only).

#### **Interest on arrears and overdue rates**

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

#### **Pensioner rebates**

##### **1. Government**

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this claims may be approved by the relevant government department.

##### **2. Council**

Council introduced a pensioner rate rebate of 5% of the calculated rate in the 2005/06 rating year. The pensioner rate rebate was introduced to provide rate relief to eligible pensioners, in addition to the Victorian Government concession. The rebate recognises pensioners' limited income source.

An additional factor was the large increase in property valuations across the state, which resulted in a significant increase in rates. The pensioner rate rebate was maintained at 5% of the calculated rate up to and including 2012/13.

In 2013/14 the Council pensioner rate rebate was altered from 5% of the calculated rate to a fixed amount of \$50.00. This resulted from an analysis of the implementation of the pensioner rebate that demonstrated that at 5% of the calculated rate, the upper 30% of higher valued properties were receiving 45% of Council's allocated budget for the rebate, with the remaining 55% of the allocated budget distributed amongst the remaining 70% of lower valued properties. This scenario was considered to be inconsistent with the principle of ensuring a fair and equitable distribution of rates and charges.

When the Council Pensioner Rate Rebate was introduced, it was proposed to increase in line with increases in the government concession. However, Victorian Government concessions do not increase in line with the Consumer Price Index (CPI) but rather, increase by a percentage set by the relevant Minister. In the past, this has been slightly less than the corresponding CPI increase. As a consequence, in 2014/15 Council resolved to increase the Council-provided concession by CPI.

This change ensured that any concessional offset amount provided to ratepayers was applied on a consistent, fair and equitable basis. Therefore, as the rates increases included an amount attributed to CPI movements, it was considered appropriate that any concessions be increased by the same percentage. This further ensured that eligible pensioners were quarantined as much as possible from rate increases and that the value of the concession was consistent across rating periods.

In 2018/19 a further change in approach was adopted, with Council's Pensioner Rate Rebate amount increasing by the same percentage as the rate cap. This resulted in the rebate for 2022/23

being \$60.36. Applying the rate cap percentage increase to the rebate for the 2023/24 year, a rebate of \$62.47 is proposed for the 2023/24 year with a total estimated cost of \$414,000.

It is considered appropriate that the Council pensioner rate rebate continue to be increased by the same percentage as the rate cap percentage increase applicable for that year, as this will continue to ensure consistency across rating periods.

The Council rebate is provided at the discretion of Council and as such is subject to annual review by Council as to whether it will continue to be provided to eligible ratepayers. This review is part of the annual budget process.

### **Deferred payments**

Under Section 170 of the *Local Government Act 1989*, Council may defer the payment of any rate or charge for an eligible ratepayer whose property is their sole place of residency, allowing ratepayers an extended period of time to make payments or alternatively to forestall payments on an indefinite basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.

Deferral of rates and charges are available to all ratepayers who satisfy the eligibility criteria and have proven financial difficulties. Where Council approves an application for deferral of rates or charges, interest will continue to be levied on the outstanding balance of rates and charges but at an interest rate fixed annually by Council. This deferred interest rate will typically be well under the penalty interest rate levied by Council on unpaid rates and charges.

Ratepayers seeking to apply for such provision will be required to submit a Financial Hardship Application form which is available at the council offices, on the Council website or which can be posted upon request.

### **Waiver and rebates**

The 2019 bushfires in East Gippsland had a significant impact on many ratepayers across the municipality. In recognition of the impact on ratepayers and businesses in East Gippsland, the Victorian Government allocated \$3,620,000 to Council for applying to people who have damaged or destroyed property and businesses and/or to assist economic development and property owners and businesses indirectly affected by the bushfires.

At the Council meeting held on 17 March 2020 Council resolved to utilise the grant funding to apply rate waivers and rate rebates over a number of financial years as follows:

1. *Resolves in accordance with Section 171 (1)(b) of the Local Government Act 1989 to waive rates and charges levied for the 2019/2020 financial year for all properties where the main dwelling(s) has been destroyed or assessed as requiring demolition as a result of the 2019/2020 bushfires;*
2. *Resolves in accordance with Section 171 (1)(b) of the Local Government Act 1989 to waive rates and charges levied for the 2020/2021 financial year for all properties where the main dwelling(s) has been destroyed or assessed as requiring demolition as a result of the 2019/2020 bushfires until the date of a certificate of occupancy is issued for any rebuilt dwelling or the settlement date for any of these properties that are sold or transferred into new ownership;*
3. *Resolves in accordance with Section 171 (1)(b) of the Local Government Act 1989 to waive rates and charges levied for the 2021/2022 financial year for all properties where the main dwelling(s) has been destroyed or assessed as requiring demolition as a result of the 2019/2020 bushfires until the date of a certificate of occupancy is issued for any rebuilt dwelling or the settlement date for any of these properties that are sold or transferred into new ownership;*

4. *Resolves in accordance with Section 171 (2) of the Local Government Act 1989 that the purpose of a rates and charges waiver under Section 171 (1) (b) as detailed in resolutions 2, 3 and 4 is to provide direct financial assistance to ratepayers who have suffered loss of the main dwelling(s) as a result of the 2019/2020 bushfires in East Gippsland;*
5. *Resolves to provide a rate rebate for the 2019/2020 financial year totalling \$1,000,000 to property assessments classified in Council's rating system as commercial/industrial at 31 March 2020, excluding any telecommunication, gas and electricity infrastructure and utilities and vacant land, on a proportional basis, based on the applicable 2019/2020 commercial/industrial general rates raised after the processing of supplementary valuation adjustments that resulted from the 2019/2020 bushfires, excluding any municipal or waste charge; and*
6. *Resolves to provide a rate rebate for the 2020/2021 financial year totalling \$1,000,000 to property assessments classified in Council's rating system as commercial/industrial at 1 July 2020, excluding any telecommunication, gas and electricity infrastructure and utilities and vacant land, on a proportional basis, based on the applicable 2020/2021 commercial/industrial general rates generated effective at 1 July 2020, excluding any municipal or waste charge.*

At the Council meeting held on 5 April 2022 Council resolved to continue the rate waivers for the 2022/23 and 2023/24 financial years as follows:

1. ***resolves in accordance with Section 171 (1)(b) of the Local Government Act 1989 to waive total rates and charges levied for the 2022/2023 financial year for all properties where the main dwelling(s) has been destroyed or assessed as requiring demolition as a result of the Black Summer 2019/2020 bushfires and the property has not been sold since 1 January 2020 or the main dwelling has not been rebuilt on the property, until the date of a certificate of occupancy is issued for any rebuilt dwelling or the settlement date for any of these properties that are sold or transferred into new ownership; and***
2. ***resolves in accordance with Section 171 (1)(b) of the Local Government Act 1989 to waive total rates and charges levied for the 2023/2024 financial year for all properties where the main dwelling(s) has been destroyed or assessed as requiring demolition as a result of the Black Summer 2019/2020 bushfires and the property has not been sold since 1 January 2020 or the main dwelling has not been rebuilt on the property, until the date of a certificate of occupancy is issued for any rebuilt dwelling or the settlement date for any of these properties that are sold or transferred into new ownership.***

It should be noted that the waiver of rates and charges for all properties where the main dwelling(s) has been destroyed or assessed as requiring demolition as a result of the 2019/20 bushfire until the date of a certificate of occupancy is issued for any rebuilt dwelling or the settlement date for any of these properties that are sold or transferred into new ownership, will continue for the 2023/24 year.

#### **Financial Hardship Policy**

It is acknowledged at the outset that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of a number of difficulties that may be faced. The purpose of the Financial Hardship Policy is to provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship.

Ratepayers may elect to either negotiate a rate payment plan or apply for a rate deferral. Ratepayers seeking to apply for such provision will be required to submit a Financial Hardship Application form which is available at the council offices, website or can be posted upon request.

#### **Debt recovery**

Council makes every effort to contact ratepayers at their correct address but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and buyer of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

In the event that an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest. In the event that the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the *Local Government Act 1989* Section 181.

### **Fire Services Property Levy**

In 2013/14 the Victorian Government introduced the Fire Services Property Levy (FSPL). This charge is collected by Councils on behalf of the Victorian Government and included in the annual rate notice as an additional charge.

Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

## **1.6 OTHER REVENUE ITEMS**

### **1.6.1 USER FEES AND CHARGES**

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:

- Caravan Park fees
- Livestock Exchange fees
- Marina fees
- Leisure Centre, Gym, and Pool visitation and membership fees
- Theatre fees
- Waste facilities fees
- Leases and facility hire fees

The provision of infrastructure and services form a key part of council's role in supporting the local community. In providing these, council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

- a. **Market Price**
- b. **Full Cost Recovery Price**
- c. **Subsidised Price**

Market pricing (A) is where council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and council needs to meet its obligations under the government's Competitive Neutrality Policy.

*It should be noted that if a market price is lower than council's full cost price, then the market price would represent council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that council is not the most efficient supplier in the marketplace. In this situation, council will consider whether there is a community service obligation and whether council should be providing this service at all.*

Full cost recovery price (B) aims to recover all direct and indirect costs incurred by council. This pricing should be used in particular where a service provided by council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

Subsidised pricing (C) is where council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (ie council provides the service free of charge) to partial subsidies, where council provides the service to the user with a discount. The subsidy can be funded from council's rate revenue or other sources such as Commonwealth and state funding programs. Full council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

As per the Victorian Auditor General's Office report "*Fees and charges – cost recovery by local government*" recommendations, council has developed a user fee pricing process to help guide the fair and equitable setting of prices. The process for setting fee prices includes such principles as:

- Both direct and indirect costs to be taken into account when setting prices;
- Accessibility, affordability and efficient delivery of services must be taken into account; and
- Competitive neutrality with commercial providers.

Council will develop a schedule of fees and charges as part of its annual budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders, where relevant, before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are adopted by Council.

For the 2023/24 year, in general, user fees and charges will increase by 3.5% the same percentage increase as the rate cap. There are some user fees and charges though that have a pricing structure associated with the service, such as caravan parks, and those particular pricing policies are used in the modelling of future fees and charges. Waste facility fees and charges though are proposed to generally increase at 7%.

## 1.6.2 STATUTORY FEES AND CHARGES

Statutory fees and fines are those which council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.



Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and Inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

#### **Penalty units**

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

One penalty unit is currently \$184.92, from 1 July 2022 to 30 June 2023.

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year.

#### **Fee units**

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, the cost of depositing a Will with the supreme court registrar of probates is 1.6 fee units.

The value of one fee unit is currently \$15.29. This value may increase at the beginning of a financial year, at the same time as penalty units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

### **1.6.3 GRANTS**

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its financial plan, Council considers project proposals, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

### **1.6.4 CONTRIBUTIONS**

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects.

Contributions can be made to council in the form of either cash payments or asset being handed over to Council ownership.

Examples of contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.



Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any Council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

#### **1.6.5 INTEREST ON INVESTMENTS**

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed in accordance with council's Investment Policy, which seeks to earn the best return on funds, whilst minimising risk.

#### **1.6.6 BORROWINGS**

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by council resolution. The following financial sustainability principles must be adhered to with new borrowings:

- Borrowings must only be applied for where it can be proven that repayments can be met in the Long Term Financial Plan
- Borrowings must not be used to fund ongoing operations
- Borrowings may be appropriate for funding large capital works where the benefits are provided to future generations.
- Borrowings may be considered where the funded project has a business case that shows increased future revenue/reduction in expenditure that can service the loan repayments
- Council will maintain its debt at levels which are sustainable, with:
  - indebtedness <60% of rate and charges revenue, and
  - debt servicing cost <5% of total revenue (excluding capital revenue).

## 1.7 REVENUE AND RATING ASSUMPTIONS FOR THE FOUR YEAR PLAN

Various assumptions are made regarding future revenue from rates and charges and other forms of income. The assumptions used to develop the 2023/24 budget and the estimates for the following three years 2024/25 to 2026/27 are shown below:

Income Type	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27
<b>Rates and Charges</b>	3.5%	3.5%	3.5%	4%
<b>User Fees and Charges</b>	3.5%	4%	4%	4.5%
<b>Statutory Fees and Charges</b>	3.5%	3.5%	3.5%	4%
<b>Recurrent Grants</b>	1%	1%	1%	1%
<b>Contributions-monetary</b>	1%	1%	1%	1%
<b>Contributions-Non monetary</b>	0%	0%	0%	0%
<b>Interest on Investments</b>	3.5%	3.5%	3.5%	4%
<b>Other Income</b>	5%	4%	4%	4.5%
<b>Victoria Grants Commission grant</b>	3%	3%	3%	3%

These assumptions are reviewed annually in line with budget development timelines. The Revenue and Rating Plan will be reviewed and updated on an annual basis.

### 5.2.3

### Finance Report Period Ended 31 March 2023

Authorised by      General Manager Business Excellence

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#### Conflict of Interest

Officers preparing this report have no conflict of interest to declare.

#### Executive Summary

The *Local Government Act 2020* (the Act), section 97(1) requires a quarterly finance report to be presented to Council as soon as practical after the end of each quarter.

This report for the nine (9) months to 31 March 2023 forecasts that the operating result for the 2022/23 financial year will be \$9.383 million compared to the adopted operating surplus of \$40.087 million. This is a forecast reduction in operating surplus of \$30.704 million.

There are capital grant income reductions of \$30.566 million as a result of some capital projects now being planned for completion in the 2023/24 financial year, and the associated grant funding will now be received in that year. Offsetting the reduction in capital grants are a number of new operating grants for projects totalling \$15.518 million, the most significant being the Fire 2019 Resourcing grant of \$5.3 million, Bushfire Recovery and Resilience of \$7.06 million, Community Recovery Committee support \$1.1 million, Future Proofing Young People \$0.508 million and various other smaller grants. There is also \$12.1 million of operating projects that were incomplete at the end of the 2021/22 year that will now be completed in the current financial year. The majority of these projects are funded from grants received in the 2021/22 year. There is also an increase in the expected employee costs as a result of the new grants received. Additional unbudgeted revenue from capital reimbursement for the bushfire and other projects of \$1.916 million has been received.

The expected end-of-year cash position of \$84.065 million is \$45.628 million greater than the adopted budget as a result of the more favourable 2021/22 end-of-year cash position than the estimated result at the time of adopting the 2022/23 budget, together with the estimated value of capital and landfill rehabilitation works cash flow being less than the adopted budget by \$25.299 million for Council cash, noting that \$53.065 million of capital and landfill rehabilitation projects from the current financial are expected to be now completed in the 2023/24 year. The cashflow from capital grants is also expected to decrease due to grants that were received in advance in the last financial year as well as some capital grants that are now not expected to be received until the 2023/24 year due to the timing of associated project expenditure. The cash flow expenditure increases for employee costs and suppliers relate to additional expenditure associated with new operating grants, together with expenditure of \$12.1 million for works that were incomplete in 2021/22 year that were primarily funded from grants received in that year.

The capital works adopted budget was \$104.091 million and further adjusted with actual carry forwards for incomplete projects from the 2021/22 year to \$107.428 million and has now been adjusted to the current forecast of \$55.976 million with an estimated \$48.992 million of works now to be completed in the 2023/24 financial year. Landfill rehabilitation projects forecast expenditure of \$4.786 million (including actual carry forwards from 2021/22) has reduced to \$1.22 million with a number of projects now not expected to be completed until the next financial year.

Details of the forecast variances and other financial information are included in **Attachments 1 to 7**.

## **Officer Recommendation**

### ***That Council:***

- 1. receives and notes this report and all attachments pertaining to this report; and***
- 2. adopts the Finance Report for the nine-month period ended 31 March 2023, as outlined in Attachments 1 to 7.***

## **Background**

### **Overview of Financial Performance**

Provided in this report as at the end of March 2023, is an overview of the year-to-date (YTD) operating and capital expenditure compared to the forecast result, and adjustments to the adopted budget for the full year that have been incorporated into the full year forecast result.

### **Year-to-Date**

#### ***Net Comprehensive Result***

The YTD favourable variance of \$4.106 million is primarily the result of the timing for works and when income has been received.

Refer to **Attachment 1** for a full explanation of all variances.

### **Full Year – Budget**

#### ***Net Comprehensive Result***

The expected operating surplus for the year is \$9.383 million which is \$30.704 million less than the adopted budget of \$40.087 million.

There were capital grants included in the adopted budget totalling \$30.566 million that will not be accounted for until the 2023/24 year as a result of the associated projects now not being undertaken or completed until next financial year. There was also \$12.1 million of costs associated with incomplete projects and programs where the funding was included in the 2021/22 financial year but will now be completed in the 2022/23 year. There has been new operational grant funding of \$15.518 million with additional materials and employee costs offsetting the increase in income, with the exception of \$8.2 million of Bushfire Support and Recovery services that received grant funding in the current financial year but will not be expended until the next financial year.

#### ***Adjusted Underlying result***

The adjusted underlying surplus is the net surplus for the year adjusted for non-recurrent capital grants, non-monetary contributions and capital contributions from other sources. The unfavourable variance of \$1.387 million is primarily a result of the forecast reduction in operating surplus of \$30.704 million offset by a reduction in non-recurrent capital funding of \$29.317 million.

**Attachment 1** provides further explanation of the variances discussed above.

## Cash Position

### *Year-to-Date:*

As at 31 March 2023, Council held cash of \$126.724 million. This is greater than YTD expectations due to the timing of works and services and the delivery of the capital works and landfill rehabilitation program.

### *Full Year*

The end-of-year forecast cash position of \$84.065 million is \$45.628 million greater than the adopted budget of \$38.437 million. This forecast cash position takes into account the actual 2021/22 end-of-year result that was more favourable than estimated at the time of adopting the 2022/23 budget, as well as a net \$25.299 million of 2022/23 capital and landfill rehabilitation projects that will not be completed until the 2023/24 financial year. There was also grant funding of \$8.2 million received in the 2022/23 year for bushfire recovery and support services that will not be spent until the next financial year. The increase in cash though is restricted in nature and committed to various provisions, that are required to be cash funded, for landfill rehabilitation projects and employee annual and long service leave. The use of this cash happens over time as landfill rehabilitation works are undertaken and employees take leave entitlements.

For further details, please refer to the Balance Sheet variance explanations in **Attachment 2**, Statement of Cash Flows at **Attachment 3** and Financial Performance Indicators and Unrestricted cash at **Attachment 7**.

## Capital Works and Landfill Rehabilitation Projects

### *Year-to-Date:*

The adopted budget for the 2022/23 financial year was \$104.091 million in capital works and a further \$4.461 million in landfill rehabilitation projects, giving a total of \$108.552 million. There were also additional projects from the 2021/22 year that were incomplete at year end and were carried forward into 2022/23, which added a total of \$3.663 million to the adopted budgets for capital and landfill rehabilitation projects.

Actual YTD capital and landfill rehabilitation projects expenditure at the end of March 2023 was \$27.75 million.

### *Full Year:*

The forecast capital and landfill rehabilitation expenditure for the 2022/23 year is \$57.197 million. There has been a forecast reduction in capital works expenditure of \$48.992 million from the adopted budget plus the additional carry forward projects for projects that will now be completed in the 2023/24 year. There has also been a forecast reduction in landfill rehabilitation projects of \$4.073 million from the adopted and carry forward budgets that will now be completed in the 2023/24 year.

## Legislation

As of 1 July 2021, all provisions of the *Local Government Act 2020* commenced. Some provisions of the *Local Government Act 1989*, that have not been repealed, will remain applicable until such time as they are revoked.

This report has been prepared in accordance with *Local Government Act 2020*, Section 97 of the *Local Government Act 2020* requires a quarterly budget report be presented to the Council at a Council meeting which is open to the public. The quarterly budget report must include a comparison of the actual and budgeted results to date and an explanation of material variances. The second quarterly report of a financial year must include a statement by the Chief Executive Officer as to whether a revised budget is, or may be, required.

The implications of this report have been assessed and are not considered likely to breach or infringe upon the human rights detailed in the Victorian Government's Charter of *Human Rights and Responsibilities Act 2006*.

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act 2020*. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act 2020*.

## Collaborative procurement

This is not applicable for this report.

## Council Plan

This report has been prepared and aligned with the following strategic objectives set out in the Council Plan 2021-2025:

Strategic Objective 5: 5.5 Resources are managed to meet current and future needs and priorities.

## Council Policy

Not applicable for this report.

## Options

Not applicable for this report.

## Resourcing

### *Financial*

Refer to the following **attachments**:

1. Income and Expenditure Statement and Explanation of Variances;
2. Balance Sheet and Explanation of Variances;
3. Statement of Cash Flows and Explanation of Variances;
4. Reconciliation of Adopted (Operating) budget to Forecast budget;
5. Summary of Capital Works and Landfill Rehabilitation;
6. Rates Performance; and
7. Financial Performance Indicators including unrestricted cash information

### *Plant and equipment*

Not applicable for this report.

### *Human Resources*

Not applicable for this report.

### *Risk*

The risks of this proposal have been considered and are not applicable to this report.

### **Economic**

Not applicable for this report.

### **Social**

Not applicable for this report.

### *Gender Impact Statement*

Given that this report provides an overview of the Finance Report for the period ending 31 March 2023, a gender impact assessment is not applicable.

### **Environmental**

Not applicable for this report.

### *Climate change*

This report has been prepared and aligned with the following Climate Change function/category:

This report is assessed as having no direct impact on climate change.

### **Engagement**

Not applicable for this report.

### **Attachments**

1. Income and Expenditure Statement and Explanation of Variances [5.2.3.1 - 8 pages]
2. Balance Sheet and Explanation of Variances [5.2.3.2 - 3 pages]
3. Statement of Cash Flows and Explanation of Variances [5.2.3.3 - 2 pages]
4. Reconciliation of Adopted (Operating) budget to Forecast budget [5.2.3.4 - 1 page]
5. Summary of Capital Works and Landfill Rehabilitation [5.2.3.5 - 2 pages]
6. Rates Performance [5.2.3.6 - 1 page]
7. Financial Performance Indicators including unrestricted cash information [5.2.3.7 - 3 pages]

## Attachment 1

## Income Statement for the period ended 31 March 2023

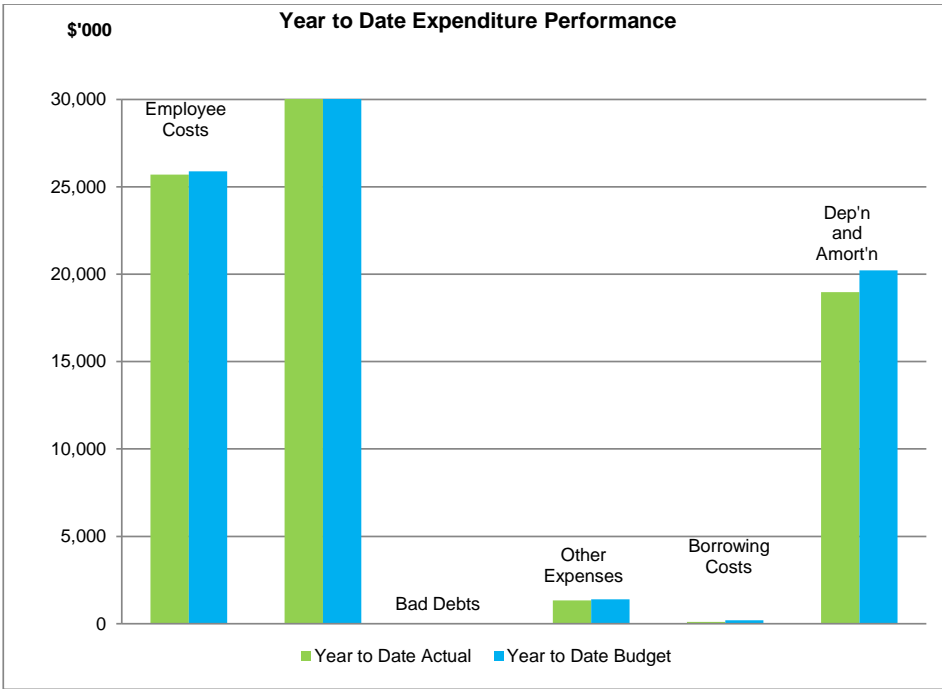
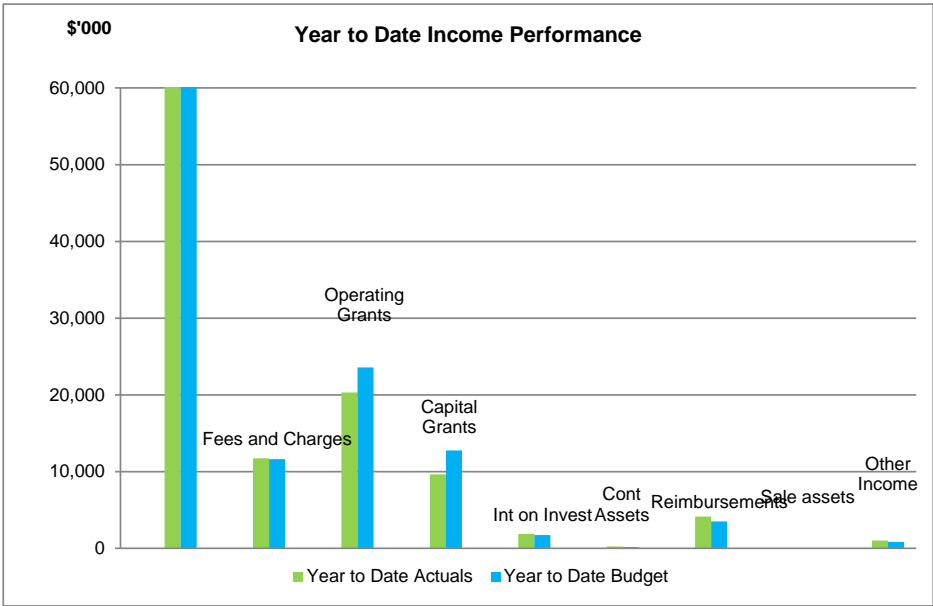
Item	Year-to-date			Note	Full Year			Note
	Actual (\$'000)	Forecast Budget (\$'000)	Variance (\$'000)		Adopted Budget (\$'000)	Forecast Budget (\$'000)	Variance (\$'000)	
<b>Revenues</b>								
Rates	65,429	65,432	(3)		65,194	65,572	378	B1
Statutory Charges	1,855	1,888	(33)		2,283	2,384	101	B2
User Charges	9,856	9,723	133	A1	12,127	12,478	351	B3
Recurrent Operating Grants	4,320	4,320	0		5,340	5,549	209	B4
Non Recurrent Operating Grants	15,993	19,258	(3,265)	A2	6,099	21,617	15,518	B5
Recurrent Capital Grants	1,607	1,614	(7)		3,759	3,378	(381)	B6
Non Recurrent Capital Grants	8,020	11,147	(3,127)	A3	49,449	19,264	(30,185)	B7
Interest on Investment	1,862	1,733	129	A4	290	2,140	1,850	B8
Contributed Assets Non monetary	0	0	0		2,000	2,000	0	
Contributions Monetary	251	171	80	A5	663	576	(87)	B9
Reimbursements and other contributions	4,121	3,504	617	A6	2,833	4,749	1,916	B10
Gain (Loss) on Sale of Assets	(14)	0	(14)		0	0	0	
Other Income	1,023	827	196	A7	985	1,007	22	
<b>Total operating revenues</b>	<b>114,323</b>	<b>119,617</b>	<b>(5,294)</b>		<b>151,022</b>	<b>140,714</b>	<b>(10,308)</b>	
<b>Expenses</b>								
Employee Benefits	25,700	25,893	(193)	A8	35,090	37,834	2,744	B11
Materials and services	32,768	40,558	(7,790)	A9	46,931	65,000	18,069	B12
Depreciation and Amortisation	18,969	20,226	(1,257)	A10	26,944	26,220	(724)	B13
Bad and doubtful debts	3	0	3		28	28	0	
Borrowing costs	98	199	(101)	A11	265	265	0	
Finance cost - leases	0	0	0		1	1	0	
Other expenses	1,330	1,392	(62)		1,676	1,983	307	B14
<b>Total operating expenses</b>	<b>78,868</b>	<b>88,268</b>	<b>(9,400)</b>		<b>110,935</b>	<b>131,331</b>	<b>20,396</b>	
<b>Operating Surplus/(Deficit)</b>	<b>35,455</b>	<b>31,349</b>	<b>4,106</b>		<b>40,087</b>	<b>9,383</b>	<b>(30,704)</b>	B15
<b>Other Comprehensive Income</b>								
Net Asset revaluation Increment/(Decrement)	0	0	0		28,515	28,515	0	
<b>Net Comprehensive surplus</b>	<b>35,455</b>	<b>31,349</b>	<b>4,106</b>		<b>68,602</b>	<b>37,898</b>	<b>(30,704)</b>	
Non Recurrent Capital Grants	(8,020)	(11,147)	3,127		(49,449)	(19,264)	30,185	
Contributed Assets	0	0	0		(2,000)	(2,000)	0	
Capital cont/Reimb - Monetary	(342)	(470)	128		(553)	(1,421)	(868)	
<b>Adjusted Underlying Surplus/ (Deficit) excluding Asset valuation</b>	<b>27,093</b>	<b>19,732</b>	<b>7,361</b>		<b>(11,915)</b>	<b>(13,302)</b>	<b>(1,387)</b>	B16

(Note: this report has not been audited)

Please see the next page for an explanation of variances

Positive Variance - Greater income or less expenditure	Negative Variance - Less income or greater expenditure
--------------------------------------------------------	--------------------------------------------------------





**EXPLANATION OF VARIANCES**  
**INCOME AND EXPENDITURE STATEMENT**  
**PERIOD ENDING – 31 MARCH 2023**

**Note:** Reference to timing differences through these notes mean that the actual income or expenditure has or will be received or expended at a different time to when it had been budgeted for; but will have no impact on the expected end of year result.

**Year-to-Date (YTD) Variances**

*Notes (for category variances greater than 10 per cent or \$50,000)*

A1	<p><b>Favourable Variance \$133k</b></p> <p><b>User Charges</b> are \$133k greater than YTD budget as a result of Waste Fees being \$36k greater than year to date forecast, Raymond Island Ferry fees being greater than year to date forecast by \$56k and Omeo Caravan Park being 38k greater than year to date forecast..</p>
A2	<p><b>Unfavourable Variance \$3.265m</b></p> <p><b>Non Recurrent Operating Grants</b> are \$3.265m less than YTD budget. This primarily relates to project grant funding for major works such as the Sarsfield Recreation Reserve upgrade, Buchan Recreation reserve upgrade and Club Terrace Community facility. The timing of the grant income will directly relate to when the works are undertaken and milestones are met for the claiming of the grant funds.</p>
A3	<p><b>Unfavourable Variance \$3.127m</b></p> <p><b>Non Recurrent Capital Grants</b> are \$3.127m less than YTD budget as a result of the timing of the works being undertaken that these grants relate to.</p>
A4	<p><b>Favourable Variance \$129k</b></p> <p><b>Interest on Investments</b> is \$129k greater than YTD budget as a result of additional funds being available for investment in the 1<sup>st</sup> nine months of the year, coupled with more favourable interest rates.</p>
A5	<p><b>Favourable Variance \$80k</b></p> <p><b>Contributions Monetary</b> are \$80k greater than YTD budget as a result of additional contributions for planning and other works that have been received.</p>

A6	<p><b>Favourable Variance \$617k</b></p> <p><b>Reimbursements</b> are \$617k greater than YTD budget as a result of the timing for natural disaster reimbursements earlier than expected together with workcover reimbursement that are the result of additional expenditure for workcover claims.</p>
A7	<p><b>Favourable Variance \$196k</b></p> <p><b>Other income</b> is \$196k greater than YTD budget as a result of the raising of lease invoices early than originally expected.</p>
A8	<p><b>Favourable Variance \$193k</b></p> <p><b>Employee Benefits</b> expenditure is \$193k less than the YTD budget. This is mainly the result of the timing for employees taking annual leave together with the impact of a number of vacancies across the organisation.</p>
A9	<p><b>Favourable Variance \$7.79m</b></p> <p><b>Materials and Services</b> expenditure is \$7.79m less than the YTD budget. This is mainly the result of the timing for payment of funding agreements as well as expenditure related to major projects that will now occur later in the year as a result of the timing of contracts. There are also some grant related programs that have yet to commence and will progress over the remainder of the financial year.</p>
A10	<p><b>Favourable Variance \$51.257m</b></p> <p><b>Depreciation and Amortisation</b> is \$1.258m less than the YTD budget mainly as a result of the timing for completion of the new landfill cell as well as the associated air space asset.</p>
A11	<p><b>Favourable Variance \$101k</b></p> <p><b>Borrowing costs</b> are \$101k less than the YTD budget mainly as a result of the delay in taking up the new Community Infrastructure loans.</p>

**Full Year Variances**

*Notes (for variances greater than 10 per cent or \$50,000)*

B1	<p><b>Favourable Variance \$378k</b></p> <p><b>Rates:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$378k as a result of additional supplementary rates together with a lesser cost for valuation objections for the year.</p>
B2	<p><b>Favourable Variance \$101k</b></p> <p><b>Statutory Charges:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$101k as a result of additional planning permit income.</p>
B3	<p><b>Favourable Variance \$351k</b></p> <p><b>User Charges:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$351k as a result of an expected increase in fees from the following services – Bairnsdale Aquatic and Recreation Centre \$288k, Mallacoota and Eagle Point Caravan parks \$304k and Marinas \$153k. These increases are offset by an expected decrease in user charges for the East Gippsland Livestock Exchange \$25k and the Omeo Caravan Park \$405k.</p>
B4	<p><b>Favourable Variance \$209k</b></p> <p><b>Recurrent Operating Grants:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$209k. This is a result of the final Victoria Grants Commission allocation for the 2022/23 year being greater than the amount included in the adopted budget offset by some minor reductions in other recurrent operating grants.</p>
B5	<p><b>Favourable Variance \$15.518m</b></p> <p><b>Non-Recurrent Operating Grants:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$15.518m. The significant additional grants are \$5.3m for Bushfire Recovery Resourcing, \$1.1m for Community Recovery Committee support, \$350k for Swifts Creek Economic Development plan, \$1.042m Buchan and Bruthen Streetscape projects, Buchan Recreation Reserve \$3.491m, Wellbeing and Mental Health \$1.335m, a number of bushfire rebuilding and support programs \$1.727m, Future Proofing Young People \$508k and Council Flood support \$500k. These increased grants were offset partially by a reduction in the Swifts Creek Recreation Reserve Upgrade grant of \$1.321m due to the timing of the works that will be completed in the next financial year.</p>

B6	<p><b>Unfavourable Variance \$381k</b></p> <p><b>Recurrent Capital Grants:</b> The full year forecast budget is estimated to be less than the adopted budget by \$381k as a result of the timing for some Roads to Recovery funded works.</p>
B7	<p><b>Unfavourable Variance \$30.185m</b></p> <p><b>Non-Recurrent Capital Grants:</b> The full year forecast budget is estimated to be less than the adopted budget by \$30.185m as a result of final grant income being confirmed together with the timing for a number of capital projects that will now not be completed until the 2023/24 year and the associated grant income will now not be received until next financial year. There was also some grant income budgeted in the 2022/23 year that was brought to account in the previous financial year.</p>
B8	<p><b>Favourable Variance \$1.850m</b></p> <p><b>Interest on Investments:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$1.850m as a result of the significant increase in interest rates in the first nine months of the year and expected further increases during the year. The surplus cash available for investment has also been greater due to delays in expenditure for a number of projects both capital and operating.</p>
B9	<p><b>Unfavourable Variance \$87k</b></p> <p><b>Contributions Monetary:</b> The full year forecast budget is estimated to be less than the adopted budget by \$87k. This is due to the timing for a number of projects where capital contributions will be made, not now forecast to be completed until the next financial year.</p>
B10	<p><b>Favourable Variance \$1.916m</b></p> <p><b>Reimbursements:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$1.916m. This is partly due to reimbursement for a capital project where the funding has been provided to an external organisation who then will reimburse Council for the expenditure on the project. There is also additional natural disaster funding reimbursement forecast as a result of further natural disaster events that have occurred in the current year for storms and floods.</p>
B11	<p><b>Unfavourable Variance \$2.744m</b></p> <p><b>Employee Benefits:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$2.744m. There is an increase of \$2.6m relating to additional funding for 2019 bushfire related programs together with some</p>

	other additional employee costs associated with other new grant funded programs.
B12	<p><b>Unfavourable Variance \$18.069m</b></p> <p><b>Materials and Services:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$18.069m. There were a number of grant funded projects from 2021/22 year that were incomplete at year end together with other projects that were Council funded and had commitments in the previous financial year that will now be completed in the 2022/23 year. The total of these works is \$12.1m. There will also be additional expenditure for new grant funding for the Bushfire Recovery Resourcing program and other new grant funded programs and projects.</p>
B13	<p><b>Favourable Variance \$724k</b></p> <p><b>Depreciation and Amortisation:</b> The full year forecast budget is estimated to be less than the adopted budget by \$724k. This is a result of the timing for completion of the new landfill cell being later than expected and the associated timing for the new Air Space asset.</p>
B14	<p><b>Unfavourable Variance \$307k</b></p> <p><b>Other expenses:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$307k. This is a result of increased leasing costs of \$188k for the Bushfire Administration Centre building and equipment and a \$15k increase in leasing expenses for the Swifts Creek Economic Development Plan project. All of these forecast increased leasing costs are fully funded from grants. There are some other minor variances for short term vehicle leases that account for the remainder of the increase..</p>
B15	<p><b>Unfavourable Variance \$30.704m</b></p> <p><b>Operating Surplus/(Deficit):</b> The decrease in operating surplus is a net result of the variances explained above; but mainly the result of projects and programs that have been carried over from the previous financial year for completion in the 2022/23 year of \$12.1m and the net reduction in grant funding.</p>
B16	<p><b>Unfavourable Variance \$1.387m</b></p> <p><b>Underlying Surplus:</b> This is a result of the change in operating surplus, taking into account the change to non-recurrent capital grants and other capital contributions.</p>

Summary of amendments to operating grant income as at 31 March 2023			
Grant Name	Adopted Budget	Revised	New/Increase / (Decrease)
		Income Budget	
	\$	\$	\$
1106 - Senior Citizens Support	45,000	0	(45,000)
1108 - Roadside Weeds and Pest Management	75,000	75,000	0
1110 - Inundation Management (Unspent grant funds returned)	0	(151,775)	(151,775)
1113 - Immunisations	26,570	38,306	11,736
1120 - FreeZA	35,500	35,500	0
1124 - Mosquito Control	0	6,556	6,556
1135 - Be Connected	0	17,500	17,500
1136 - Tobacco Education	13,559	12,326	(1,233)
1140 - Municipal Emergency Resourcing	120,000	120,000	0
1144 - Get Online Week	0	1,000	1,000
1146 - Kindergarten Central Enrolment	0	29,696	29,696
1165 - Best Start Program (Grant funds returned)	0	(81,259)	(81,259)
1170 - Vulnerable Persons Project	91,082	47,287	(43,795)
1180 - Forge Theatre - Creative Victoria MOU	60,000	60,000	0
1185 - Victorian Seniors Festival	2,700	0	(2,700)
1220 - VGC - General Purpose Grant	2,848,735	3,031,588	182,853
1225 - VGC - Local Roads Grant	1,395,377	1,555,676	160,299
1235 - Children's Week Event	700	700	0
1280 - Social Seniors	0	500	500
1301 - Future Proof Young People	0	507,788	507,788
1305 - Libraries After Dark	6,000	6,000	0
1335 - Concierge Business Support - Economic Development	0	90,000	90,000
1340 - South Bairnsdale Industrial Estate	20,000	20,000	0
1355 - Lakes Entrance Adventure Race	0	15,000	15,000
1365 - Community Road Safety - VMS	0	8,000	8,000
1380 - Australia Day	0	20,000	20,000
1390 - Hearing our Voice	40,800	51,179	10,379
1405 - Buchan Streetscape - Footpath (Vic Roads Assets)	378,000	726,671	348,671
1406 - Buchan Streetscape -Economic Activation	0	471,429	471,429
1405 - Bruthen Streetscape - Economic Activation	0	221,572	221,572
1425 - Public Art Trail	0	7,500	7,500
1445 - Road Safety Strategy	15,000	15,000	0
1475 - Sarsfield Recreation Reserve Upgrade	1,800,000	1,800,000	0
1476 - Buchan Recreation Reserve - LRCI	1,200,000	1,691,386	491,386
1480 - Swifts Creek Recreation Reserve Upgrade	1,802,000	480,549	(1,321,451)
1485 - OCOC – Integrated Catchment Management	86,000	111,500	25,500
1490 - Club Terrace Community Facility (Black Summer Gran	751,000	744,476	(6,524)
1505 - Swifts Creek Economic Development Plan	0	350,000	350,000
1512 - Desexing and Microchipping Program	0	78,696	78,696
1520 - EG Community Transport Directory	0	10,000	10,000
1525 - Coastal Hazard and Risk Analysis	0	40,000	40,000
1530 - Stockman Base Metals Project	0	35,000	35,000
1531 - Bairnsdale growth Strategy Review	0	200,000	200,000
1532 - Domestic Waste Water Management	0	20,000	20,000
1533 - CIVID - Rapid Antigen Tests	0	30,000	30,000
1534 - Council Flood Support	0	500,000	500,000
1535 - Public Record Creatives	0	5,616	5,616
2033 - Fire 2019 - Resourcing Grant - State Govt	0	5,300,000	5,300,000
2241 - RRG - The Buchan Recreation Reserve	0	3,000,000	3,000,000
2242 - RRG - Wellbeing and Mental Health	0	1,335,123	1,335,123
2243 - RRG - Rebuilding	0	1,000,000	1,000,000
2244 - RRG - Disaster preparedness and resilience	0	400,000	400,000
2245 - RRG - Aboriginal Cultural and healing	0	405,000	405,000
2246 - RRG - Business and Economic Recovery and Resilience	0	760,000	760,000
2247 - RRG - Research Review and Evaluation	0	162,377	162,377
2283 - Community Recovery Committee Support Fund	0	1,100,000	1,100,000
8006 - Beach Cleaning	2,000	889	(1,111)
School Crossing Supervision	98,720	118,192	19,472
Library Operations	375,000	378,582	3,582
Lake Tyers Trust	150,000	150,000	0
<b>Total</b>	<b>11,438,743</b>	<b>27,166,126</b>	<b>15,727,383</b>

## Attachment 2

### East Gippsland Shire Council Balance Sheet - Period ended 31 March 2023

Prior Year	Item	Year-to-date	Full Year			Note
Actual (\$'000)		Actual (\$'000)	Adopted Budget (\$'000)	Forecast Budget (\$'000)	Variance (\$'000)	
	<b>Current assets</b>					
116,547	Cash and investments	126,724	38,437	84,065	45,628	A1
9,102	Receivables	18,325	12,650	9,147	(3,503)	A2
7,998	Other Current Assets	3,605	4,382	4,382	0	
133,647	Total Current Assets	148,654	55,469	97,594	42,125	
	<b>Non-current assets</b>					
1,282,249	Property, Infrastructure & Equipment	1,289,847	1,367,988	1,342,460	(25,528)	A3
8,263	Investment Properties	8,264	8,882	8,263	(619)	A4
771	Right of Use Assets	771	785	771	(14)	
999	Intangible Assets	471	3,241	460	(2,781)	A5
194	Receivables	194	200	411	211	A6
1,292,476	Total Non- Current Assets	1,299,547	1,381,096	1,352,365	(28,731)	
1,426,123	<b>Total assets</b>	1,448,201	1,436,565	1,449,959	13,394	
	<b>Current liabilities</b>					
11,805	Payables	541	12,573	9,935	(2,638)	A7
3,033	Trust Funds and Other Deposits	3,519	2,835	3,033	198	A8
25,951	Unearned Income	24,296	5,929	5,929	0	
11,153	Current Provisions	9,715	9,494	13,283	3,789	A9
102	Lease Liabilities	102	62	102	40	
0	Interest Bearing Liabilities	344	0	0	0	
52,044	Total Current Liabilities	38,517	30,893	32,282	1,389	
	<b>Non-current liabilities</b>					
5,643	Non - Current Provisions	5,661	8,517	3,038	(5,479)	A10
428	Unearned Income	558	383	428	45	
758	Lease Liabilities	758	759	758	(1)	
1,650	Interest Bearing Liabilities	1,650	9,955	9,955	0	
8,479	Total Non - Current Liabilities	8,627	19,614	14,179	(5,435)	
60,523	<b>Total liabilities</b>	47,144	50,507	46,461	(4,046)	
1,365,600	<b>Net assets</b>	1,401,057	1,386,058	1,403,498	17,440	
	<b>Equity</b>					
916,744	Reserves	916,746	913,464	945,195	31,731	A11
448,856	Total Retained Earnings	484,311	472,594	458,303	(14,291)	A12
1,365,600	Total Equity	1,401,057	1,386,058	1,403,498	17,440	
	<b>Net Surplus for year</b>	35,455	40,087	9,383	(30,704)	

(Note: this report has not been audited)

Please see the next page for an explanation of variances



## EXPLANATION OF VARIANCES

## BALANCE SHEET – PERIOD ENDING 31 MARCH 2023

## Full Year Variances

*Notes (for variances greater than 10 per cent or \$50,000)*

A1	<p><b>Favourable Variance \$45.628m</b></p> <p><b>Cash and Investments:</b> The end-of-year forecast cash position of \$84.065m is \$45.628m greater than the adopted budget of \$38.437m. The increase in the forecast cash position is partly a result of adjustments from the 2021/22 year end actual result versus the forecast result included in the adopted budget together with the revised cash projections for other balance sheet items based on the 2021/22 end of year actual result. The cashflow for natural disaster reimbursements in the previous financial year was \$4.9m greater than budget based on the timing of payments received over multiple financial years and user fees and operating grants were also greater than the forecast in the adopted budget by \$1.2m. There are also capital and landfill rehabilitation projects that are now forecast to be completed in the 2023/24 year that were budgeted out of Council cash in the current year and this accounts for \$25.299m of the increase. There is also Bushfire recovery and support funding of \$8.2m received in the current financial year that will not be spent until the 2023/24 year.</p>
A2	<p><b>Unfavourable Variance \$3.503m</b></p> <p><b>Receivables:</b> The year-end forecast is \$3.503m less than the adopted budget to reflect a reduction in general debtors at the end of the 2021/22 year that was less than the forecast in the adopted budget.</p>
A3	<p><b>Unfavourable Variance \$25.528m</b></p> <p><b>Property, Infrastructure and Equipment</b> are forecast to be \$25.528m less than the adopted budget primarily as a result of the forecast reduction in the adopted capital works program in 2022/23 year of \$50.795m offset by the increase in the value of assets as a result of revaluations in 2021/22 year.</p>
A4	<p><b>Unfavourable Variance \$619k</b></p> <p><b>Investment Properties</b> are expected to be \$619k less than the adopted budget as a result of the end of 2021/22 year actual result.</p>
A5	<p><b>Unfavourable Variance \$2.781k</b></p> <p><b>Intangible Assets</b> are expected to be \$2.781k less than the adopted budget as a result the 2021/22 end of year result being less than the adopted budget together with the new Air Space Asset not now being brought to account until next financial year due to the timing for the completion of the new landfill cell.</p>

A6	<p><b>Favourable Variance \$211k</b></p> <p><b>Non Current Receivables</b> are expected to be \$211k greater than the adopted budget as a result of the South Bairnsdale Industrial Estate Special Charge Scheme instalment payers now being known.</p>
A7	<p><b>Favourable Variance \$2.638m</b></p> <p><b>Payables</b> are expected to be \$2.638m less than the adopted budget primarily as a result of the forecast reduction in the capital works and landfill rehabilitation projects.</p>
A8	<p><b>Unfavourable Variance \$188k</b></p> <p><b>Trust Funds and Other Deposits</b> are expected to be \$188k greater than the adopted budget as a result of the forecast additional deposits being held at year end.</p>
A9	<p><b>Unfavourable Variance \$3.789k</b></p> <p><b>Current Provisions</b> are expected to be \$3.789m greater than the adopted budget as a result of the timing of landfill rehabilitation projects that are now forecast to be undertaken in the next financial year.</p>
A10	<p><b>Favourable Variance \$5.479m</b></p> <p><b>Non-Current Provisions:</b> The decrease of \$5.479m is a result of the landfill rehabilitation provision timing for landfill rehabilitation works to be undertaken in future years.</p>
A11	<p><b>Favourable Variance \$31.731m</b></p> <p><b>Reserves:</b> The increase of \$31.731m is the result of the revaluation undertaken for infrastructure assets in 2021/22 that resulted in valuation increases that had not been included in the adopted budget.</p>
A12	<p><b>Unfavourable Variance \$14.291m</b></p> <p><b>Retained Earnings:</b> The year-end forecast is less than the adopted budget as a direct result of the forecast operating result for the 2022/23 year now being \$30.704m less than the adopted budget primarily as a result of a net reduction in grant income and the additional expenditure associated with programs and projects that were incomplete in the 2021/22 year that will now be completed in the 2022/23 year of \$12.1m. This is offset by the increased operating surplus from the 2021/22 year of \$16.413m compared to the estimate at the time of adopting the 2022/23 year budget.</p> <p>The \$12.1m of operating projects incomplete from the 2021/22 year was reflected in the additional operating surplus of \$16.413m at the end of the 2021/22 year.</p>

**Attachment 3 Statement of Cashflows period ended 31 March 2023**

Item	Year-to-date	Full Year			Note
		Adopted Budget	Forecast Budget	Variance	
	Actual (\$'000)	(\$'000)	(\$'000)	(\$'000)	
<b>Cashflows from Operating Activities</b>					
Ratepayer receipts	56,080	65,036	65,478	442	
Statutory fees and fines	1,776	2,283	2,289	6	
User fees	14,265	10,664	14,593	3,929	
Operating Grants	20,588	11,439	24,848	13,409	
Capital Grants	7,972	53,208	7,710	(45,498)	
Contributions	251	663	576	(87)	
Interest Received	1,887	250	2,073	1,823	
Trust funds and deposits taken	486	6,650	8,500	1,850	
Other Receipts and reimbursements	5,103	3,858	5,529	1,671	
Net GST refund/payment	(1,206)	0	5,673	5,673	
Payments to Employees	(26,113)	(34,669)	(38,192)	(3,523)	
Payments to Suppliers	(43,644)	(47,309)	(75,041)	(27,732)	
Trust funds and deposits repaid	0	(6,650)	(8,500)	(1,850)	
Other Payments	(1,463)	(1,676)	(2,181)	(505)	
<b>Net Cash Provided by Operating</b>	<b>35,982</b>	<b>63,747</b>	<b>13,355</b>	<b>(50,392)</b>	<b>A1</b>
<b>Cashflows from Investing Activities</b>					
Payments for Property/ Plant	(26,725)	(104,091)	(54,476)	49,615	
Proceeds from Investments	0	0	0	0	
Proceeds from sale of assets	672	600	600	0	
<b>Net Cash Used in Investing</b>	<b>(26,053)</b>	<b>(103,491)</b>	<b>(53,876)</b>	<b>49,615</b>	<b>A2</b>
<b>Cashflows from Financing Activities</b>					
Finance costs	(98)	(265)	(265)	0	
Loan Principal Repayments	344	(1,700)	0	1,700	
New Loans	0	4,168	8,305	4,137	
Interest paid-lease liability	0	(1)	(1)	0	
Repayment of lease liabilities	0	0	0	0	
<b>Net Cash Used in Financing</b>	<b>246</b>	<b>2,202</b>	<b>8,039</b>	<b>5,837</b>	<b>A3</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>10,175</b>	<b>(37,542)</b>	<b>(32,482)</b>	<b>5,060</b>	
Cash At Beginning of Period/Year	116,547	75,979	116,547	40,568	A4
Cash at End of Period/Year	126,722	38,437	84,065	45,628	A5

(Note: this report has not been audited)

Please see the next page for an explanation of variances

## EXPLANATION OF VARIANCES

## STATEMENT OF CASHFLOWS – PERIOD ENDING 31 MARCH 2023

## Full Year Variances

A1	<p><b>Unfavourable Variance \$50.392m</b></p> <p><b>Net cash Operating:</b> The change to the budget for cash inflows and outflows from operating activities is partly due to the revision to budgets for operating income and expenditures discussed in Attachment 1 above. There are also cash inflows and outflows, particularly for user fees and supplier payments that are a result of accruals at year end where the cash for the user fees will be received in 2022/23 and the payments made to suppliers were made in 2022/23. The most significant variance relates to income received in 2021/22 for capital projects in 2022/23 of \$18.5m together with capital grants that will not now be received until the 2023/24 year of \$45.498m. There is also the additional expenditure for projects/programs that were incomplete at the end of the 2021/22 year that will now be completed in the current year of \$12.1m.</p>
A2	<p><b>Favourable Variance \$49.615m</b></p> <p><b>Net cash investing:</b> The change to the cash used in investing activities is due to the revised estimate of capital works expenditure to be completed and paid in the 2022/23 year.</p>
A3	<p><b>Favourable Variance \$5.837m</b></p> <p><b>Net cash used in financing:</b> The change to the cash used in financing activities is due to the timing of the loan repayment at 30 June 2022 and the timing for taking up of loan funds for the Community Infrastructure loans that are now forecast to happen in the 2022/23 year.</p>
A4	<p><b>Favourable Variance \$40.568m</b></p> <p><b>Cash and Investments at the beginning of the year:</b> Cash at the beginning of the year is greater than the adopted budget primarily as a result of projects that were not completed at year end and will now be completed in the 2022/23 year and the advance income received in 2021/22 for capital projects that will be undertaken in 2022/23.</p>
A5	<p><b>Favourable Variance \$45.628m</b></p> <p><b>Cash and Investments at the end of the year:</b> Cash and investments at the end of the year are expected to be \$45.628m greater than the adopted budget. This is the result of the end of year cash position from 30 June 2022 being greater than the forecast result included in the 2022/23 budget, after taking into account the advance capital funding received and carry forward capital and operating projects that would be completed in the current year. There are also capital and landfill rehabilitation projects that are now forecast to be completed in the 2023/24 year which accounts for \$25.299m of the additional cash. A further \$8.2m of the variance relates to Bushfire Support and Recovery funding received in the 2022/23 year that will not be spent until the 2023/24 year.</p>

## ATTACHMENT 4

**RECONCILIATION OF ADOPTED BUDGET TO FORECAST BUDGET  
INCOME STATEMENT PERIOD ENDING 31 MARCH 2023**

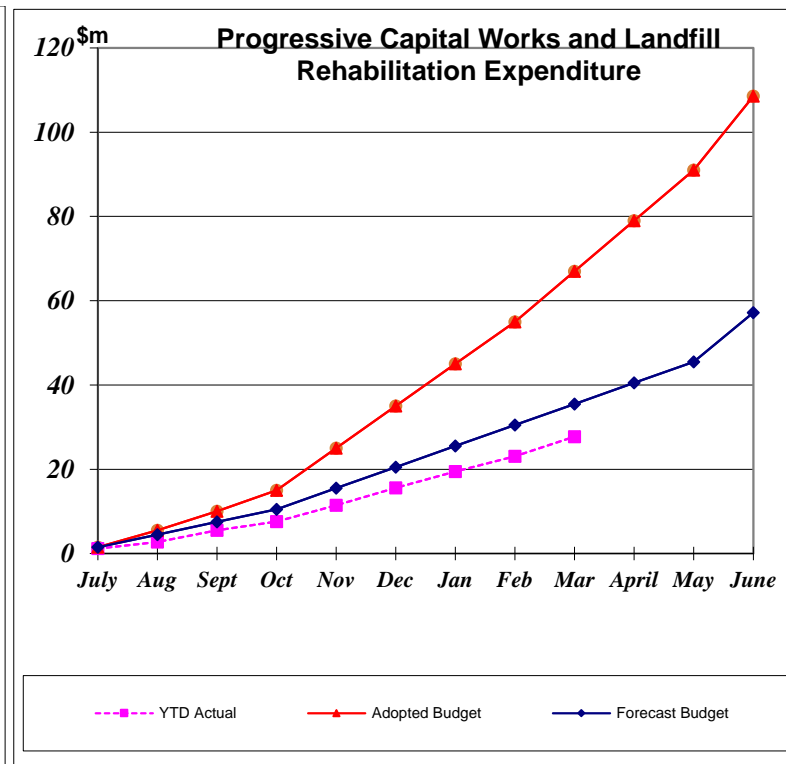
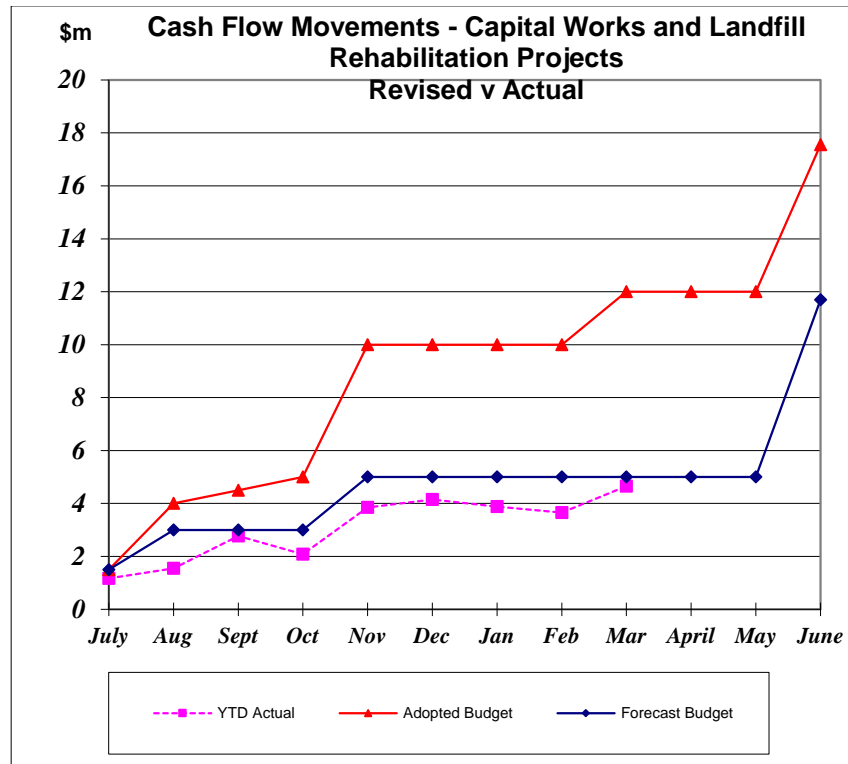
	<b>(\$'000)</b>
<b>Net operating surplus per Adopted Budget</b>	40,087
<b>Budget Variations:</b>	
<b>Budget Revisions:</b>	
Other Income Revision Increases	4,531
Expenditure Revision increases - other	(2,903)
Expenditure Revision increases for incomplete projects carried forward from previous year	(5,372)
<b>Capital Works Program</b>	
Increase in Capital and major projects Income per Capex review	(30,566)
<b>New and adjusted Grants 22/23</b>	
Victoria Grants Commission adjusted allocation decrease	343
Other Operating Grants Income	15,384
Expenditure relating to new/adjusted Grants (including carry forward unspent grants)	(12,121)
<b>Net operating surplus per Forecast Budget</b>	<b>9,383</b>

## ATTACHMENT 5

## Summary of Capital Works and Landfill Rehabilitation Projects as at 31 March 2023

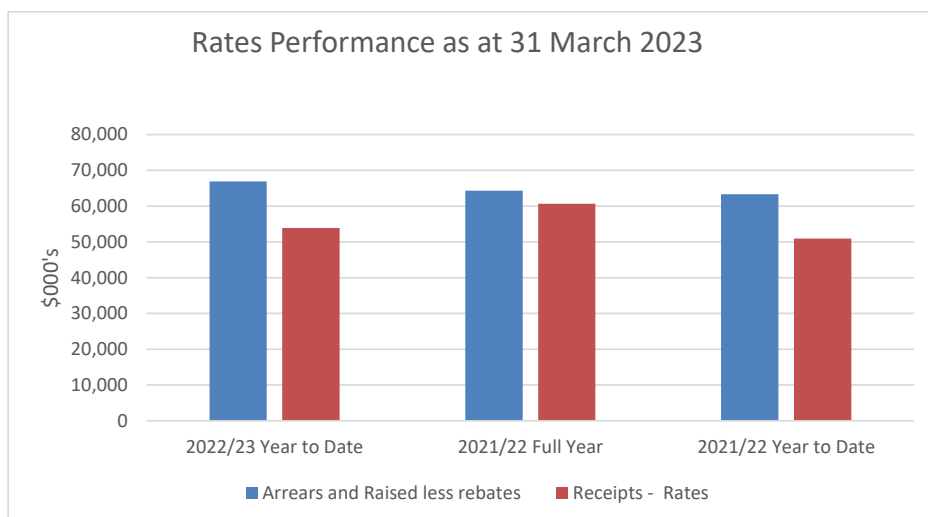
Description	Year-to-date		
	Actual (\$'000)	Forecast Budget (\$'000)	Variance (\$'000)
Capital Projects	26,725,397	9,600,000	17,125,397
Landfill Rehabilitation Projects	1,024,836	400,000	624,836
<b>Total</b>	<b>27,750,233</b>	<b>10,000,000</b>	<b>17,750,233</b>

Description	Full Year			
	Adopted Budget (\$'000)	Adopted Budget with actual c'fws from 2022/23 (\$'000)	Forecast Budget (\$'000)	Variance Forecast v adopted with C'fws (\$'000)
Capital Projects	104,091,000	107,428,094	55,976,674	(51,451,420)
Landfill Rehabilitation Projects	4,461,000	4,786,645	1,220,268	(3,566,377)
<b>Total</b>	<b>108,552,000</b>	<b>112,214,739</b>	<b>57,196,942</b>	<b>(55,017,797)</b>



**ATTACHMENT 6  
RATES PERFORMANCE  
FOR THE PERIOD ENDING 31 MARCH 2023**

	2022/23 year to date to 31/03/23 (\$'000)	2021/22 Full Year (\$'000)	2021/22 Year to date to 31/03/2022 (\$'000)
<b>Arrears as at the start of the year</b>	3,645	3,936	3,936
<b>Rates raised 2022/23 including supplementary rates to 31/03/2023</b>	65,293	62,279	62,107
Interest raised on arrears	136	277	92
Legal Fees added to rate arrears	14	21	15
Government Pension Rebates applied	(1,685)	(1,676)	(1,659)
Council Pension Rebate applied	(402)	(403)	(400)
Rebates and Waivers	(135)	(132)	(729)
Receipts - Rates	(53,911)	(60,657)	(50,928)
<b>Balance outstanding</b>	<b>12,955</b>	<b>3,645</b>	<b>12,434</b>
	<b>2022/23 Year to Date</b>	<b>2021/22 Full Year</b>	<b>2021/22 Year to Date</b>
Arrears and Raised less rebates	66,866	64,302	63,362
Receipts - Rates	53,911	60,657	50,928
	81%	94%	80%





## ATTACHMENT 7

## Financial Sustainability Risk Indicators

The following table highlights Council's budgeted and forecast performance across a range of key financial performance indicators that the Victorian Auditor General's Office (VAGO) uses to ensure local government remains financially sustainable. These indicators provide a useful analysis of Council's financial position and performance based on the current years forecast results.

Financial Sustainability Risk Indicator	Measure	Notes	Budget Forecast		Risk based on annual forecast - Refer to VAGO table
			2022/23	2022/23	
Net result	Net result/Total revenue	1	27%	6.67%	LOW
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	2	(12.03%)	(11.27%)	HIGH
Working Capital	Current assets / current liabilities	3	1.80	3.02	LOW
Internal Financing	Net operating cash flow/Net capital expenditure	4	61.60%	24.79%	HIGH
Indebtedness	Non-current liabilities / own source revenue	5	23.40%	16.05%	LOW
Capital Replacement	Cash outflows for property, plant&equipment/Depreciation	6	3.86	2.12	LOW
Asset renewal	Asset renewal expenditure / depreciation	7	285.00%	158.79%	LOW

**Key to Forecast Trend:**

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

**Notes to indicators**

**1 Net result** – A positive result indicates a surplus and the larger the percentage the stronger the result. The indicator is forecast to be low risk.

**2 Adjusted underlying result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A result of more than 0% indicates surpluses are being generated consistently and represents a lower risk of Council not being able to fund works and services. The advance payment of \$13.8M of the 2022/23 Grants Commission allocation in the 2021/22 year together with other grants and incomplete projects of \$12.1M received or budgeted in 2021/22 that were unspent at year end and will be expended in the 2022/23 year has impacted on this indicator negatively as the indicator only measures an annual result and therefore does not show the average underlying result over time which is a positive result for Council. Low risk indicator to be more than 5%.

**3 Liquidity - Working Capital** - The proportion of current liabilities represented by current assets. Working capital is forecast to remain steady at an acceptable level indicating Council has the ability to pay short-term liabilities as they fall due - Low risk - indicator is to be greater than 1.0.

**4 Internal financing** - This indicator measures Council's generation of cash from operations to fund new assets. Low risk indicator is to be greater than 100%. The forecast result for the 2022/23 year, whilst indicating high risk does not take into account the carry forward capital projects funded in the previous financial year and nor the timing of cash flows for capital grants that have been received in the previous financial year in advance of the capital spend. To note though that there was funding of \$53.8M received in the previous financial year for grants and works that are being completed in the current financial year. When taking this into account then the internal financing ratio would be 90.3%. When the proposed borrowings are taken into account then the ratio is at 100%. Taking this into account the ratio whilst showing High risk using the 22/23 forecasts it moves to Medium to Low based on the funding received in the previous year and the proposed new borrowings.

**5 Indebtedness** - This is a measure of Council's use of its own source revenue compared to longer term liabilities. This level of indebtedness is low even though there are new borrowings proposed in the 2022/23 year. A result less than 40% indicates a low risk.

**6 Capital replacement** - This percentage indicates the extent of Council's level of spending on capital works compared to the rate of depreciation. The forecast result is a low risk indicating that Council's spend on cash works is more than 1.5 times the rate of depreciation.

**7 Asset renewal gap** - This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. The forecast results for this indicator is based on the current estimate of capital works to be completed in the 2022/23 financial year and is forecast to be low risk.

Financial sustainability risk indicators—risk assessment criteria

Risk	Net result	Adjusted underlying result	Liquidity	Internal financing	Indebtedness	Capital replacement	Renewal gap
<b>High</b>	<b>Less than negative 10%</b> Insufficient revenue is being generated to fund operations and asset renewal.	<b>Less than 0%</b> Insufficient surplus being generated to fund operations	<b>Less than 0.75</b> Immediate sustainability issues with insufficient current assets to cover liabilities.	<b>Less than 75%</b> Limited cash generated from operations to fund new assets and asset renewal.	<b>More than 60%</b> Potentially long-term concern over ability to repay debt levels from own-source revenue.	<b>Less than 1.0</b> Spending on capital works has not kept pace with consumption of assets.	<b>Less than 0.5</b> Spending on existing assets has not kept pace with consumption of these assets.
<b>Medium</b>	<b>Negative 10%–0%</b> A risk of long-term run down to cash reserves and inability to fund asset renewals.	<b>0%–5%</b> Surplus being generated to fund operations	<b>0.75–1.0</b> Need for caution with cashflow, as issues could arise with meeting obligations as they fall due.	<b>75–100%</b> May not be generating sufficient cash from operations to fund new assets.	<b>40–60%</b> Some concern over the ability to repay debt from own-source revenue.	<b>1.0–1.5</b> May indicate spending on asset renewal is insufficient.	<b>0.5–1.0</b> May indicate insufficient spending on renewal of existing assets.
<b>Low</b>	<b>More than 0%</b> Generating surpluses consistently.	<b>More than 5%</b> Generating strong surpluses to fund operations	<b>More than 1.0</b> No immediate issues with repaying short-term liabilities as they fall due.	<b>More than 100%</b> Generating enough cash from operations to fund new assets.	<b>40% or less</b> No concern over the ability to repay debt from own-source revenue.	<b>More than 1.5</b> Low risk of insufficient spending on asset renewal.	<b>More than 1.0</b> Low risk of insufficient spending on asset base.

Source: VAGO.

**Unrestricted Cash forecast as at 30 June 2023**

	<b>(\$'000)</b>
Cash and Cash Equivalents as at 30 June 2023	84,065
<b>Less Restricted amounts (non discretionary)</b>	
Statutory Reserves	(1,462)
Trusts and Deposits	(3,033)
Unexpended grants	(5,929)
<b>Unrestricted cash at year end</b>	<b>73,641</b>
<b>Less Current liabilities at year end</b>	
Trade Payables	(9,935)
Less Other Current liabilities at year end	(13,385)
<b>Unrestricted cash after current liabilities</b>	<b>50,321</b>
<b>Less other amounts held for intended specific purposes</b>	
Capital and landfill rehabilitation works carry forwards into 2023/24 (Council cash)	(25,299)
Tambo Bluff Estate Reserve	(64)
Raymond Island Ferry Replacement Reserve	(2,900)
Orbost Landfill Bushfire Reserve	(9,509)
Grant funded bushfire recovery operating projects - funding received in 2022/23 but expenditure in 2023/24	(8,160)
<b>Unrestricted cash taking into account intended allocations</b>	<b>4,389</b>

**Commentary**

Whilst unrestricted cash is measuring Council's ability to fund current liabilities if they fell due at the end of the year, there are cash reserves that Council has established for future works that are cash funded. There are also funds held as cash at the end of the year that are for capital works that were funded in the previous financial year; but will not be completed until the next financial year. When all of those commitments are taken into account Council will have any surplus funds available to buffer the impact of other unknown factors such as funding up front for natural disaster events and if there was a call made for the defined benefits superannuation requirements.

## 5.2.4 Council Meeting Resolution Register

Authorised by General Manager Business Excellence

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### Conflict of Interest

Officers preparing this report have no conflict of interest to declare.

### Executive Summary

Council's Chief Executive Officer is responsible for ensuring that the decisions of the Council are implemented without undue delay.

This report provides the status for outstanding Council resolutions up to 31 December 2022, from the previous report tabled on 7 February 2023 (**Attachment 1**) and resolutions from 1 January 2023 – 31 March 2023 (not including resolutions that are for noting only) (**Attachment 2**).

### Officer Recommendation

***That Council receives and notes this report and all attachments pertaining to this report.***

### Background

The primary role of the Council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community. Council must perform its role in accordance with the Overarching Governance Principles as set out in section 9 of the *Local Government Act 2020*, in which one of the principles states:

*'...the transparency of Council decisions, actions and information is to be ensured'*.

The reporting of Council resolutions is a vital measure of Council's performance and provides the information it needs to demonstrate transparency and Council's accountability to the community.

For the period of 1 January 2023 – 31 March 2023, there were 18 open Council resolutions (not including resolutions for noting only) in the reporting period, of which 15 have been completed and three (3) are in progress. There were five (5) closed Council resolutions (not including resolutions for noting only), of which three (3) have been completed and two (2) are in progress.

### Legislation

As of 1 July 2021, all provisions of the *Local Government Act 2020* commenced. Some provisions of the *Local Government Act 1989*, that have not been repealed, will remain applicable until such time as they are revoked.

This report has been prepared in accordance with *Local Government Act 2020* section 9(i) and section 58.

The implications of this report have been assessed and are not considered likely to breach or infringe upon the human rights detailed in the Victorian Government's Charter of *Human Rights and Responsibilities Act 2006*.

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act 2020*. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act 2020*.

### **Council Plan**

This report has been prepared and aligned with the following strategic objectives set out in the Council Plan 2021-2025:

Strategic Objective 5: 5.4 Continuous improvement systems are strengthened, and organisational efficiency enhanced.

### **Council Policy**

This report is consistent with the Governance Rules and the Community Engagement Policy.

### **Options**

There are no alternate approaches for Council on this reporting requirement.

### **Resourcing**

#### *Financial*

There are no financial implications associated with this Report.

#### *Plant and equipment*

There are no plant and equipment requirements with this Report.

#### *Human Resources*

There are no resource issues with this Report.

#### *Risk*

The risks of this proposal have been considered and once the Resolution Register is published, there may be questions or negative responses from the community. This will be managed in accordance with Council's Complaints Management Policy.

### **Economic**

There are no economic implications stemming from this Report.

### **Social**

This Report is assessed as having no direct social impact.

### *Gender Impact Statement*

This Report is compliant with the obligations and objectives of the Victorian *Gender Equality Act 2020* and has been assessed as not requiring a Gender Impact Assessment (GIA).

### **Environmental**

There are no environmental implications stemming from this Report.

### *Climate change*

This Report has been prepared and aligned with the following Climate Change function/category:

This Report is assessed as having no direct impact on climate change.

### **Engagement**

Internal engagement has been undertaken to garner the updates on the progress of resolutions. The register will be made available on Council's website, consistent with the Community Engagement Policy.

### **Attachments**

1. Update on Outstanding Council Resolutions up to 31 December 2022 [**5.2.4.1** - 1 page]
2. Council Resolutions 1 January 2023 - 31 March 2023 [**5.2.4.2** - 1 page]

## Update on Outstanding Council Resolutions up to 31 December 2022

Meeting Date	Item No.	Report Title	Directorate	Status
<b>Unscheduled Closed Council Meeting</b> - Tuesday 30 August 2022	3.1	Property Matter	Business Excellence	Completed
Council Meeting - Tuesday 20 September 2022	2.1	Nicholson Street Mall, Bairnsdale	Assets and Environment	Completed
Council Meeting 8 November 2022	5.2.1	Cann River and Noorinbee Storm Water Drainage	Assets and Environment	Completed
Unscheduled Council Meeting 29 November 2022	5.1.2	Fees and charges for Electric Vehicle Charging Stations	Assets and Environment	Completed
Council Meeting 13 December 2022	5.1.1	East Gippsland Shire Council and Maroondah City Council Partner Agreement and Donation of Marveloo by Maroondah City Council	Office of the CEO	Completed

Meeting Date	Item No.	Report Title	Directorate	Status
7 February 2023	1.7.1.1	Proposed Toilet Block - Raymond Island Koala Park	Business Excellence Assets and Environment	Completed
7 February 2023	5.1.1	Planning Permit Application 219/2022/P - Two Lot Subdivision - 29 Carpenter Street Lakes Entrance	Place and Community	Completed
7 February 2023	5.1.2	Economic Development Advisory Committee Appointment of Members	Place and Community	Completed
7 February 2023	5.2.2	CON2023 1473 Cleaning of Nominated Buildings	Assets and Environment	Completed
7 February 2023	5.2.3	CON2023 1520 Club Terrace Community Facility	Assets and Environment	Completed
<b>Closed Council</b> Meeting 7 February 2023	7.1	Property Matter (1)	Business Excellence	Completed
<b>Closed Council</b> Meeting 7 February 2023	7.2	Property Matter (2)	Business Excellence	Completed
28 February 2023	3.1	Economic Development Advisory Committee Appointment of Members	Place and Community	Completed
28 February 2023	5.1.1	CON2023 1503 - Supply of Plant and Equipment for Emergency Response and Recovery Works	Assets and Environment	In progress
28 February 2023	5.1.2	CON2023 1478 Heritage Listed Hinnomunjie Timber Truss Bridge - Structural Stabilisation	Assets and Environment	In progress
28 February 2023	5.2.2	Councillor Representation Register	Business Excellence	Completed
28 February 2023	5.3.1	Request to End S173 Agreement AL961631J - 40 Koraleigh View, Nicholson	Place and Community	Completed
<b>Closed Council</b> 28 February 2023	7.1	Personnel Matter	Office of the CEO	Completed
21 March 2023	1.7.1.1	Rezoning of Properties	Business Excellence	Completed
21 March 2023	5.2.1	Petition - Objection to Proposed Toilet Block - Raymond Island Koala Trail and Experience	Assets and Environment	Completed
21 March 2023	5.2.2	Standing Committee Submission on Road Network	Assets and Environment	Completed
21 March 2023	5.2.3	CON2023 1541 Lucknow Recreation Reserve Gymnasium Access Road Construction	Assets and Environment	In progress
21 March 2023	5.2.4	CON2019 1284 Maintenance and Repair for Mobile Plant - contract extension	Assets and Environment	Completed
21 March 2023	5.2.5	Electric Vehicle Fleet and Advocacy for Fuel Efficiency Standards	Assets and Environment	Completed
21 March 2023	5.3.1	Australian Local Government Association National General Assembly 2023 – Notices of Motion	Business Excellence	Completed
21 March 2023	5.4.1	Review and adoption of Development Plan Policy	Place and Community	Completed
<b>Closed Council</b> Meeting 21 March 2023	7.1	CON2022 1453 WORLD Pavilion Construction Package 3	Assets and Environment	In progress
<b>Closed Council</b> Meeting 21 March 2023	7.2	CON2023 1475 Newmerella Roadside Rest Area	Assets and Environment	In progress



## 5.3 Place and Community

### 5.3.1 Planning Application 30/2023/P - 51 Boyd Court Eagle Point- Three Lot Subdivision

Authorised by General Manager Place and Community

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#### Conflict of Interest

No Officer who has provided advice in the preparation of this report has disclosed a conflict of interest.

*A relevant Officer has declared a material conflict and has not participated in the assessment of the application or the preparation of this report. In accordance with section 6.2 of the Planning Delegations Policy, the matter is referred to Council for determination.*

#### Executive Summary

This report seeks Council's resolution to grant a Planning Permit with conditions outlined in **Attachment 1** for the 30/2023/P Three Lot Subdivision, at 51 Boyd Court Eagle Point.

The basis for the proposed development being recommended for approval is:

- the proposed development is consistent with both State Planning Policy and Municipal Planning Strategy by providing infill subdivision within a residential area with the opportunity to connect to a full range of services;
- the proposed subdivision would divide the site into three lots, with the existing dwelling retained on one of the proposed lots, with two vacant lots being created, to allow for infill development within a Low-Density Residential Zone (LDRZ);
- all proposed lots are well above the minimum lot size (0.2-hectare (Ha)) where reticulated sewerage is available; and
- an identical subdivision was previously approved by Council (102/2015/P). However, the permit lapsed, and the subdivision did not occur.

A copy of the plans and documents submitted with the application is provided in **Attachment 2**. All the documentation, which was subject to notice, is available through Council's advertised planning permit list.

No objections have been lodged in relation to the granting of a permit.

The application was referred to the mandatory referral authorities, their responses are provided in **Attachment 3**.

A detailed assessment against the East Gippsland Planning Scheme has been undertaken and the proposal is consistent with the relevant planning policies and requirements.

## Officer Recommendation

### *That Council:*

- 1. receives and notes this report and all attachments pertaining to this report; and***
- 2. being the Responsible Authority and having considered all the relevant planning matters, determines that Planning Permit Application 30/2023/P is consistent with the requirements and objectives of the East Gippsland Planning Scheme and therefore resolves to grant a Planning Permit for a Three Lot Subdivision at 51 Boyd Court Eagle Point, subject to conditions in Attachment 1.***

## Background

### Site Description

The application site is a 1.533 Ha parcel of land, surrounded by low density residential lots developed with dwellings and associated outbuildings:

- south of the site is a multi-lot subdivision that is currently vacant but will be subject to residential development;
- further south is Paynesville Road; and
- to the north-east is the General Residential area of Eagle Point, with residential development on lots smaller than those found in the LDRZ.

The site gently slopes down to the south-east, with all vegetation on the site being planted. No vegetation removal is proposed as part of the application.

The existing dwelling is located in the northern section of the site and is surrounded by established ornamental planting, with the shed located to the south-west of the dwelling, set back 10 metres (m) from the western boundary.

The southern portion of the site consists of lawn and planted vegetation that serves to border the site.

See *Figure 1* for an aerial view of the site and surrounds.



*Figure 1: Aerial View of Site and Surrounds*

## Proposal Details

The application currently before Council seeks approval for a Three Lot Subdivision:

- Lot 1: 3839m<sup>2</sup>, vacant;
- Lot 2: 4387m<sup>2</sup>, vacant;
- Lot 3: 7112m<sup>2</sup>, containing the existing dwelling and outbuilding; and
- the creation of two carriageway easements to allow Lots 1 and 2 to access the site without requiring the removal of vegetation.

The proposed subdivision plan is shown in *Figure 2*. An indicative building envelope plan (not for endorsement), has also been provided for Lots 1 and 2, as shown in *Figure 3*, which shows the proposed shared driveway for the lots. The shared driveway will ensure no vegetation removal is required for the creation of access. Proposed Lot 3 will retain its existing access.

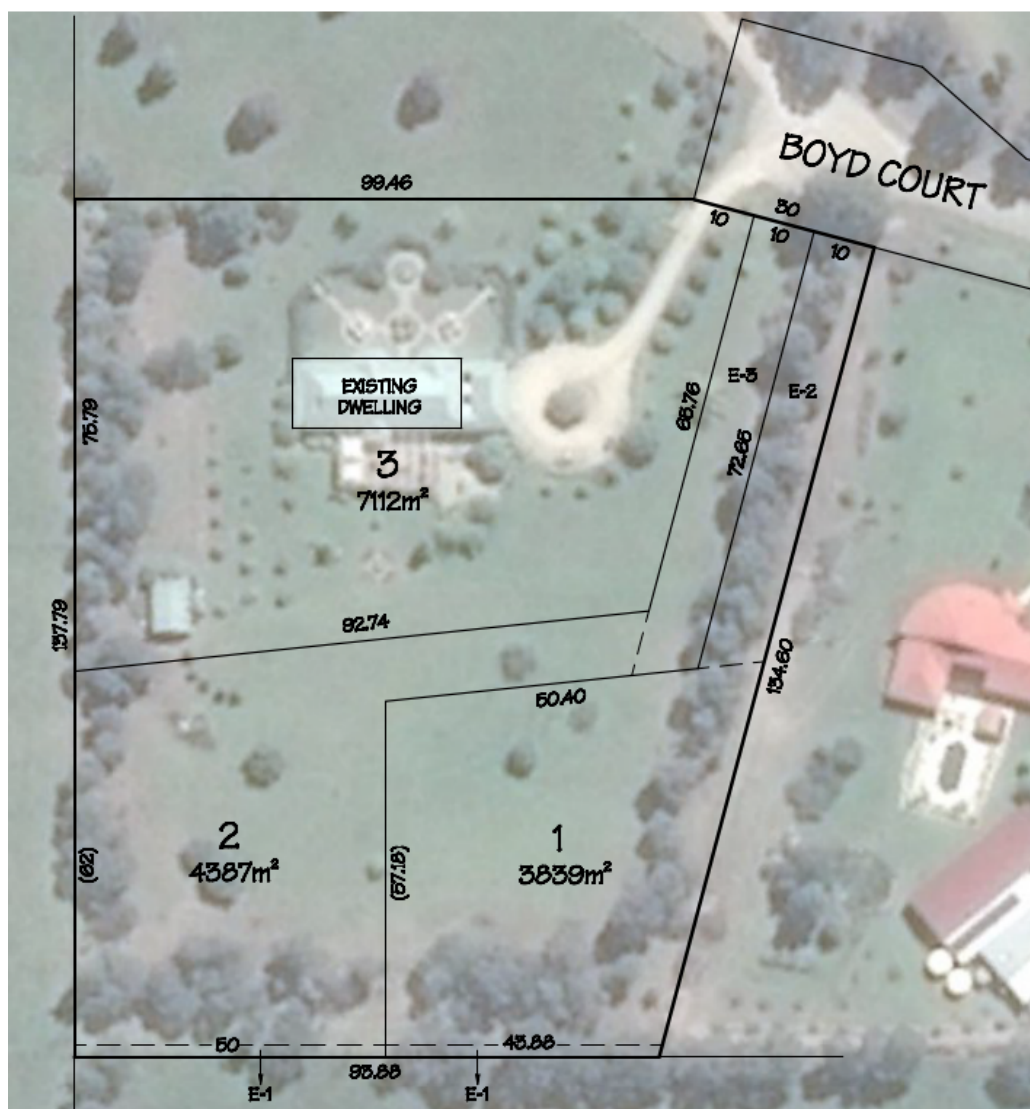


Figure 2: Proposed Subdivision Plan





Figure 3: Proposed Building Envelope Plan

## Legislation

The implications of this report have been assessed and are not considered likely to breach or infringe upon the human rights detailed in the Victorian Government's Charter of *Human Rights and Responsibilities Act 2006*.

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act 2020*. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act 2020*.

The application is assessed in accordance with the requirements of the *Planning and Environment Act 1987*.

## Planning Policy Framework

The assessment of the application before Council requires assessment against Planning Policy Framework (PPF).

The clauses that have an influence upon the assessment of this application include:

11	Settlement
11.01-1L-01	<i>East Gippsland settlements</i>
11.03-4L-12	<i>Eagle Point</i>
16	Housing
16.01-1S	<i>Housing supply</i>
11	Settlement
11.01-1L-01	<i>East Gippsland settlements</i>

## Strategies

- encourage infill or incremental development of existing towns in preference to dispersed development;
- encourage the consolidation of existing township areas through the development and subdivision of existing lots;
- allow limited infill development in townships where lots are capable of retaining wastewater;
- design new subdivision within or adjacent to unsewered towns to have lot sizes appropriate for on-site treatment and disposal of wastewater;
- support residential infill development within existing residential zones;
- protect areas for future urban growth, particularly avoiding the fragmentation of rural residential land on the urban fringe;
- support medium density development for tourist and residential use in residential zones.
- preserve intervening areas of rural or natural landscapes to protect the separation between settlements;
- provide any new lot created in the township zone or low-density residential zone with urban infrastructure;
- encourage development of township centres through consolidation of retail and commercial areas; and
- encourage retail and commercial uses requiring larger sites to locate adjacent to the central commercial areas, rather than in free-standing sites on the outskirts of towns.

### 11.03-4L-12 Eagle Point

#### Policy Application

This policy applies to all land in the Eagle Point Framework Plan to this clause.

#### Strategies

- ensure building character in Eagle Point remains low in scale and not be visually intrusive;
- protect views to Eagle Point from the lakes through responsive landscaping, building siting and building height;
- maintain view corridors to the lakes and northern ranges;
- retain the Gippsland redgum throughout the township;
- encourage a community and local commercial centre near the school and caravan park;
- encourage retirement housing and associated facilities;
- retain indigenous vegetation in development areas;
- extend wildlife corridors with additional planting; and
- encourage residential development along the Paynesville-Bairnsdale Road including a vegetated buffer adjacent to the road.

16                      Housing  
16.01-1S            *Housing Supply*

#### Objective

To facilitate well-located, integrated and diverse housing that meets community needs.

#### Strategies

- ensure that an appropriate quantity, quality and type of housing is provided, including aged care facilities and other housing suitable for older people, supported accommodation for people with disability, rooming houses, student accommodation and social housing;
- increase the proportion of housing in designated locations in established urban areas (including under-utilised urban land) and reduce the share of new dwellings in greenfield, fringe and dispersed development areas;
- encourage higher density housing development on sites that are well located in relation to jobs, services and public transport;
- identify opportunities for increased residential densities to help consolidate urban areas.
- facilitate diverse housing that offers choice and meets changing household needs by widening housing diversity through a mix of housing types;
- encourage the development of well-designed housing that:
  - provides a high level of internal and external amenity; and
  - incorporates universal design and adaptable internal dwelling design.
- support opportunities for a range of income groups to choose housing in well-served locations; and
- plan for growth areas to provide for a mix of housing types through a variety of lot sizes, including higher housing densities in and around activity centres.

## Assessment

### Clause 11.01-1L-01

#### East Gippsland Settlements

The proposed development is compliant with the objectives of Clause 11.01-1L-01. The proposal will provide infill development in an established residential area with connection to reticulated sewerage available. The development is an example of efficient use of urban land and will enable residential development with easy access to services, community infrastructure, and employment opportunities in the wider surrounding area being Paynesville and Bairnsdale.

### Clause 11.03-4L-12 Eagle Point

The application responds well to the relevant strategies of the Clause. The proposal is providing two additional lots that comply with the LDRZ, in an area allocated for LDRZ development. The lots will be able to connect to reticulated sewerage and will not require the removal of any indigenous vegetation.

### Clause 16.01-1S Housing Supply

The proposed development is considered to be compliant with the objective of the Clause. The development would result in development that would increase the density of the area whilst still respecting the objectives of the zone that covers the land. The development would enable greater density of development on an under-utilised site, within the established urban area. The site is able to connect to a full range of reticulated services and is a convenient distance to community infrastructure and employment opportunities.

## Zone

### Clause 32.03 Low Density Residential Zone

#### Purpose

- to implement the Municipal Planning Strategy and the PPF; and
- to provide for low-density residential development on lots which, in the absence of reticulated sewerage, can treat and retain all wastewater.

#### Clause 32.03-3 Subdivision

A permit is required to subdivide land.

Each lot must be at least the area specified for the land in a schedule to this zone. Any area specified must be at least:

- 0.4 Ha for each lot where reticulated sewerage is not connected. If no area is specified each lot must be at least 0.4 Ha.
- 0.2 Ha for each lot with connected reticulated sewerage. If no area is specified each lot must be at least 0.2 Ha.

A permit may be granted to create lots smaller than 0.4 Ha if the subdivision:

- Excises land which is required for a road or a utility installation.
- Provides for the re-subdivision of existing lots and the number of lots is not increased.

## Assessment

The proposed subdivision will result in the creation of three lots that can connect to a full range of services including water, sewerage, drainage, electricity, and telecommunications. Proposed Lot 3 will contain the existing dwelling that has existing connection to services. As reticulated sewerage is available in the area, proposed Lots 1 and 2 will be required to connect.

All lots are well above the required minimum lot size and the proposed layout is in keeping with neighbouring development.

A condition of the permit will require a Drainage Management Plan to be submitted to and approved by the Responsible Authority.

It is considered that the proposed development is in keeping with the purposes of the zone.

## Overlay

Clause 43.02 Design and Development Overlay- Schedule 11.

## Purpose

- to implement the Municipal Planning Strategy and the PPF; and
- to identify areas which are affected by specific requirements relating to the design and built form of new development.

## Design Objectives- Schedule 11

- to protect and manage the township character of coastal settlements;
- to ensure that the height and visual bulk of new development is compatible with the coastal neighbourhood setting;
- to ensure that new development is designed to minimise visual impacts on the natural landscape;
- to ensure that new development is visually and physically integrated with the site and surrounding landscape;
- to ensure that new development is sited and designed to be visually unobtrusive through and above the surrounding tree canopy when viewed from nearby streets, lakes, coastal areas, or other distant viewpoints;
- to protect the vegetated character of the landscape, particularly where it is a dominant visual and environmental feature;
- to ensure that the scale and character of existing development in areas fronting Marine Parade in Marlo and on the lake frontage at Newlands Arm is preserved and that any new development should be consistent with the prevailing development form and height to retain the existing character and view corridors; and
- to ensure that the subdivision of land within the Newlands Arm Estate is consistent with the Newlands Arm Estate Restructure Plan, Version 7, (March 2017).



## Assessment

The proposed subdivision will allow for future development that will be in keeping with the objectives of the DDO11. The proposed subdivision layout will not require the removal of vegetation and is not anticipated to have an impact on the environmental or landscape values of the area.

The surrounding lots in Boyd Court vary in size as well as lot frontage. The proposed 'battle-axe' is not inconsistent with surrounding development and is in keeping with the general lot layouts and spacing.

It is considered that the proposed subdivision is in keeping with the design objectives of the Design and Development Overlay.

## General Provisions

### Decision Guidelines

Before deciding on an application or approval of a plan, the responsible authority must consider, as appropriate:

- the matters set out in section 60 of the Act;
- any significant effects the environment, including the contamination of land, may have on the use or development;
- the Municipal Planning Strategy and the PPF;
- the purpose of the zone, overlay or other provision;
- any matter required to be considered in the zone, overlay or other provision.
- the orderly planning of the area;
- the effect on the environment, human health and amenity of the area.
- the proximity of the land to any public land;
- factors likely to cause or contribute to land degradation, salinity or reduce water quality;
- whether the proposed development is designed to maintain or improve the quality of stormwater within and exiting the site;
- the extent and character of native vegetation and the likelihood of its destruction;
- whether native vegetation is to be or can be protected, planted or allowed to regenerate;
- the degree of flood, erosion or fire hazard associated with the location of the land and the use, development or management of the land so as to minimise any such hazard;
- the adequacy of loading and unloading facilities and any associated amenity, traffic flow and road safety impacts; and
- the impact the use or development will have on the current and future development and operation of the transport system.

## Approval of an Application to Subdivide Land

Before deciding on an application to subdivide land, the responsible authority must also consider, as appropriate:

- the suitability of the land for subdivision;
- the existing use and possible future development of the land and nearby land;
- the availability of subdivided land in the locality, and the need for the creation of further lots;
- the effect of development on the use or development of other land which has a common means of drainage;
- the subdivision pattern having regard to the physical characteristics of the land including existing vegetation;
- the density of the proposed development;
- the area and dimensions of each lot in the subdivision;
- the layout of roads having regard to their function and relationship to existing roads;
- the movement of pedestrians and vehicles throughout the subdivision and the ease of access to all lots;
- the provision and location of reserves for public open space and other community facilities;
- the staging of the subdivision;
- the design and siting of buildings having regard to safety and the risk of spread of fire.
- the provision of off-street parking;
- the provision and location of common property;
- the functions of any body corporate;
- the availability and provision of utility services, including water, sewerage, drainage, electricity and gas;
- if the land is not sewered and no provision has been made for the land to be sewered, the capacity of the land to treat and retain all sewage and sullage within the boundaries of each lot;
- whether, in relation to subdivision plans, native vegetation can be protected through subdivision and siting of open space areas; and
- the impact the development will have on the current and future development and operation of the transport system.

## Assessment of General Decision Guidelines

The proposed development is considered to comply with all of the requirements above for the subdivision of land. The proposal will result in the creation of two additional lots in an existing residential area with the ability to connect to a full range of services and located with good access to community infrastructure, employment and education options in both Bairnsdale and Paynesville.

### **Collaborative procurement**

Not applicable.

### **Council Plan**

This report has been prepared and aligned with the following strategic objectives set out in the Council Plan 2021-2025:

Strategic Objective 2: 2.1 Statutory and strategic planning for land use delivers sustainable outcomes that balance the need for growth with the enhancement of our lifestyle, character, the built and natural environment.

## **Council Policy**

The application was assessed in accordance with the Planning Permit Applications Delegations Policy. The Manager Planning has material conflict as a nearby neighbour and has not participated in the assessment of the application. In accordance with the delegation policy, the matter is reported to Council.

## **Options**

Council has three options:

1. Adopt the Officer's recommendation to approve the development subject to conditions. This is the preferred option as the proposal is considered to meet the relevant planning requirements; or
2. Set aside the Officer's recommendation and resolve to refuse the application. Council would need to specify the reasons for refusal, relevant to the provisions of the Planning Scheme; or
3. Modify the recommendation to include additional or amended conditions, if considered necessary to address any outstanding concerns.

## **Cultural sensitivity**

Pursuant to the *Aboriginal Heritage Regulations Act 2018*, a Cultural Heritage Management Plan is not required as the land is not identified as an area of cultural heritage sensitivity.

## **Resourcing**

### *Financial*

Nil.

### *Plant and equipment*

Not applicable.

### *Human Resources*

Assessment has been undertaken by Planning Staff.

## **Risk**

The risks of this proposal have been considered and are low.

## **Economic**

The proposed subdivision will allow for additional infill development within an existing residential area.

## **Social**

A Social Impact Assessment or Comment is not considered to be required. The Officer concludes that the development would have a negligible social impact and no further assessment is warranted.

### *Gender Impact Statement*

The assessment has considered the *Gender Equality Act 2020* in its preparation and has been assessed as not requiring a Gender Impact Assessment (GIA).

### **Environmental**

The proposal is not considered to have an adverse environmental impact as no vegetation removal is required. All vegetation on site is planted and there is opportunity for additional planting if future vegetation removal is required to develop the blocks.

### *Climate change*

This report has been prepared and aligned with the following Climate Change function/category:

Land Use Planning: Consideration is given to climate change in the local land use planning and includes responses to direct and indirect impacts. This report is assessed as having no direct impact on climate change.

### **Engagement**

All referral authorities have responded and provided standard conditions. No matters of concern have been raised and the recommended conditions are included in the proposed conditions for the permit.

Public notification was undertaken in the form of letters to neighbouring landowners, in accordance with Section 52 of the *Planning and Environment Act 1987*. The Responsible Authority is satisfied that the letters have been sent to neighbouring landowners, as per the instructions.

No objections have been received.

### **Attachments**

1. Proposed Conditions [5.3.1.1 - 3 pages]
2. Supporting Documentation and Plans [5.3.1.2 - 18 pages]
3. Referral Authority Responses [5.3.1.3 - 6 pages]

30/2023/P - 51 Boyd Court EAGLE POINT  
Lot 7 PS 319780 - Three Lot Subdivision

1. The subdivision as shown on the endorsed plan(s) must not be altered without the prior written consent of the Responsible Authority.
2. Before the commencement of works, a Drainage Management Plan (DMP) must be submitted to and be approved by the Responsible Authority. All drainage works and requirements must be undertaken and completed in accordance with this plan to the satisfaction of the Responsible Authority.  
  
The DMP must show spoon drains and Rubble Pits and pipes and pits to substantially reduce or prevent, surface water and storm water flows discharging from Lot 3 onto Lot 1 and Lot 2, or from Lot 1 and Lot 2 onto any adjoining property.
3. Before the issue of Statement of Compliance each lot as shown on the endorsed plans must be drained to the satisfaction of the Responsible Authority.
4. Before the issue of a Statement of Compliance a sealed residential vehicular crossover must be constructed to suit the common driveway to the satisfaction of the Responsible Authority.
5. Before the issue of a Statement of Compliance, any portion of Council's existing infrastructure damaged as a result of work undertaken on the site or associated with the development must be repaired/reinstated to the satisfaction of the responsible authority.
6. The owner of the land must enter into an agreement with:
  - A telecommunications network or service provider for the provision of telecommunication services to each lot shown on the endorsed plan in accordance with the provider's requirements and relevant legislation at the time; and
  - A suitably qualified person for the provision of fibre ready telecommunication facilities to each lot shown on the endorsed plan in accordance with any industry specifications or any standards set by the Australian Communications and Media Authority, unless the applicant can demonstrate that the land is in an area where the National Broadband Network will not be provided by optical fibre.
7. Before issue of a Statement of Compliance for any stage of the subdivision under the Subdivision Act 1988, the owner of the land must provide written confirmation from:
  - A telecommunications network or service provider that all lots are connected to or are ready for connection to telecommunications services in accordance with the provider's requirements and relevant legislation at the time; and
  - A suitably qualified person that fibre ready telecommunication facilities have been provided in accordance with any industry specifications or any standards set by the Australian Communications and Media Authority, unless the applicant can demonstrate that the land is in an area where the National Broadband Network will not be provided by optical fibre.

8. All new services to the subdivision must be placed underground in shared trenching where possible. Design for the installation of services must meet the requirements of the relevant authorities and must be approved by those authorities to the satisfaction of the responsible authority.

**Ausnet conditions**

9. The plan of subdivision submitted for certification must be referred to AusNet Electricity Services Pty Ltd in accordance with Section 8 of the subdivision Act 1988.
10. The applicant must –
  - Enter into an agreement with AusNet Electricity Services Pty Ltd for the extension, upgrading or rearrangement of the electricity supply to lots on the plan of subdivision. A payment to cover the cost of such work will be required.
  - Provide electricity easements internal and external to the subdivision in favour of AusNet Electricity Services Pty Ltd to service the lots on the plan of subdivision and/or abutting lands as required by AusNet Electricity Services Pty Ltd. The provision of reserves for electricity substations may also be required

**East Gippsland Water conditions**

11. Extend water supply infrastructure to the satisfaction of East Gippsland Water.
12. Extend sewerage infrastructure to the satisfaction of East Gippsland Water.
13. The existing domestic wastewater system (septic tank) servicing proposed Lot 3 is to be decommissioned and a pressure sewer pump system installed to the satisfaction of East Gippsland Water and is to service the existing dwelling.
14. The developer will be required to purchase (prepay) pressure sewer pump systems from East Gippsland Water to service the proposed Lots 1-2, to be installed at the owner's cost when the lots are developed.
15. Submit design, construction, commissioning and as constructed documentation on all proposed infrastructure, or alterations to existing infrastructure, for written approval by East Gippsland Water.
16. Pay applicable development planning charges.
17. Existing water meter (No. 15W003704), which serves the existing dwelling, is to remain within, or be relocated to, proposed Lot 3 and continue to serve the existing dwelling.

**Time Limit condition**

18. This permit will expire if any of the following circumstances applies:
  - The plan of subdivision is not certified within two years.

- A Statement of Compliance is not issued within five years of the date of the plan of subdivision being certified.

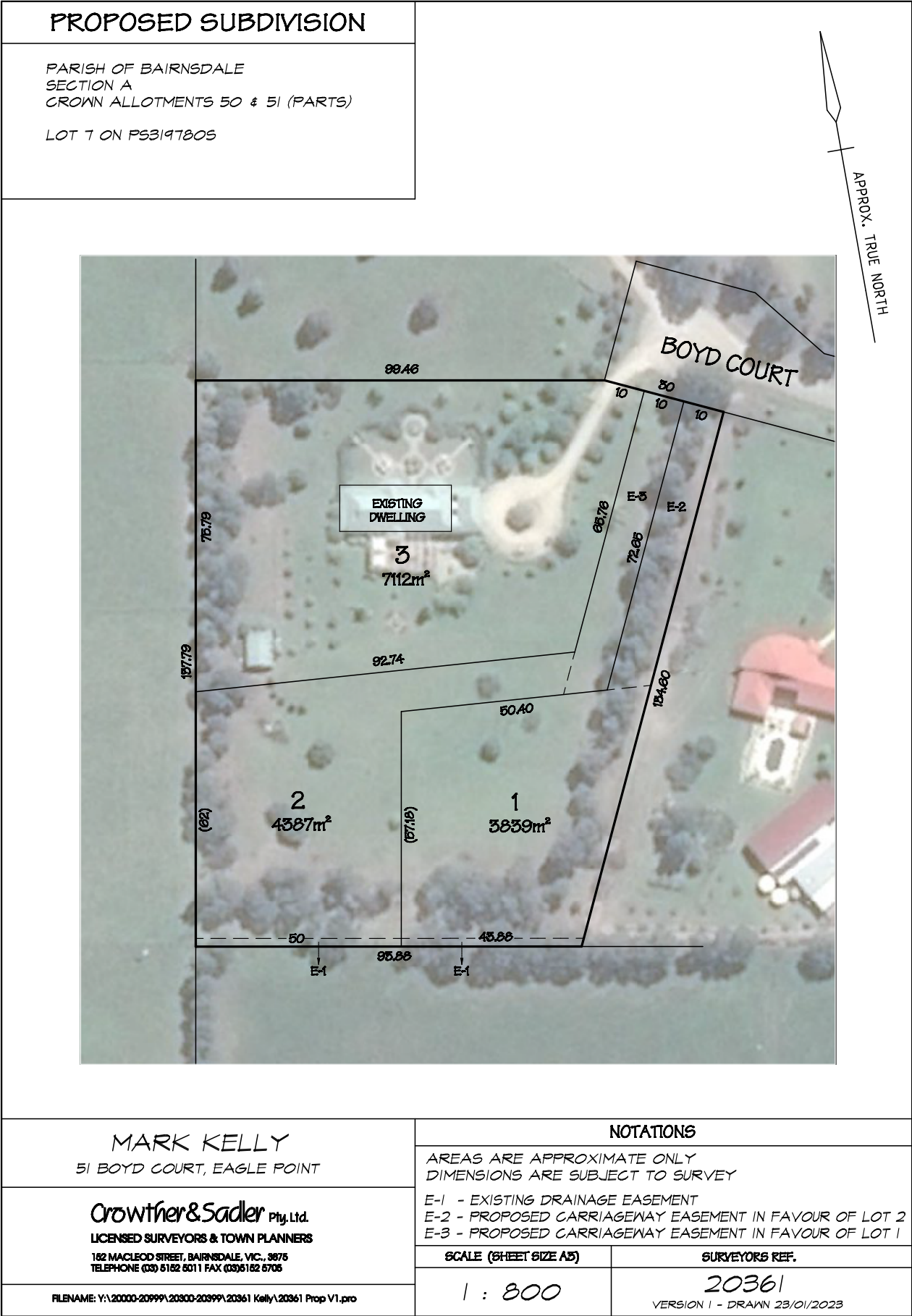
In accordance with section 69 of the Planning and Environment Act 1987, an application may be submitted to the Responsible Authority for an extension of the periods referred to in this condition.

## **Notes**

### **East Gippsland Water notes**

1.

- a) Each lot is to be separately serviced by the water and/or sewerage reticulation system. Subject to East Gippsland Water's requirements being met, relevant infrastructure will then become East Gippsland Water's to own, operate and maintain in perpetuity.
- b) Design documentation to be submitted after certification application has been made.
- c) Development planning charges apply where East Gippsland Water approve design, construction, commissioning and as constructed documentation (actual charge is based on the final cost of the works).
- d) If water services are required, each lot must be separately connected to the water reticulation system and separately metered, to the satisfaction of East Gippsland Water.









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The Victorian Government acknowledges the Traditional Owners of Victoria and pays respects to their ongoing connection to their Country, History and Culture. The Victorian Government extends this respect to their Elders, past, present and emerging.

## REGISTER SEARCH STATEMENT (Title Search) Transfer of Land Act 1958

Page 1 of 1

VOLUME 10096 FOLIO 139

Security no : 124103406446S

Produced 24/01/2023 10:54 AM

### LAND DESCRIPTION

Lot 7 on Plan of Subdivision 319780S.

PARENT TITLES :

Volume 09715 Folio 233      Volume 09715 Folio 235

### REGISTERED PROPRIETOR

Estate Fee Simple

Joint Proprietors

CHERIE ANNE KELLY of 51 BOYD COURT EAGLE POINT VIC 3878

MARK ANDREW KELLY of 17 SHANNON BOULEVARDE BAIRNSDALE VIC 3875

AS128746D 01/05/2019

### ENCUMBRANCES, CAVEATS AND NOTICES

MORTGAGE AS128747B 01/05/2019

BENDIGO AND ADELAIDE BANK LTD

Any encumbrances created by Section 98 Transfer of Land Act 1958 or Section 24 Subdivision Act 1988 and any other encumbrances shown or entered on the plan set out under DIAGRAM LOCATION below.

### DIAGRAM LOCATION

SEE PS319780S FOR FURTHER DETAILS AND BOUNDARIES

### ACTIVITY IN THE LAST 125 DAYS

NIL

-----END OF REGISTER SEARCH STATEMENT-----

Additional information: (not part of the Register Search Statement)

Street Address: 51 BOYD COURT EAGLE POINT VIC 3878

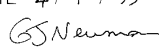
### ADMINISTRATIVE NOTICES

NIL

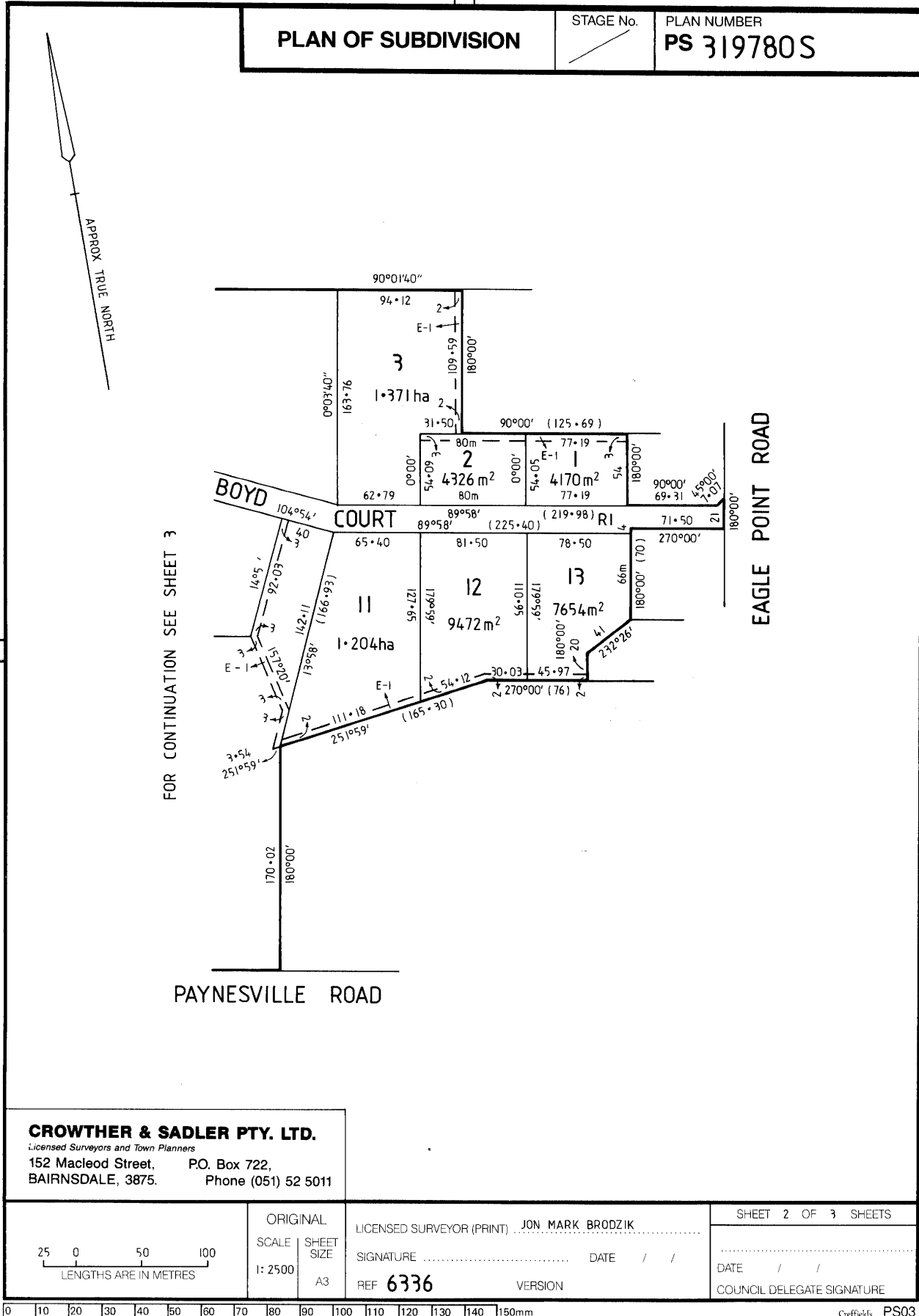
eCT Control 18057S BENDIGO BANK

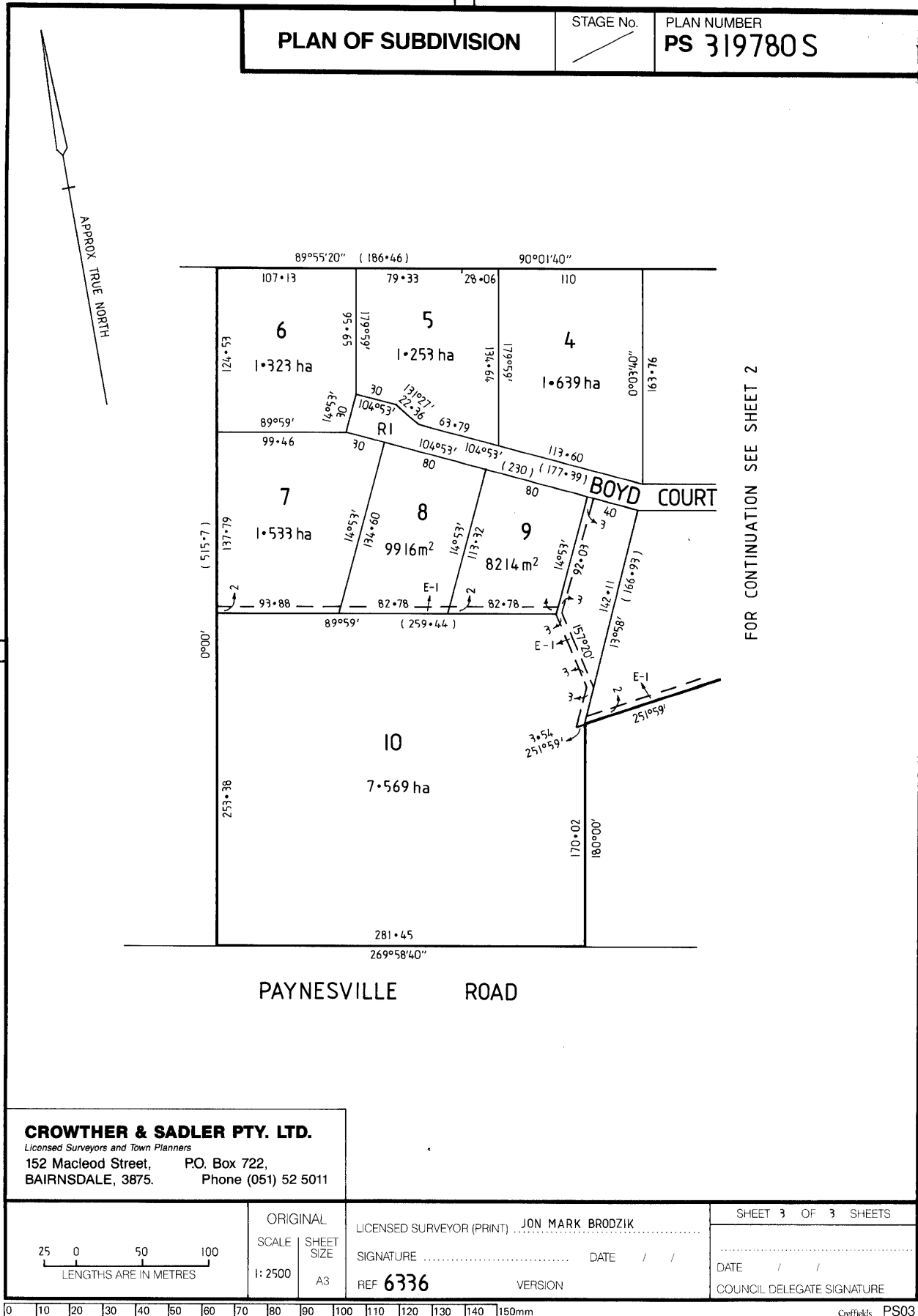
Effective from 01/05/2019

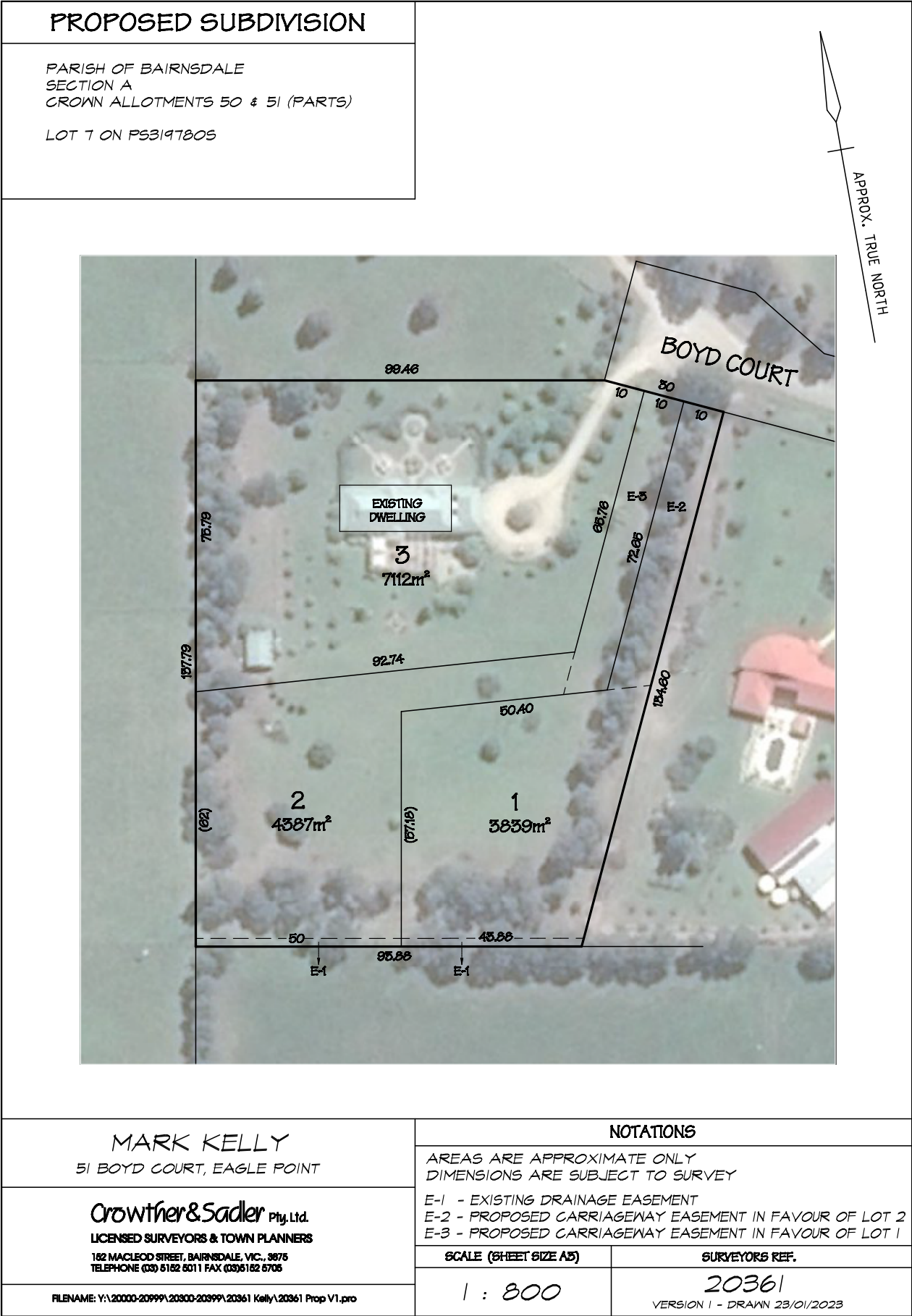
DOCUMENT END

	<b>PLAN OF SUBDIVISION</b>	STAGE No. <div style="border: 1px solid black; width: 50px; height: 20px; margin: 0 auto;"></div>	<b>LTO USE ONLY EDITION 1</b>	<b>PLAN NUMBER PS 319780 S</b>
<b>LOCATION OF LAND</b>  <b>PARISH:</b> BAIRNSDALE  <b>TOWNSHIP:</b> —  <b>SECTION:</b> A  <b>CROWN ALLOTMENT:</b> 53 & (PARTS) 50, 51, 52, 54, 55 & PART OF FORMER GOVT ROAD <b>CROWN PORTION:</b> —  <b>LTO BASE RECORD:</b> PARISH 1 (2042) <b>TITLE REFERENCES:</b>  <b>LAST PLAN REFERENCE/S:</b> PS 319779 B LOT 2 <b>POSTAL ADDRESS:</b> EAGLE POINT ROAD, <b>(At time of subdivision)</b> EAGLE POINT 3878  <b>AMG Co-ordinates</b> E 559 200 ZONE: 55 <small>(of approx centre of land in plan)</small> N 5805 100		<b>COUNCIL CERTIFICATION AND ENDORSEMENT</b>  <b>COUNCIL NAME:</b> SHIRE OF BAIRNSDALE <span style="float: right;"><b>REF:</b> 77 - 92 - 0016</span> 1. This plan is certified under Section 6 of the Subdivision Act 1988. <del>2. This plan is certified under Section 11(7) of the Subdivision Act 1988.</del> <del>Date of original certification under Section 6: / /</del> <del>3. This is a statement of compliance issued under Section 21 of the Subdivision Act 1988.</del> <b>OPEN SPACE</b> (i) A requirement for public open space under Section 18 of the Subdivision Act 1988 has <del>has not</del> been made. <del>(ii) The requirement has been satisfied.</del> <del>(iii) The requirement is to be satisfied in Stage /</del> Council Delegate <del>Council Seal</del> Date 17 / 8 / 92  Re-certified under Section 11(7) of the Subdivision Act 1988. Council Delegate Council Seal Date / /		
<b>VESTING OF ROADS AND/OR RESERVES</b>				
IDENTIFIER	COUNCIL/BODY/PERSON			
R1 ROAD	SHIRE OF BAIRNSDALE			
<b>NOTATIONS</b>				
STAGING This <del>is</del> is not a staged subdivision. Planning permit No. 77 - 92 - 0016				
DEPTH LIMITATION DOES NOT APPLY				
SURVEY THIS PLAN IS <del>IS NOT</del> BASED ON SURVEY THIS SURVEY HAS BEEN CONNECTED TO PERMANENT MARKS No.(s) IN PROCLAIMED SURVEY AREA No.				
<b>EASEMENT INFORMATION</b>				<b>LTO USE ONLY</b>
LEGEND A - Appurtenant Easement E - Encumbering Easement R - Encumbering Easement (Road)				STATEMENT OF COMPLIANCE/ EXEMPTION STATEMENT
				RECEIVED <input checked="" type="checkbox"/>
				DATE: 30 / 12 / 92
Easement Reference	Purpose	Width (Metres)	Origin	Land Benefited/In Favour Of
R1	WAY, DRAINAGE, SEWERAGE, WATER, ELECTRICITY, DATA TRANSMISSION & TELEPHONE	SEE DIAG.	THIS PLAN	LOTS IN THIS PLAN
E-I	DRAINAGE	SEE DIAG.	THIS PLAN	LAND IN THIS PLAN
				<b>LTO USE ONLY</b> PLAN REGISTERED TIME 2:50 DATE 4 / 1 / 93  Assistant Registrar of Titles
				SHEET 1 OF 3 SHEETS
<b>CROWTHER &amp; SADLER PTY. LTD.</b> <small>Licensed Surveyors and Town Planners</small> 152 Macleod Street, P.O. Box 722, BAIRNSDALE, 3875. Phone (051) 52 5011		LICENSED SURVEYOR (PRINT) JON MARK BRODZIK SIGNATURE ..... DATE / / REF 6336 VERSION		DATE / / COUNCIL DELEGATE SIGNATURE ORIGINAL SHEET SIZE A3

Creffelds PS01







## Planning Report

Three Lot Subdivision  
51 Boyd Court, Eagle Point

Our reference – 20361

25 January 2023



FS 520900



## Contents

<b>1.</b>	<b>Introduction</b>	<b>3</b>
<b>2.</b>	<b>Subject Land &amp; Surrounding Context</b>	<b>4</b>
<b>3.</b>	<b>The Application &amp; Proposal</b>	<b>5</b>
<b>4.</b>	<b>Cultural Heritage</b>	<b>7</b>
<b>5.</b>	<b>Planning Policy</b>	<b>8</b>
5.1	Planning Policy Framework	8
5.2	Municipal Planning Strategy	8
<b>6.</b>	<b>Planning Elements</b>	<b>9</b>
6.1	Low Density Residential Zone	9
6.2	Design & Development Overlay	10
<b>7.</b>	<b>Conclusion</b>	<b>11</b>
<b>8.</b>	<b>Attachments</b>	
	Application Form	
	Proposed Subdivision Plan (Version 1)	
	Building Envelope Plan (Version 1)	
	Copy of Title (Lot 7 on PS319780S)	

*Note: Applicable Planning Application fee is \$1,360.80*



## 1. Introduction

This Planning Report is prepared in support of a proposed Three Lot Subdivision at 51 Boyd Court, Eagle Point. The report addresses the provisions of the Low Density Residential Zone and Design & Development Overlay as contained within the East Gippsland Planning Scheme.



*Aerial image of the subject land and immediate surrounds (Source: Intramaps)*



*Aerial image of the subject land and wider surrounds (Source: Intramaps)*

## 2. Subject Land & Surrounding Context

The subject land is formally described as Lot 7 on PS319780S and is approximately 7.57ha in area.

A well established dwelling and associated outbuildings and gardens reside on the property which take access from Boyd Court to the north east. Boyd Court is a well constructed bitumen road which is provided with gravel shoulders.



*Existing access from Boyd Court – Google Earth*

The subject land is zoned Low Density Residential Zone and is affected by the provisions of the Design & Development Overlay – Schedule 11 of the East Gippsland Planning Scheme.

Planning Permit 102/2015/P was issued by Council on 25 May 2015 and approved the subdivision of the subject land into three lots. This Planning Permit has since expired, and the ownership of the property has changed. No other conditions on ground have changed, however connection to sewer is now more straightforward given recent servicing extensions to Rowellan Drive.





Both proposed Lots 1 & 2 will be provided with direct street frontage to Boyd Court however will both benefit from creation of carriageway easements which will aid vehicle access provisions. Application of carriageway easements will provide the ability to establish one driveway access which will service both proposed Lots 1 & 2. There will also be ample area available to meander around an existing street tree.



*View towards proposed access from Boyd Court*

The proposed subdivision is identical to that approved by Council through the grant of Planning Permit 102/2015/P. The proposal is considered to represent the efficient use of appropriately zoned and serviced land, and is consistent with recent approvals in the surrounding precinct.



## 5. Planning Policy

### 5.1 Planning Policy Framework

The proposed subdivision is considered to respond positively to Clause 11 relating to settlement as it will result in the creation of low density residential allotments consistent with the zone.

The subject land is well placed to be subdivided having reticulated sewerage available to the land and is consistent with the Eagle Point Framework Plan at Clause 11.03-4L-12.

Clause 16 relating to Housing seeks to promote diversity in housing choice and encourages infill development. The application provides the opportunity for residential development in a suitable location and offers more efficient use of the current site.

### 5.2 Municipal Planning Framework

Consistent with Clause 02.03 Strategic Directions – Coastal Settlements, Eagle Point is described as *a small consolidated town distinct from Paynesville, with a permanent resident settlement and a holiday recreation destination.*

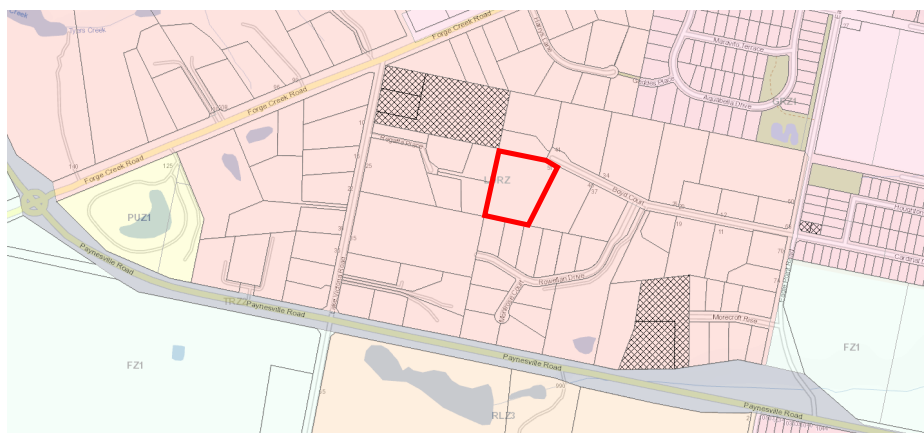
The proposed subdivision will create three allotments within the existing Low Density Residential precinct allowing for consolidation of the urban area, better utilisation of existing infrastructure and provision of further housing opportunities within the town.

## 6. Planning Elements

### 6.1 Low Density Residential Zone

The proposed subdivision is considered to accord with the purpose of the Low Density Residential Zone as it will result in the creation of residential style allotments which can connect to an existing sewer.

Planning approval is triggered at Clause 32.03-3 for subdivision of the land in accordance with Low Density Residential Zone provisions.



*Extract from Zone mapping (Source: VicPlan)*

Given the ability for the proposed allotments to connect to reticulated sewer the zone provisions enable creation of lots with a minimum area of 0.2 hectares.

#### Application Requirements

Please find accompanying the application a Building Envelope Plan which nominates the subdivision boundaries and demonstrates the area available for future residential development.

Reticulated sewer is provided within Boyd Court and is able to connect to each of the allotments as part of the project. It is anticipated there will be requirement for the existing dwelling, currently serviced via onsite wastewater methods, to be connected to the reticulated infrastructure.

The proposed subdivision will be undertaken in a single stage given the scale of the development.

#### Response to Decision Guidelines

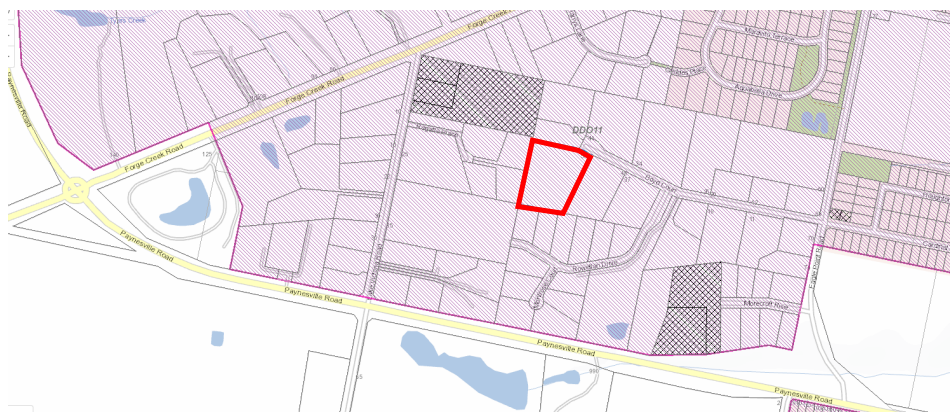
- Whilst there is the mathematical ability to create more than three allotments given the presence of sewer within Boyd Court, the proposed subdivision is considered to be appropriately site responsive having regard for the position of the existing dwelling and the surrounding allotment pattern.



- The subdivision will result in opportunity for further low density residential development within an area capable of sustaining additional housing with adequate services available.
- The subdivision design responds to the existing site features by including a carriageway easement so as to enable the retention of existing planted vegetation along the eastern property boundary.
- There is ample area available for future residential development to occur on the proposed vacant allotments without triggering the need to remove any existing vegetation as demonstrated by the Building Envelope Plan.

## 6.2 Design & Development Overlay

The whole of the subject land is affected by the Design & Development Overlay – Schedule 11 mapping which relates to residential development in coastal areas. Planning approval is triggered at Clause 43.02-3 for subdivision.



*Design & Development Overlay mapping (Source: VicPlan)*

The design objectives to Schedule 11 of the Design & Development Overlay relate to character of coastal settlements and seek to ensure that height and bulk of new development is compatible with the setting and design to minimise visual impacts. It is acknowledged that there are no specified lot area requirements for the Eagle Point area.

### Response to Decision Guidelines

- There are no buildings and works proposed herein. The application seeks approval for subdivision of land only.
- There is no vegetation removal proposed nor will any result from the subdivision at hand. Whilst the subdivision will create Lot 1 less than 4000m<sup>2</sup> in area, there is no presumption of vegetation loss under Clause 52.17 incurred as all vegetation contained within the allotment is planted.
- The proposed subdivision layout is able to be incorporated into the precinct easily given the larger size of the property and variation in allotment size in the wider precinct.



- There are no covenants, Section 173 Agreements or similar statutory mechanisms affecting the subject land.
- The proposed subdivision does not necessitate the development of additional pedestrian walkways or community access.
- Each of the proposed allotments will have direct frontage and access to Boyd Court.

## 7. Conclusion

The proposed Three Lot Subdivision at 51 Boyd Court, Eagle Point is considered to accord with all relevant provisions of the Low Density Residential Zone and Design & Development Overlay of the East Gippsland Planning Scheme. The proposal is consistent with State and Local Policy and has been designed to complement the adjoining properties.

For these reasons we respectfully request that Council consider the merits of the application favourably and resolve to issue a Planning Permit.

**Crowther & Sadler**  
**25 January 2022**



133 Macleod Street, PO Box 52, Bairnsdale Victoria 3875  
Tel: (03) 5150 4444 Fax: (03) 5150 4477  
Email: [egw@egwater.vic.gov.au](mailto:egw@egwater.vic.gov.au) Web: [www.egwater.vic.gov.au](http://www.egwater.vic.gov.au)

Our Ref: DOC/23/8802

20 February 2023

**Reference Number(s):** 30/2023/P  
**Referral Authority:** East Gippsland Shire Council  
**For:** Three Lot Subdivision  
**Location:** 51 Boyd Court Eagle Point  
**Applicant:** Crowther & Sadler Pty Ltd

In response to the above application, East Gippsland Water does not object to a permit being granted, provided it includes the following conditions and notes.

**Conditions:**

1. Extend water supply infrastructure to the satisfaction of East Gippsland Water.
2. Extend sewerage infrastructure to the satisfaction of East Gippsland Water.
3. The existing domestic wastewater system (septic tank) servicing proposed Lot 3 is to be decommissioned and a pressure sewer pump system installed to the satisfaction of East Gippsland Water and is to service the existing dwelling.
4. The developer will be required to purchase (prepay) pressure sewer pump systems from East Gippsland Water to service the proposed Lots 1-2, to be installed at the owner's cost when the lots are developed.
5. Submit design, construction, commissioning and as constructed documentation on all proposed infrastructure, or alterations to existing infrastructure, for written approval by East Gippsland Water.
6. Pay applicable development planning charges.
7. Existing water meter (No. 15W003704), which serves the existing dwelling, is to remain within, or be relocated to, proposed Lot 3 and continue to serve the existing dwelling.

**Notes:**

- (A) Each lot is to be separately serviced by the water and/or sewerage reticulation system. Subject to East Gippsland Water's requirements being met, relevant infrastructure will then become East Gippsland Water's to own, operate and maintain in perpetuity.
- (B) Design documentation to be submitted after certification application has been made.
- (C) Development planning charges apply where East Gippsland Water approve design, construction, commissioning and as constructed documentation (actual charge is based on the final cost of the works).



133 Macleod Street, PO Box 52, Bairnsdale Victoria 3875  
**Tel:** (03) 5150 4444 **Fax:** (03) 5150 4477  
**Email:** [egw@egwater.vic.gov.au](mailto:egw@egwater.vic.gov.au) **Web:** [www.egwater.vic.gov.au](http://www.egwater.vic.gov.au)

(D) If water services are required, each lot must be separately connected to the water reticulation system and separately metered, to the satisfaction of East Gippsland Water.

Further enquiries may be directed to Rod Poynton (5150 4476) at our Bairnsdale Office.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Mathew Scott", is positioned above the printed name.

**MATHEW SCOTT**  
**ACTING EXECUTIVE MANAGER STRATEGY & ASSETS**  
**East Gippsland Water**

cc: Crowther & Sadler Pty Ltd

**From:** Subdivisions [Subdivisions@apa.com.au]  
**Sent:** Thursday, 16 February 2023 11:23:18 AM  
**To:** Planning Unit Administration  
**CC:** Subdivisions  
**Subject:** FW: 30/2023/P - 51 Boyd Court EAGLE POINT - Three Lot Subdivision

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EXTERNAL EMAIL: This email has originated from outside of the East Gippsland Shire Council network. Do not click links or open attachments unless you recognise the sender and know the content is safe. Contact ICT ServiceDesk if you are unsure.

---

**APA GROUP**

APT O&M Services Pty Ltd (APT) is a company under the APA Group.

Our Reference: ps 16022023 -10

Enquires: Paula Soluncevski  
Telephone 9463 8323

Dear Sir/Madam,

Re:     **APPLICATION FOR PLANNING PERMIT**  
          51 Boyd Court EAGLE POINT  
          Plan No. :

Reference is made to the above correspondence dated 08.02.2023 and accompanying plan.

APT pursuant to Section 56 (1) (b) of the Planning and Environment Act 1987 has no objection to the granting of a permit.

APT does not require the plan to be forwarded under Section 8 of the Subdivision Act 1988, and consents to the issue of a statement of compliance at the appropriate time.

Yours faithfully,

*Per*  
**Rebecca May**  
Team Lead I&C Projects  
Engineering & Planning

APT O&M Services Pty Ltd (APT) (APA Networks), operating as a subsidiary of APA Group, manages and operates the gas reticulation assets on behalf of Australian Gas Networks (AGIG).

**From:** Birgit Neumeyer <BirgitN@egipps.vic.gov.au>  
**Sent:** Wednesday, 8 February 2023 12:17 PM  
**To:** subdivisions@ausnetservices.com.au; Subdivisions  
<Subdivisions@apa.com.au>; 'planning@egwater.vic.gov.au' <planning@egwater.vic.gov.au>  
**Subject:** [EXT]: 30/2023/P - 51 Boyd Court EAGLE POINT - Three Lot Subdivision

Good afternoon

Could you please review planning permit application " [30.2023.P 51 Boyd Court Eagle Point.pdf](#) (this link will expire 8 March 2023) and provide comments to [planning@egipps.vic.gov.au](mailto:planning@egipps.vic.gov.au)

Kind regards



**Birgit Neumeyer** ■ *Land Use Administration Officer* ■ East Gippsland Shire Council  
■ **P:** 03 5153 9500 ■ **F:** 03 5153 9576 ■ PO Box 1618, Bairnsdale, Vic 3875



Please consider the environment before printing this e-mail.



East Gippsland Shire Council acknowledges the Gunaikurnai, Monero and the Bidawel people as the Traditional Custodians of the land that encompasses East Gippsland Shire.  
We pay our respects to all Aboriginal and Torres Strait Islander people living in East Gippsland, their Elders past and present.



**Our Reference: 75089121**  
**Your Reference: 30/2023/P**  
**Surveyors Reference: 20361**

**Date: 13 February 2023**

Locked Bag 14051  
Melbourne City Mail Centre  
Victoria 8001 Australia  
T: 1300 360 795  
[www.ausnetservices.com.au](http://www.ausnetservices.com.au)

EAST GIPPSLAND SHIRE COUNCIL  
PO Box 1618  
BAIRNSDALE VIC 3875

Dear Sir/Madam,

PLANNING PERMIT NUMBER: 30/2023/P  
APPLICANT: Crowther and Sadler Pty Ltd  
DESCRIPTION OF LAND: 51 BOYD COURT, EAGLE POINT

#### **CONDITIONAL CONSENT TO ISSUE OF PERMIT**

AusNet Electricity Services Pty Ltd does not object to the issue of a planning permit in respect of the abovementioned application if the permit is subject to the following conditions.

#### **CONDITIONS REQUIRED BY AUSNET ELECTRICITY SERVICES PTY LTD**

The plan of subdivision submitted for certification must be referred to AusNet Electricity Services Pty Ltd in accordance with Section 8 of the subdivision Act 1988.

The applicant must –

- Enter into an agreement with AusNet Electricity Services Pty Ltd for the extension, upgrading or rearrangement of the electricity supply to lots on the plan of subdivision. A payment to cover the cost of such work will be required.
- Provide electricity easements internal and external to the subdivision in favour of AusNet Electricity Services Pty Ltd to service the lots on the plan of subdivision and/or abutting lands as required by AusNet Electricity Services Pty Ltd. The provision of reserves for electricity substations may also be required.

#### **END OF CONDITIONS**

It is recommended that, at an early date the applicant commences negotiations with AusNet Services for a supply of electricity in order that supply arrangements can be worked out in detail, so prescribed information can be issued without delay (the release to the municipality enabling a Statement of Compliance with the conditions to be issued).

Arrangements for the supply will be subject to obtaining the agreement of other Authorities and any landowners affected by routes of the electric power lines required to supply the lots and for any tree clearing.

Prospective purchasers of lots on this plan should contact this office to determine the availability of a supply of electricity. Financial contributions may be required.

For all enquiries please email: [subdivisions@ausnetservices.com.au](mailto:subdivisions@ausnetservices.com.au)

Yours sincerely,

Mark Taylor  
Customer Connect  
AusNet Services

## **6 Urgent Business**

## **7 Confidential Business**

## **8 Close of Meeting**