



Council Meeting Agenda

Tuesday 27 June 2023 at 6:00 PM
Council Chambers (and by video conferencing)
East Gippsland Shire Council Corporate Centre
273 Main Street, Bairnsdale 3875



Acknowledgement of 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) 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
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.

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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

1.3 Declaration of Conflict of Interest

1.4 Confirmation of Minutes

That the minutes of the Council Meeting held Tuesday 6 June 2023 be confirmed.

1.5 Next Meeting

The next Council Meeting is scheduled to be held on Tuesday 25 July 2023 at the Corporate Centre, 273 Main Street Bairnsdale commencing at 6.00 pm.

1.6 Requests for Leave of Absence

1.7 Open Forum

1.7.1 *Petitions*

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 Business Excellence

5.1.1 Adoption of Council Budget 2023/24

Authorised by Acting General Manager Business Excellence

Conflict of Interest

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

Executive Summary

The draft Budget 2023/24 (draft Budget) is submitted to Council for adoption 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**.

In accordance with section 94 of the Act, Council has developed the draft Budget in line with financial management principles and in accordance with its community engagement policy.

To provide an opportunity for community engagement, Council placed the draft Budget on its website and advertised that it was available. Notice also was provided in local newspapers and on Facebook seeking community feedback on the draft Budget for a period of 28 days, with feedback closing at 12 noon on Wednesday 31 May 2023.

Councillors considered all feedback received and no amendments were made to the draft Budget as a result of the feedback.

The draft Budget proposes a 3.5 percent total rates and municipal charge increase in accordance with the rate cap announced by the Minister for Local Government. Domestic waste collection charges and the Waste Levy sit outside of the rate cap, and it is proposed that domestic waste collection charges be increased over the 2022/23 charges. User fees and charges (except waste fees) are proposed to increase generally by 3.5 percent in line with the increase for rates and municipal charge. A new green waste fee will be introduced in the 2023/24 year of \$12/cubic metre, to partly offset the costs associated with the processing of 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 \$43.559 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 \$10.179 million. The operating surplus and underlying result have been impacted by operating grants received in prior years for works and services that will be provided in the 2023/24 year in relation to the 2019 Bushfire recovery support programs, as well as major projects being managed on behalf of various community groups and committees.

The capital works program for 2023/24 totals \$119.263 million, which includes an estimated \$64.247 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 \$54.209 million.

The draft Budget also includes major projects totalling \$4.86 million, being \$1.122 million for the Swifts Creek Recreation Reserve upgrade, \$0.35 million for the Sarsfield Recreation Reserve upgrade, \$1.937 million for the Buchan Recreation Reserve upgrade, \$0.601 million for upgrading the Club Terrace Community Facility and \$0.85 million for Raymond Island Ferry bi-annual maintenance.

Included in the proposed draft 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 is now presented for Council to formally adopt.

Officer Recommendation

That Council:

1. *receives and notes this report and the attachments pertaining to this report;*
2. *adopts the Budget 2023/24 as provided at Attachment 1 (including the schedule of fees and charges) in accordance with section 94 of the Local Government Act 2020;*
3. *in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020, declares the following:*
 - (a) *An amount of \$68,456,506 be declared as the amount that Council intends to raise by general rates, municipal charge and waste collection charges, which is calculated as follows:*

CATEGORY	INCOME
General Rate	\$38,023,912
Commercial / Industrial	\$ 5,553,476
Farm Rate	<u>\$ 5,852,041</u>
TOTAL RATES	<u>\$49,429,429</u>
Municipal charge	\$ 7,830,467
Waste levy	\$ 1,628,022
Waste Charges	
Kerbside Waste/recycling collection (120 litre bin)	\$ 1,300,735
Kerbside Waste/recycling/green waste collection (120 litre bin)	\$ 8,122,892
Additional household waste bin	\$ 35,224
Additional Green/Recycling bin	\$ 1,602
Rural Waste Collection Charge	<u>\$ 108,135</u>
Total Waste Charges	<u>\$ 9,568,588</u>
TOTAL CHARGES	<u>\$19,027,077</u>
TOTAL RATES AND CHARGES	<u>\$68,456,506</u>

(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:

Category	% of General rate	Rate in the \$
General/Residential Rate	100	0.00256872
Commercial/Industrial Rate	140	0.00359621
Farm Rate	80	0.00205498

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 that the differential percentage applied to Commercial/Industrial properties for the Economic Development Discretionary fund be 5 percent.**
- vi) Council has determined it will provide a rate rebate equivalent to \$62.47 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:**

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

- (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, as well as options outlined in Council's Financial Hardship Policy and other options available for individual circumstances:**

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

- (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.

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 draft 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 and to provide an opportunity for community engagement. Council, at the meeting held on 2 May 2023, resolved to release the draft Budget for community feedback until 31 May 2023. Council placed the draft Budget on its website and advertised that was available. Notice also was provided in local newspapers and on Facebook seeking community feedback on the draft Budget.

Councillors considered all feedback received and no amendments have been made to the draft Budget as a result of community feedback.

There were a number of amendments made to the draft Budget to update the forecast results for the 2022/23 year as well as updated budgets for the 2023/24 year mainly as a result of changes to operational and capital grants. A summary of all changes is provided at **Attachment 2**.

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 \$10.179 million, noting that the advance payment of operational grants relating to the 2019 Bushfire support and recovery programs of \$8.2 million that will be expended in the 2023/24 year was received in previous financial years.

The draft Budget 2023/24 forecasts an operating surplus of \$43.559 million, after raising rates and charges of \$69.205 million and capital grants \$53.209 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 revised 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:

Project Highlights	Proposed Budget
Roads - including <ul style="list-style-type: none"> • Reseal program, Shire wide - \$2.46 million • Gravel Road Renewal program, Shire wide - \$1 million • Upgrade of Moroney Street, Bairnsdale - \$1.83 million • Marine Parade Lakes Entrance upgrade - \$4.92 million • Bullock Island - \$1.52 million 	Total Roads \$13.385 million
Bridges – including <ul style="list-style-type: none"> • Reedy Creek Timber Bridge renewal- \$0.9 million 	Total Bridges \$3.438 million
Drainage – including <ul style="list-style-type: none"> • Marlo Town Drainage upgrade - \$0.54 million • Jones bay Southern Catchment WSUD - \$2.03 million 	Total Drainage \$3.829 million
Footpaths and Cycleways– including <ul style="list-style-type: none"> • Lindenow Footpath connections - \$0.64 million • Bemm River Footpath Connections- \$1.04 million 	Total Footpaths \$2.741 million
Buildings and improvements - including <ul style="list-style-type: none"> • Bairnsdale City Oval Changeroom upgrade - \$0.81 million • Eagle Point Foreshore Hub - \$2.5 million • AJ Freeman Female Friendly Changerooms - \$1.57 million • Bairnsdale City Oval Changeroom upgrade - \$0.81 million 	Total Property and Buildings \$15.013 million
Recreation, Leisure, Parks and Open Spaces – including <ul style="list-style-type: none"> • WORLD Sporting Precinct Stage 1 - \$11.01 million • Bullock Island Masterplan implementation - \$2.07 million • Lakes Entrance Foreshore Park - \$1.6 million • Livingston Park, Omeo - \$1.57 million • Slip Road Maritime Precinct - \$6.08 million • Streetscapes in Mallacoota, Bruthen, Buchan and Omeo - \$3.43 million • Forest Park, Orbost - \$1.59 million • Jemmy's Point – Stage 2 - \$1.76 million • Omeo Mountain Bike Trails - \$5.97 million • Krautungalung Walk Stage 1 and 2 - \$5.62 million 	Total Recreation and Parks \$48.318 million
Plant and Equipment - including <ul style="list-style-type: none"> • Renewal of vehicles, plant and machinery - \$6.44 million • Information and Communications Technology systems - \$6.68 million 	Total Plant/ Equipment \$13.365 million
Waste Management - including <ul style="list-style-type: none"> • Cann River Waste Transfer Station - \$1.47 million 	Total Waste \$4.016 million
Other Infrastructure, Aerodromes and Car Parking - including <ul style="list-style-type: none"> • Bairnsdale Aerodrome Runway extension & lighting upgrade - \$5.26 million • Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron - \$2.23 million • Cann River Off Street Parking - \$1.2 million • Newmerrella – Upgrade of Princes Highway Rest Area - \$0.49 million 	Total Other \$10.158 million

There are a number of non-capital initiatives included in the draft Budget, being the Swifts Creek Recreation Reserve Upgrade \$1.12 million, the Sarsfield Recreation Reserve upgrade \$0.35 million, the Buchan Recreation Reserve upgrade \$1.93 million, Club Terrace Community Facility \$0.60 million and Raymond Island Ferry Slipping \$0.85 million.

Overview of Financial Performance

The draft Budget 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 generally increase by 7 to 8 percent. The impact of the further increases in the EPA levy charges and other waste compliance costs 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 increase to \$51 to cover these increased compliance costs. Total rates and charges, excluding supplementary rates, valuation objection adjustments and rating agreements, are forecast to be \$68,456,506 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	0.00256872	\$38,023,912
Commercial / Industrial	140	0.00359621	\$ 5,553,476
Farm	80	0.00205498	\$ 5,852,041
Total Rates Income			\$49,429,429

Type of Charge	Charge per rateable property	Total Income
Municipal Charge	\$245.30	\$ 7,830,467
Waste Levy Charge	\$ 51	\$ 1,628,022
Kerbside waste with recycling collection (120 litre Bin)	\$395	\$ 1,300,735
Kerbside waste with recycling and green waste collection (120 litre Bin)	\$452	\$ 8,122,892
Additional Household Bin	\$238	\$ 35,224
Additional Green Waste/Recycling bin	\$178	\$ 1,602
Rural Waste Collection Charge	\$267	\$ 108,135
Total		\$19,027,077

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

Key Statistics	2022/23 Forecast Actual \$'000	2023/24 Budget \$'000
Total expenditure	\$127,524	\$125,270
Surplus for the year *	\$ 7,658	\$ 43,559
Adjusted underlying surplus/(Deficit) *	(\$ 12,080)	(\$ 10,179)
Cash and investment balance at year end	\$ 51,692	\$ 41,974
Cash flows from operations	\$ 11,873	\$ 67,935
Capital works expenditure	\$ 43,324	\$119,263

* 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.

Also to note is that Council can assist ratepayers to set up periodic payments for their annual rates and charges that meet their particular financial circumstances and ratepayers are encouraged to contact Council to discuss the options available. Also, if any ratepayer is experiencing financial hardship, they are also encouraged to contact Council to discuss what assistance may be available under Council's Financial Hardship Policy.

Legislation

As of 1 July 2021, all provisions of the *Local Government Act 2020* (the Act) 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

Not applicable to 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 to this report.

Options

Not applicable to this report.

Resourcing

Financial

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

Plant and equipment

Not applicable to this report.

Human Resources

Not applicable to this report.

Risk

The risks of this proposal have been considered and if the Budget is not adopted by 30 June 2023, then Council would be in breach of the requirements of the Act.

Economic

The draft Budget 2023/24 details the financial resources required to support the strategic objectives of the Council Plan 2021-2025.

Social

Not applicable to this report.

Gender Impact Statement

The draft Budget 2023/24 has considered the *Gender Equality Act 2020* in its preparation.

The draft Budget 2023/24 has been assessed as not requiring a Gender Impact Assessment (GIA).

Environmental

The draft Budget 2023/24 details the financial resources required to support the strategic objectives of the draft Council Plan 2021-2025.

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 *Local Government Act 2020* requires that Council develop the budget in line with its Community Engagement Policy. To provide an opportunity for community engagement, Council placed the draft Budget on its website and advertised that it had done so. Notice also was provided in local newspapers and on Facebook seeking community feedback on the draft Budget 2023/24, with feedback closing at 12 noon on Wednesday 31 May 2023. The Councillor group reviewed all feedback on the draft Budget 2023/24 prior to adoption of the draft Budget 2023/24.

Attachments

1. Draft Budget 2023/24 [5.1.1.1 - 122 pages]
2. Summary of Budget Changes Draft Final Budget 2023/24 [5.1.1.2 - 2 pages]

East Gippsland Shire Council

Draft Budget 2023/24



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From the Mayor and Councillors



It gives me great pleasure, on behalf of the Councillor Group, 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 \$119.263 million is the largest capital works program ever proposed by Council and is supported by \$54.209 million of government grants provided by both the state and federal governments. Some of the most significant projects include:

- Bullock Island Masterplan Implementation \$2.071 million
- WORLD Sporting Precinct Stage 1 \$11.013 million
- Eagle Point Foreshore Hub \$2.5 million
- Bullock Island Bridge and associated works \$1.519 million
- Omeo Mountain Bike Trails - \$5.972 million
- Slip Road Maritime Precinct \$6.08 million
- Upgrade Bairnsdale Resource Centre \$0.8 million
- Orbost Forest Park Upgrade \$1.59 million
- Jemmy's Point - Stage 2 \$1.76 million
- Streetscapes Bruthen, Buchan, Omeo and Mallacoota \$3.433 million
- Jones Bay Southern Catchment WSUD \$2.031 million
- Bemm River Footpath Connections \$1.044 million
- Marlo Town Drainage Upgrade \$0.539 million
- Various bridge renewals \$3.438 million
- AJ Freeman Female Friendly Changerooms \$1.57 million
- Bairnsdale City Oval Changeroom upgrade \$0.81 million
- Livingston Park Omeo \$1.517 million
- Bairnsdale Aerodrome Runway Extension and Lighting upgrade \$5.260 million
- Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron \$2.239 million
- Renewal and upgrades of information technology systems \$6.686 million
- Upgrade to Moroney Street Bairnsdale \$1.83 million
- Marine Parade Lakes Entrance Upgrade \$4.923 million
- Cann River Off Street Parking \$1.2 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 includes the introduction of 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 \$55.016 million being invested into communities, many still recovering from bushfires and the pandemic. This excludes projects carried over from the 2022/23 year of \$64.247 million. Of the \$119.263 million in capital funding required, \$56.120 million will come from Council operations, \$54.209 million from external grants, \$7.043 from borrowings and \$1.891 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 \$43.559 million. Included in the 2023/24 surplus is significant capital grant funding of \$54.209 million, an increase of \$34.705 million over the previous year forecast of \$19.504 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

Financial Snapshot

Key Statistics	2022/23 Forecast \$'000	2023/24 Budget \$'000
Total Income	135,182	168,829
Total Expenditure	127,524	125,270
Surplus for the Year	7,658	43,559
Underlying operating surplus	(12,080)	(10,179)

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 \$10.179 million, which is a decrease in deficit from the forecast underlying deficit for the 2022/23 year of \$12.08 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.

Cash result	(64,855)	(9,718)
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This is the net funding result after operations, capital works and financing activities. Refer to Statement of Cash Flows in Section 3 and also Note 4.4.1 for more details.

Capital Works Program	43,324	119,263
Funding the Capital Works Program		
Council	21,203	56,120
Reserves and contributions	1,355	1,891
Borrowings	1,262	7,043
Grants	19,504	54,209
Total funding for capital works program	43,324	119,263

Refer to Section 4.5 Capital works for further information

Budgeted expenditure by strategic objective	2023/24 Budget \$'000	Budget %
1. An inclusive and caring community that respects and celebrates diversity	12,794	12.90%
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities	41,496	41.83%
3. A natural environment that is managed and enhanced	14,569	14.69%
4. A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment	2,413	2.43%
5. A transparent organisation that listens and delivers effective, engaging, and responsive services	27,938	28.16%

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

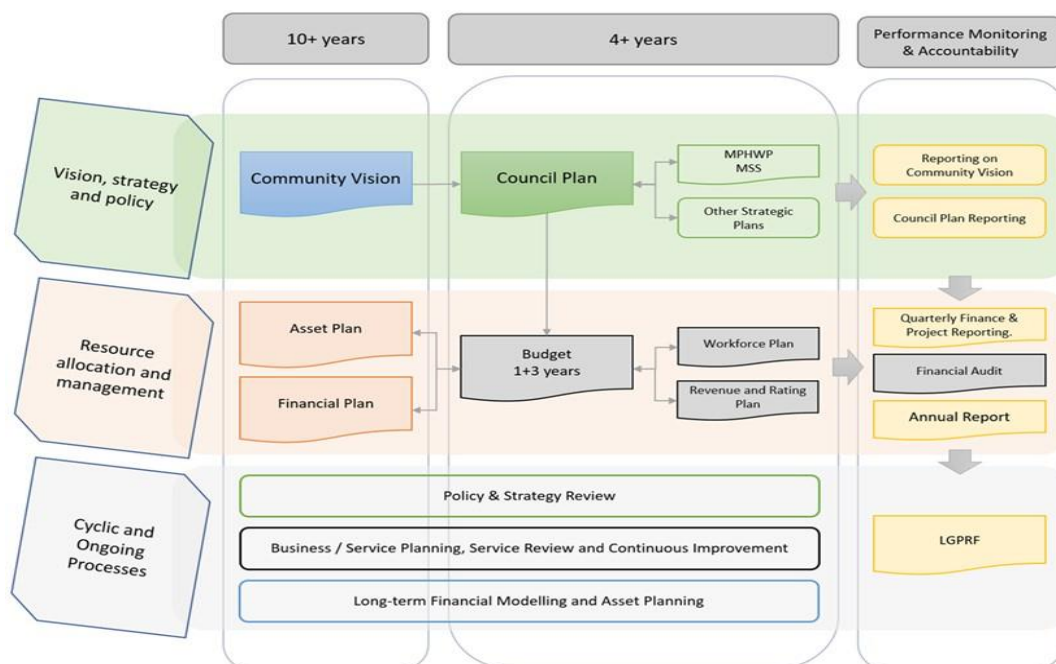
Employee costs have increased in line with the current Enterprise Agreement (EA), the expected CPI increase and the superannuation guarantee increase in line with government requirements.

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.

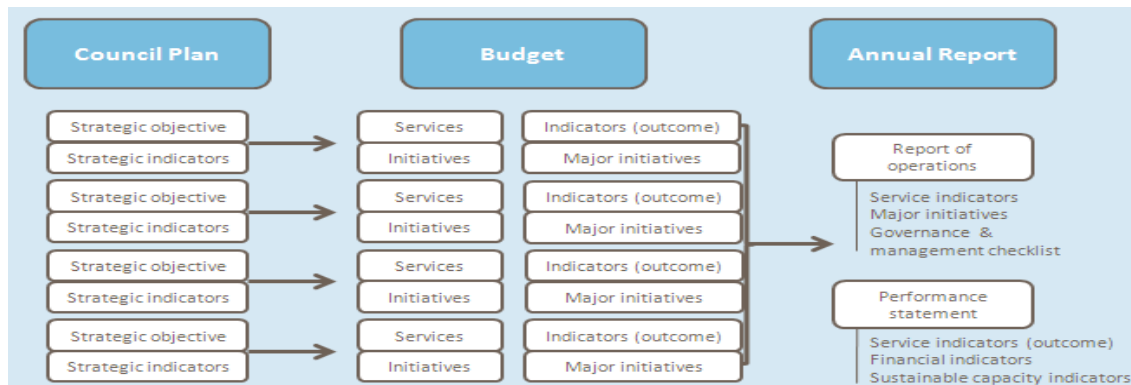
1.3 Strategic objectives

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	6	2
	<i>Exp</i>	350	273	376
	<i>Surplus / (deficit)</i>	(337)	(267)	(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	563	369
	<i>Exp</i>	525	2,231	1,323
	<i>Surplus / (deficit)</i>	(281)	(1,668)	(954)
Library Services	Council provides library and outreach services at <i>Inc</i> six locations within the municipality, including mobile library services to our more remote areas.	509	437	414
	<i>Exp</i>	1,156	1,226	1,199
	<i>Surplus / (deficit)</i>	(647)	(789)	(785)
Performing Arts	This service provides performing arts facilities, <i>Inc</i> including the Forge Theatre and Arts Hub in 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	356	405
	<i>Exp</i>	659	905	915
	<i>Surplus / (deficit)</i>	(397)	(549)	(510)

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	- 1,040
	<i>Surplus / (deficit)</i>	(678)	(864)	(1,040)
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)	- 345 (345)	- 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)	509 821 (312)	518 919 (401)
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)	977 1,943 (966)	908 1,965 (1,057)

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 to provide safe and suitable physical connectivity for remote and other communities
- 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 68 (56)	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)	817 1,466 (649)	1,261 1,493 (232)
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)	1,095 1,601 (506)	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	10,209
		<i>Exp</i>	4,460	9,269
		<i>Surplus / (deficit)</i>	423	940
				(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	619
		<i>Exp</i>	5,135	5,776
		<i>Surplus / (deficit)</i>	(3,840)	(5,157)
				(5,003)
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)
				(1,145)
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	1,151
		<i>Exp</i>	1,465	1,784
		<i>Surplus / (deficit)</i>	11	(633)
				(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	260
		<i>Exp</i>	437	346
		<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	include roads, laneways, car parks, foot/bike paths, drains and bridges.			
	This service provides management and ongoing <i>Inc</i>	5,229	11,389	8,125
	maintenance of the Council's assets, including <i>Exp</i>	22,549	19,984	22,142
	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>	(17,320)	(8,595)	(14,017)
	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.			

Major Initiatives

- 2 Present the Housing and Settlement Strategy to Council and if adopted commence implementation of recommendations.
- 3 Prepare the 'Bairnsdale 2050' Growth Strategy
- 4 Prepare a climate risk assessment to identify and respond to the likely impact of extreme weather and climate events on Shire 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 Council's 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

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Statutory Planning	Decision making	38.91%	38.26%	60%
Roads	Satisfaction	94.04%	96.88%	97.00%

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	1,101	603
	<i>Surplus / (deficit)</i>	(571)	(908)	(528)
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	4,007	4,794
	<i>Exp</i>	9,663	11,992	13,408
	<i>Surplus / (deficit)</i>	(5,571)	(7,985)	(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 Preserve and restore local biodiversity values and seek partner and stakeholder input.
- 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%	52.81%	55.00%

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> - <i>Exp</i> 55 <i>Surplus / (deficit)</i> (55)	- 92 (92)	- 150 (150)
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.	<i>Inc</i> 873 <i>Exp</i> 1,879 <i>Surplus / (deficit)</i> (1,006)	1,072 3,762 (2,690)	157 948 (791)
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.	<i>Inc</i> 80 <i>Exp</i> 880 <i>Surplus / (deficit)</i> (800)	138 857 (719)	101 951 (850)
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.	<i>Inc</i> 35 <i>Exp</i> 334 <i>Surplus / (deficit)</i> (299)	- 362 (362)	- 364 (364)

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> 844 <i>Exp</i> 1,909 <i>Surplus / (deficit)</i> (1,065)	3,438 2,224 1,214	2,270 2,373 (103)
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 5,966 (5,942)	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)	- 855 (855)
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 4,393 970	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 2,232 (2,167)	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 <i>Exp</i> 3,986 <i>Surplus / (deficit)</i> (3,859)	118 5,377 (5,259)	124 5,854 (5,730)
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 <i>Exp</i> 398 <i>Surplus / (deficit)</i> 24	152 574 (422)	167 480 (313)
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 <i>Exp</i> 1,595 <i>Surplus / (deficit)</i> (1,429)	1 1,981 (1,980)	1 2,322 (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 <i>Exp</i> 1,379 <i>Surplus / (deficit)</i> (816)	200 1,916 (1,716)	200 2,493 (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 <i>Exp</i> 226 <i>Surplus / (deficit)</i> (223)	85 522 (437)	10 822 (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 Actively undertake and promote the advocacy work of the Council
- 5 Review and strengthen Council's community engagement approach and capacity,
- 6 Refresh Council's place-based approach to planning and engagement to ensure it is fit for purpose.
- 7 Incorporate community engagement into the development and delivery of all major strategies and projects
- 8 Fit for purpose technology is implemented, including enhanced mobility and document management solutions
- 9 Finalise road safety strategy and implement.
- 10 Rollout the Asset Management System to priority business units.
- 11 Review the 10 Year Financial Plan annually
- 12 Review the Capital Program and provide quarterly reports to Council
- 13 Implement actions from the Workforce Plan 2021-25
- 14 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%	50%

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	(7,545)	12,794	5,249
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities	(30,249)	41,496	11,247
3. A natural environment that is managed and enhanced	(9,700)	14,569	4,869
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	(19,676)	27,938	8,262
Total	(69,325)	99,210	29,885

Expenses added in:

Depreciation 29,955

Finance costs 309

Surplus/(Deficit) before funding sources (99,589)

Funding sources added in:

Rates and charges revenue 57,923

Waste charge revenue 11,282

Victoria Grants Commission 19,600

Capital Grants and contributions 54,343

Total funding sources 143,148

Operating surplus/(deficit) for the year 43,559

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		
	NOTES			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income / Revenue						
Rates and charges	4.1.1	65,572	69,205	72,155	75,236	78,824
Statutory fees and fines	4.1.2	2,429	2,238	2,316	2,397	2,493
User fees	4.1.3	12,490	13,241	13,752	14,283	14,904
Grants - operating	4.1.4	23,516	23,917	24,400	22,851	22,391
Grants - capital	4.1.4	19,504	54,209	21,345	10,549	8,954
Contributions - monetary	4.1.5	835	116	200	51	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	8,836	3,903	3,386	3,250	3,122
Total income / revenue		135,182	168,829	139,554	130,617	132,739
Expenses						
Employee costs	4.1.7	37,281	40,767	38,658	40,114	41,854
Materials and services	4.1.8	61,756	52,257	50,294	48,649	48,812
Depreciation	4.1.9	25,681	28,630	29,200	29,382	30,059
Amortisation - intangible assets	4.1.10	468	1,255	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	369	347	324
Finance costs - leases		1	1	1	1	1
Other expenses	4.1.12	1,973	1,953	1,838	1,912	1,998
Total expenses		127,524	125,270	121,616	121,662	124,507
Surplus/(deficit) for the year		7,658	43,559	17,938	8,955	8,232
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		28,515	-	-	-	120,252
Total other comprehensive income		28,515	-	-	-	120,252
Total comprehensive result		36,173	43,559	17,938	8,955	128,484

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
Assets						
Current assets						
Cash and cash equivalents		51,692	41,974	27,208	25,125	25,547
Trade and other receivables		9,147	12,401	10,296	9,631	9,729
Other financial assets		35,000	-	-	-	-
Prepayments		687	699	727	756	790
Other assets		3,695	3,758	3,905	4,057	4,235
Total current assets	4.2.1	100,221	58,832	42,136	39,569	40,301
Non-current assets						
Trade and other receivables		411	500	180	160	140
Property, infrastructure, plant & equipment		1,329,807	1,421,840	1,446,978	1,457,965	1,583,180
Right-of-use assets	4.2.4	771	771	771	771	771
Investment property		8,263	8,263	8,263	8,263	8,263
Intangible assets		460	2,814	1,587	360	3,213
Total non-current assets	4.2.1	1,339,712	1,434,188	1,457,779	1,467,519	1,595,567
Total assets		1,439,933	1,493,020	1,499,915	1,507,088	1,635,868
Liabilities						
Current liabilities						
Trade and other payables		8,661	14,414	8,424	7,184	7,040
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		13,299	7,246	7,702	11,442	8,498
Interest-bearing liabilities	4.2.3	724	746	769	792	1,965
Lease liabilities	4.2.4	102	102	102	102	102
Total current liabilities	4.2.2	31,748	31,470	21,409	23,932	22,017
Non-current liabilities						
Unearned Income		428	428	428	429	436
Provisions		3,038	6,547	6,334	2,820	6,989
Interest-bearing liabilities	4.2.3	2,188	8,485	7,716	6,924	4,959
Lease liabilities	4.2.4	758	758	758	758	758
Total non-current liabilities	4.2.2	6,412	16,218	15,236	10,931	13,142
Total liabilities		38,160	47,688	36,645	34,863	35,159
Net assets		1,401,773	1,445,332	1,463,270	1,472,225	1,600,709
Equity						
Accumulated surplus		456,514	500,126	518,114	527,069	535,351
Reserves		945,259	945,206	945,156	945,156	1,065,358
Total equity		1,401,773	1,445,332	1,463,270	1,472,225	1,600,709

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

		Total	Accumulate d Surplus	Revaluatio n Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2023 Forecast Actual					
Balance at beginning of the financial year		1,365,600	448,856	915,218	1,526
Surplus/(deficit) for the year		7,658	7,658	-	-
Net asset revaluation increment/(decrement)		28,515	-	28,515	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		1,401,773	456,514	943,733	1,526
2024 Budget					
Balance at beginning of the financial year		1,401,773	456,514	943,733	1,526
Surplus/(deficit) for the year		43,559	43,559	-	-
Transfers from other reserves	4.3.1	-	53	-	(53)
Balance at end of the financial year	4.3.2	1,445,332	500,126	943,733	1,473
2025					
Balance at beginning of the financial year		1,445,332	500,126	943,733	1,473
Surplus/(deficit) for the year		17,938	17,938	-	-
Transfers from other reserves		-	50	-	(50)
Balance at end of the financial year		1,463,270	518,114	943,733	1,423
2026					
Balance at beginning of the financial year		1,463,270	518,114	943,733	1,423
Surplus/(deficit) for the year		8,955	8,955	-	-
Balance at end of the financial year		1,472,225	527,069	943,733	1,423
2027					
Balance at beginning of the financial year		1,472,225	527,069	943,733	1,423
Surplus/(deficit) for the year		8,232	8,232	-	-
Net asset revaluation increment/(decrement)		120,252	-	120,252	-
Transfers from other reserves		-	50	-	(50)
Balance at end of the financial year		1,600,709	535,351	1,063,985	1,373

Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
				2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		65,478	68,060	71,949	75,021	78,573
Statutory fees and fines		2,429	2,238	2,316	2,397	2,493
User fees		15,937	10,952	16,208	15,002	14,874
Grants - operating		21,198	23,917	24,400	22,851	22,391
Grants - capital		1,572	54,209	16,795	10,549	8,954
Contributions - monetary		835	116	200	51	51
Interest received		3,073	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		5,696	1,903	1,845	1,909	1,982
Employee costs		(36,540)	(40,290)	(38,185)	(39,616)	(41,336)
Materials and services		(65,832)	(53,217)	(56,543)	(50,189)	(52,562)
Trust funds and deposits repaid		(8,500)	(8,650)	(8,800)	(8,950)	(9,100)
Other payments		(1,973)	(1,953)	(1,838)	(1,912)	(1,998)
Net cash provided by/(used in) operating activities	4.4.1	11,873	67,935	38,687	37,403	34,562
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(43,324)	(119,263)	(52,937)	(38,969)	(33,623)
Proceeds from sale of property, infrastructure, plant and equipment		600	600	600	600	600
Payments for investments		(35,000)	-	-	-	-
Proceeds from sale of investments		-	35,000	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(77,724)	(83,663)	(52,337)	(38,369)	(33,023)
Cash flows from financing activities						
Finance costs		(265)	(308)	(369)	(347)	(324)
Proceeds from borrowings		1,262	7,043	-	-	-
Repayment of borrowings		-	(724)	(746)	(769)	(792)
Interest paid - lease liability		(1)	(1)	(1)	(1)	(1)
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	996	6,010	(1,116)	(1,117)	(1,117)
Net increase/(decrease) in cash & cash equivalents		(64,855)	(9,718)	(14,766)	(2,083)	422
Cash and cash equivalents at the beginning of the financial year		116,547	51,692	41,974	27,208	25,125
Cash and cash equivalents at the end of the financial year		51,692	41,974	27,208	25,125	25,547

Statement of Capital Works

For the four years ending 30 June 2027

	Forecast Actual 2022/23	Budget 2023/24	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land	960	1,431	100	100	100
Total land	960	1,431	100	100	100
Buildings	6,750	12,526	5,536	6,143	6,200
Heritage buildings	169	1,056	-	-	-
Total buildings	6,919	13,582	5,536	6,143	6,200
Total property	7,879	15,013	5,636	6,243	6,300
Plant and equipment					
Plant, machinery and equipment	2,444	6,440	2,987	5,229	1,990
Fixtures, fittings and furniture	30	30	30	30	30
Computers and telecommunications	2,197	6,686	3,335	600	1,004
Library books	225	209	209	209	209
Total plant and equipment	4,896	13,365	6,561	6,068	3,233
Infrastructure					
Roads	7,802	18,385	13,205	13,072	12,365
Bridges	2,500	3,438	1,050	300	1,350
Footpaths and cycleways	481	2,741	1,450	850	850
Drainage	267	3,829	7,893	1,330	2,150
Recreational, leisure and community facilities	8,623	14,036	2,272	2,048	1,750
Waste management	2,016	4,016	6,083	4,533	600
Parks, open space and streetscapes	8,260	34,282	2,425	4,075	4,175
Aerodromes	244	7,499	6,112	300	100
Off street car parks	106	1,860	100	-	100
Other infrastructure	250	799	150	150	650
Total infrastructure	30,549	90,885	40,740	26,658	24,090
Total capital works expenditure	4.5.1 43,324	119,263	52,937	38,969	33,623
Represented by:					
New asset expenditure	10,189	35,314	6,685	5,422	1,994
Asset renewal expenditure	33,135	70,495	31,433	27,418	27,112
Asset expansion expenditure	-	-	-	-	-
Asset upgrade expenditure	-	13,454	14,819	6,129	4,517
Total capital works expenditure	4.5.1 43,324	119,263	52,937	38,969	33,623
Funding sources represented by:					
Grants	19,504	54,209	21,345	10,549	8,954
Contributions	1,334	134	150	-	-
Council cash	21,203	56,120	28,109	25,887	24,169
Reserves	21	1,757	3,333	2,533	500
Borrowings	1,262	7,043	-	-	-
Total capital works expenditure	4.5.1 43,324	119,263	52,937	38,969	33,623

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
Staff expenditure					
Employee costs - operating	37,281	40,767	38,658	40,114	41,854
Employee costs - capital	3,086	2,760	2,653	2,097	2,083
Total staff expenditure	40,367	43,527	41,311	42,211	43,937
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	485.0	451.7	426.2	420.2	419.7
Total staff numbers	485.0	451.7	426.2	420.2	419.7

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2023/24				
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets and Environment	15,383	12,179	3,204	1,579	2,298
Place and Community	5,541	4,667	874	327	2,594
Business Excellence	11,297	9,079	2,218	334	706
Office of the CEO	708	708	-	-	-
Total permanent staff expenditure	32,929	26,633	6,296	2,240	5,598
Casual temporary and other expenditure	7,838				
Capitalised labour costs	2,760				
Total expenditure	43,527				

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		Casual	Temporary
		Full Time	Part time		
	2023/24				
Assets and Environment	171.2	132.0	39.2	22.0	21.8
Place and Community	49.6	40.0	9.6	-	28.9
Business Excellence	118.2	91.0	27.2	-	11.6
Office of the CEO	4.0	4.0	-	-	-
Total number of permanent staff	343.0	267.0	76.0	22.0	62.3
Casual temporary and other expenditure	84.3				
Capitalised labour	24.4				
Total Staff	451.7				

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
Assets and Environment				
Permanent - Full time	12,179	12,514	13,090	13,721
Women	3,448	3,329	3,429	3,592
Men	8,731	9,185	9,661	10,129
Persons of self-described gender	0	0	0	0
Permanent - Part time	3,204	3,292	3,391	3,492
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
Total Assets and Environment	15,383	15,806	16,481	17,213
Place and Community				
Permanent - Full time	4,667	4,795	4,939	5,177
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	874	898	925	953
Women	835	858	884	911
Men	39	40	41	42
Persons of self-described gender	0	0	0	0
Total Place and Community	5,541	5,693	5,864	6,130
Business Excellence				
Permanent - Full time	9,079	9,329	9,606	10,070
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	2,218	2,279	2,348	2,419
Women	1,862	1,913	1,971	2,031
Men	356	366	377	388
Persons of self-described gender	0	0	0	0
Total Business Excellence	11,297	11,608	11,954	12,489
Office of the CEO				
Permanent - Full time	708	727	748	771
Women	370	380	391	403
Men	338	347	357	368
Persons of self-described gender	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Office of the CEO	708	727	748	771
Casuals, temporary and other expenditure	7,838	4,824	5,067	5,251
Total staff expenditure - Operating	40,767	38,658	40,114	41,854
Capitalised labour costs	2,760	2,653	2,097	2,083
Total staff expenditure	43,527	41,311	42,211	43,937

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
Assets and Environment				
Permanent - Full time	132.0	132.0	132.0	132.0
Women	27.0	27.0	27.0	27.0
Men	105.0	105.0	105.0	105.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	39.2	39.2	39.2	39.2
Women	22.2	22.2	22.2	22.2
Men	17.0	17.0	17.0	17.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Assets and Environment	171.2	171.2	171.2	171.2
Place and Community				
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
Total Place and Community	49.6	49.6	49.6	49.6
Business Excellence				
Permanent - Full time	91.0	91.0	91.0	91.0
Women	65.0	65.0	65.0	65.0
Men	26.0	26.0	26.0	26.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	27.2	27.2	27.2	27.2
Women	22.8	22.8	22.8	22.8
Men	4.4	4.4	4.4	4.4
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Business Excellence	118.2	118.2	118.2	118.2
Office of the CEO				
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
Total Office of the CEO	4.0	4.0	4.0	4.0
Casuals and temporary staff	84.3	60.3	60.3	60.3
Capitalised labour	24.4	22.9	16.9	16.4
Total staff numbers	451.7	426.2	420.2	419.7

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 \$69.205 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	49,429	2,317	4.92%
Municipal charge *	7,502	7,831	329	4.39%
Waste management charge	8,704	9,569	865	9.94%
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%)
Total rates and charges	65,572	69,205	3,633	5.54%

*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	0.00256872	(11.67%)
General rate for rateable commercial/ industrial properties	0.00407123	0.00359621	(11.67%)
General rate for rateable Farm land properties	0.00232641	0.00205498	(11.67%)

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 \$'000	2023/24 \$'000	Change \$'000	%
Residential	35,929	38,024	2,095	5.83%
Commercial/Industrial	5,306	5,553	247	4.66%
Farm	5,877	5,852	(25)	(0.43%)
Total amount to be raised by general rates	47,112	49,429	2,317	4.92%

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 Number	2023/24 Number	Change Number	%
Residential	27,897	28,100	203	0.73%
Commercial/Industrial	2,099	2,170	71	3.38%
Farm *	2,676	2,665	(11)	(0.41%)
Total number of assessments	32,672	32,935	263	0.80%

* 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 \$'000	2023/24 \$'000	Change \$'000	%
Residential	12,544,374	14,802,669	2,258,295	18.00%
Commercial/Industrial	1,333,058	1,544,258	211,200	15.84%
Farm	2,515,279	2,847,736	332,457	13.22%
Total value of land	16,392,711	19,194,663	2,801,952	17.09%

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 \$'000	2023/24 \$'000	Change \$'000	%
Municipal	7,502	7,831	329	4.39%

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	1,301	116	9.79%
Kerbside collection with recycling and green waste (120L Bin)	7,353	8,123	770	10.47%
Additional Household waste bin	22	35	13	59.09%
Additional Green/Recycling bin	-	2	2	
Rural waste collection charge	101	108	7	6.93%
Waste Levy	1,171	1,628	457	39.03%
Total	9,832	11,197	1,365	13.88%

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	49,429	2,317	4.92%
Municipal charge *	7,502	7,831	329	4.39%
Waste management charge	8,704	9,569	865	9.94%
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%)
Total Rates and charges	65,292	68,925	3,633	5.56%

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	\$ 55,323,569
Number of rateable properties	32,672	32,935
Base Average Rate	1642.84	\$ 1,679.78
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,671.59	\$ 1,738.57
Maximum General Rates and Municipal Charges Revenue	\$ 54,614,106	\$ 57,259,894
Budgeted General Rates and Municipal Charges Revenue	\$ 54,614,133	\$ 57,259,896
Budgeted Supplementary Rates	\$ 250,000	\$ 250,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 54,864,133	\$ 57,509,896

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	44,917	1,778	4.12%
Commercial/Industrial	5,942	6,086	144	2.42%
Farm *	6,243	6,257	14	0.22%
Total amount to be raised by general rates and municipal charge	55,324	57,260	1,936	3.50%

* 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(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: \$606,000 - 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 0.00256872 cents in the dollar of CIV for all rateable residential properties (100% of the general rate);
- A general rate of 0.00359621 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 0.00205498 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 was 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	680	615	(65)	(9.56%)
Building regulatory fees	200	155	(45)	(22.50%)
Fire Hazard Fines	29	15	(14)	(48.28%)
Land Information Certificates	80	80	0	0.00%
Animal Registration Fees	445	450	5	1.12%
Parking fines	130	140	10	7.69%
Other Community Laws Licences and fines	90	90	0	0.00%
Septic Tank fees	70	80	10	14.29%
Health Registration fees	333	363	30	9.01%
Other statutory fees	292	170	(122)	(41.78%)
Total statutory fees and fines	2,429	2,238	(191)	(7.86%)

Statutory fees and fines (\$0.191 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 7.86% or \$0.191 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	39	40	1	2.56%
Total user fees	12,490	13,241	751	6.01%

User fees (\$0.751 million increase)

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 2023/24 year.

Total user fees are projected to increase by 6.01% or \$0.751 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	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	17,730	56,496	38,766	218.65%
State funded grants	24,821	21,500	(3,321)	(13.38%)
Other funded grants	469	130	(339)	(72.28%)
Total grants received	43,020	78,126	35,106	81.60%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	4,587	19,600	15,013	327.29%
Recurrent - State Government				
Arts and Culture	60	60	0	0.00%
School crossing supervisors	118	118	0	0.00%
Libraries	379	386	7	1.85%
Emergency Management	167	167	0	0.00%
Community health	51	39	(12)	(23.53%)
Community Development	(45)	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!
Total Recurrent - State Government	962	1,036	74	7.69%
Total recurrent grants	5,549	20,636	15,161	273.22%
Non-recurrent - Commonwealth Government				
Community Development	508	319	(189)	(37.20%)
Economic Development	701	-	(701)	(100.00%)
Events	40	-	(40)	(100.00%)
Recreational, Leisure and Community Facilities	275	1,658	1,383	502.91%
Roads	726	-	(726)	(100.00%)
Total Non-recurrent - Commonwealth Government	2,250	1,977	(273)	(12.13%)
Non-recurrent - State Government				
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	387	-	(387)	(100.00%)
Environmental Management	368	-	(368)	(100.00%)
Library	27	-	(27)	(100.00%)
Parks and Open Space	-	20	20	100.00%
Recreational, Leisure and Community Facilities	3,726	1,122	(2,604)	(69.89%)
Human Resources	40	-	(40)	(100.00%)
Regulatory	79	9	(70)	(88.61%)
Road Safety	23	-	(23)	(100.00%)
Strategic Planning	75	-	(75)	(100.00%)
Total Non-recurrent - State Government	15,284	1,303	(13,981)	(91.47%)
Non-recurrent - Other				
Economic Development	90	-	(90)	(100.00%)
Environmental Works	112	-	(112)	(100.00%)
Events	20	-	(20)	(100.00%)
Library	11	1	(10)	(90.91%)
Strategic Planning	200	-	(200)	(100.00%)
Total Non-recurrent - Other	433	1	(432)	(99.77%)
Total non-recurrent grants	17,967	3,281	(14,686)	(81.74%)
Total operating grants	23,516	23,917	401	1.71%

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

Roads to recovery	3,088	2,578	(510)	(16.52%)
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Recurrent - State Government

Library	9	9	0	0.00%
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Total recurrent grants	3,097	2,587	(510)	(16.47%)
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Non-recurrent - Commonwealth Government

Plant and machinery	270	300	30	11.11%
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Buildings	317	933	616	100.00%
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Roads	-	6,687	6,687	100.00%
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Footpath	146	1,381	1,235	845.89%
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Recreation	2,533	1,270	(1,263)	(49.86%)
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Bridges	1,728	1,797	69	3.99%
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Parks and Open Space	2,652	13,644	10,992	414.48%
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Aerodromes	70	4,894	4,824	6891.43%
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Off street Car park	65	1,435	1,370	2107.69%
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Other Infrastructure	24	-	(24)	(100.00%)
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Total Non-recurrent - Commonwealth Government	7,805	32,341	24,536	314.36%
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Non-recurrent - State Government

Waste	172	980	808	469.77%
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Buildings	1,221	2,787	1,566	128.26%
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Recreation	4,032	1,602	(2,430)	(60.27%)
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Roads	138	1,145	1,007	729.71%
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Parks and Open Space	2,921	11,181	8,260	282.78%
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Drainage	-	535	535	100.00%
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Other Infrastructure	25	193	168	672.00%
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Plant and machinery	57	729	672	1178.95%
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Total Non-recurrent - State Government	8,566	19,152	10,586	100.00%
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Non-recurrent - Other

Drainage	-	129	129	100.00%
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Library	14	-	(14)	100.00%
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Recreation	22	-	(22)	(100.00%)
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Total Non-recurrent - Other	36	129	93	258.33%
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Total non-recurrent grants	16,407	51,622	35,215	214.63%
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Total capital grants	19,504	54,209	34,705	177.94%
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Total Grants	43,020	78,126	35,106	81.60%
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Grants - operating (\$0.401 million increase)

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 increase by 1.71% or \$0.401 million compared to 2022/23. There is a projected increase in the Federal Assistance Grant for the 2023/24 year of \$15.013 million that offsets a reduction in other operating grants that have decreased from the 2022/23 year that were primarily for bushfire related projects and programs that will not be ongoing. It should be noted that \$13.8 million of the Federal Financial Assistance Grant for the 2022/23 year was paid in the 2021/22 year and therefore the 2023/24 year shows a significant increase. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included above.

Grants - capital (\$34.705 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 177.94% or \$34.705 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	835	116	(719)	(86.11%)
Non-monetary	2,000	2,000	0	0.00%
Total contributions	2,835	2,116	(719)	(25.36%)

Contributions - monetary (\$0.719 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 \$0.719 million or 25.36% compared to 2022/23. This is due to less monetary contributions expected for projects in 2023/24.

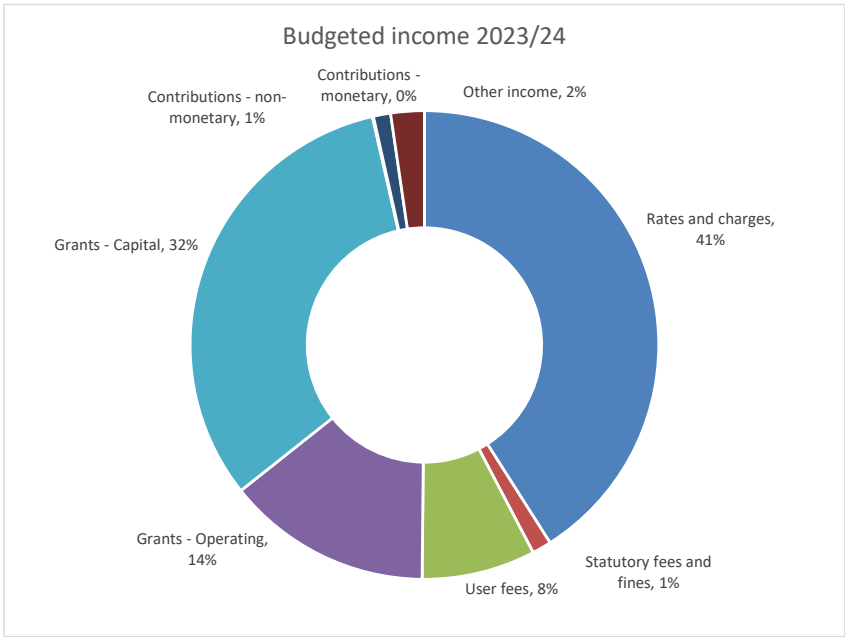
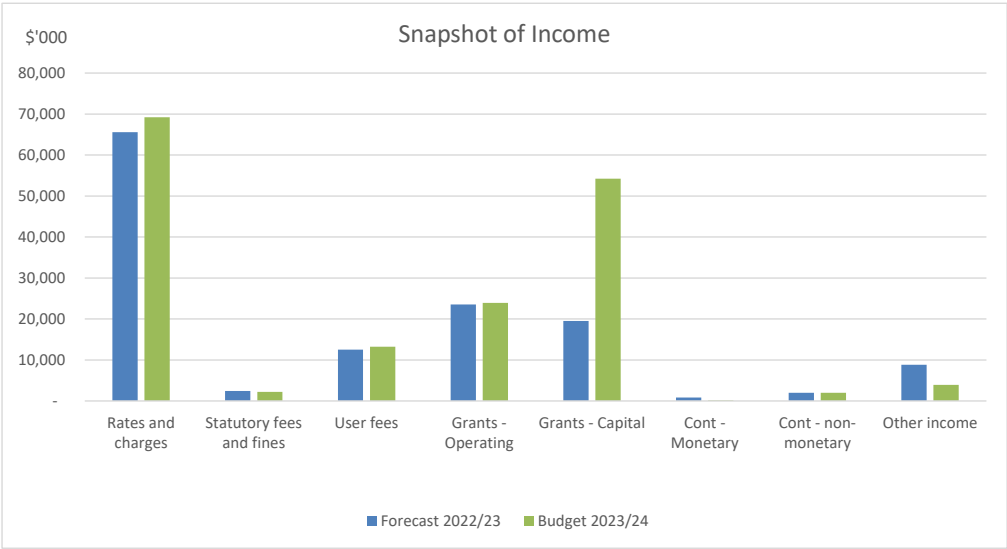
4.1.6 Other income

	Forecast Actual	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Interest	3,140	2,040	(1,100)	(35.03%)
Reimbursements	4,639	803	(3,836)	(82.69%)
Investment property rental/leases	986	1,010	24	2.43%
Other Sundry	71	50	(21)	(29.58%)
Total other income	8,836	3,903	(4,933)	(55.83%)

Other income (\$4.933 million decrease)

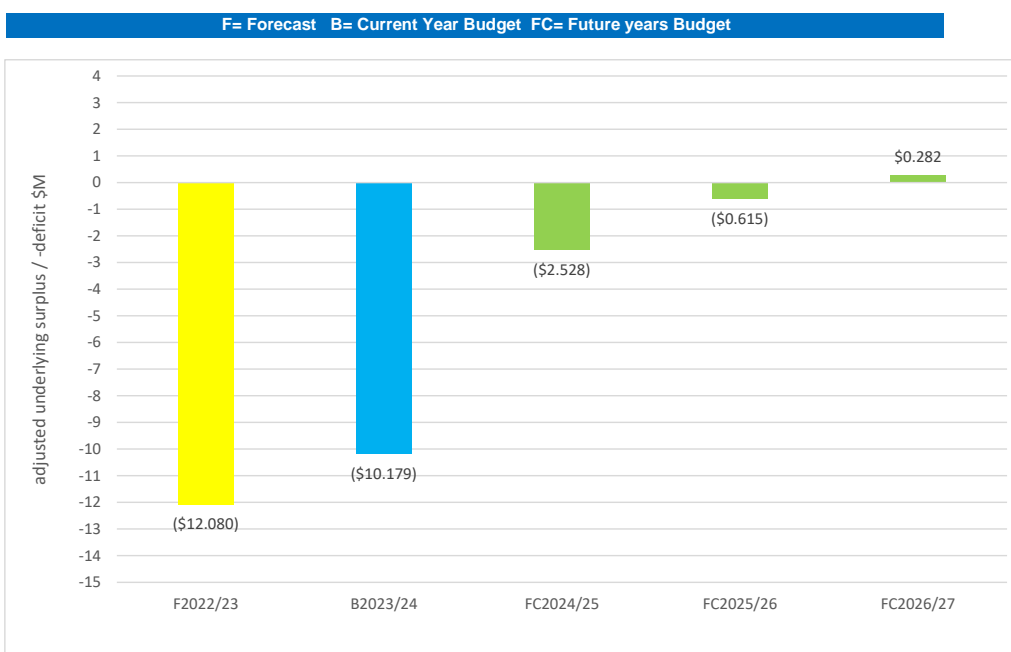
Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and reimbursements for natural disaster event expenditure.

Other income is forecast to decrease by \$4.933 million compared to 2022/23. This is a result of reimbursements for the 2019/20 bushfire natural disaster funded infrastructure repairs of \$3.814 million being received in the 2022/23 year for works undertaken in previous financial years together with reimbursements for other storm and flood natural disaster events in previous years.



Adjusted underlying surplus/(Deficit) (\$1.883 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 \$10.179 million, which is a decrease in deficit from the forecast underlying deficit for the 2022/23 year of \$12.080 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 \$'000	2023/24 \$'000	\$'000	%
Wages and salaries	32,496	34,882	2,386	7.34%
WorkCover	1,500	1,779	279	18.60%
Superannuation	3,145	3,966	821	26.10%
Fringe Benefits	140	140	-	0.00%
Total employee costs	37,281	40,767	3,486	9.35%

Employee costs (\$3.486 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 9.35% or \$3.486 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	%
Contracts				
Cleaning	905	950	45	4.97%
Waste Services	5,793	6,327	534	9.22%
Raymond Island Ferry Operations and maintenance	30	923	893	2976.67%
Road maintenance	11,024	9,591	(1,433)	(13.00%)
Street lighting Upgrade	60	-	(60)	(100.00%)
Bridges and Culverts	325	365	40	12.31%
Roadside vegetation and furniture maintenance	721	971	250	34.67%
Maintenance of Buildings	138	138	0	0.00%
Maintenance of parks, trees and Shrubs	1,254	402	(852)	(67.94%)
Swifts Creek Recreation Reserve Upgrade	691	1,122	431	62.37%
Club Terrace Community Facility	119	601	482	405.04%
Sarsfield Recreation Reserve Upgrade	4	120	116	2900.00%
Buchan Recreation Reserve Upgrade	68	937	869	1277.94%
Buchan Streetscape	722	-	(722)	(100.00%)
Other sundry works contracts	1,076	147	(929)	(86.34%)
Information Management	86	90	4	4.65%
Animal Management	242	250	8	3.31%
Total Contracts	23,258	22,934	(324)	(1.39%)
Other Materials and Services				
General maintenance and services	4,795	3,746	(1,049)	(21.88%)
Service Agreements	1,841	2,009	168	9.13%
Office administration	10,490	4,292	(6,198)	(59.08%)
Utilities	2,227	2,228	1	0.04%
Insurance	1,442	1,764	322	22.33%
Vehicles and Plant - Maintenance and insurances	2,235	1,892	(343)	(15.35%)
Information Technology	3,400	3,456	56	1.65%
Consultants	3,832	4,135	303	7.91%
Grants and Contributions	5,329	2,598	(2,731)	(51.25%)
Waste Levy	2,200	2,600	400	18.18%
Training and associated costs	707	603	(104)	(14.71%)
	38,498	29,323	(9,175)	(23.83%)
Total materials and services	61,756	52,257	(9,499)	(15.38%)

Materials and services (\$9.499 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 15.38% or \$9.499 million compared to 2022/23. General maintenance and other office 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 \$0.324 million compared to 2022/23. There were several projects undertaken by contract in 2022/23 such as the Buchan Streetscape for \$0.722 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 \$0.431 million), Club Terrace Community Facility (an increase of \$0.482 million) and Buchan Recreation Reserve upgrade (an increase of \$0.869 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 \$1.433 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%
Total depreciation	25,681	28,630	2,949	11.48%

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	1,255	787	168.16%
Total amortisation - intangible assets	468	1,255	787	168.16%

Amortisation - Intangible assets (\$0.787 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%
Total amortisation - right of use assets	71	71	-	0.00%

Amortisation Right of use Assets (No change)

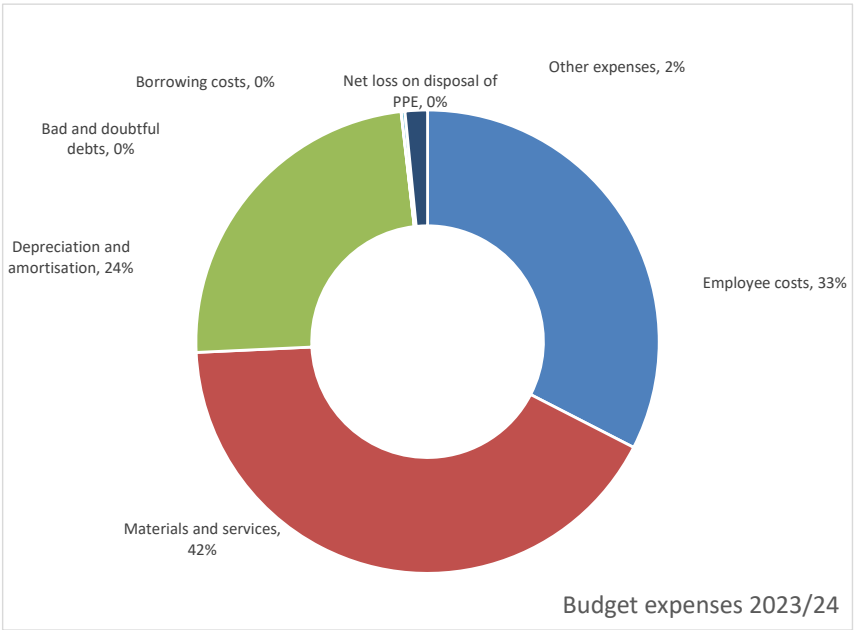
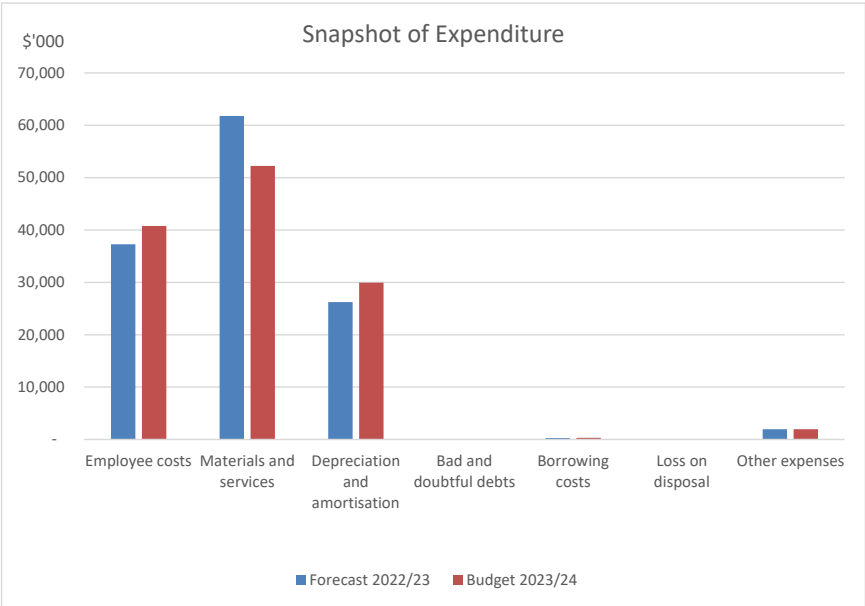
The intangible asset relates to the right of use assets that are created when a new lease agreement comes into effect. The life of the right of use assets is amortised (expensed) over the remaining lease term.

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	333	417	84	25.23%
Bank Fees and Charges	193	216	23	11.92%
Legal Fees	496	609	113	22.78%
Other	103	94	(9)	(8.74%)
Total other expenses	1,973	1,953	(20)	(1.01%)

Other expenses (\$0.020 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 \$0.020 million or 1.01% 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 (\$41.389 million decrease) and Non-Current Assets (\$94.476 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 \$9.718 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 \$27.016 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. There is also \$35 million of invested funds that are classified as Other Financial Assets as a result of the investment being greater than 90 days. 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 \$92.033 million increase in this balance is attributable to the net result of the capital works program (\$119.263 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 (\$0.278 million decrease) and Non Current Liabilities (\$9.806 million increase)

Loan principal repayments of \$0.746 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 \$6.489 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 \$0.416 million. Trade and other payables are forecast to increase by \$5.753 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 \$0.746 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 (an increase of \$3.449 million) 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	2,912	9,231	8,485	7,716
Amount proposed to be borrowed	1,262	7,043	-	-	-
Amount projected to be redeemed	-	(724)	(746)	(769)	(792)
Amount of borrowings as at 30 June	2,912	9,231	8,485	7,716	6,924

The new borrowings in 2022/23 were for the Eagle Point Hub Project from the Community Infrastructure Loan Scheme through the Victorian Government of \$1.262 million. New borrowings proposed in the 2023/24 year are through the Community Infrastructure Loan Scheme being Eagle Point Hub Project \$2.043 million and \$5 million for the WORLD Sporting Complex Precinct Stage 1. There are no new borrowings proposed for the years 2024/25 through to 2026/27.

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
	\$	\$
Right-of-use assets		
Property	706	706
Equipment	65	65
Total right-of-use assets	771	771
Lease liabilities		
Current lease liabilities		
Land and buildings	102	102
Total current lease liabilities	102	102
Non-current lease liabilities		
Land and buildings	758	758
Total non-current lease liabilities	758	758
Total lease liabilities	860	860

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 (\$0.053 millions decrease) 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 expected to decrease by \$0.053 million as a result of the use of Public Open Space Reserve funds towards a capital project.

4.3.2 Equity

Equity (\$43.559 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 \$43.559 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 Orbest Landfill site during 2019/20 financial year. The Orbest 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 \$0.3 million is planned to be utilised in the 2023/24 year for upgrading of the Bairnsdale Resource Recovery Centre as well as \$0.35 million for the upgrading of the Bairnsdale Regional landfill and Waste Transfer Station facilities and a further \$0.75 million for the Cann River Transfer Station project. In the three years from 2024/25 to 2026/27 a further \$2.35 million is proposed to be used to complete the upgrade of the Bairnsdale Regional landfill and Waste Transfer Station facilities, a further \$3.016 million for the Bairnsdale Composting Facility, \$0.450 million for the upgrade of the Metung Transfer Station and \$0.450 for the upgrade of the Buchan Transfer Station..

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities \$67.935 million inflow (\$56.062 million inflow increase)

Rates and Charges are forecast to increase by \$2.582 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 \$2.719 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 \$52.637 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 \$3.793 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 \$12.615 million as a number of grant funded projects were completed in the 2022/23 year. Employee costs are expected to increase by \$3.75 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	%
Surplus (deficit) for the year	7,658	43,559	35,901	468.80%
Contributions - non-monetary	(2,000)	(2,000)	-	0.00%
Depreciation and amortisation	26,220	29,956	3,736	14.25%
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	(20,270)	(3,888)	16,382	(80.82%)
Cash flows available from operating activities	11,873	67,935	56,062	472.18%

4.4.2 Net cash flows provided by/used in investing activities

Investing activities \$83.663 million outflow (\$5.939 million increase in outflows)

The outflows in cash from investing activities have increased as a result of the increase in cash outflow of \$75.939 million for the payment for property, plant and equipment and infrastructure as set out in the capital works program. This is offset by \$35 million of inflow from the redemption of an investment that was made in the 2022/23 year.

4.4.3 Net cash flows provided by/used in financing activities

Financing activities \$6.010 million inflow (\$5.014 million inflow increase)

For 2023/24 there are new borrowing proceeds of \$7.043 million an increase of \$5.781 from the 2022/23 year. There is also an increase in loan repayments of \$0.724 in the 2023/24 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	7,879	15,013	7,134	90.54%
Plant and equipment	4,896	13,365	8,469	172.98%
Infrastructure	30,549	90,885	60,336	197.51%
Total	43,324	119,263	75,939	175.28%

Property (\$15.013 million)

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

For the 2023/24 year \$15.013 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 (\$1.570 million) construction of the Eagle Point Foreshore Hub (\$2.500 million) and Bairnsdale City Oval Changerooms upgrade (\$0.810 million).

Plant and equipment (\$13.365 million)

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

For the 2023/24 year, \$13.365 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$4.126 million), upgrade and replacement of information and communications technology (ICT) (\$6.686 million) and the purchase of library books (\$0.209 million).

Infrastructure (\$90.885 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 \$18.385 million will be expended on roads. This includes gravel road resheets of \$1 million, road reseals of \$2.460 million, the upgrade to Moroney Street, Bairnsdale of \$1.830 million, Marine Parade Lakes Entrance Upgrade \$4.923 million and Myer Street (Church to Coates) & Service Rds Lakes Entrance \$0.817 million.

Bridge construction works of \$3.438 million are proposed. The largest being Reedy Creek, timber bridge renewal of \$1.010 million.

Footpath and Cycleways works of \$2.741 million are planned. Bemm River Footpath Connections will be constructed at a cost of \$1.044 million and the Eagle Point School Connection will be constructed at a cost of \$0.549 million.

Drainage works of \$3.829 million will be undertaken, the largest project being Jones Bay Southern Catchment WSUD of \$2.031 million. Waste projects of \$4.016 million are planned, including the Cann River Waste Transfer Station at \$1.472 million and Bairnsdale Resource and Recovery Centre at \$0.800 million. Recreation and community facilities will be upgraded at a cost of \$14.036 million, the largest of these projects being the WORLD Sporting Precinct Stage 1 project at a cost of \$11.013 million. The Shaving Point Boat Ramp Upgrade, Metung will also be upgraded at a cost of \$0.876 million. Parks, Open Space and Streetscape works at a cost of \$34.282 million will be undertaken. Which include Lakes Entrance Foreshore Park \$1.624 million, Jemmy's Point - Stage 2 \$1.760 million, Slip Road Maritime Precinct \$6.080 million, Omeo Mountain Bike Trails \$5.972 million, Krauatungalung Walk \$ 5.620 million and Orbost Forest Park Upgrade \$1.590 million. Various streetscape works are planned in Bruthen, Buchan, Omeo and Mallacoota with a total cost of \$3.433 million. The Bairnsdale Aerodrome to be upgraded at a cost of \$ 7.499 million. Cann River off street parking to be renewed with a cost of \$1.2 million. Other Infrastructure works of \$ 0.799 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	15,013	4,106	9,731	1,176	0	3,720	320	8,930	2,043
Plant and equipment	13,365	2,705	9,099	1,561	0	1,038	0	12,327	0
Infrastructure	90,885	28,503	51,665	10,717	0	49,451	1,571	34,863	5,000
Total	119,263	35,314	70,495	13,454	0	54,209	1,891	56,120	7,043

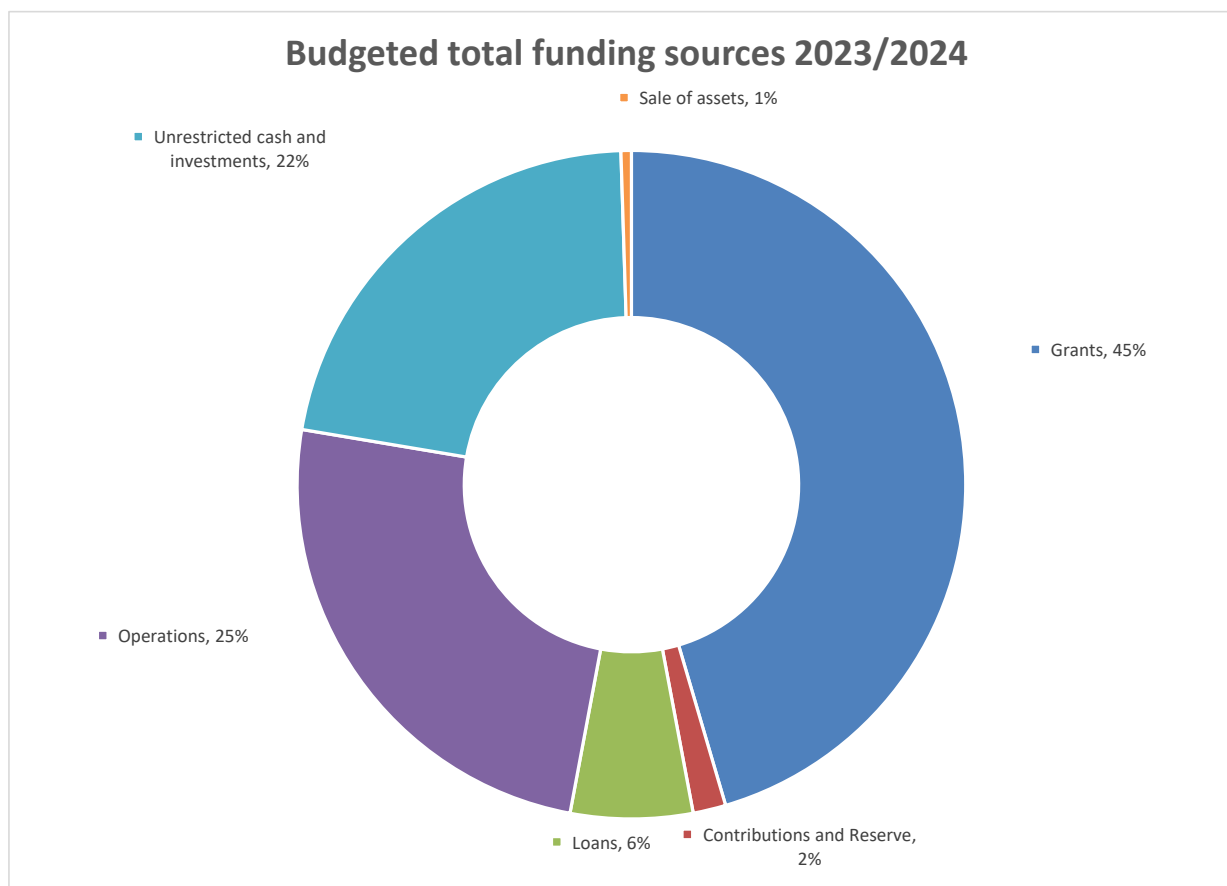
Asset renewal (\$70.495 million), new assets (\$35.314 million) and upgrade (\$13.454 million)

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 (\$5.972 million), the WORLD Sporting Precinct (\$11.013 million), Lakes Entrance Foreshore Park (\$1.2 million) and Krauatungalung Walk (\$5.62 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

Sources of funding	Forecast		
	Actual	Budget	Variance
	2022/23	2023/24	
	\$'000	\$'000	\$'000
Works carried forward			
<i>Current year funding</i>			
Grants	0	30,070	30,070
Contributions	0	118	118
Loans	0	7,043	7,043
Council cash			
- reserve cash and investments	0	954	954
- unrestricted cash and investments	0	26,062	26,062
Total works carried forward	0	64,247	64,247
New works			
<i>Current year funding</i>			
Grants	19,504	24,139	4,635
Contributions	1,334	16	(1,318)
Loans	1,262	0	(1,262)
Council cash			
- operations	20,603	29,458	8,855
- proceeds on sale of assets	600	600	0
- reserve cash and investments	21	803	782
- unrestricted cash and investments	0	0	0
Total new works	43,324	55,016	11,692
Total funding sources	43,324	119,263	75,939



Grants - Capital (\$54.209 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 (\$2.578 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 (\$0.939 million), Bairnsdale Runway 04/22 Extension & Lighting Upgrade (\$4.894 million), Jemmy's Point - Stage 2 (\$1.375 million), various bridges (\$1.797 million), Krautungalung Walk Stage 1 and 2 (\$5.41 million), Orbost Forest Park upgrade (\$1.3 million), various streetscapes (\$2.954 million) and Slip Road maritime precinct (\$4.450 million).

Contributions (\$0.134 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 changerrooms (\$0.016 million), Metung Bowling Green (0.05 million) and Garnetts Track Landslip (\$0.068 million).

Council cash - operations (\$55.52 million)

Council generates cash from its operating activities that is used as a funding source for the capital works program. It is forecast that \$29.458 million will be generated from operations in the 2023/24 year 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 .

Loans (\$7.043 million)

Loan funds for both the Eagle Point Community Hub (\$2.043 million) and the WORLD Sporting Precinct (\$5 million) are proposed in the 2023/24 year. These loans are through the Community Infrastructure Low Interest Loan Scheme.

Reserve cash - reserve cash and investments (\$1.757 million)

Council has cash reserves that are set aside for specific purposes. During 2023/24 it is proposed to utilise \$0.35 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 \$0.304 million for the Tambo Bluff Property Acquisitions. These are all using discretionary reserve funds. There is also \$0.053 million of Public Open Space Reserve (Statutory Reserve) funding that will be used towards the Skidale Reserve renewal.

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 \$26.062 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	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										
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	829	16	615	0
12249	Lindenow Sports Ground - Fire Services	128	0	64	64	0	0	0	128	0
Total Buildings		4,381	175	3,030	1,176	0	1,258	16	3,107	0
TOTAL PROPERTY		4,643	437	3,030	1,176	0	1,258	116	3,269	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
	Plant for Composting Facility	250	250	0	0	0	195	0	55	0
	Two x Sets of Portable Changerooms	300	300	0	0	0	300	0	0	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	4,183	969	3,214	0	0	495	0	3,688	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	7,546	1,343	6,128	75	0	504	0	7,042	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	
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	2,460	0	2,460	0	0	973	0	1,487	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			10,188	0	9,423	765	0	4,920	0	5,268	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	898	0	898	0	0	373	0	525	0	
12259	Suttons Access Road, Timber Bridge Renewal	312	0	312	0	0	300	0	12	0	
12270	Bouchers Lane, timber bridge renewal	350	0	350	0	0	0	0	350	0	
11592	Major Culvert Renewal Program	100	0	100	0	0	0	0	100	0	
Total Bridges			3,160	0	3,160	0	0	1,797	0	1,363	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	
Footpaths and Cycleways											
11820	Footpath Renewal Program	350	0	350	0	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)	785	0	393	392	0	255	0	530	0	
Total Drainage			2,184	31	1,222	931	0	481	0	1,703	0
Recreational, Leisure & Community Facilities											
11950	WORLD Sporting Precinct Stage 1	5,650	5,650	0	0	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	
	Forge Theatre Lighting Board	140	0	140	0	0	0	0	140	0	
12067	Bastion Point Geotextile Groyne Wall	217	0	217	0	0	167	0	50	0	
12076	Forward Designs Seawalls	50	0	50	0	0	0	0	50	0	
Total Recreational, Leisure & Community Facilities			6,623	5,650	738	235	0	1,607	0	5,016	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)	800	0	125	675	0	450	350	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			1,896	700	521	675	0	700	650	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	
	Skidale Reserve Renewal	53	0	53	0	0	0	53	0	0	
12157	Krauatungalung 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	323	0	323	0	0	161	0	162	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			9,192	7,307	1,791	94	0	7,131	53	2,008	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
	Other Infrastructure									
11605	Quick Response Fund	100	0	80	20	0	0	0	100	0
	Total Other Infrastructure	100	0	80	20	0	0	0	100	0
	TOTAL INFRASTRUCTURE	42,827	14,748	22,462	5,617	0	22,377	703	19,747	0
	TOTAL NEW CAPITAL WORKS	55,016	16,528	31,620	6,868	0	24,139	819	30,058	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
PROPERTY										
Land										
11738	Property Acquisitions - Tambo Bluff	204	204	0	0	0	0	204	0	0
11717	Property Acquisitions	85	85	0	0	0	0	0	85	0
12127	Asset Investment Opportunity	880	880	0	0	0	0	0	880	0
Total Land			1,169	1,169	0	0	0	204	965	0
Buildings										
11929	Eagle Point Caravan Park Amenities Block Renewal	359	0	359	0	0	0	0	359	0
11928	Mallacoota Foreshore Holiday Park Toilet Block 3	90	0	90	0	0	0	0	90	0
12128	Mallacoota Foreshore Holiday Park Toilet Block 1	8	0	8	0	0	0	0	8	0
11930	Mallacoota Foreshore Holiday Park Fire Safety	432	0	432	0	0	0	0	432	0
12043	Gilsenan Reserve Toilet Replacement	199	0	199	0	0	0	0	199	0
12091	Eastern Beach Caravan Park Toilet Block	270	0	270	0	0	0	0	270	0
12193	Lakes Entrance Changing Places Facility	222	0	222	0	0	180	0	42	0
11834	Eagle Point Foreshore Hub	2,500	2,500	0	0	0	454	0	3	2,043
12029	Community Resilience & Development Program	198	0	198	0	0	198	0	0	0
12080	Mallacoota Hall & Rec Res Upgrades	800	0	800	0	0	730	0	70	0
12112	Lake Tyers Beach Hall Upgrade	900	0	900	0	0	370	0	530	0
12120	Mallacoota Mudbrick Pavilion Upgrade	154	0	154	0	0	150	0	4	0
12129	Gippsland Lakes Yacht Club	406	0	406	0	0	100	0	306	0
12086	Bruce Road Safety Upgrades	217	0	217	0	0	0	0	217	0
12065	Bairnsdale City Oval Changeroooms Upgrade	810	0	810	0	0	0	0	810	0
12192	AJ Freeman Female Friendly Changerooms	110	0	110	0	0	110	0	-	0
12123	Replacement of Air Handling Unit - Lakes Aquatic Centre	470	0	470	0	0	0	0	470	0
Total Buildings			8,145	2,500	5,645	0	2,292	0	3,810	2,043
Heritage Buildings										
11718	Omeo Justice Precinct	86	0	86	0	0	0	0	86	0
12082	Hinnomunjie Bridge Restoration - Stage 1	970	0	970	0	0	170	0	800	0
Total Heritage Buildings			1,056	0	1,056	0	170	0	886	0
TOTAL PROPERTY			10,370	3,669	6,701	0	2,462	204	5,661	2,043

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										
11578	Vehicle Renwal	385	0	385	0	0	0	0	385	0
12188	Emerergency Power Project - 10x generators	480	0	480	0	0	480	0	0	0
11577	Plant Replacement Program	1,242	1,242	0	0	0	0	0	1,242	0
12220	Replace Ferry Landings at Paynesville & Raymond Island	72	0	72	0	0	0	0	72	0
12189	Mobile Library Bus	78	0	78	0	0	54	0	24	0
Total Plant, Machinery and Equipment			2,257	1,242	1,015	0	534	0	1,723	0
Computers and Telecommunications										
11672	Internal CCTV	287	0	287	0	0	0	0	287	0
11940	Public Space CCTV Refresh	151	0	151	0	0	0	0	151	0
11805	Photocopies / Printers Renewal	190	0	190	0	0	0	0	190	0
11937	Scanner Refresh	123	0	123	0	0	0	0	123	0
11807	Renewal of Corporate Systems	1,205	0	1,205	0	0	0	0	1,205	0
12089	Mobile Devices for Outdoor Crews	120	120	0	0	0	0	0	120	0
12131	Digital Services	1,486	0	0	1,486	0	0	0	1,486	0
Total Computers and Telecommunications			3,562	120	1,956	1,486	0	0	3,562	0
TOTAL PLANT AND EQUIPMENT			5,819	1,362	2,971	1,486	534	0	5,285	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										
12072	Upgrade to Moroney Street, Bairnsdale - Stage 2	780	0	390	390	0	780	0	0	0
12223	Upgrade to Moroney Street, Bairnsdale - Stage 3	50	0	25	25	0	0	0	50	0
11823	Marine Parade Lakes Entrance Upgrade - Stage 1	1,725	0	975	750	0	1,280	0	445	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	729	0	729	0	0	0	0	729	0
12133	Bosworth Road West	582	0	582	0	0	200	0	382	0
12134	Palmers Road Upgrade	200	0	200	0	0	0	0	200	0
12199	Golf Links Road (hwy to Palmers Rd)	28	0	28	0	0	0	0	28	0
12224	Greer Street, Mallacoota	170	0	170	0	0	0	0	170	0
12227	Garnetts Track Landslip	68	0	68	0	0	0	68	0	0
12135	Tambo Upper Road, outside Primary School	45	0	45	0	0	0	0	45	0
12200	Connleys Road, Omeo Upgrade, Stage 2	97	0	0	97	0	0	0	97	0
12201	Lower Goon Nure Road	18	0	0	18	0	0	0	18	0
12202	Olivers Road, Nicholson	19	0	0	19	0	0	0	19	0
12204	Omeo Valley Road (from Omeo Hwy to Parish Boundary Lane)	23	0	0	23	0	0	0	23	0
12205	Bung Bung Lane	24	0	0	24	0	0	0	24	0
12206	Howitt Avenue (from Flinns Road to Balmoral Crescent)	18	0	0	18	0	0	0	18	0
12207	Limestone Road road Renewal	19	0	0	19	0	0	0	19	0
12208	Tambo Boulevard - Stormwater Improvement	21	0	0	21	0	0	0	21	0
12209	Sydenham Inlet Road, Stormwater Improvement	19	0	0	19	0	0	0	19	0
12210	Centre Goon Nure Road - Protective Treatment	29	0	0	29	0	0	0	29	0
12211	Boudary Road - Protective Treatment	29	0	0	29	0	0	0	29	0
12212	Comleys Road - Protective Treatment	28	0	0	28	0	0	0	28	0
12213	Aerodrome road - Protective Treatment	28	0	0	28	0	0	0	28	0
12214	Humphreys Road - Protective Treatment	29	0	0	29	0	0	0	29	0
12215	Morrison Road - Protective Treatment	23	0	0	23	0	0	0	23	0
12107	Calulu Road Intersection with Settlement Road	125	0	125	0	0	0	0	125	0
12137	Bogong High Plains Road Safety Improvements	275	0	275	0	0	263	0	12	0
12196	Myer Street (Church to Coates) & Service Rds Lakes Entrance	17	0	17	0	0	0	0	17	0
12138	Nungurner Road Safety Improvements	96	0	96	0	0	0	0	96	0
12139	Sydenham Inlet Road Safety Improvements	166	0	166	0	0	162	0	4	0
11900	Bullock Island Bridge and associated works	1,519	0	1,519	0	0	1,519	0	0	0
Total Roads			8,197	0	6,008	2,189	0	5,264	68	2,865

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
Bridges										
12255	W B Line Track, timber bridge renewal	13	13	0	0	0	0	0	13	0
12256	Little River Road, timber bridge renewal	129	129	0	0	0	0	0	129	0
12257	Glen Arte Road, timber bridge renewal	15	15	0	0	0	0	0	15	0
12258	Reedy Creek, timber bridge renewal	112	112	0	0	0	0	0	112	0
12259	Suttons Access Road, Timber Bridge Renewal	9	9	0	0	0	0	0	9	0
Total Bridges			278	278	0	0	0	0	278	0
Footpaths and Cycleways										
11948	Omeo Caravan Park to Livingstone Park Footpath	49	49	0	0	0	0	0	49	0
12144	Lindenow Footpath Connections	639	639	0	0	0	450	0	189	0
12096	Bemm River Footpath Connections	44	44	0	0	0	4	0	40	0
12219	Eagle Point School Connection	49	49	0	0	0	0	0	49	0
Total Footpaths and Cycleways			781	781	0	0	454	0	327	0
Drainage										
11712	Marlo Town drainage upgrade	39	0	0	39	0	0	0	39	0
12062	Integrated Water Management Bairnsdale	355	0	355	0	0	129	0	226	0
12195	Marine Parade, Lakes Entrance Drainage Renewal	5	0	5	0	0	0	0	5	0
12147	Jones Bay Southern Catchment WSUD (Croke St Wetlands)	1,246	623	623	0	0	280	0	966	0
			1,645	623	983	39	409	0	1,236	0
Recreational, Leisure & Community Facilities										
11950	WORLD Sporting Precinct Stage 1	5,363	5,363	0	0	0	0	0	363	5,000
12117	Omeo Recreation Reserve Netball & Tennis Court Upgrade	198	0	0	198	0	170	0	28	0
12148	Metung Bowling Green	268	0	0	268	0	150	50	68	0
12172	Hard Wicket Upgrade	61	0	0	61	0	45	0	16	0
12173	Lindenow Scorers Box Access Improvements	38	0	38	0	0	0	0	38	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
12151	BARC Health Club Floor Upgrade	65	0	65	0	0	0	0	65	0
12152	Shaving Point Boat Ramp Upgrade, Metung	876	0	876	0	0	500	0	376	0
12231	Eagle Point Foreshore Erosion Management	144	0	144	0	0	0	0	144	0
Total Recreational, Leisure & Community Facilities			7,413	5,363	1,123	927	1,265	50	1,098	5,000
Waste Management										
11958	Cann River Waste Transfer Station	1,472	0	1,472	0	0	0	750	722	0
12170	Bairnsdale Recycling Facility	280	0	280	0	0	280	0	0	0
12171	Bairnsdale Composting Facility	280	0	280	0	0	0	0	280	0
12229	Bairnsdale Cell 4a Design	88	0	88	0	0	0	0	88	0
Total Waste Management			2,120	0	2,120	0	280	750	1,090	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
Parks, Open Space and Streetscapes										
11961	Foreshore Management Plan Implentation - Marlo	50	0	0	50	0	0	0	50	0
11991	Bullock Island Masterplan Implementation	2,071	0	2,071	0	0	750	0	1,321	0
11662	LRCI3 Eastwood Palyground	476	0	476	0	0	335	0	141	0
12001	Lakes Entrance Foreshore Park	24	0	24	0	0	0	0	24	0
12116	Cann River - Mick Baum Park Skatepark Redevelopment	582	0	582	0	0	523	0	59	0
12023	Lakes Entrance Slipway Upgrade - Stage 1	990	0	990	0	0	859	0	131	0
12071	Raymond Island Koala Experience	430	0	430	0	0	350	0	80	0
11774	Jemmy's Point - Stage 2	1,760	0	1,760	0	0	1,375	0	385	0
11969	Slip Road Maritime Precinct	6,080	0	6,080	0	0	4,560	0	1,520	0
11715	Progress Jetty Precinct Upgrade	247	0	0	247	0	0	0	247	0
12052	Shaving Point Metung	58	0	0	58	0	0	0	58	0
11922	Orbost Forest Park Upgrade	1,590	0	0	1,590	0	1,300	0	290	0
12013	Livingston Park, Omeo	1,517	0	1,517	0	0	874	0	643	0
12060	Krauatungalung Walk Stage 1	1,880	1,880	0	0	0	1,810	0	70	0
12157	Krauatungalung Walk Stage 2	620	620	0	0	0	600	0	20	0
11679	Omeo Mountain Bike Trails - Stage 1	2,159	2,159	0	0	0	765	0	1,394	0
12158	Omeo Mountain Bike Trails - Stage 2	851	851	0	0	0	800	0	51	0
12058	Trail Renewal Program	33	0	33	0	0	0	0	33	0
11906	Dinni Birrak walk - Backwater Paynesville	9	0	9	0	0	0	0	9	0
11962	Bruthen Streetscape	250	0	250	0	0	0	0	250	0
12024	Buchan Streetscape	1,160	0	1,160	0	0	1,127	0	33	0
12018	Mallacoota Streetscape	1,650	0	1,650	0	0	1,200	0	450	0
12094	Nowa Nowa Streetscape	436	0	436	0	0	436	0	0	0
12160	Bairnsdale Streetscape - Nicholson to Bailey St	100	0	100	0	0	0	0	100	0
12190	Omeo Streetscape Stage 2	50	0	50	0	0	30	0	20	0
12161	Street Trees Program	17	0	17	0	0	0	0	17	0
Total Parks, Open Space and Streetscapes		25,090	5,510	17,635	1,945	0	17,694	0	7,396	0
Aerodromes										
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	87	0	87	0	0	80	0	7	0
12203	Bairnsdale Aerodrome rehabilitation of taxiway & hanger apron	49	0	49	0	0	0	0	49	0
Total Aerodromes		136	0	136	0	0	80	0	56	0
Off Street Car Parks										
11920	Newmerrella - Upgrade rest area	499	0	499	0	0	425	0	74	0
11918	Cann River off Street Parking	1,200	1,200	0	0	0	1,010	0	190	0
Total Off Street Car Parks		1,699	1,200	499	0	0	1,435	0	264	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	
Other Infrastructure											
12078	Fencing at aerodrome for Field Days event space	150	0	150	0	0	0	0	150	0	
11926	Reinstatement of Mallacoota Coastal Infrastructure (Fire damage)	113	0	113	0	0	0	0	113	0	
12230	Dragway Demolition	84	0	84	0	0	0	0	84	0	
12105	Electric Vehicle Charge Points - Streetscape projects	352	0	352	0	0	193	0	159	0	
Total Other Infrastructure		699	0	699	0	0	193	0	506	0	
TOTAL INFRASTRUCTURE		48,058	13,755	29,203	5,100	0	27,074	868	15,116	5,000	
TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2022/23			64,247	18,786	38,875	6,586	0	30,070	1,072	26,062	7,043

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					
50022 Bairnsdale 3B capping	2,300	0	0	2,300	0
50009 Bosworth Road Aftercare	40	0	0	40	0
50011 Orbest Landfill Aftercare	10	0	0	10	0
50012 Mallacoota Landfill Aftercare	7	0	0	7	0
50020 Lakes Entrance Landfill Aftercare	110	0	0	110	0
50017 Bairnsdale Cell 1 Aftercare	30	0	0	30	0
50018 Bairnsdale Cell 2 Aftercare	30	0	0	30	0
Total New Works Landfill Rehabilitation Projects 2023/24	2,527	0	0	2,527	0
4.6.2 New Works - Community Assets					
1475 Sarsfield Recreation Reserve Upgrade	120	120	0	0	0
1480 Swifts Creek Recreation Reserve Upgrade	1,122	1092	30	0	0
1490 Club Terrace Community Facility	601	601	0	0	0
2033 Sarsfield Recreation Reserve Upgrade	230	230	0	0	0
1476 Buchan Recreation Reserve Upgrade - Stage 1	937	937	0	0	0
2241 Buchan Recreation Reserve Upgrade - Stage 2	1,000	0	0	1,000	0
Raymond Island Ferry Slipping	850	0	0	850	0
Total New Works Community Assets 2023/24	4,860	2,980	30	1,850	0
Total New Works Major Projects 2023/24	7,387	2,980	30	4,377	0
Note: Buchan Recreation Reserve Upgrade Stage 2 received \$3 million of grant funding in the 2022/23 year for works that will be undertaken over two financial years being 2023/24 and 2024/25.					
4.6.3 Carry Forward Landfill Rehabilitation Projects from 2022/23					
50004 Orbest 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
50022 Bairnsdale Cell 3b capping	100	0	0	100	0
50015 Cann River Capping	1,590	0	0	1,590	0
Total Carry Forward Landfill Rehabilitation Projects from 2022/23	4,173	0	0	4,173	0
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2023/24	11,560	2,980	30	8,550	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 *	1,000	0	500	500	0	800	0	200	0
	Sporting Facility Upgrades Program	50	0	25	25	0	0	0	50	0
	Total Buildings	5,536	37	3,381	2,118	0	2,300	0	3,236	0
	TOTAL PROPERTY	5,636	137	3,381	2,118	0	2,300	0	3,336	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	0	55	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	2,950	305	0	0	0	3,335	0

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
	Library books									
	Purchase Library Resources	200	200	0	0	0	0	0	200	0
	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	6,561	289	5,967	305	0	9	0	6,552	0
	INFRASTRUCTURE									
	Roads									
	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 Entrance	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
	Total Roads	13,205	0	11,180	2,025	0	6,310	0	6,895	0
	Bridges									
	Gulf Road, timber bridge renewal *	375	0	375	0	0	281	0	94	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
	Total Bridges	1,050	0	1,050	0	0	562	0	488	0

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
	Footpaths and Cycleways									
	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
	Total Footpaths and Cycleways	1,450	275	900	275	0	700	0	750	0
	Drainage									
	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
	Gay Street, Lakes Entrance Drainage Renewal	500	0	500	0	0	0	0	500	0
	Total Drainage	7,893	158	2,486	5,249	0	5,000	0	2,893	0
	Recreational, Leisure & Community Facilities									
	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
	Total Recreational, Leisure & Community Facilities	2,272	324	1,848	100	0	1,000	0	1,272	0
	Waste Management									
	Upgrades of Bairnsdale Regional Landfill and WTS (Including Office & Sustainability Education Centre)	1,000	0	0	1,000	0	0	1,000	0	0
	Bairnsdale Composting Facility	2,283	2,283	0	0	0	0	2,283	0	0
	Bairnsdale Cell 5	2,800	2,800	0	0	0	0	0	2,800	0
	Total Waste Management	6,083	5,083	0	1,000	0	0	3,283	2,800	0

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
	Parks, Open Space and Streetscapes									
	Playground Renewal Program	300	0	240	60	0	0	0	300	0
	Port of Bairnsdale *	1,000	0	500	500	0	500	0	500	0
	Shaving Point Metung	500	0	500	0	0	0	0	500	0
	Boardwalk Renewal Program	100	0	100	0	0	0	0	100	0
	Trail Renewal Program	75	0	75	0	0	0	0	75	0
	Benambra Streetscape Improvements	250	0	250	0	0	0	0	250	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
	Total Parks, Open Space and Streetscapes	2,425	25	1,840	560	0	500	0	1,925	0
	Aerodromes									
	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	5,323	0	2,661	2,662	0	4,964	0	359	0
	New Hangers at Bairnsdale Airport	300	150	0	150	0	0	150	150	0
	Apron Extension Orbst Airport	489	244	0	245	0	0	0	489	0
	Total Aerodromes	6,112	394	2,661	3,057	0	4,964	150	998	0
	Off Street Car Parks									
	Parking Upgrade Lakes Entrance	100	0	0	100	0	0	50	50	0
	Total Off Street Car Parks	100	0	0	100	0	0	50	50	0
	Other Infrastructure									
	Quick Response Fund	150	0	120	30	0	0	0	150	0
	Total Other Infrastructure	150	0	120	30	0	0	0	150	0
	TOTAL INFRASTRUCTURE	40,740	6,259	22,085	12,396	0	19,036	3,483	18,221	0
	TOTAL NEW CAPITAL WORKS 2024/2025	52,937	6,685	31,433	14,819	0	21,345	3,483	28,109	0

* 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
Total New Works Major Projects 2024/25	231	0	0	1,071	0
New Works - Community Assets					
Sarsfield Recreation Reserve Upgrade	2,600	2600	0	0	0
Buchan Recreation Reserve Upgrade - Stage 1	654	654	0	0	0
Buchan Recreation Reserve Upgrade - Stage 2	2,000	0	0	2,000	0
Total New Works Community Assets 2024/25	5,254	3,254	0	2,000	0
Total New Works Major Projects 2024/25	5,485	3,254	0	3,071	0

Note: Buchan Recreation Reserve Upgrade Stage 2 received \$3 million of grant funding in the 2022/23 year for works that will be undertaken over two financial years being 2023/24 and 2024/25.

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
	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	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
	Total Buildings	6,143	37	3,884	2,222	0	3,930	0	2,213	0
	TOTAL PROPERTY	6,243	137	3,884	2,222	0	3,930	0	2,313	0
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
	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
	Total Plant, Machinery and Equipment	5,229	0	5,229	0	0	0	0	5,229	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									
	Public Space CCTV Refresh	300	60	240	0	0	0	0	300	0
	ICT Renewal	300	0	300	0	0	0	0	300	0
	Total Computers and Telecommunications	600	60	540	0	0	0	0	600	0

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
	Library books									
	Purchase Library Resources	200	200	0	0	0	0	0	200	0
	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	6,068	269	5,799	0	0	9	0	6,059	0
	INFRASTRUCTURE									
	Roads									
	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	250	0	1,000	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	350	0	350	0	0	350	0	0	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 to changing clim	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
	Total Roads	13,072	0	10,149	2,923	0	4,410	0	8,662	0
	Bridges									
	Major Culvert Renewal Program	300	0	300	0	0	0	0	300	0
	Total Bridges	300	0	300	0	0	0	0	300	0
	Footpaths and Cycleways									
	Footpath Renewal Program	350	0	350	0	0	0	0	350	0
	New Path Program	500	500	0	0	0	0	0	500	0
	Total Footpaths and Cycleways	850	500	350	0	0	0	0	850	0

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
	Drainage									
	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
	Total Drainage	1,330	158	886	286	0	0	0	1,330	0
	Recreational, Leisure & Community Facilities									
	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
	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
	Total Recreational, Leisure & Community Facilities	2,048	0	1,798	250	0	700	0	1,348	0
	Waste Management									
	Bairnsdale Composting Facility	733	733	0	0	0	0	733	0	0
	Upgrades of Bairnsdale Regional Landfill and WTS (Including Office & Sustainability Education Centre)	1,350	1,350	0	0	0	0	1,350	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
	Total Waste Management	4,533	4,083	337	113	0	0	2,533	2,000	0
	Parks, Open Space and Streetscapes									
	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
	Total Parks, Open Space and Streetscapes	4,075	125	3,795	155	0	1,500	0	2,575	0

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
	Aerodromes									
	New Hangers at Bairnsdale Airport	300	150	0	150	0	0	0	300	0
	Total Aerodromes	300	150	0	150	0	0	0	300	0
	Other Infrastructure									
	Quick Response Fund	150	0	120	30	0	0	0	150	0
	Total Other Infrastructure	150	0	120	30	0	0	0	150	0
	TOTAL INFRASTRUCTURE	26,658	5,016	17,735	3,907	0	6,610	2,533	17,515	0
	TOTAL NEW CAPITAL WORKS 2025/2026	38,969	5,422	27,418	6,129	0	10,549	2,533	25,887	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
Total New Works Major Projects 2025/26	271	0	0	271	0
New Works - Community Assets					
Sarsfield Recreation Reserve Upgrade	1,092	1,092	0	0	0
Raymond Island Ferry Slipping	900	0	0	900	0
Total New Works Community Assets 2025/26	1,992	1,092	0	900	0
Total New Works Major Projects 2025/26	2,263	1,092	0	1,171	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
	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									
	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
	Lakes Entrance Indoor Courts	2,000	0	2,000	0	0	2,000	0	0	0
	Sporting Facility Upgrades Program	400	0	200	200	0	0	0	400	0
	Total Buildings	6,200	0	4,900	1,300	0	3,750	0	2,450	0
	TOTAL PROPERTY	6,300	100	4,900	1,300	0	3,750	0	2,550	0
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
	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
	Total Plant, Machinery and Equipment	1,990	810	1,180	0	0	0	0	1,990	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									
	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
	Total Computers and Telecommunications	1,004	0	1,004	0	0	0	0	1,004	0

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
	Library books									
	Purchase Library Resources	200	200	0	0	0	0	0	200	0
	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	3,233	1,019	2,214	0	0	9	0	3,224	0
	INFRASTRUCTURE									
	Roads									
	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 to changing clim	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
	Total Roads	12,365	0	10,530	1,835	0	2,695	0	9,670	0
	Bridges									
	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
	Total Bridges	1,350	0	1,350	0	0	300	0	1,050	0
	Footpaths and Cycleways									
	Footpath Renewal Program	350	0	350	0	0	0	0	350	0
	New Path Program	500	500	0	0	0	0	0	500	0
	Total Footpaths and Cycleways	850	500	350	0	0	0	0	850	0

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
	Drainage									
	Rupert Street, Bairnsdale Drainage renewal	515	0	386	129	0	0	0	515	0
	Stormwater Improvements Program	450	0	225	225	0	0	0	450	0
	Stormwater Renewal Program	785	0	785	0	0	0	0	785	0
	Water Sensitive Urban Design Program	200	0	100	100	0	0	0	200	0
	Water Sensitive Urban Design Renewal Program	200	0	200	0	0	0	0	200	0
	Total Drainage	2,150	0	1,696	454	0	0	0	2,150	0
	Recreational, Leisure & Community Facilities									
	Sports Courts & Fields Program	250	0	125	125	0	0	0	250	0
	Leisure Facility Equipment Renewal Program	50	0	50	0	0	0	0	50	0
	Aquatic Facility Plant Equipment Renewal Program	100	0	100	0	0	0	0	100	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
	Total Recreational, Leisure & Community Facilities	1,750	0	1,625	125	0	700	0	1,050	0
	Waste Management									
	Upgrade Buchan Waste Transfer Station	450	0	337	113	0	0	450	0	0
	Bairnsdale Cell 6	150	150	0	0	0	0	0	150	0
	Total Waste Management	600	150	337	113	0	0	450	150	0
	Parks, Open Space and Streetscapes									
	Foreshore Management Plan Implementation	500	0	500	0	0	0	0	500	0
	Playground Renewal Program	300	0	240	60	0	0	0	300	0
	Progress Jetty Precinct Upgrade *	2,000	0	1,500	500	0	1,500	0	500	0
	Open Space Renewal Program	250	0	250	0	0	0	0	250	0
	Boardwalk Renewal Program	100	0	100	0	0	0	0	100	0
	Trail Renewal Program	75	0	75	0	0	0	0	75	0
	Metung/Tambo Bluff/Kings Cove Trail Link	200	200	0	0	0	0	0	200	0
	Lindenow Streetscape Improvements	500	0	500	0	0	0	0	500	0
	Bairnsdale Streetscape - Service Street	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
	Total Parks, Open Space and Streetscapes	4,175	225	3,390	560	0	1,500	0	2,675	0

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	0	100	0
	Total Aerodromes	100	0	100	0	0	0	0	100	0
	Off Street Car Parks									
	Parking Upgrade Lakes Entrance	100	0	0	100	0	0	50	50	0
	Total Off Street Car Parks	100	0	0	100	0	0	50	50	0
	Other Infrastructure									
	Quick Response Fund	150	0	120	30	0	0	0	150	0
	Community Infrastructure Projects	500	0	500	0	0	0	0	500	0
	Total Other Infrastructure	650	0	620	30	0	0	0	650	0
	TOTAL INFRASTRUCTURE	24,090	875	19,998	3,217	0	5,195	500	18,395	0
	TOTAL NEW CAPITAL WORKS 2026/2027	33,623	1,994	27,112	4,517	0	8,954	500	24,169	0

* 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	3,400	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
Total New Works Major Projects 2026/27	3,573	0	0	3,573	0

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 ¹
11 Saleyards Road Bairnsdale*	15 years	Lease	1/07/2024	Livestock Agents Office ²
11 Saleyards Road Bairnsdale*	15 years	Lease	1/07/2024	Livestock Agents Office ³
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%	48%	50%	60%	65%	65%	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%	96.88%	97.00%	97.00%	97.00%	97.00%	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%	38.26%	60%	65%	70%	80%	+
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%	52.81%	55%	55%	60%	60%	+

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%	315.7%	186.9%	196.8%	165.3%	183.0%	o
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	2	113%	129.0%	293.2%	158.4%	114.2%	105.2%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	3	50.72%	56.80%	60.13%	60.59%	62.15%	63.17%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	4	\$3,414.94	\$3,903.16	\$3,803.55	\$3,656.05	\$3,621.22	\$3,669.21	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 2022/23	Budget 2023/24	Projections 2024/25	2025/26	2026/27	Trend +/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5	9.62%	(10.46%)	(8.84%)	(2.12%)	(0.51%)	0.23%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	6	166.0%	32.1%	112.7%	106.3%	86.4%	96.0%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	7	2.6%	4.4%	13.3%	11.8%	10.3%	8.8%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.2%	0.4%	1.5%	1.5%	1.5%	1.4%	+
Indebtedness	Non-current liabilities / own source revenue		9.8%	7.2%	18.3%	16.6%	11.5%	13.2%	+
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	\$ 1,671.58	\$ 1,738.58	\$ 1,793.30	\$ 1,849.57	\$ 1,916.78	+

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 is greater than 100 percent.

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. The forecast result for the 2022/23 year is impacted by the classification of \$35 million of invested cash at year end as other financial assets in accordance with accounting standard requirements. Whilst the forecast result fluctuates, 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.

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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 (%)
BUILDING FEES							
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%
Building Permit Lodgement fee	Each	Statutory	E	\$125.80	\$125.80	\$0.00	0.00%
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)	Each	Statutory	E	\$48.75	\$48.75	\$0.00	0%
Certificate Regulation 51(2)	Each	Statutory	E	\$48.75	\$48.75	\$0.00	0%
Storm Water Regulation 133	Each	Statutory	E	\$149.35	\$149.35	\$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 information search fee	Each	Statutory	E	\$48.75	\$48.75	\$0.00	0%
Private swimming pool/spa registration fee	Each	Statutory	E	\$32.85	\$32.85	\$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%
PLANNING AND DEVELOPMENT							
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
Planning and Subdivision Fees For New Applications							
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	\$206.40	\$206.40	\$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	\$59,539.30	\$59,539.30	\$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%
Planning and Subdivision Fees For Amended Applications							
Application - Use	Each	Statutory	E	\$1,360.80	\$1,360.80	\$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	\$443.40	\$443.40	\$0.00	0%
Application - Amendment to Class 9 permit	Each	Statutory	E	\$206.40	\$206.40	\$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 - Amendment to Class 10 permit	Each	Statutory	E	\$206.40	\$206.40	\$0.00	0%
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	\$1,185.00	\$1,185.00	\$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	\$1,597.80	\$1,597.80	\$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 \$1,000,000	Each	Statutory	E	\$3,524.30	\$3,524.30	\$0.00	0%
Application - Amendment to Class 17 permit	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
Application - Amendment to Class 18 permit	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
Application - Amendment to Class 19 permit	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
Application - Amendment to Class 20 permit	Each	Statutory	E	\$1,360.80 per 100 lots created	\$1,360.80	\$0.00	0%
Application - Amendment to Class 21 permit	Each	Statutory	E	\$1,360.80	\$1,360.80	\$0.00	0%
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%
Engineering Checking Fees							
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 (%)
CARAVAN PARK REGISTRATIONS							
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 (%)
FOOD PREMISES							
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%
HEALTH							
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%
PUBLICATIONS							
Freedom of Information Request Fee	Each	Statutory	E	\$30.60	\$31.80	\$1.20	4%
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	\$22.30	\$23.10	\$0.80	4%
Freedom of Information Access Supervision Charge	Quarter of Hour	Statutory	G	\$5.60	\$5.80	\$0.20	4%
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.							
AERODROME							
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 (%)
RAYMOND ISLAND FERRY							
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							
LOCAL LAWS							
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%
LOCAL LAWS - fees apply from 10 April each year							
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%
LIBRARY							
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%
PHOTOCOPYING							
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	
PLAN COPYING							
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%
FACILITY HIRE - BAIRNSDALE LIBRARY							
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 (%)
FACILITY HIRE - OTHER							
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 (%)
JETTIES - PRIVATE							
General Fees							
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%
CHINAMAN'S CREEK PRIVATE JETTIES							
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%
MALLACOOTA INLET JETTIES							
Rental Fees							
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%
BRODRIBB RIVER MARLO JETTIES							
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%
RIVIERA HARBOUR CANAL JETTIES							
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 (%)
MARINA FEES							
General Fees							
Administration Fee							
	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		
Chinaman's Creek Marina							
Operations and Maintenance Fee							
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%
Rental Fee							
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%
Metung Dry Berth Marina							
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 (%)
Metung Marina							
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%
Rental fee							
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%
Slip Bight Marina							
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%
Slip Bight Marina Rental fee							
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%
Slip Bight Marina Jetty 5							
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%
PLANNING SCHEME AMENDMENTS							
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%
WORKS WITHIN ROAD RESERVES							
Speed limit greater than 50 kph - Works OTHER than Minor Works							
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%
Speed limit greater than 50 kph - Minor Works							
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%
Speed limit NOT more than 50 kph - Works OTHER than Minor Works							
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%
Speed limit NOT more than 50 kph - Minor Works							
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%
FORGE THEATRE AND ARTS HUB							
VENUE HIRE AND STAFFING - COMMERCIAL HIRERS *note: staffing additional unless otherwise specified							
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%
VENUE HIRE AND STAFFING - COMMUNITY NOT FOR PROFIT AND SCHOOLS HIRERS 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%
VENUE HIRE AND STAFFING - LOCAL BUSINESSES (INCLUDING PERFORMING ARTS BUSINESSES SUCH AS DANCE, DRAMA AND MUSIC SCHOOLS) : staffing additional unless otherwise specified							
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%
Theatre Hire Non-Ticketed Event/Conference (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%
Theatre Hire Non-Ticketed Event/Conference (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%
Theatre Hire Season of 3 or more Ticketed performances (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%
Theatre Hire Additional Ticketed Performance on the same day 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%
Non-Standard Equipment Hire - Not-for-Profit and Schools Hirers and Local Business Hirers							
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%
VENUE RECOVERABLE COSTS - ALL HIRERS - Unless otherwise stated							
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
OUTDOOR CINEMA EQUIPMENT AND STAFFING							
RATES/PROPERTY DATA							
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%
VISITOR INFORMATION CENTRES							
Non ATDW listed operators							
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		
ATDW listed operators (ATDW discount applied)							
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%)
TIPPING FEES							
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	\$240.00	\$257.00	\$17.00	7.08%
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 (%)
COMINGLED RECYCLABLES AND CARDBOARD/MIXED PAPERS							
Comingled Recyclables and Cardboard/Mixed Papers	Per M3	Non - Statutory	G	FREE	FREE		
DOMESTIC WASTE - KERBSIDE BIN COLLECTION							
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%
GARDEN ORGANICS CHARGES							
Garden Waste	Per Cubic Metre	Non - Statutory	G		\$12.00	New	
FIRE HAZARDS							
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		
BAIRNSDALE AQUATIC AND RECREATION CENTRE / LAKES ENTRANCE AQUADOME							
CASUAL ENTRY							
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 60 minutes	Non - Statutory	G	\$15.20	\$15.70	\$0.50	3.29%
Casual Group Fitness (Land and Water Based) Concession	Each Visit 60 minutes	Non - Statutory	G	\$12.70	\$13.40	\$0.70	5.51%
Casual Group Fitness (Land and Water Based)	Each Visit 30 minutes	Non - Statutory	G	\$0.00	\$9.00	New	
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	\$22.10	\$0.70	3.27%
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%
Evoit Body scan	Per person	Non - Statutory	G	\$10.00	\$10.00	\$0.00	0.00%
Visit pass cards							
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%)
Schools - Aquatic Education							
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%
Aquatic Programs							
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%
Aquatic Hire							
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%
Dry Programs							
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%
Group Fitness - Standard Programs							
Boot Camp and Limited Duration Programs							
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%
Community Programs							
Community program	45min Session	Non - Statutory	G	\$7.60	\$7.60	\$0.00	0.00%
Preschool Fun Fitness							
Teen Fun Fitness							
Casual (minimum 10 participants)	60min Session	Non - Statutory	G	\$9.00	\$9.30	\$0.30	3.33%
Schools							
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 (%)
MEMBERSHIPS (Direct Debit or Pay in Advance)							
Membership Start up Fees							
Late payment fee - Direct debit only	Each	Non - Statutory	G	\$15.50	\$16.00	\$0.50	3.23%
Fortnightly Membership Fees							
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%
Term Memberships							
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 (%)
Holiday Memberships							
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%
Stadium (BARC)							
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%
Children's Programs							
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%
BAIRNSDALE AND ORBOST OUTDOOR POOLS							
Aquatic							
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%
Orbost Outdoor Pool Memberships (Season Passes)							
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 (%)
Bairnsdale Outdoor Pool Memberships (Season Passes)							
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	Each	Non - Statutory	G		\$185.00	New	
Aquatic Education							
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%)
CANN RIVER CARAVAN PARK - NO CHARGE							
MALLACOOTA CARAVAN PARK							
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%
Dynamic Pricing strategy 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 Peak 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive Melbourne Cup Weekend (4 nights) Friday - Monday inclusive Off-Peak - Dynamic Pricing 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 (%)
EAGLE POINT CARAVAN PARK							
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		
School Groups - in addition to site fees (2 people)							
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%
Dynamic Pricing strategy 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 Peak 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive Off-Peak - Dynamic Pricing 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.							
SWIFTS CREEK CARAVAN PARK							
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		
OMELO CARAN PARK							
Powered Site all year (2 adults) - Peak	Daily	Non - Statutory	G		\$60.00	New	
Powered Site all year (2 adults) - Off Peak	Daily	Non - Statutory	G		\$28.00	New	
Unpowered Site all year (2 adults) - Peak	Daily	Non - Statutory	G		\$40.00	New	
Unpowered Site all year (2 adults) - Off Peak	Daily	Non - Statutory	G		\$21.00	New	
Unpowered Site all year (1 adult) - Peak	Daily	Non - Statutory	G		\$25.00	New	
Unpowered Site all year (1 adult) - Off Peak	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	
Dynamic Pricing strategy 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 Industry Peak season 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 (%)
LIVESTOCK EXCHANGE							
Yarding Fees							
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%
Prime Market Fees							
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%
Store Market Fees							
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%
Agent's Selling Fees							
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	\$421.00	\$14.00	3.44%
In-Transit Yard Use Fees							
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		
Other Services							
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%
Livestock Carrier Service Fees							
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 (%)
PLOT PLANS - GEOGRAPHIC INFORMATION SYSTEMS (GIS)							
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%
Environmental Sustainability							
Council's public electric vehicle (EV) charges	per kWh	Non - Statutory	G		\$0.40	New	

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"> • Department of Transport, Planning and Local Infrastructure (DTPLI). • Department of Planning and Community Development (DPCD). • Department of Victorian Communities (DVC)
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"> (a) The content and preparation of the financial statements of a Council (b) The performance indicators and measures to be included in a budget, revised budget and annual report of a Council (c) The information to be included in a Council Plan, budget, revised budget and annual report (d) Other matters required to be prescribed under sections 7 and 8 of the Act
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 2023/24 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	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.

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Summary of changes - Revised draft Budget 2 May 2023 to final draft Budget 2023/24

Operating

	2022/23 Forecast Change Increase/ (Decrease) \$'000	2023/24 Budget Change Increase/ (Decrease) \$'000
Income		
Interest Earned from investments	1,000	0
Victoria Grants Commission - Grant income	0	890
Omeo Mountain Bike Park - Major Event Activation	25	0
Unspent funding returned	(14)	0
Capital Grants	(3,138)	4,419
Rates		16
Other Operating Grant changes mainly for major Projects funding timing	(3,661)	(2,340)
Statutory and User Fees	57	0
Monetary contributions	259	(100)
Reimbursements	(60)	19
Total Income Changes	(5,532)	2,904
Expenditure		
Buchan Rec Rec (Major Project) transfer to next year	(230)	0
Activity 1270 - Expenditure Remove. This grant completed 20/21	(20)	0
Activity 1420 - Already fully spent and project acquitted	(40)	0
Activity 1440 - funding returned	(14)	0
Activity 1450-Remove adhoc budget from old grant activity	(12)	0
Lake Tyers MES	2	0
Lake Tyers MES - Waste	33	0
Lake Tyers MES - Roads and Ground	50	0
Lake Tyers MES - Playground	14	0
Major Projects - timing changes across multiple years plus other minor changes	(3,590)	(3,573)
Total Expenditure Changes	(3,807)	(3,573)
Net Increase/(Decrease) to surplus	(1,725)	6,477
Original Draft Budget Surplus	9,383	37,082
Amended Surplus for Final Budget	7,658	43,559

Capital Works changes from Draft 2023/24 Budget to 27/6/2023 Final Draft Budget

	2023/24		Change Increase/ (Decrease)
	Original	Amended	
	\$'000	\$'000	\$'000
Projects Expenditure			
Carry forward projects from 2022/23 to 2023/24	48,993	64,247	15,254
New capital works projects 2023/24	56,253	55,016	(1,237)
Total	105,246	119,263	14,017
Capital Grant funding			
Carry Forward Capital - Various	26,816	30,070	3,254
New Capital Projects 23/24	22,974	24,139	1,165
Total Grant Funding changes	49,790	54,209	4,419

5.1.2 Adoption 10-Year Financial Plan 2023/24 to 2032/33 and Four-Year Revenue and Rating Plan 2023/24 to 2026/27

Authorised by Acting General Manager Business Excellence

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 in accordance with its deliberative engagement practices. 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 (10-Year Plan) on 29 June 2021 and updated the 10 Year Plan on 28 June 2022. As part of the annual budget process, the 10-Year Plan has now been updated and rolled forward to 2032/33.

The 10-Year 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 10-Year Plan are projecting that Council is in a financially sustainable position for the medium to long term. The underlying surplus/(deficit) projections from 2023/24 year are forecasting underlying deficits in a number of years. This is reflective of the bi-annual Raymond Island Ferry maintenance of approximately \$0.850 million every second year. The underlying deficit of \$12.080 million forecast for the 2022/23 year is a result of the advance payment of \$13.8 million of the Victoria Grants Commission 2022/23 allocation in the 2020/21 year. The underlying deficit of \$10.179 million forecast for the 2023/24 year is mainly the result of \$8.2 million of bushfire related works and services that will be delivered in the 2023/24 year that are funded from grants received in previous financial year. The asset renewal percentage also drops slightly below the target 100 percent in the out years, 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 10-Year 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 (Four-Year Plan) for a period of at least the next four financial years. Council adopted a Four-Year Plan on 29 June 2021. The Four-Year Plan was updated on 28 June 2022. The Four-Year Plan has now been updated to reflect the four-year period 2023/24 to 2026/27.

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

The Four-Year Plan supports the 10-Year Plan and the annual budget 2023/24.

To provide an opportunity for community engagement, Council placed the draft 10-Year Plan and draft Four-Year Plan on its website and advertised that it has done so. Notice also was provided in local newspapers and on Facebook seeking community feedback on the draft Budget 2023/24, with feedback closing at 12 noon on Wednesday 31 May 2023.

Officer Recommendation

That Council:

- 1. receives and notes this report and all attachments pertaining to this report;***
- 2. adopts the 10-Year Financial Plan 2023/24 to 2032/33 as provided at Attachment 1 in accordance with section 91 of the Local Government Act 2020; and***
- 3. adopts the Four-Year Revenue and Rating Plan 2023/24 to 2026/27 at Attachment 2.***

Background

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

The 10-Year Plan will be reviewed annually and updated as relevant, based on amendments to assumptions and decisions of Council.

The 10-Year 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 10-Year 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 operating result is forecasting a deficit in 2022/23 this is the result of the advance payment of \$13.8 million of the 2022/23 Victoria Grants Commission payment in the 2021/22 year. The 2023/24 year forecasts an underlying deficit of \$10.179 million, mainly as a result of \$8.2 million of bushfire funded support services and projects that will be undertaken in the 2023/24 year; but the funding has been received in prior financial years. There are some other years where the result is expected to be an underlying operating deficit 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 nine years of the 10-Year Plan is \$0.865 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 Four-Year Plan at **Attachment 2** includes rating and other revenue information that supports the 10 Year Plan and the annual Budget 2023/24. The Four-Year 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 Four-Year Plan along with the assumptions that underpin the Four-Year Plan.

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

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 Act 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 Act regarding the Revenue and Rating Plan is as follows:

Section 93 outlines the requirements for the 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

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

The development of the 10-Year Plan and the Four-Year Plan were undertaken in accordance with Council's Community Engagement Policy.

Options

Not applicable for this report.

Resourcing

Financial

Refer to the draft 10-Year Financial Plan 2023/24 to 2032/33 (**Attachment 1**) and the draft Four-Year Revenue and Rating Plan 2023/24 to 2026/27 (**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 there appears to be no risks at this point in time, given that the plan will be endorsed before the legislated date for adoption.

Economic

The 10-Year Plan and the Four-Year Plan are aligned to the Council Plan 2021-2025 and provides information that supports the ongoing provision of services to the community.

Social

The 10-Year Plan and the Four-Year Plan are aligned to the Council Plan 2021-2025 and provides information that supports the ongoing provision of services to the community.

Gender Impact Statement

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

Environmental

The 10-Year Plan and the Four-Year Plan are aligned to the Council Plan 2021-2025 and provides information that supports the ongoing provision of services to the community.

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 engagement, Council placed the 10-Year Plan and the Four-Year Plan on its website and advertised that it had done so. Notice also was provided in local newspapers and on Facebook seeking community feedback on the 10-Year Plan and the Four-Year Plan, with feedback closing at 12 noon on Wednesday 31 May 2023. The Councillor group reviewed all feedback on the 10-Year Plan and the Four-Year Plan prior to adoption of the draft 10-Year Financial Plan 2023/24 – 2032/33 and Draft Four-Year Revenue and Rating Plan 2023/24 – 2026/27.

Attachments

1. 10 Year Financial Plan 2023-24 to 2032-33 [**5.1.2.1** - 37 pages]
2. East Gippsland Four Year Revenue and Rating Plan 2023-24 to 2026-27 [**5.1.2.2** - 27 pages]

East Gippsland Shire Council

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

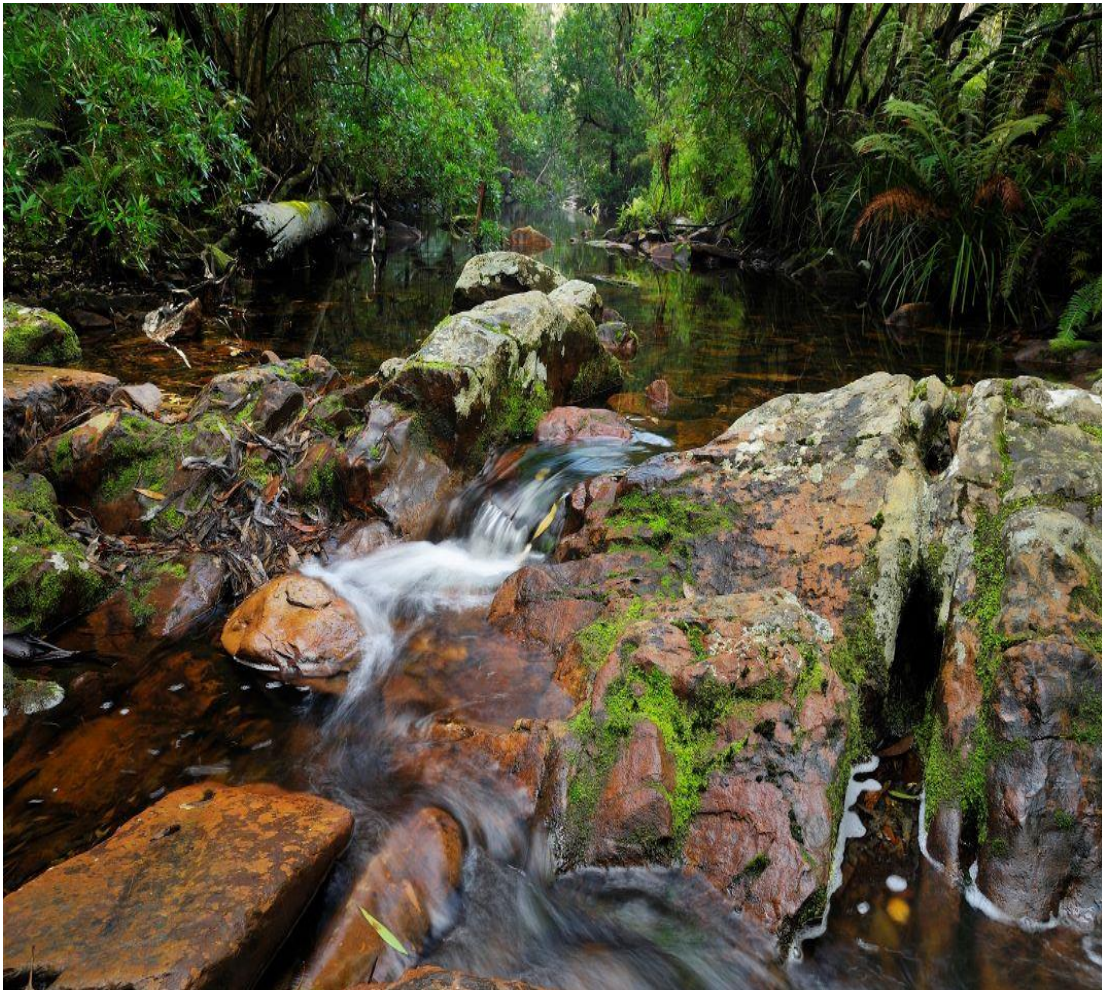


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1. Introduction

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	(\$12.080)	(\$10.179)	(\$2.528)	(\$0.615)	\$0.282	\$0.284	\$1.047	\$1.344	\$2.503	\$2.327	\$3.144
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	3.16	1.87	1.97	1.65	1.83	1.83	1.62	1.82	1.91	1.69	2.00
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%	129%	293%	158%	114%	105%	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%	4.4%	13.3%	11.8%	10.3%	8.8%	6.0%	4.8%	3.0%	2.0%	1.0%	0.0%
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%	32%	113%	106%	86%	96%	93%	86%	93%	102%	93%	109%
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%	49%	135%	58%	41%	34%	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 \$10.179 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 \$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 \$0.865 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 and 2023/24 years.
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
Income / Revenue												
Rates and charges	3.1.1	65,572	69,205	72,155	75,236	78,824	82,580	86,511	90,625	94,932	99,438	104,155
Statutory fees and fines	3.1.2	2,429	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	12,490	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	23,516	23,917	24,400	22,851	22,391	23,040	23,710	24,404	25,120	25,856	26,614
Grants - Capital	3.1.4	19,504	54,209	21,345	10,549	8,954	6,704	4,454	3,704	3,704	3,204	3,204
Contributions - monetary	3.1.5	835	116	200	51	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	8,836	3,903	3,386	3,250	3,122	3,097	3,178	3,261	3,347	3,437	3,530
Total income / Revenue		135,182	168,829	139,554	130,617	132,739	135,619	138,832	143,790	149,750	155,473	161,970
Expenses												
Employee costs	3.1.7	37,281	40,767	38,658	40,114	41,854	43,261	45,774	48,036	49,649	51,315	53,035
Materials and services	3.1.8	61,756	52,257	50,294	48,649	48,812	52,468	54,507	57,507	60,228	64,578	68,236
Depreciation	3.1.9	25,681	28,630	29,200	29,382	30,059	30,156	30,233	30,319	30,740	31,041	31,257
Amortisation - intangible assets	3.1.9	468	1,255	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 - allowance for impairment losses		28	28	29	30	32	33	35	36	38	39	41
Borrowing costs	3.1.10	265	308	369	347	324	201	176	140	82	55	27
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	1,973	1,953	1,838	1,912	1,998	2,088	2,182	2,280	2,382	2,489	2,602
Total expenses		127,524	125,270	121,616	121,662	124,507	129,634	134,334	139,746	144,548	150,946	156,626
Surplus/(deficit) for the year		7,658	43,559	17,938	8,955	8,232	5,984	4,497	4,044	5,202	4,527	5,344
Other comprehensive income												
Items that will not be reclassified to surplus or deficit in future periods												
Net asset revaluation increment /(decrement)		28,515	0	0	0	120,252	30,000	0	0	135,345	30,000	0
Total comprehensive result		36,173	43,559	17,938	8,955	128,484	35,984	4,497	4,044	140,547	34,527	5,344

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	57,260	59,652	62,140	65,042	68,077	71,250	74,568	78,038	81,665	85,459
Waste Service charges		8,704	9,569	10,035	10,524	11,088	11,682	12,306	12,961	13,651	14,376	15,138
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	447	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
Total		65,572	69,205	72,155	75,236	78,824	82,580	86,511	90,625	94,932	99,438	104,155

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 FTEs 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	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
Assets											
Current assets											
Cash and cash equivalents	51,692	41,974	27,208	25,125	25,547	24,509	27,137	25,782	28,585	31,016	31,428
Trade and other receivables	9,147	12,401	10,296	9,631	9,729	9,881	10,056	10,353	10,720	11,069	11,475
Other financial assets	35,000	0	0	0	0	0	0	0	0	0	0
Prepayments	687	699	727	756	790	826	863	902	942	985	1,029
Other assets	3,695	3,758	3,905	4,057	4,235	4,422	4,617	4,820	5,034	5,255	5,488
Total current assets	100,221	58,832	42,136	39,569	40,301	39,638	42,672	41,857	45,281	48,325	49,420
Non-current assets											
Trade and other receivables	411	500	180	160	140	120	100	80	60	40	20
Property, infrastructure, plant and equipment	1,329,807	1,421,840	1,446,978	1,457,965	1,583,180	1,619,845	1,622,042	1,623,949	1,762,083	1,794,844	1,796,636
Right-of-use assets	771	771	771	771	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	360	3,213	1,786	746	3,212	1,785	746	3,211
Total non-current assets	1,339,712	1,434,188	1,457,779	1,467,519	1,595,567	1,630,785	1,631,535	1,636,275	1,772,962	1,804,276	1,808,901
Total assets	1,439,933	1,493,020	1,499,915	1,507,088	1,635,868	1,670,423	1,674,207	1,678,132	1,818,243	1,852,601	1,858,321
Liabilities											
Current liabilities											
Trade and other payables	8,661	14,414	8,424	7,184	7,040	7,214	7,041	7,584	7,595	7,981	8,536
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	13,299	7,246	7,702	11,442	8,498	9,070	13,476	10,004	10,649	15,112	11,694
Interest-bearing liabilities	724	746	769	792	1,965	840	1,365	891	918	945	0
Lease liabilities	102	102	102	102	102	102	102	102	102	102	102
Total current liabilities	31,748	31,470	21,409	23,932	22,017	21,638	26,396	22,993	23,676	28,551	24,744
Non-current liabilities											
Unearned Income	428	428	428	429	436	436	436	436	436	436	436
Provisions	3,038	6,547	6,334	2,820	6,989	6,780	2,673	6,849	6,647	2,548	6,732
Interest-bearing liabilities	2,188	8,485	7,716	6,924	4,959	4,119	2,754	1,863	945	-	0
Lease liabilities	758	758	758	758	758	758	758	758	758	758	758
Total non-current liabilities	6,412	16,218	15,236	10,931	13,142	12,093	6,621	9,906	8,786	3,742	7,926
Total liabilities	38,160	47,688	36,645	34,863	35,159	33,730	33,017	32,898	32,462	32,294	32,669
Net assets	1,401,773	1,445,332	1,463,270	1,472,225	1,600,709	1,636,693	1,641,190	1,645,234	1,785,781	1,820,308	1,825,652
Equity											
Accumulated surplus	456,514	500,126	518,114	527,069	535,351	541,335	545,832	549,876	555,078	559,605	564,949
Reserves	945,259	945,206	945,156	945,156	1,065,358	1,095,358	1,095,358	1,095,358	1,230,703	1,260,703	1,260,703
Total equity	1,401,773	1,445,332	1,463,270	1,472,225	1,600,709	1,636,693	1,641,190	1,645,234	1,785,781	1,820,308	1,825,652

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 \$14.414 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 and 2023/24 years.

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. These reserves are fully cash funded.

3.3 Statement of Changes in Equity

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2023 Forecast Actual				
Balance at beginning of the financial year	1,365,600	448,856	915,218	1,526
Surplus/(deficit) for the year	7,658	7,658	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	0	0	0
Balance at end of the financial year	1,401,773	456,514	943,733	1,526
2024				
Balance at beginning of the financial year	1,401,773	456,514	943,733	1,526
Surplus/(deficit) for the year	43,559	43,559	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	53	0	(53)
Balance at end of the financial year	1,445,332	500,126	943,733	1,473
2025				
Balance at beginning of the financial year	-	-	-	-
Balance at beginning of the financial year	1,445,332	500,126	943,733	1,473
Surplus/(deficit) for the year	17,938	17,938	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)
Balance at end of the financial year	1,463,270	518,114	943,733	1,423
2026				
Balance at beginning of the financial year	1,463,270	518,114	943,733	1,423
Surplus/(deficit) for the year	8,955	8,955	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
Balance at end of the financial year	1,472,225	527,069	943,733	1,423
2027				
Balance at beginning of the financial year	1,472,225	527,069	943,733	1,423
Surplus/(deficit) for the year	8,232	8,232	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)
Balance at end of the financial year	1,600,709	535,351	1,063,985	1,373
2028				
Balance at beginning of the financial year	1,600,709	535,351	1,063,985	1,373
Surplus/(deficit) for the year	5,984	5,984	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
Balance at end of the financial year	1,636,693	541,335	1,093,985	1,373

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2029				
Balance at beginning of the financial year	1,636,693	541,335	1,093,985	1,373
Surplus/(deficit) for the year	4,497	4,497	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
Balance at end of the financial year	1,641,190	545,832	1,093,985	1,373
2030				
Balance at beginning of the financial year	1,641,190	545,832	1,093,985	1,373
Surplus/(deficit) for the year	4,044	4,044	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
Balance at end of the financial year	1,645,234	549,876	1,093,985	1,373
2031				
Balance at beginning of the financial year	1,645,234	549,876	1,093,985	1,373
Surplus/(deficit) for the year	5,202	5,202	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
Balance at end of the financial year	1,785,781	555,078	1,229,330	1,373
2032				
Balance at beginning of the financial year	1,785,781	555,078	1,229,330	1,373
Surplus/(deficit) for the year	4,527	4,527	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
Balance at end of the financial year	1,820,308	559,605	1,259,330	1,373
2033				
Balance at beginning of the financial year	1,820,308	559,605	1,259,330	1,373
Surplus/(deficit) for the year	5,344	5,344	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
Balance at end of the financial year	1,825,652	564,949	1,259,330	1,373

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 (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities											
Rates and charges	65,478	68,060	71,949	75,021	78,573	82,317	86,236	90,337	94,630	99,123	103,825
Statutory fees and fines	2,429	2,238	2,316	2,397	2,493	2,593	2,697	2,805	2,917	3,033	3,155
User fees	15,937	10,952	16,208	15,002	14,874	15,465	16,122	16,710	17,383	18,175	18,932
Grants - operating	21,198	23,917	24,400	22,851	22,391	23,040	23,710	24,404	25,120	25,856	26,614
Grants - capital	1,572	54,209	16,795	10,549	8,954	6,704	4,454	3,704	3,704	3,204	3,204
Contributions - monetary	835	116	200	51	51	51	51	52	52	52	52
Interest received	3,073	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	5,696	1,903	1,845	1,909	1,982	2,057	2,138	2,221	2,307	2,397	2,490
Employee costs	(36,540)	(40,290)	(38,185)	(39,616)	(41,336)	(42,725)	(45,202)	(47,438)	(49,031)	(50,676)	(52,374)
Materials and services	(65,832)	(53,217)	(56,543)	(50,189)	(52,562)	(52,505)	(54,990)	(61,177)	(60,434)	(64,509)	(71,901)
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	(1,973)	(1,953)	(1,838)	(1,912)	(1,998)	(2,087)	(2,182)	(2,279)	(2,382)	(2,488)	(2,603)
Net cash provided by/(used in) operating activities	11,873	67,935	38,687	37,403	34,562	35,950	34,074	30,379	35,306	35,207	32,434
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(43,324)	(119,263)	(52,937)	(38,969)	(33,623)	(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
Payments for investments	(35,000)	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of investments	0	35,000	0	0	0	0	0	0	0	0	0
Net cash provided by/ (used in) investing activities	(77,724)	(83,663)	(52,337)	(38,369)	(33,023)	(34,821)	(30,430)	(30,227)	(31,529)	(31,802)	(31,049)
Cash flows from financing activities											
Finance costs	(265)	(308)	(369)	(347)	(324)	(201)	(176)	(140)	(82)	(55)	(27)
Proceeds from borrowings	1,262	7043	0	0	0	0	0	0	0	0	0
Repayment of borrowings	0	(724)	(746)	(769)	(792)	(1,965)	(840)	(1,365)	(891)	(918)	(945)
Interest paid - lease liability	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net cash provided by/(used in) financing activities	996	6,010	(1,116)	(1,117)	(1,117)	(2,167)	(1,017)	(1,506)	(974)	(974)	(973)
Net increase/(decrease) in cash & cash equivalents	(64,855)	(9,718)	(14,766)	(2,083)	422	(1,038)	2,627	(1,354)	2,803	2,431	412
Cash and cash equivalents at the beginning of the financial year	116,547	51,692	41,974	27,208	25,125	25,547	24,509	27,136	25,782	28,585	31,016
Cash and cash equivalents at the end of the financial year	51,692	41,974	27,208	25,125	25,547	24,509	27,136	25,782	28,585	31,016	31,428

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
Property											
Land	960	1,431	100	100	100	100	100	100	100	100	100
Total land	960	1,431	100	100	100	100	100	100	100	100	100
Buildings	6,919	13,582	5,536	6,143	6,200	3,142	3,036	2,750	2,700	2,500	3,300
Total buildings	6,919	13,582	5,536	6,143	6,200	3,142	3,036	2,750	2,700	2,500	3,300
Total property	7,879	15,013	5,636	6,243	6,300	3,242	3,136	2,850	2,800	2,600	3,400
Plant and equipment											
Plant, machinery and equipment	2,444	6,440	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	2,197	6,686	3,335	600	1,004	445	300	625	1,413	300	500
Library books	225	209	209	209	209	209	209	209	209	209	209
Total plant and equipment	4,896	13,365	6,561	6,068	3,233	3,584	3,924	3,307	5,009	4,782	2,284
Infrastructure											
Roads	7,802	18,385	13,205	13,072	12,365	14,425	12,650	13,350	11,900	11,900	13,895
Bridges	2,500	3,438	1,050	300	1,350	600	900	1,150	1,050	1,800	1,400
Footpaths and cycleways	481	2,741	1,450	850	850	850	1,100	1,250	1,100	1,100	1,500
Drainage	267	3,829	7,893	1,330	2,150	1,750	1,950	2,000	1,950	1,750	1,950
Recreational, leisure and community facilities	8,623	14,036	2,272	2,048	1,750	2,770	2,270	2,670	2,670	2,370	3,120
Waste management	2,016	4,016	6,083	4,533	600	2,800	2,000	150	2000	2,800	650
Parks, open space and streetscapes	8,260	34,282	2,425	4,075	4,175	4,550	2,600	3,350	3,150	2,800	2,950
Aerodromes	244	7,499	6,112	300	100	100	100	100	100	100	100
Off street car parks	106	1,860	100	0	100	600	0	0	0	0	0
Other infrastructure	250	799	150	150	650	150	400	650	400	400	400
Total infrastructure	30,549	90,885	40,740	26,658	24,090	28,595	23,970	24,670	24,320	25,020	25,965
Total capital works expenditure	43,324	119,263	52,937	38,969	33,623	35,421	31,030	30,827	32,129	32,402	31,649
Represented by:											
New asset expenditure	10,189	35,314	6,685	5,422	1,994	2,619	2,884	1,134	2,974	3,784	1384
Asset renewal expenditure	33,135	70,495	31,433	27,418	27,112	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	13,454	14,819	6,129	4,517	4,023	2,965	3,590	3,267	3,240	3,988
Total capital works expenditure	43,324	119,263	52,937	38,969	33,623	35,421	31,030	30,827	32,129	32,402	31,649
Funding sources represented by:											
Grants	19,504	54,209	21,345	10,549	8,954	6,704	4,454	3,704	3,704	3,204	3,204
Contributions	1,334	134	150	0	0	0	0	0	0	0	0
Council cash	21,203	56,120	28,109	25,887	24,169	28,717	26,576	27,123	28,425	29,198	28,445
Reserves	21	1,757	3,333	2,533	500	0	0	0	0	0	0
Borrowings	1,262	7043	0	0	0	0	0	0	0	0	0
Total capital works expenditure	43,324	119,263	52,937	38,969	33,623	35,421	31,030	30,827	32,129	32,402	31,649

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
Total staff expenditure										
Female	18,093	18,376	18,925	19,759	20,352	21,563	22,644	23,392	24,164	24,962
Male	14,836	15,458	16,122	16,844	17,350	18,471	19,466	20,138	20,833	21,550
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total staff expenditure	32,929	33,834	35,047	36,603	37,702	40,034	42,110	43,530	44,998	46,512
Permanent full time										
Female	13,524	13,682	14,089	14,777	15,221	16,266	17,174	17,744	18,333	18,941
Male	13,109	13,683	14,294	14,962	15,411	16,469	17,399	18,004	18,630	19,275
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total	26,633	27,365	28,383	29,739	30,632	32,735	34,573	35,748	36,963	38,216
Permanent part time										
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
Total	6,296	6,469	6,664	6,864	7,070	7,300	7,537	7,782	8,035	8,296
Total Permanent staff expenditure	32,929	33,834	35,047	36,603	37,702	40,034	42,110	43,530	44,998	46,512
Casuals, temporary and other expenditure	7,838	4,824	5,067	5,251	5,559	5,740	5,926	6,119	6,318	6,523
Total Operating staff expenditure	40,767	38,658	40,114	41,854	43,261	45,774	48,037	49,649	51,315	53,035
Capitalised labour costs	2,760	2,653	2,097	2,083	2,069	2,111	1,953	1,997	2,043	2,090
Total Operating and Capital labour costs	43,527	41,311	42,211	43,937	45,330	47,885	49,990	51,646	53,358	55,125

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
Total permanent staff numbers										
Female	178.01	178.01	178.01	178.01	178.01	178.01	178.01	178.01	178.01	178.01
Male	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total permanent staff numbers	343.01	343.01	343.01	343.01	343.01	343.01	343.01	343.01	343.01	343.01
Permanent full time										
Female	124.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00
Male	143.00	143.00	143.00	143.00	143.00	143.00	143.00	143.00	143.00	143.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	267.00	267.00	267.00	267.00	267.00	267.00	267.00	267.00	267.00	267.00
Permanent part time										
Female	54.01	54.01	54.01	54.01	54.01	54.01	54.01	54.01	54.01	54.01
Male	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	76.01	76.01	76.01	76.01	76.01	76.01	76.01	76.01	76.01	76.01
Total permanent staff numbers	343.01	343.01	343.01	343.01	343.01	343.01	343.01	343.01	343.01	343.01
Casuals, temporary and other expenditure	84.25	60.30	60.30	60.30	60.30	60.30	60.30	60.30	60.30	60.30
Capitalised	24.40	22.90	16.90	16.40	16.40	14.40	13.90	13.40	12.90	12.40
Total staff numbers	451.66	426.21	420.21	419.71	419.71	417.71	417.21	416.71	416.21	415.71

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	3,448	8,731	0	12,179	1,872	1,332	0	3,204	15,383
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
Total permanent staff expenditure	13,524	13,109	0	26,633	4,569	1,727	0	6,296	32,929
Casuals, temporary and other expenditure									7,838
Total Employee Costs - Operating	13,524	13,109	0	26,633	4,569	1,727	0	6,296	40,767
Capitalised labour costs									2,760
Total employee costs including capitalised labour	13,524	13,109	0	26,633	4,569	1,727	0	6,296	43,527

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
Assets and Environment										
Permanent - Full time	12,179	12,514	13,090	13,721	14,133	15,118	15,978	16,548	17,139	17,748
Women	3,448	3,329	3,429	3,592	3,700	3,950	4,176	4,323	4,476	4,633
Men	8,731	9,185	9,661	10,129	10,433	11,168	11,802	12,225	12,663	13,114
Persons of 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
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Assets and Environment	15,383	15,806	16,481	17,213	17,730	18,832	19,812	20,507	21,227	21,969
Place and Community										
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
Persons of 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
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Place and Community	5,541	5,693	5,864	6,130	6,313	6,709	7,061	7,291	7,528	7,772

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
Business Excellence										
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
Persons of 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
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Business Excellence	11,297	11,608	11,954	12,489	12,865	13,673	14,390	14,858	15,341	15,840
Office of the CEO										
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
Persons of 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
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Office of the CEO	708	727	748	771	794	820	846	874	902	932
Total permanent employee costs	32,929	33,834	35,047	36,603	37,702	40,034	42,110	43,530	44,998	46,512
Casuals, temporary and other expenditure	7,838	4,824	5,067	5,251	5,559	5,740	5,926	6,119	6,318	6,523
Total Operating staff expenditure	40,767	38,658	40,114	41,854	43,261	45,774	48,037	49,649	51,315	53,035
Total capitalised labour costs	2,760	2,653	2,097	2,083	2,069	2,111	1,953	1,997	2,043	2,090
Total Operating and Capital labour costs	43,527	41,311	42,211	43,937	45,330	47,885	49,990	51,646	53,358	55,125

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
Assets and Environment										
Permanent - Full time	132.0	132.0	132.0	132.0	132.0	132.0	132.0	132.0	132.0	132.0
Women	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0
Men	105.0	105.0	105.0	105.0	105.0	105.0	105.0	105.0	105.0	105.0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	39.2	39.2	39.2	39.2	39.2	39.2	39.2	39.2	39.2	39.2
Women	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2
Men	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Assets and Environment	171.2	171.2	171.2	171.2	171.2	171.2	171.2	171.2	171.2	171.2
Place and Community										
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
Persons of 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
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Place and Community	49.6	49.6	49.6	49.6	49.6	49.6	49.6	49.6	49.6	49.6
Business Excellence										
Permanent - Full time	91.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0
Women	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0
Men	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	27.2	27.2	27.2	27.2	27.2	27.2	27.2	27.2	27.2	27.2
Women	22.8	22.8	22.8	22.8	22.8	22.8	22.8	22.8	22.8	22.8
Men	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4
Persons of self-described gender	0.0	0	0	0	0	0	0	0	0	0
Total Business Excellence	118.2	118.2	118.2	118.2	118.2	118.2	118.2	118.2	118.2	118.2

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
Office of the CEO										
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
Persons of 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
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Office of the CEO	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total permanent staff	343.0	343.0	343.0	343.0	343.0	343.0	343.0	343.0	343.0	343.0
Casuals, temporary and other expenditure	84.3	60.3	60.3	60.3	60.3	60.3	60.3	60.3	60.3	60.3
Total Permanent and Casual staff numbers	427.3	403.3	403.3	403.3	403.3	403.3	403.3	403.3	403.3	403.3
Total Capitalised staff numbers	24.4	22.9	16.9	16.4	16.4	14.4	13.9	13.4	12.9	12.4
Total all staff numbers	451.7	426.2	420.2	419.7	419.7	417.7	417.2	416.7	416.2	415.7

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 2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Trend +/-
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(10.46%)	(8.84%)	(2.12%)	(0.51%)	0.23%	0.22%	0.77%	0.95%	1.70%	1.52%	1.97%	+
Liquidity														
Working Capital	Current assets / current liabilities	2	316%	187%	197%	165%	183%	183%	162%	182%	191%	169%	200%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	32.1%	112.7%	106.3%	86.4%	96.0%	92.9%	86.1%	93.0%	102.1%	93.2%	109.2%	+
Obligations														
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	4.4%	13.3%	11.8%	10.3%	8.8%	6.0%	4.8%	3.0%	2.0%	1.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.4%	1.5%	1.5%	1.5%	1.4%	2.6%	1.2%	1.7%	1.0%	1.0%	0.9%	+
Indebtedness	Non-current liabilities / own source revenue		7.2%	18.3%	16.6%	11.5%	13.2%	11.6%	6.1%	8.7%	7.4%	3.0%	6.1%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	129.0%	293.2%	158.4%	114.2%	105.2%	108.8%	93.1%	97.9%	94.8%	92.2%	96.8%	o
Stability														
Rates concentration	Rate revenue / adjusted underlying revenue	6	56.80%	60.13%	60.59%	62.15%	63.17%	63.56%	63.90%	64.23%	64.56%	64.88%	65.19%	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		\$3,903	\$3,804	\$3,656	\$3,621	\$3,669	\$3,783	\$3,881	\$3,997	\$4,094	\$4,233	\$4,348	+
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		\$2,550	\$2,481	\$2,384	\$2,362	\$2,393	\$2,467	\$2,531	\$2,607	\$2,670	\$2,760	\$2,836	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		\$1,787	\$1,754	\$1,796	\$1,847	\$1,909	\$1,976	\$2,046	\$2,120	\$2,196	\$2,274	\$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%.

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 but exceeds the benchmark of 80%. The forecast for the 2022/23 year is impacted by the classification of \$35 million of invested funds that are classified as other financial assets at year end in accordance with accounting standards as the investments are greater than 90 days.

4. Debt compared to rates

As a result of planned borrowings in the 2022/23 and 2023/24 years 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	135,182	168,829	139,554	130,617	132,739	135,619	138,832	143,790	149,750	155,473	161,970
Total expenses	127,524	125,270	121,616	121,662	124,507	129,634	134,334	139,746	144,548	150,946	156,626
Surplus/(deficit) for the year	7,658	43,559	17,938	8,955	8,232	5,984	4,497	4,044	5,202	4,527	5,344
Less non-operating income and expenses											
Grants - Capital (non-recurrent)	(16,405)	(51,622)	(18,316)	(7,570)	(5,950)	(3,700)	(1,450)	(700)	(700)	(200)	(200)
Contributions - monetary (capital)	(1,333)	(116)	(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)
Adjusted underlying surplus/(deficit)	(12,080)	(10,179)	(2,528)	(615)	282	284	1,047	1,344	2,503	2,327	3,144

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 \$2.912M.

Council has one current loan of \$1.650M that is being repaid from the Tambo Bluff Special Charge scheme participants. The new borrowings of \$1.262M 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. New borrowings in 2023/24 year of \$7.043M are \$2.043M for the Eagle Point Community Hub projects and \$5M for the WORLD Sporting Precinct project. All of these loan funds are approved under the Victorian governments Community Infrastructure Low Interest Loan Scheme.

5.1.2 Future Borrowing Requirements

Council has approved borrowings of \$3.305M for the Eagle Point Community Hub Project. \$1.262M will be drawn down in the 2022/23 year and \$2.043M will be drawn down in the 2023/24 year. 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 2023/24 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
Opening balance	1,650	2,912	9,231	8,485	7,716	6,924	4,959	4,119	2,754	1,863	945
Plus New loans	1,262	7,043	0	0	0	0	0	0	0	0	0
Less Principal repayment	0	(724)	(746)	(769)	(792)	(1,965)	(840)	(1,365)	(891)	(918)	(945)
Closing balance	2,912	9,231	8,485	7,716	6,924	4,959	4,119	2,754	1,863	945	0
Interest payment	265	308	369	347	324	201	176	140	82	55	27

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%	4.4%	13.3%	11.8%	10.3%	8.8%	6.0%	4.8%	3.0%	2.0%	1.0%	0.0%
Debt servicing / Rate revenue	Below 5%	0.4%	0.4%	0.5%	0.5%	0.4%	0.2%	0.2%	0.2%	0.1%	0.1%	0.0%
Debt commitment / Rate revenue	Below 10%	0.4%	1.5%	1.5%	1.5%	1.4%	2.6%	1.2%	1.7%	1.0%	1.0%	0.9%
Indebtedness / Own source revenue	Below 60%	7.2%	18.3%	16.6%	11.5%	13.2%	11.6%	6.1%	8.7%	7.4%	3.0%	6.1%

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 \$53K in the 2023/24 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 \$7.666M over a number of years from 2023/24 to 2026/27 for the upgrade of the Bairnsdale Regional Landfill and Transfer Station, Bairnsdale Resource Centre, Bairnsdale Recycling Facility, the Cann River Waste Transfer Station, Bairnsdale Composting Facility, Buchan Transfer station upgrade and Metung Transfer Station upgrade. 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.

Reserves	Restricted / Discretionary	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
Public Open Space Reserve	Restricted											
Opening balance		1,144	1,144	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(53)	0	0	0	0	0	0	0	0	0
Closing balance		1,144	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091
Car Parking Reserve	Restricted											
Opening balance		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
Closing balance		193	193	143	143	93	93	93	93	93	93	93
Development Contribution Plans	Restricted											
Opening balance		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
Closing balance		129	129	129	129	129	129	129	129	129	129	129
Lakes Entrance Northern Growth Area	Restricted											
Opening balance		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
Closing balance		1	1	1	1	1	1	1	1	1	1	1

		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
Road Upgrading	Restricted											
Opening balance		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
Closing balance		59	59	59	59	59	59	59	59	59	59	59
Reserves Summary	Total Restricted	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
Opening balance		1,526	1,526	1,473	1,423	1,423	1,373	1,373	1,373	1,373	1,373	1,373
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(53)	(50)	0	(50)	0	0	0	0	0	0
Closing balance		1,526	1,473	1,423	1,423	1,373	1,373	1,373	1,373	1,373	1,373	1,373
Reserves		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
Raymond Island Ferry Replacement	Discretionary											
Opening balance		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
Closing balance		2,900	3,200	3,500	3,800	4,100	4,400	4,700	5,000	5,300	5,600	5,900
Tambo Bluff Property Sales	Discretionary											
Opening balance		289	368	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		(21)	(304)	0	0	0	0	0	0	0	0	0
Closing balance		368	64	64	64	64	64	64	64	64	64	64
Orbost Landfill Bushfire Waste	Discretionary											
Opening balance		9,581	9,581	8,181	4,898	2,365	1,915	1,915	1,915	1,915	1,915	1,915
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(1,400)	(3,283)	(2,533)	(450)	0	0	0	0	0	0
Closing balance		9,581	8,181	4,898	2,365	1,915	1,915	1,915	1,915	1,915	1,915	1,915
Reserves Summary	Total Discretionary											
Opening balance		12,470	12,849	11,445	8,462	6,229	6,079	6,379	6,679	6,979	7,279	7,579
Transfer to reserve		400	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		(21)	(1,704)	(3,283)	(2,533)	(450)	0	0	0	0	0	0
Closing balance		12,849	11,445	8,462	6,229	6,079	6,379	6,679	6,979	7,279	7,579	7,879

		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
Opening balance		13,996	14,375	12,918	9,885	7,652	7,452	7,752	8,052	8,352	8,652	8,952
Transfer to reserve		400	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		(21)	(1,757)	(3,333)	(2,533)	(500)	0	0	0	0	0	0
Closing balance		14,375	12,918	9,885	7,652	7,452	7,752	8,052	8,352	8,652	8,952	9,252

EAST GIPPSLAND SHIRE COUNCIL

Four Year Revenue and Rating Plan

2023/24 to 2026/27



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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.

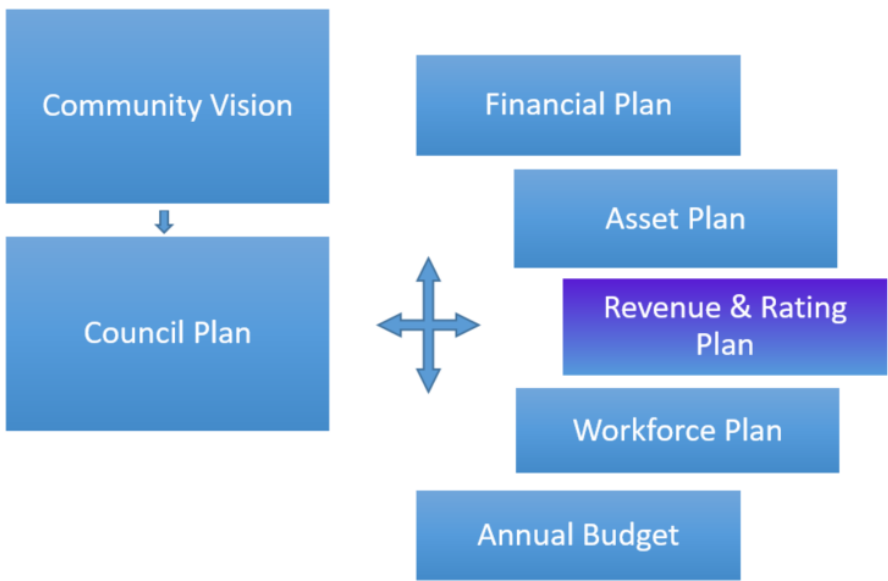
Annually Council will seek comment/feedback from the community on the Plan and will take this into consideration as part of the review process.

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.



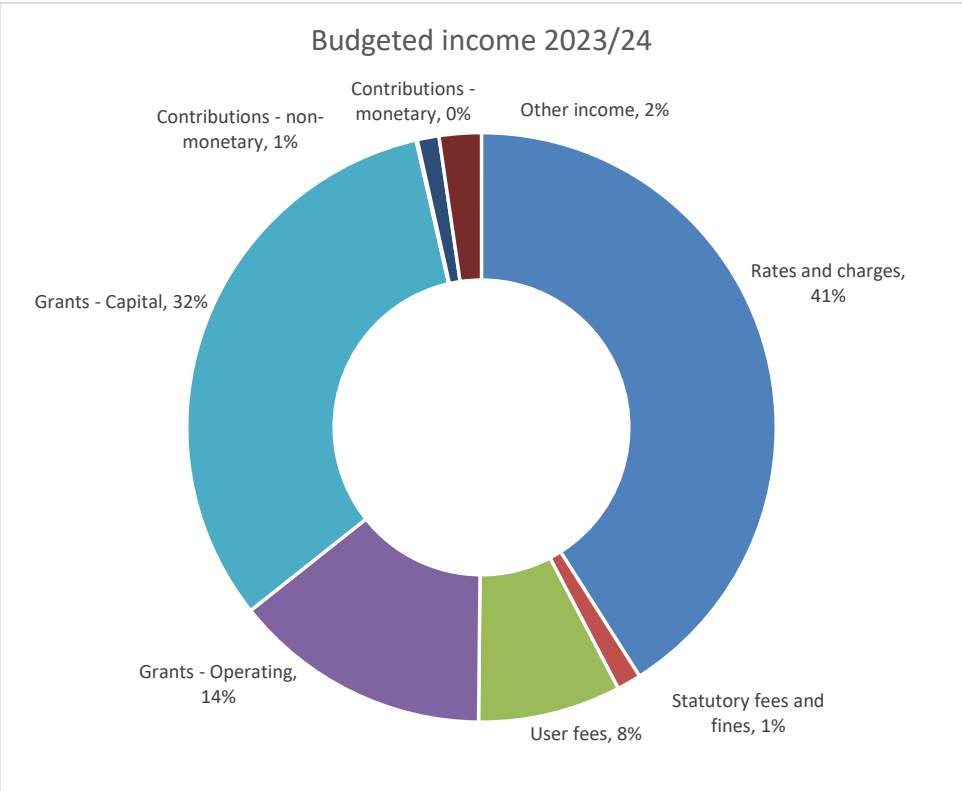
This plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

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 41% 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 no 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 that “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 \$1.628 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 to 8 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. From 1 July 2023 the penalty unit will increase to \$192.31.

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. From 1 July 2023 the fee unit will increase to \$15.90.

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
Rates and Charges	3.5%	3.5%	3.5%	4%
User Fees and Charges	3.5%	4%	4%	4.5%
Statutory Fees and Charges	3.5%	3.5%	3.5%	4%
Recurrent Grants	1%	1%	1%	1%
Contributions-monetary	1%	1%	1%	1%
Contributions-Non monetary	0%	0%	0%	0%
Investment Interest rate	3.5%	3.5%	3.5%	4%
Other Income	5%	4%	4%	4.5%
Victoria Grants Commission grant	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.

5.1.3 Instruments of Appointment and Authorisation (Planning and Environment Act 1987)

Authorised by General Manager Business Excellence

Conflict of Interest

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

Executive Summary

This report seeks approval for two (2) new S11A Instruments of Appointment as an Authorised Officer pursuant to the *Planning and Environment Act 1987* (the Act).

In most cases, Authorised Officers are appointed by the Chief Executive Officer (CEO) through the power of delegation conferred through the S5 Instrument of Delegation (Council to CEO). However, the Act specifically requires that Authorised Officers under that Act be appointed by resolution of the Council and sealed.

This report recommends new appointments pursuant to the Act be approved. The proposed S11A Instruments of Appointment and Authorisation are provided at **Attachment 1** and **Attachment 2** to this report.

Officer Recommendation

That Council:

- 1. receives and notes this report and all attachments pertaining to this report;**
- 2. in the exercise of the powers conferred by section 147(4) of the *Planning and Environment Act 1987*, resolves that Nidia Richardson and Penny Cross be appointed as Authorised Officers, as set out in the Instruments of Appointment and Authorisation provided at Attachment 1 and Attachment 2, for the purposes of the *Planning and Environment Act 1987* and the regulations made under that Act;**
- 3. affixes the Common Seal of East Gippsland Shire Council to the Instruments provided at Attachment 1 and Attachment 2; and**
- 4. notes that the Instruments come into force immediately once the Common Seal is affixed and will remain in force until Council determines to vary or revoke it, or until the Officer ceases to be employed by East Gippsland Shire Council.**

Background

Authorisations are reviewed regularly and are updated due to:

- appointment of new staff;
- changes in the names of Acts;
- the introduction, amendment or revocation of legislation;
- changes in position titles; and
- changes in roles.

As a result of the appointment of new staff members it is recommended that the new Authorisations pursuant to the Act be approved.

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 the *Planning and Environment Act 1987*.

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 report does not involve collaborative procurement.

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: 5.1 A better everyday customer experience is created for our residents and visitors.

Council Policy

There is no applicable Council Policy relating to this report.

Options

There are no alternative options for Council to consider in relation to the appointment of Authorised Officers pursuant to the Act.

Resourcing

Financial

There are no financial implications associated with this report.

Plant and equipment

There are no plant and equipment implications associated with this report.

Human Resources

There are no human resources implications associated with this report.

Risk

By appointing the Authorised Officers, the risks of failing to comply with the Act are minimised.

Economic

There are no economic implications associated with this report.

Social

The East Gippsland Shire will have confidence that Council is applying the powers, duties and functions of the Act for the well-being and benefit of the municipal community.

Gender Impact Statement

In preparing this report the *Gender Equality Act 2020* was considered and has been assessed as not requiring a Gender Impact Assessment (GIA).

Environmental

There are no environmental implications associated with this report.

Climate change

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

Engagement

The Instruments in the report have been prepared in consultation with appropriate personal across the Council.

Attachments

1. S11A Instrument of Appointment Statutory Planning Officer Nidia Richardson [5.1.3.1 - 2 pages]
2. S11A Instrument of Appointment Statutory Planning Officer Penny Cross [5.1.3.2 - 2 pages]



East Gippsland Shire Council

Instrument of Appointment and Authorisation

Instrument of Appointment and Authorisation (S11A)

**Instrument of Appointment and Authorisation
(Planning and Environment Act 1987)**

In this instrument "officer" means -

Nidia Richardson

By this instrument of appointment and authorisation East Gippsland Shire Council -

- 1. under section 147(4) of the *Planning and Environment Act 1987* - appoints the officer to be an authorised officer for the purposes of the *Planning and Environment Act 1987* and the regulations made under that Act; and
- 2. under section 313 of the *Local Government Act 2020* authorises the officer either generally or in a particular case to institute proceedings for offences against the Acts and regulations described in this instrument.

It is declared that this Instrument comes into force immediately upon its execution; and

- (a) remains in force until varied or revoked; or
- (b) until the officer ceases to be employed by Council.

This instrument is authorised by a resolution of the East Gippsland Shire Council made on 27 June 2023.

THE COMMON SEAL of EAST GIPPSLAND SHIRE COUNCIL was hereunto affixed on the

..... Day of 2023 in the presence of:

..... Councillor



..... Chief Executive Officer



East Gippsland Shire Council

Instrument of Appointment and Authorisation

Instrument of Appointment and Authorisation (S11A)

**Instrument of Appointment and Authorisation
(*Planning and Environment Act 1987*)**

In this instrument "officer" means -

Penny Cross

By this instrument of appointment and authorisation East Gippsland Shire Council -

- 1. under section 147(4) of the *Planning and Environment Act 1987* - appoints the officer to be an authorised officer for the purposes of the *Planning and Environment Act 1987* and the regulations made under that Act; and
- 2. under section 313 of the *Local Government Act 2020* authorises the officer either generally or in a particular case to institute proceedings for offences against the Acts and regulations described in this instrument.

It is declared that this Instrument comes into force immediately upon its execution; and

- (a) remains in force until varied or revoked; or
- (b) until the officer ceases to be employed by Council.

This instrument is authorised by a resolution of the East Gippsland Shire Council made on 27 June 2023.

THE COMMON SEAL of EAST GIPPSLAND SHIRE COUNCIL was hereunto affixed on the
..... Day of 2023 in the presence of:

..... Councillor



..... Chief Executive Officer

5.2 Assets and Environment

5.2.1 Petition - Fence Along Fourth Avenue Raymond Island

Authorised by General Manager Assets and Environment

Conflict of Interest

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

Executive Summary

A signed petition was received by Council on 11 April 2023 objecting to the fencing proposed adjacent to Fourth Avenue on Raymond Island. The petition was signed by 60 residents of Raymond Island, stating:

“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 construction of the fence referred to within the petition is part of a project managed by the Koala Island Foundation Inc. (KIFI), along with Raymond Island Landcare. There have been varying reports of ownership of the project. This is likely due to the project's relationship with other projects in the vicinity.

The project proposal was submitted to Council for Land Manager Consent by both organisations. Requests were made for amendments to the original proposal to remove a CCTV component. The agreed Saltmarsh project scope includes the installation of fencing to assist the area to regenerate and encourage the native flora and fauna to return after alleged illegal vegetation removal, as identified by Raymond Island Landcare.

The Raymond Island Coastal Saltmarsh Protection and Regeneration project proposal was referenced in the Winter, and Spring 2022 Landcare newsletters distributed to all Raymond Island residents. However, no other engagement was undertaken, including no direct engagement with abutting residents.

Since receiving the petition, Officers have advised KIFI that no further works on the site are able to continue until such time as the response to the petition has been considered by Council.

Officers and Councillors also met on site with some of the petition signatories in late May 2023 to hear the concerns of the group firsthand.

Based on the feedback that some residents did not believe they were well consulted about the project, it is considered reasonable to place the project on hold to develop a management plan for the site. Such a plan would include engagement with all stakeholders including KIFI Raymond Island Landcare and all interested residents.

Council would be responsible for developing the management plan.

Officer Recommendation

That Council:

- 1. receives and notes this report and all attachments pertaining to this report;***
- 2. requests that the Chief Executive Officer or delegate advise the Koala Island Foundation Inc. that no action should be taken to initiate the works covered by the existing Land Manager Consent for works along Fourth Avenue, Raymond Island;***
- 3. requests that the Chief Executive Officer commence the development of a Management Plan for the reserve adjacent to Fourth Avenue, Raymond Island; and***
- 4. notes that Officers will write to the head petitioner, notifying them that Land Manager Consent for the Coastal Saltmarsh Protection and Rehabilitation Project will not be acted upon, and a management plan developed for the site to set recommendations for future management of the site.***

Background

Coastal Saltmarsh

The purpose of the project was to provide protection and rehabilitation of an area identified as a potentially significant saltmarsh site.

Saltmarsh (also known as saltwater marsh, coastal salt marsh, or tidal marsh) is an area of low, flat, poorly drained ground subjected to regular or occasional flooding by saltwater or brackish water. It is covered by low salt-tolerant plants and tea tree and does not require mowing.

The importance of coastal saltmarshes is identified by the Department of the Environment and Energy (**Attachment 1**). Saltmarsh acts as a natural carbon sink absorbing more carbon than trees. It sustains migratory birds (some critically endangered), insects, and other animals that visit/live there. It is also important in protecting against erosion and extreme weather events.

Project lead

The ownership of the Raymond Island Coastal Saltmarsh Protection and Rehabilitation Project has been a source of confusion. This is based on the project being linked with other projects including the Ferry Park upgrade, which was a Council Managed project, and the fact that it forms part of the broader Koala Trail project of which Council is a project partner, but not the lead.

Specific to the Saltmarsh project however, while the project is on Council Managed Land, KIFI and Raymond Island Landcare obtained funding and were delivering the project which is the reason a letter of Land Manager Consent was required. Council's role has been to provide support to the grant application for the project organisation and is assisting with the coordination of external agencies and consultants to ensure delivery.

Project site

At present, the site in question is managed by Council for environmental purposes, rather than as a public recreation space or public open space. Public use of the foreshore is provided through the foreshore boardwalk which allows public interaction while minimising negative impact to the foreshore. Residents have admitted to regularly mowing the area and have indicated that the area is well used as an access point onto the boardwalk and for passive recreation.

The intent of the revegetation work was to assist the area to regenerate and encourage the native flora and fauna to return to improve its quality and extent. The vegetation community at this site is linked to the listed Subtropical and Temperate Coastal Saltmarsh ecological community, protected under the Australian Government's *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act). The Act provides a legal framework to protect and manage unique plants, animals, habitats, and places of national significance.

Given the absence of a site-specific management plan for the area and the apparent objection to fencing the site rather than revegetating the site. The most appropriate next steps would be to develop or commission a management plan for the site.

Community Engagement

In response to the petition's claim that no engagement has been conducted in relation to this construction, evidence was provided within the application for Land Manager Consent of engagement notifying residents of the project and planned protection and regeneration of this site. This consisted of the KIFI, along with Raymond Island Landcare distributing flyers to residents through their Winter newsletter number 30 in 2022, and again in the Spring 2022 newsletter. However, it is acknowledged that there was no specific reference to fencing in this material and the information may not have been received by all interested parties.

Based on the feedback and petition received, it is now clear that further community engagement should be conducted to better inform nearby residents of the reasoning for the project, and the intended actions before any commencement of works. Furthermore, information about the site, its current condition and purpose, and the environmental significance of coastal saltmarsh would provide a better understanding of the purpose of the project.

As such, it is recommended that Council revoke Land Manager Consent for the construction of the fence as proposed and develop a management plan for the site to provide confirmation of the significance of this site as a coastal saltmarsh, and clarity for future management of this location prior to reconsidering the land manager consent application.

Officers have met with representatives of both the KIFI and the Raymond Island Landcare, since receiving the petition. Both groups understand the reason for the proposed revoking of the land manager consent and undertaking further environmental assessment works.

Councillors and Officers also met with local residents and heard the concern about fencing and access. These residents also indicated that they did not feel that inclusion in a Landcare Newsletter was appropriate and considered community consultation.

As such a process is required to ensure that all views are heard and a broadly supported management plan for the site is developed.

Legislation

Where present, the Subtropical and Temperate Coastal Saltmarsh ecological community is a designated significant conservation area and are protected under the Australian Government's EPBC Act.

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*, this report has not been prepared in collaboration with any external 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 3: 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.

Council Policy

This response to a petition complies with Council's Governance Rules sub-rule 8.7 (4)(c) that the petition be referred to the Chief Executive Officer or relevant General Manager for a report to a future Council Meeting.

Options

There are a range of options available to Council which include:

- Revoking the Land Manager Consent for the construction of the fence, and undertake the development of a Management Plan for the site to inform future actions (**preferred**); or
- Request the project drivers delay the project and undertake further work to provide more information through a thorough community engagement process before consideration of the project proceeding; or
- Allowing the project to proceed as approved; or
- Revoking approvals and cancelling the project with no further action.

Resourcing

Financial

The Raymond Island Coastal Saltmarsh Protection and Rehabilitation project has a budget of \$36,000, with \$30,000 of this provided as funding to KIFI as the project lead from the Rural and Regional Program Grant for the Koala Trail Upgrade.

The due date for completion of this project for this funding program is 31 December 2023. This funding may be at risk if not expended by this date.

Should the recommendation be approved, there would be a requirement of Officer time and consultancy support to develop a site management plan. This would be funded from Council's operational budget.

Plant and equipment

Not applicable to this report.

Human Resources

Council Officers are not managing the proposed regeneration project that triggered the petition.

Council Officers would be required to lead the development of a management plan.

Risk

The Commonwealth funding for the overall Discovery Trail requires several activities to be delivered at project end. Removing an activity may place risk over the entire funding application and may put the project at risk of commencing.

Having considered a range of options and risk the recommended approach reduces the risk of continuing conflict between Raymond Island community groups and also formally managing the area in question the preferred risk mitigation option is development of a management plan for the site that includes formal engagement with stakeholders.

Economic

Well managed public land contributes to improved environmental, social, and economic outcomes for the region.

The planned regeneration works are consistent with East Gippsland's new recognition as an accredited eco-tourism destination and the evolving Raymond Island Koala Trail experience.

Social

The need for appropriately regenerated environments is to support an eco-tourism experience is planned with the comfort and wellbeing of visitors in mind.

Community members need to be appropriately engaged in the project and the varying view of how to best manage the site considered in the development of a management response.

Gender Impact Statement

The *Gender Equality Act 2020* has been considered in the preparation of this report. The Petition 'Objection to construction of a fence along Fourth Avenue Raymond Island' has been assessed as not requiring a Gender Impact Assessment (GIA).

Environmental

Where present, the Subtropical and Temperate Coastal Saltmarsh ecological community is a significant conservation area and protected under the Australian Government's EPBC Act. The area is also included in the Gippsland Lakes boundary which is defined as a Wetland of International Importance under the Ramsar convention also listed within the EPBC Act.

The regeneration works proposed by KIFI were intended to return the area to its natural salt marsh state. The approach recommended in this report will deliver a management plan for the site to provide clarity for future management of this location prior to reconsidering any future the Land Manager Consent applications.

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.

Engagement

Evidence was provided that the KIFI, along with Raymond Island Landcare have distributed flyers to all residents as part of their quarterly newsletter, and the first report to residents was made in the Winter newsletter number 30 in 2022.

As advised in the Spring newsletter, 'Coastal Salt Marsh Significant Conservation Zone' signs were placed in the areas that are degraded and have been earmarked for restoration. Council notes the information provided by KIFI, along with Raymond Island Landcare, that these signs have been vandalised and or removed.

The petition and the meetings with local residents since have identified a need for clearer and more targeted engagement with local residents.

Officers have met with representatives of both KIFI. and the Raymond Island Landcare, since receiving the petition. Both groups understand the reason for the proposed revoking of Land Manager Consent and undertaking further management planning.

The proposed development of a management plan for the site would include clear requirements for and evidence of broad community engagement.

Attachments

1. Factsheet Wetlands Mangroves Saltmarshes [**5.2.1.1** - 3 pages]



Australian Government

Department of the Environment and Energy



Coastal wetlands—Mangroves and saltmarshes

Australia's mangroves and saltmarshes are ecologically important ecosystems that link the land and sea, providing productive habitats for a range of species, including migratory shorebirds, and supporting commercial and recreational fishing. Significant losses of saltmarsh, and the recent sudden and widespread death of mangroves in northern Australia, has led to community concern over these important habitats.

What are mangroves and saltmarshes?

Mangroves and saltmarshes are intertidal communities of plants that grow on the foreshores of coastal lakes and estuaries. These plants are adapted to salty conditions which most other vegetation cannot tolerate.

Mangroves are woody plants growing in the intertidal zone, running parallel to the shoreline or tidal creek systems, usually at the mean high water level. Mangroves exist in a constantly changing environment. Periodically the sea inundates the communities with salty water while, at low tide, especially during periods of high rainfall, they may be exposed to fresh water flows.

Saltmarshes occupy the high tide zone and include plants such as sedges, rushes, reeds, grasses, succulent herbs and shrubs that can tolerate high soil salinity and occasional inundation with salt water. Saltmarsh areas have low vegetation, often interspersed with bare patches or salt pans.

Why are mangroves and saltmarshes important?

Coastal mangroves and saltmarshes have historically been undervalued and considered by many to be wastelands. As a result many areas have been drained, reclaimed, become degraded from a range of human activities or otherwise lost.

We now understand the ecological value of these habitats which serve a number of purposes:

- provide feeding and breeding habitat for fish, birds and crustaceans
- act as filters for nutrients and sediments, reduce erosion and maintain water quality
- provide protection from storms and cyclones
- act as a carbon sink.

Mangroves are essential breeding grounds for fish stock, including prawns, crabs and fin fish such as barramundi, many of which are important for the fishing industry. Saltmarsh also provides shelter for fish, especially juveniles and smaller fish species, when inundation occurs during high tides. Studies have recorded over 40 species of fish inhabiting tidal saltmarsh areas, including commercial and recreational species such as yellowfin, bream, sand whiting, mullet, garfish, eels and crabs.

Photo: Black-winged Stilts feeding near saltmarsh © the Department and John Baker

environment.gov.au

WAT401B.0916

Invertebrates, including crabs, prawns, molluscs, spiders and insects are prolific in areas of saltmarsh and are preyed upon by fish and birds. Migratory waders, including species listed under international bird agreements, use Australia's saltmarshes for feeding and roosting.

Coastal wetlands trap and stabilise sediments to lessen the effects of floodwaters and tidal movements, collect and recycle nutrients and contaminants from run-off and help maintain water quality.

Both mangroves and saltmarshes protect coastal foreshores by absorbing the energy of wind and wave action and providing a buffer that helps minimise erosion. With predicted increases in storm surge intensity and rising sea levels associated with climate change, these habitats will become increasingly important in protecting coasts.

Mangroves, saltmarsh and seagrasses capture and store large quantities of carbon both in plants and in the sediment below ('blue carbon'). Australia's coastal wetland ecosystems capture carbon on a per hectare basis at rates of up to 66 times higher and store 5 times more carbon in their soils than those of terrestrial ecosystems such as forests.

What is the status of Australia's mangroves and saltmarshes?

Mangroves occur throughout Australia's coastal region, particularly in the north and east, covering an area of about 11,500 km². Australia is home to seven per cent of the world's mangroves. It is estimated that around 17 per cent of Australia's mangroves have been destroyed since European settlement.

Saltmarshes cover an area of over 13,000 km², with greater species diversity in southern Australia. Over 30% of these areas are modified to some degree. It has been estimated that, since 1950, most estuaries in south-east Australia have lost over a quarter of the saltmarsh, with some estuaries losing up to 80 per cent. Recognition of the value of and threats to saltmarshes, led to the listing of Subtropical and Temperate Coastal Saltmarsh Communities as vulnerable under the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC).

Coastal lakes and estuaries are largely managed by state and territory governments with significant areas of mangroves and saltmarsh protected in National Parks, Indigenous Protected Areas and Marine Protected Areas. Some mangrove and saltmarsh communities are included in internationally listed Ramsar wetlands. The ecological character of Ramsar wetlands is also protected under the EPBC.



Photo: Mangrove and salt marsh communities

What are the threats to mangroves and saltmarshes?

Many areas of coastal wetland, particularly those near urban centres, have been lost or fragmented during the last 200 years, as a result of reclamation, drainage works, unrestricted stock access, weed invasion, dumping, stormwater run-off and damage from off-road vehicles.

As populations increase in the coastal zone, the risk of further declines in these habitats increases. Greater pressure is placed on coastal vegetation communities by both direct impacts (such as reclamation) and indirect impacts (e.g. changes in natural tidal flows).

Major threats include:

- reclamation for development—including for housing, transport and other infrastructure
- shore protection works such as sea walls
- changes to freshwater and tidal flows and drainage to reclaim land
- uncontrolled stock access to saltmarshes
- off-road vehicles and pedestrian traffic
- rubbish and pollution
- pressure by nearby communities for mosquito control
- weed invasion.

Development, climate change and sea level rise are likely to result in changes to the distribution and abundance of species and overall structure of ecological communities. In many cases, the migration of species and communities inland is blocked by development, while increased sedimentation encourages the migration of mangroves into areas of saltmarsh.

Sudden and widespread losses of mangrove communities in the Gulf of Carpentaria in northern Australia in late 2015 are being investigated by conservation agencies and scientific experts. Possible causes include drought, high water temperatures and high salinity.

How can we help protect mangroves and saltmarshes?

Actions we can take include:

- establishing buffer zones between coastal habitats and adjacent development
- identifying and protecting areas where coastal habitats can retreat with sea level rise
- fencing along the intertidal zone to prevent livestock access
- removing barriers to restore natural tidal flows
- undertaking rehabilitation projects to restore habitats
- designing waterfront structures such as boat ramps jetties and pathways to avoid or minimise impacts on water flows
- avoiding driving, walking or biking through saltmarsh areas
- avoiding stormwater discharges into coastal habitats
- disposing of rubbish and chemicals responsibly
- removing weeds.

The most successful restoration is achieved by creating the right conditions for water flows to enable natural regeneration or recolonisation.

Continued research and monitoring will improve our ability to understand changes in the condition of these communities, and what we can do to better manage them.

More information

MangroveWatch Australia www.mangrovetwatch.org.au/index.php?option=com_content&view=section&layout=blog&id=18&Itemid=300032

WetlandInfo—Wetland Management Profiles—Mangroves and Saltmarshes wetlandinfo.ehp.qld.gov.au/wetlands/resources/publications/fact-sheets

NSW Primefacts—Mangroves www.dpi.nsw.gov.au/data/assets/pdf_file/0020/236234/mangroves.pdf

NSW Primefacts—Coastal saltmarsh www.dpi.nsw.gov.au/data/assets/pdf_file/0007/459628/Coastal-Saltmarsh-Primefact.pdf

Mangroves of Victorian—Information kit parkweb.vic.gov.au/data/assets/pdf_file/0007/510937/Mangroves_Vic_infokit_2011.pdf

Did you know?

The mangroves and saltmarshes of Australia, provide roosting and feeding sites for over 30 species of shorebirds, many of which fly annually over 10,000 km to Siberia and Alaska along the East Asian Australasian Flyway.

Mangroves and coastal wetlands annually sequester carbon at a rate two to four times greater than mature tropical forests and store three to five times more carbon per equivalent area than tropical forests. Most coastal carbon is stored in the soil, not in above-ground plant material as is the case with tropical forests.

At least 2/3 of all the fish consumed worldwide are dependent on coastal wetlands. It has been estimated that the contribution of mangrove-related species in eastern Australia is around 67% of the entire commercial catch.

The grey mangrove has spiky vertical roots, called peg roots or 'pneumatophores', which can be seen at low tide protruding from the mud or sand. These roots act like snorkels, drawing air into the underlying root system, allowing the plant to breathe, survive and grow in soils that are too poorly aerated to allow other terrestrial plants to establish.

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5.2.2

CON2023 1521 Cann River Skate Park

Authorised by General Manager Assets and Environment

Confidentiality Notice

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 by disclosing financial information to competitors.

Conflict of Interest

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

Executive Summary

The Cann River Skate Park redevelopment will see an aged and rusting facility that is no longer fit for purpose replaced with a new and challenging skate park redesigned with input from local young people. An overview of the consultation process is provided at **Attachment 2**.

This existing skate park is no longer considered fit for purpose.

This project will provide a contemporary skating experience designed to meet the outcomes of local consultation, respond to the site constraints, and provide some unique skate features for this park, when compared to other upgraded skate parks in Mallacoota and Bairnsdale. The detailed design is provided at **Attachment 3**.

The project will be complemented by the provision of additional parking at the rear of the Mick Baum Park, recently awarded by Council.

This project was successfully funded through the Black Summer Bushfire Recovery Grants Program, with additional funding from Council.

The project has been through Council's normal procurement process for projects of this size with the assessment of the Tender and the recommendations of the Tender Evaluation Panel (TEP) provided at **Confidential Attachment 1**.

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 1521 Cann River Skate Park Redevelopment for the contract amount \$_____ 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.***

Background

The 2019-20 Black Summer bushfires significantly impacted the Cann Valley, burning 92% of the land area and destroying 25 dwellings. Road access was closed for five weeks following the fire.

The mental and physical wellbeing of residents that live in this remote community suffered significantly from their experiences during and in the aftermath of the fire. The community was therefore eligible for a range of competitive Bushfire Recovery funds, including funds for infrastructure.

The Cann Valley District Community Plan identified the upgrade of the Mick Baum Park as a priority project including *'better skating facilities (the existing skate park is rusty, too small, not designed for bikes which most of the local teenagers ride) and is mainly used by visitors rather than locals as a result'*.

The Cann River Skate Park redevelopment project will replace the unsafe and rusting facility with a new challenging skate park designed with input from local young people. The new skate park will play a vital role in helping young people recover from the challenges they have experienced since the fire.

This project was successfully funded through the Black Summer Bushfire Recovery Grants Program, with additional support from Council funding.

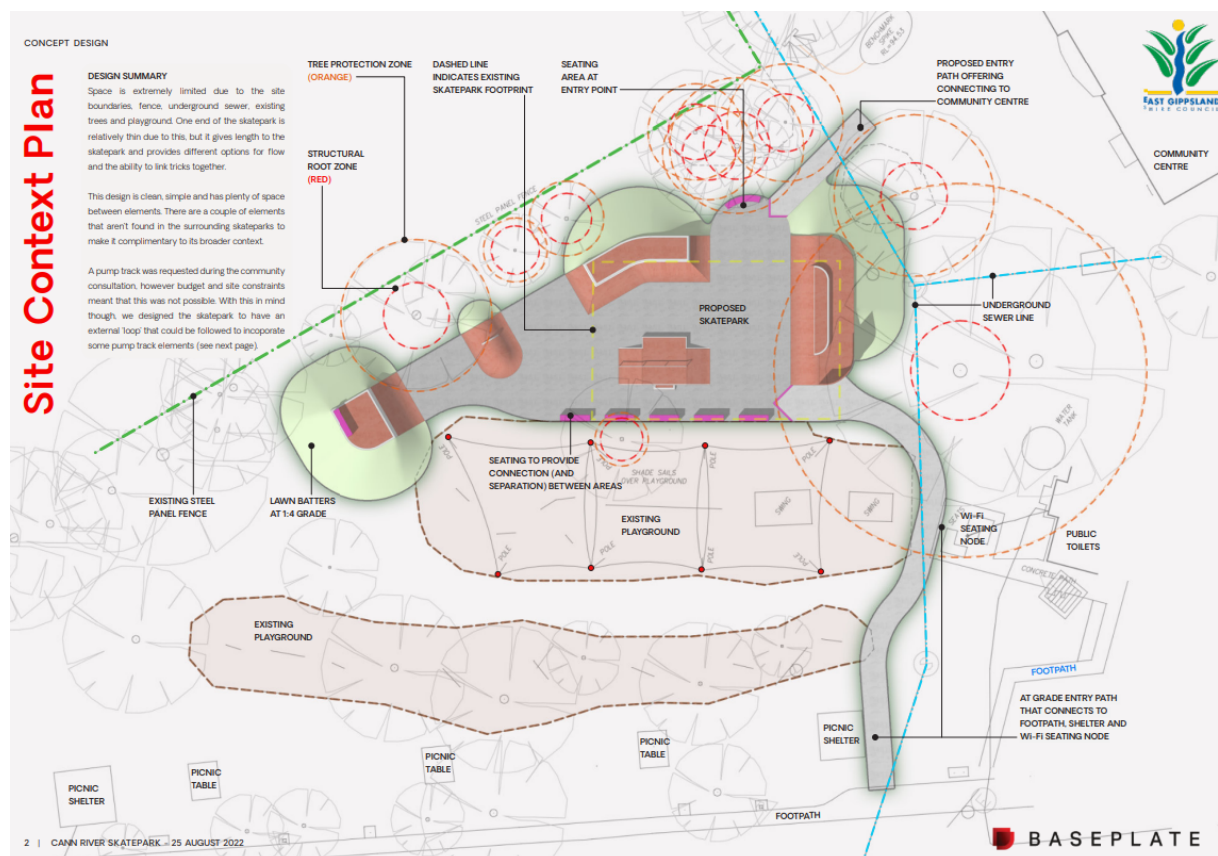
Signage for the skate park will be installed by Council's in-house Works crew.

The contract allows for topsoiling and hydroseeding of all disturbed areas. There was another option to lay 'instant kikuyu' turf around the new skate park, however, this option did not prove to be cost effective in Cann River and difficult for the contractor to maintain.

Project Scope

The current skate park at Cann River is the only formal recreational and sporting facility in the area of the Cann River township and as such, is particularly important for the wellbeing of young people.

The skate park design has been undertaken by professional designers Baseplate with input from local skaters. As space is tight due to the site boundaries, fence, underground sewer, existing trees and playground, the design has had to respond to these constraints. This design is clean, simple and has plenty of space between elements. There are a couple of elements that are not found in the surrounding skate parks to make it complimentary to its broader context. The skate park design is shown below.



Desired Outcomes

The project to redevelop the skate park will complement and support the broader use of Mick Baum Park as a family friendly, high quality public open space. This project has been designed to a "local level" facility standard.

There are also intangible social outcomes that include mental, social, and physical health and well-being benefits particularly to younger individuals important in assisting with the ongoing recovery of the Cann Valley community from the fire.

The project will also ensure that the skate park is more attractive to visitors which is an important part of the Cann Valley economy as visitors pass through on the Princes and Monaro Highways. The recent development of the Omeo Pump Track and the redevelopment of the Mallacoota skate park highlight the impact such a facility can have on a small community, with anecdotal evidence of visitors choosing to make day trips, short stays, and even plan travel routes based on the availability of quality and enjoyable facilities for children.

Given budget constraints, some elements of the project including signage and turfing have been removed. These will now be delivered separately through other mechanisms including where possible in-house delivery.

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 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

Given the bespoke design and relatively remote location, collaborative procurement for this project was not possible.

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 TEP. The TEP Report, provided at **Confidential Attachment 1**, details the assessment of options for the selection of a contractor for the project.

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

Resourcing

Financial

The project is being funded by the Australian Government Black Summer Bushfire Recovery grants program and Council funds. Details of the project budget are available in **Confidential Attachment 1**.

Plant and equipment

All plant and equipment are to be supplied by the successful contractor.

Human Resources

This project will be supervised by a project supervisor from 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.

Economic

The TEP 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.

Cann Valley is an economy in transition, with increasing reliance on tourism and through traffic to support the town's retail offer. This project will support through traffic to stop and spend, with a positive economic impact for the community.

Social

The current skate park at Cann River, which is to be upgraded and replaced, is the only formal recreational and sporting facility in the Cann River township, and as such, is particularly important for the wellbeing of young people.

The new skate park will assist in the mental, social, and physical wellbeing of the community, particularly for younger individuals, following the ongoing recovery of the Cann Valley community from bushfires and the additional impact of the COVID-19 pandemic.

The completion of this project will provide the youth of the Cann River and surrounding areas with an excellent community skate park facility.

Gender Impact Statement

This report has considered the *Gender Equality Act 2020* in its preparation. The 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

A 'Your Say' page has been active since the 4 July 2022 for the community to access up to date information and provide feedback.

With assistance from Save The Children, the design consultant also engaged with local users and potential users. A Consultation report from this engagement can be found at **Attachment 2**.

As part of the construction methodology, the contractor will communicate regularly with all stakeholders regarding any impact throughout the delivery of the project.

Attachments

1. CONFIDENTIAL - Tender Evaluation Panel Report [**5.2.2.1** - 6 pages]
2. Community Consultation Report [**5.2.2.2** - 6 pages]
3. Detailed Plan [**5.2.2.3** - 1 page]



CANN RIVER SKATEPARK

Consultation Results

LIKES

Dandenong, Noble Park, Camberwell and Riverside skateparks

Box jumps (like Dandenong)

Make it like a long street with a bowl at the end

Bike loop for young kids

PUMP TRACKS

Flow section of Box Hill

DISLIKES

Metal - it's slippery in winter and hot in summer

Water pools on the surface

There isn't an easy spot for learning

Current park is not a good size

TOO CRAMMED UP

Bottom of ramps lift up and need to be screwed down

14
YOUNG PEOPLE

6
ADULTS

WANTS

A concrete skatepark

Keep it clean and make it look good

Like a long street with a bowl at the end

FOR ALL AGES

All skill levels

We like the depth of the bowl at Cowra

Make it stand out - like black & fluoro or red & white!!!

Connect people - social opportunities

What size can it be???

We need a good sign and have it front and centre to the entrance, make it stand out! (not like the current one).

FLOW

We need separation from the playground

Make is visually better than the existing skatepark

A new skatepark would get kids outside

Bring people to town

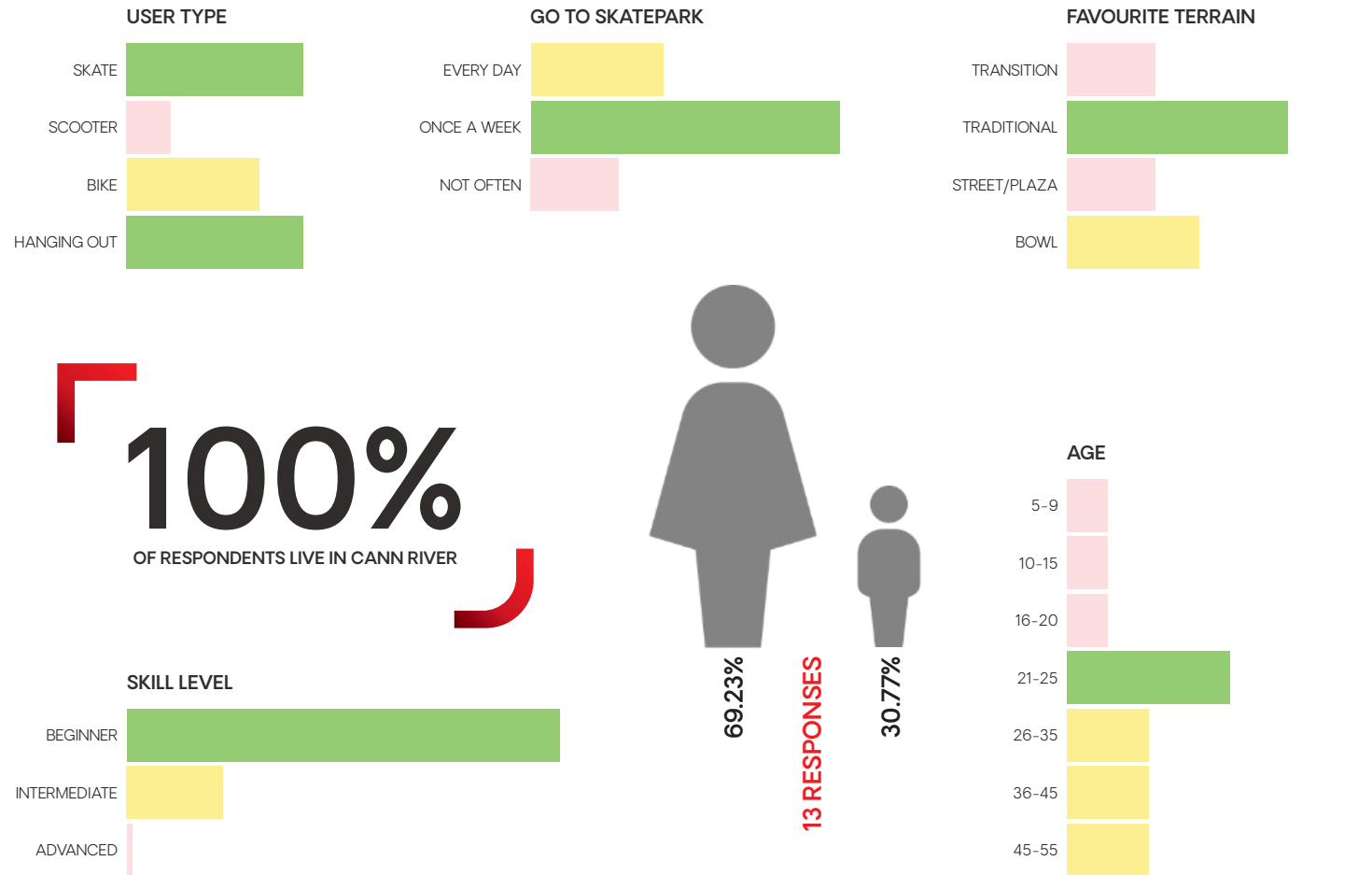
We could hold small and large competitions

Different heights and areas

ALL ABILITIES

CANN RIVER SKATEPARK

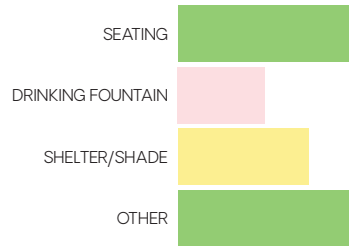
Survey Response Data



CANN RIVER SKATEPARK

Survey Responses

ADDITIONAL ITEMS



OTHER

An electrical outlet to plug in guitars and amps for community performances, seating, shade

Extended area

A border to stop bark chips coming in from the playground

"Banks are too steep as well as mini ramp. The park has no flow. Concrete park would be ideal. Flat or round rail with ledges for beginners as well as bigger rails for advanced skaters. I would love to see more people come to our skatepark. It would add value to our town. I've lived in Cann River for over 10 years and it's time; our park needs a face lift. Thank you for your time to read this."

"All abilities skate park. Landscaped. Made from material that doesn't get hot."

"It is a bit rusty."

"Needs to be concrete. The metal ramps are the reason the skate park is dangerous. It also needs to be suitable for all ages and skill sets."

"I'm the son of the gentleman named after the park (Baum)."

"Something fun for everyone and safer than what we have now."

"More roll in options."

"Good value for our town, full of teens here would be hugely beneficial. Also keep people active."

"Fencing to keep younger kids running in from the playground as it's a current issue."

"An inclusive space catering for all skill levels that accommodates skateboard, roller skates, scooters and bikes. A definite circuit for bikes would be advantageous. Local children as well as travelers use the existing equipment (which is unsafe and not fit for purpose)."

CANN RIVER SKATEPARK

Consultation Votes



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Social @baseplatedesign



5.2.3 CON2023 1561R Construction of Wetlands – Crooke Street, East Bairnsdale

Authorised by General Manager Assets and Environment

Confidentiality Notice

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 by disclosing financial information to competitors.

Conflict of Interest

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

Executive Summary

This project is for the construction of a wetland at 76 Crooke Street, East Bairnsdale. This land is owned by Council and currently functions as an open drain, collecting stormwater from surrounding streets and discharges untreated water into the Gippsland Lakes. The location of the proposed wetlands – adjacent to Jones Bay, an important part of the Gippsland Lakes Ramsar site – makes this a significant project as Ramsar sites are internationally significant habitat for migratory bird species.

Construction of this wetland has been identified as a priority project within the Bairnsdale Integrated Water Management Plan (July 2021) and the East Gippsland Integrated Water Management Forums Strategic Directions Statement 2022. It has also been identified within the Lucknow Precinct Structure Plan adopted by Council.

The project will better regulate surface water movement and reduce the impacts of flooding, with the design using natural processes including vegetation and soil to improve water quality.

In a first for Council, this is a Citizen Science project that will be coordinated by Federation University and will run in parallel with the construction work itself. The project also supports use of Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) as a subcontractor to the project, providing important skill development for local Aboriginal workers.

The project has broad stakeholder support and has been developed and co-funded with assistance from a range of partner agencies including the Gippsland Lakes Coordinating Committee and the Department of Energy, Environment and Climate Action (DEECA) Integrated Water Management Capital Grants Program.

As a result of the invitation to tender and the subsequent tender evaluation provided as **Confidential Attachment 1**, Council is now able to consider the recommendation to award the contract.

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 1561R Construction of Wetlands – Crooke Street, East Bairnsdale 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.***

Background

Since the inception of the East Bairnsdale / Lucknow Precinct Structure Plan in November 2013, the development of land located east of the Great Alpine Road and south of Lanes Road has been made possible by the construction of a series of wetlands. Historically this location has been prone to flooding that at times closed the Princes Highway and impacted on the industrial area located around McMillan Street and Phillips Lane.

In addition to better regulating surface water movement and reducing the impacts of flooding, constructed wetlands are designed to use natural processes, including vegetation and soil to improve water quality. As water moves through the wetland, it is filtered and cleaned as it moves through a series of retention ponds.

Other benefits of constructed wetlands include reduced water pollution and habitat provision for plants and animals. Using natural processes to improve urban water runoff is known collectively as Water Sensitive Urban Design (WSUD). Each wetland is unique, they are specifically designed to meet the conditions of each location.

The proposed wetland located at 76 Crooke Street is regarded as an important piece of stormwater infrastructure.

The Crooke Street wetland has been designed to achieve multiple environmental outcomes.

The current site is an open stormwater drain, occupied by weed species, including willow and blackberries. The site is littered with rubbish. By developing this wetland, we will better regulate water flow during large rainfall events. A constructed wetland will also improve the amenity of the area for residents.

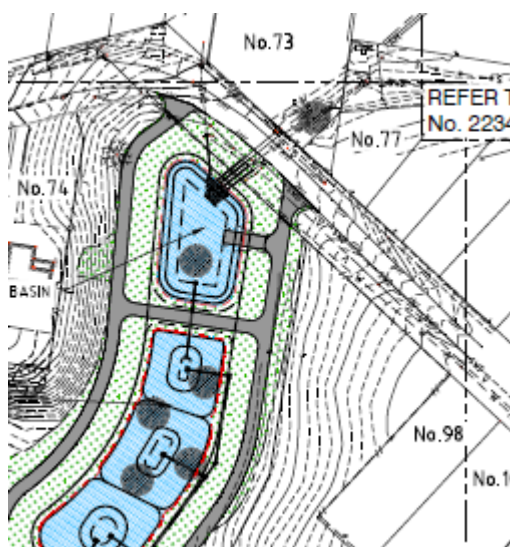
For these reasons construction of this wetland has been identified as a priority project within the Bairnsdale Integrated Water Management Plan (July 2021) and the East Gippsland Integrated Water Management Forums Strategic Directions Statement 2022.



Figure 1 – Proposed Location of the Crooke Street Wetland, East Bairnsdale.

Walking Path

Construction of a walking path is proposed to improve community access. The walking path is to cover the first third of the wetland, with one crossing point, see plan below.



The walking path would cover the east, west and southern boundary. There is to be no carparking provided at this point given the restrictions of the site. Should on-street parking prove problematic, this will be reviewed in the future.

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 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*.

In developing and designing the project a range of approvals were required given proximity to a Ramsar listed waterway.

Collaborative procurement

Pursuant of section 109(2) of the *Local Government Act 2020*, the development of the Crooke Street Wetlands Project has been prepared in collaboration with funding contributions from a range of partner agencies.

The project has broad stakeholder support including;

1. DEECA - \$250,000 grant to support the construction of the wetland from the Integrated Water Management capital grants program.
2. Gippsland Lakes Coordination Committee (GLCC) - \$261,000 grant to support the landscaping works associated with the wetland and the delivery of the Federation University citizen science project for urban wetlands in Bairnsdale. Use of GLaWAC crews in the landscaping and vegetation of the site.
3. East Gippsland Water (EGW) - Implementation of integrated water management principles.
4. East Gippsland Catchment Management Authority (EGCMA) - Support environmental outcomes for the Gippsland Lake and adjacent Ramsar wetlands, including freshwater habitat as refuge for species confronted by increasing salinization in the Gippsland Lakes.
5. GLaWAC - Employment of work crews in the landscaping and vegetation works associated with the construction of this wetland.
6. Federation University - Delivery of a citizen science project that engages the Bairnsdale community, highlighting the importance of urban wetlands and collecting environmental data to baseline wetland health and to monitor changes overtime.

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

Council has the option to award a contract in accordance with the Tender Evaluation Panel'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 a range of partner agencies.

This project is expected to be carried out using the funds available within the project budget and Forward Design – Road and Drainage budget. Further detail is provided in the Tender Evaluation Panel Report.

Further details of the project budget are provided in **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 an existing Project Supervisor. No additional Council human resources are required to manage this project.

Risk

The risks of this proposal to construct a Wetland at Crooke Street, East Bairnsdale have been considered and are negligible.

The existing land use is not sustainable. Design and construction of the wetland will improve surface water flow and the quality of stormwater run-off discharging into the Gippsland Lakes.

The main risks are associated with the construction phase of the project. The site will remain an active drain during the construction. The movement of water moving through this land will need to be managed.

Improving stormwater assets supports multiple land use outcomes, including urban planning, improved aesthetics and reduced flood risks for residents located in the vicinity of the wetland.

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

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 construction, establishment and maintenance of the wetland, and the improved health outcomes for the Gippsland Lakes waterways, 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

The Construction of the Crooke Street Wetland, East Bairnsdale has considered the *Gender Equality Act 2020* in its preparation. The Construction of the Crooke Street Wetland, East Bairnsdale has been assessed as not requiring a Gender Impact Assessment (GIA).

Employment of Aboriginal work crews in the landscaping and vegetation works associated with the construction of this wetland will also generate local employment and skill development.

The project also delivers a citizen science project that will engage the Bairnsdale community, highlighting the importance of urban wetlands and collecting environmental data to baseline wetland health and to monitor changes overtime.

Environmental

The Crooke Street Wetland – East Bairnsdale has been designed to achieve multiple environmental outcomes, including the following:

- 100% removal of gross pollutants, this includes litter;
- 100% removal of suspended solids;
- 81% reduction of current phosphorus;
- 33% reduction of current nitrogen; and
- Improved habitat provision for freshwater native species currently inhabitation the fringing wetlands of the Gippsland Lakes/Jones Bay.

More than 20 species of migratory birds including snipe, sandpipers and terns visit the Gippsland Lakes as part of their annual breeding and resting cycle. Most travel from north-east Asia and Alaska, a roundtrip of approximately 20,000 kilometres. Having freshwater systems such as this adjacent to the Gippsland Lakes is also important for all kinds of species that require freshwater for reproduction and to drink.

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 Crooke Street wetlands are a priority project and have been identified as part of the East Gippsland Integrated Water Managers Forum as being an important project.

Partner agencies involved in this project include:

- EGW;
- EGCMA;
- GLCC;
- Federation University;
- GLaWAC; and
- DEECA.

Community members will be engaged throughout the project through both the Citizen Science project and regular project updates.

Attachments

1. CONFIDENTIAL - Tender Evaluation Report [5.2.3.1 - 10 pages]

5.2.4 External Factors Impacting the Capital Works Program - Plan for Managing the Issues in 2022-23 and into the Future

Authorised by General Manager Assets and Environment

Conflict of Interest

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

Executive Summary

Over the last three (3) years, Council has been fortunate to receive increased funding from both State and Commonwealth Governments in the form of stimulus packages post bushfires, COVID-19, drought, and floods.

This has resulted in a significantly larger than normal capital works program. At the start of the 2022-23 financial year the program was valued at \$112 million, almost three (3) times the program pre-2019.

Whilst this is a fantastic opportunity to renew, update and construct new facilities throughout East Gippsland, Officers identify that the large program does present risk. This report identifies those risks and outlines the mechanisms engaged to manage the program now and into the future.

This report was presented to Council's Audit and Risk Committee meeting on 31 May 2023. The Audit and Risk Committee noted the report.

Officer Recommendation

That Council receives and notes this report.

Background

External Impacts

Prior to 2019, the average annual capital works program was approximately \$35 million, including \$10 million in grant funding. At the commencement of 2020-21 this had risen to \$67 million, and by 2022-23 it had reached \$112 million. The increasing value of the capital works program is a result of both increased funding and increased carry forwards from the prior year.

The reasons for the increased carry forwards are outlined below:

- 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;
- capacity of some contractors that are spread across multiple demands and clients – especially design consultants;
- high component of the program grant funded, with external milestones and deadline requirements; and
- internal project management capacity.

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 capital works program overall. Council was not alone in facing these external factors.

The following is extracted from an article published in The Age of 14 December 2022.

“Victoria has been warned it may need to postpone transport megaprojects as labour shortages, material price rises, and an overstretched construction industry inflict budget and schedule blowouts on major infrastructure works.

The peak infrastructure body said it is “no longer a question of if a project will slip, but more likely when, by how long and at what cost” owing to compounding pressures.

Infrastructure Australia acting chief executive Adam Copp said the sector was facing major disruption to supply chains caused by the pandemic, volatile demand, and the war in Ukraine.

A severe labour shortage was having the biggest impact on industry capacity, he said. Governments competing for builders would need to take a “good, hard look” at how much of their project pipeline they could actually build”.

Contractors

East Gippsland has a small pool of local contractors to select from and there are several risks associated with this:

1. Staff shortages. A labour shortage can lead to increased workplace injury, extensive project delays, risky quality control and higher builder risk costs.
2. Capacity of contractor. Other Government agencies (Department of Energy, Environment and Climate Action (DEECA), VicRoads etc.) also have an increased capital works program, further stretching an already limited pool of available contractors.
3. Availability of locally sourced materials, increased wait times for materials to be delivered from Melbourne or further afield.
4. Risk of small contractors collapsing due to the impacts of cost escalations. Whilst this has thankfully not been a strong trend in East Gippsland there are examples across Victoria of contractors ceasing to trade as a result of cost escalations.
5. Lack of advanced tools, equipment or technologies which could impact their capacity to meet project deadlines.

Climatic Conditions

In addition to the program risks, eastern Australia is in its third 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, with this potentially leading to heightened maintenance requirements.

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 at this time to manage climatic risk. Council is however a strong advocate to other levels of Government for the introduction of standards, technologies and materials that will make infrastructure more climate resilient.

Unanticipated impacts of approvals

One of the risks that this large program has brought with it was an inability to have all approvals in place prior to committing to external funding milestones and funding contracts. On several projects additional or vulnerable native vegetation has been discovered during the design phase, which has extended the approval process by many months and subsequently delayed the commencement of construction.

For some projects, the funding body has approved funding milestone extensions. There are two projects where funding milestone extensions are still to be confirmed. These are delayed pending native vegetation approvals prior to the commencement of construction.

Our internal processes have therefore been modified to ensure that native vegetation overlays, implications and investigations commence earlier in the project design phase.

Council is also actively advocating for a review of the Commonwealth Environmental Protection and Biodiversity Conservation Act processes, which have no statutory timeframes and can take several years to complete.

High Risk Projects

Council's highest risk projects remain those for which project funding was received in early 2020 at the beginning of the major cost escalation phase. Whilst funding bodies have been prepared to extend timelines, they have not been prepared to provide additional funding. We understand that this is an issue that has negatively impacted many Councils and major projects across the state.

For some projects such as the Women's Organisation for Recreation, Leisure, and Development (WORLD) redevelopment, we have been able to attract additional grants and loans. For others, we have utilised savings from other projects to meet the shortfall. For some projects we have scaled back the delivery scope of works. However, it is not always possible to descope projects. To date one relatively small project been cancelled from the current program due to insufficient funding.

These projects caught in the between phase where funding was confirmed before the impact of cost escalations were felt, present our highest risks. To date we have managed these through use of additional funds.

Given the processes we now have in place to factor significant contingency into budgets to allow for escalation and the variability of the market, this is a 'period in time' risk, rather than an ongoing risk.

Management Mechanisms

Officers have recognised the impact of these external factors on its capital works program and have implemented a plan for managing the program during these unusual times. The following practices are now in place:

1. Design requests are set to a proportion of the available budget to factor in escalating costs between the design and contract award period.
2. Final designs for significant projects go through a final external cost estimate / Quantity Surveyor 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 reviewed prior to tender.
3. 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.
4. 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.
5. 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.
6. Variation of time and scope milestones in grant funded projects through working closely with funding body representatives.
7. 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.

8. Use of panel contracts to set some schedules of rates so that pricing is understood and can be budgeted for.
9. Increased in-house resourcing with additional project supervisors; project design managers; procurement officers; and an additional business unit manager. Having these inhouse resources not only builds capacity but introduces strong governance and project management oversight consistency throughout the program.
10. Increased project contingency at the project planning / early budgeting stage.

External Funding

Council has also received support from funding bodies within State and Commonwealth Government departments who recognise the impacts of external factors on delivering projects to agreed milestones. Below is an extract in relation to the Local Roads and Community Program (LRCI) which recently extended its completion date by a further 12 months to allow all Councils to deliver the projects they have commenced.

“Since the COVID-19 pandemic began, the impacts of trade and material shortages and supply chain delays have weighed heavily on those working to complete crucial infrastructure projects – and our councils are no exception,” Minister King said.

“Many councils are also dealing with the impacts of recent flooding, particularly in regional, rural and remote areas – while others are still working to recover from other extreme weather events over the last 12 months.”

Carry Forwards

Each month the capital works program is reviewed to identify projects that will require budget carrying forward into 2023-24 to complete works.

Whilst this carry forward is still high, resulting in a commencing program for 2023-24 of \$115 million, the capital works program is tracking in the right direction and the heightened program will be delivered over the next two (2) years. After this period, it is anticipated that the program will revert to a more ‘normal’ program of approx. \$40 million per annum.

At present much of the carry forward relates to projects for which contracts and commitments already exist. This means that the design and / or construction works are under contract, but payment of these invoices is now expected to occur in 2023-24 rather than 2022-23.

The issue therefore is one (1) of project phasing, with too much funding placed into the first year of multi-year projects, or an expectation that a project could be delivered in one (1) financial year, when the reality is that in the current construction climate already described, more time is required.

Furthermore, we anticipate a further four (4) projects to have construction contracts committed prior to 30 June 2023. In addition to this, a further six (6) major construction projects are scheduled for award in July and August 2023.

To manage our carry forwards, we have developed a traffic light system to identify risk. Projects are presented to Council using this traffic light identification on a monthly basis:

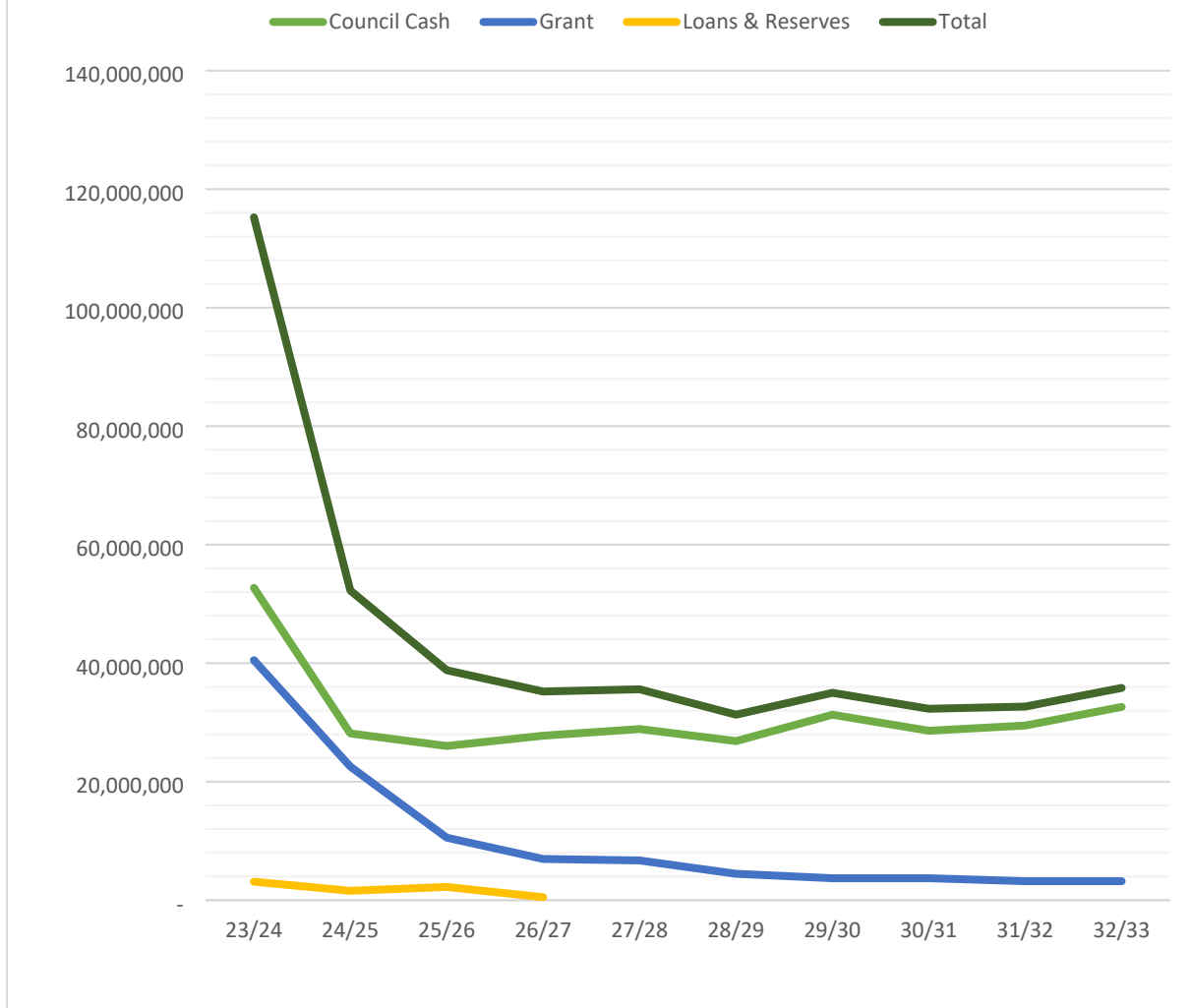
1. Projects highlight green, are multi year. Construction contracts are awarded, and budget is moved to 2023-24 to complete expenditure.
2. Project highlighted yellow, are on track. They are either in the design phase or awaiting the award of construction contracts. They are not considered as behind schedule but are now multi-year projects; and
3. Projects highlighted orange are delayed. These projects are on hold for reasons beyond the control of Council, for example, unconfirmed funding announcements.

Future Program

The capital works program for the next 10 years has been developed, and whilst additional funding remains high in the next two (2) years, program levels are forecasted to return to pre-2019 levels from 2026-27 onwards.

Many of the projects which are currently experiencing delays and carried forward will be complete within the next 12-24 months and officers are confident that the 'wave' of carry forwards will reduce by the end of 2024-25.

Capital Works and Major Projects Funding - 10 Year Budget



Legislation

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

The information provided in this report is not considered confidential within the grounds of sections 3(1) and 66(5) of the *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*.

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.

Collaborative procurement

Not applicable for this report.

Council Policy

This report and the actions described in the report are aligned to Council's Risk Policy.

Options

Not applicable for this report.

Resourcing

Financial

This report outlines the impact of external factors impacting the capital works program and the plan to manage the issues in 2022-23 and into the future.

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.

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

Gender Equity is considered 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, delivery, and management of many of the projects in the 2022-23 and 2023-24 capital programs. The capital program was also part of deliberative engagement undertaken to develop the Council Plan and Budget.

References

[P Hatch and M O'Sullivan, 14 December 2022, State warned on risk of megaproject delays and budget blowouts, The Age.](#)

[3 April 2023, Federal Govt extends LRCI program deadline, Inside Local Government.](#)

Attachments

Nil

6 Urgent Business

7 Confidential Business

Council will close the meeting to the public in accordance with the provision of section 66(2) of the *Local Government Act 2020* to consider the following item:

7.1 Council Insurances

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 this report is confidential because it contains Council business information being information that would, if released, prejudice the Council's position in commercial negotiations as insurance policy renewal processes remain pending.

8 Close of Meeting