







## 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](https://youtube.com/c/EastGippyTV)) to enhance the accessibility of its meetings to the broader East Gippsland community.

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

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

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

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

## Councillors

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

## Executive Leadership Team

Fiona Weigall Chief Executive Officer  
Wayne Richards Acting General Manager Assets and Environment  
Stuart McConnell Acting General Manager Business Excellence  
Martin Richardson Acting 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 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.

## 1.2 Apologies

Cr Arthur Allen  
Cr Kirsten Van Diggele

## 1.3 Declaration of Conflict of Interest

## 1.4 Confirmation of Minutes

That the minutes of the Council Meeting held Tuesday 9 April 2024 be confirmed.

## 1.5 Next Meeting

The next Council Meeting is scheduled to be held on Tuesday 21 May 2024 at the Corporate Centre, 273 Main Street Bairnsdale commencing at 6.00pm.

## 1.6 Requests for Leave of Absence

## 1.7 Open Forum

1.7.1 *Petitions*

1.7.2 *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 Advertise Draft Budget 2024/25

Authorised by Acting General Manager Business Excellence

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#### Conflict of Interest

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

#### Executive Summary

The draft Budget 2024/25 (draft Budget) has been developed in accordance with the provisions of the *Local Government Act 2020* (the Act) and the *Local Government (Planning and Reporting) Regulations 2020* (Reporting Regulations). Council must prepare and adopt a budget for each financial year and the subsequent three financial years by 30 June each year. The draft Budget document is provided at **Attachment 1**.

The draft Budget proposes a 2.75 percent rates and municipal charge increase in accordance with the rate cap announced by the Victorian Government. The draft Budget proposes that the residential rate be set at 100 percent of the general rate, Commercial/Industrial differential be reduced to 135 percent of the general rate, a 5 percent reduction from the 2023/24 year and that the farm differential be 75 percent of the general rate, a discount of 25 percent. Based on these differentials, the total of rates and municipal charges for Commercial/Industrial properties is forecast to increase by 2.17 percent over the 2023/24 base rates and charges, while farm properties are forecast to increase by 3.37 percent.

Domestic waste collection charges are proposed to also increase by 2.75 percent for the 2024/25 year. The annual Waste Levy service charge is proposed to remain at \$51, the same as the 2023/24 year. User fees and charges are proposed to increase by 3.5 percent generally, except the Green Waste disposal fee of \$12 per cubic metre, which will remain unchanged.

The draft Budget proposes the delivery of a range of projects and programs to the East Gippsland community in 2024/25, while forecasting an operating surplus of \$22.750 million for the year. Council understands the challenges of the current economic climate and cost-of-living pressures on the community and in drafting the 2024/25 budget has implemented a number of cost savings and efficiencies that have enabled some services, such as library services, where an expanded service has been confirmed at a reduced cost.

Taking into account income to be received from grants and contributions for capital works, the underlying result is a deficit of \$6.785 million. The underlying result has been impacted by the expected timing of the recurrent capital grant funding for the Roads to Recovery Program, which is estimated to be \$2 million less than the average year as it varies based on the expected timing of the associated capital works. There are also a number of periodic costs in the 2024/25 year such as the Council election expenditure of \$400,000, that is only incurred every four years. Expenditure of \$605,000 for bushfire recovery projects, where the grant income has been received in the previous financial years, is also included in the draft 2024/25 year.

The capital works program for 2024/25 totals \$77.312 million, which includes an estimated \$44.18 million for projects carried over from the 2023/24 year that will be completed in 2024/25. Capital grant income to be received for a range of these projects is estimated to be \$28.538 million.

The draft Budget also includes major projects totalling \$10.967 million, the most significant being \$1.713 million for the Sarsfield Recreation Reserve upgrade, \$2.78 million for Buchan Recreation Reserve upgrade as well as \$6.474 million of landfill rehabilitation works.

Included in the proposed Budget is forecast financial information for the four years from 2024/25 to 2027/28. 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 2024/25 is now presented for Council to consider advertising it for community feedback.

## Officer Recommendation

### *That Council:*

1. *receives and notes this report and the attachment pertaining to this report;*
2. *advertises its draft Budget 2024/25 as provided at Attachment 1 (including the schedule of fees and charges) in accordance with section 96 of the Local Government Act 2020;*
3. *seeks community feedback on the draft Budget 2024/25 until 12 noon on Wednesday 29 May 2024;*
4. *notes the following declarations are proposed for formal adoption at the Council meeting to be held on Tuesday 25 June 2024 at 6.00 pm:*
  - (a) *an amount of \$71,481,748 be declared as the amount that Council intends to raise by general rates, municipal charge and waste collection charges, which is calculated as follows:*

<b>CATEGORY</b>	<b>INCOME</b>
<i>General Rate</i>	<i>\$39,924,272</i>
<i>Commercial/Industrial</i>	<i>\$ 5,797,064</i>
<i>Farm Rate</i>	<i>\$ 5,930,649</i>
<b>TOTAL RATES</b>	<b><u>\$51,651,985</u></b>
 <i>Municipal Charge</i>	 <i>\$ 8,185,716</i>
 <i>Waste Charges</i>	
<i>Waste Levy</i>	<i>\$ 1,656,582</i>
<i>Kerbside Waste/recycling collection (120 litre bin)</i>	<i>\$ 1,339,800</i>
<i>Kerbside Waste/recycling/green waste collection (120 litre bin)</i>	<i>\$ 8,482,384</i>
<i>Additional household waste bin</i>	<i>\$ 49,735</i>
<i>Additional Green/Recycling waste bin</i>	<i>\$ 5,124</i>
<i>Rural Waste Collection Charge</i>	<i>\$ 110,422</i>
<i>Total Waste Charges</i>	<i>\$11,644,047</i>
 <b>TOTAL CHARGES</b>	 <b><u>\$19,829,763</u></b>
 <b>TOTAL RATES AND CHARGES</b>	 <b><u>\$71,481,748</u></b>



(b) **The general rate be declared for the period commencing 1 July 2024 and concluding on 30 June 2025:**

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

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

<b>Category</b>	<b>% of General rate</b>	<b>Rate in the \$</b>
<b>General/Residential Rate</b>	<b>100</b>	<b>0.00265479</b>
<b>Commercial/Industrial Rate</b>	<b>135</b>	<b>0.00358397</b>
<b>Farm Rate</b>	<b>75</b>	<b>0.00199110</b>

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

(a) **General**

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

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

(b) **Commercial and Industrial**

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

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

**(c) Farm Land**

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

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

- iv) Council has determined that the application of a differential rate for Farm and Commercial/Industrial Land will contribute to the equitable and efficient carrying out of its functions.**
- v) Council has determined it will provide a rate rebate equivalent to \$64.19 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 2024 and concluding on 30 June 2025.**
- 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 \$252.00 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 2024 and concluding 30 June 2025 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**

- 1. 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 2024 and concluding on 30 June 2025 as follows:**

<b>Kerbside Waste/recycling collection (120 litre bin)</b>	<b>\$406.00</b>
<b>Kerbside Waste/recycling/green waste collection (120 litre bin)</b>	<b>\$464.00</b>
<b>Additional household waste bin</b>	<b>\$245.00</b>
<b>Additional Green/Recycling bin</b>	<b>\$183.00</b>
<b>Rural Waste Collection Charge</b>	<b>\$274.00</b>

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

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

<b><i>In Full</i></b>	<b><i>Four Instalments</i></b>
<b><i>15 February 2025</i></b>	<b><i>30 September 2024</i></b>
	<b><i>30 November 2024</i></b>
	<b><i>28 February 2025</i></b>
	<b><i>31 May 2025</i></b>

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



## Background

The draft Budget provided at **Attachment 1** proposes the delivery of a range of projects and programs to the East Gippsland community in 2024/25 and a proactive asset renewal program, while continuing to safeguard Council's long-term financial sustainability.

The draft Budget proposes a 2.75 percent rates and municipal charge increase in accordance with the rate cap announced by the Victorian Government.

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

An indicator of the sustainable operating result required to enable Council to continue to provide core services is the adjusted underlying surplus/(deficit). This measure adjusts the operating surplus/(deficit) by removing non-recurring income that is used to fund capital works as well as other non-monetary capital contributions. For the 2024/25 year it is estimated that the underlying operating result will be a deficit of \$6.785 million, noting that the timing for the receipt of recurrent capital grant funding for the Roads to Recovery program is estimated to be less than the average per year, based on the timing of the capital projects that it funds. There are also a number of periodic expenses in the 2024/25 budget, such as the Council election cost of \$400,000, that occurs every four years together with other expenditure for bushfire recovery programs where funding was received in prior years.

The draft Budget 2024/25 forecasts an operating surplus of \$20.750 million, after raising rates and charges of \$72.212 million and capital grants \$28.538 million.

The financial performance indicators used to analyse Council's financial position indicate that Council has developed a budget for the 2024/25 year and projections for the years 2025/26 to 2027/28 that provides financial sustainability over the four years of the budget.

Included in the draft Budget is a wide range of initiatives and projects that will be delivered in 2024/25. A summary of the capital program and significant projects within it is shown in the following table:

<b>Project Highlights</b>	<b>Proposed Budget</b>
Roads - including <ul style="list-style-type: none"><li>• Reseal program, Shire wide - \$2.182 million</li><li>• Gravel Road Renewal program, Shire wide - \$1.2 million</li><li>• Upgrade of Moroney Street, Bairnsdale - \$1 million</li></ul>	Total Roads \$11.201 million
Bridges – including <ul style="list-style-type: none"><li>• Various bridge renewals - \$0.61 million</li></ul>	Total Bridges \$0.61 million
Drainage – including <ul style="list-style-type: none"><li>• Jones Bay Southern Catchment WSUD - \$1.3 million</li><li>• Lakes Entrance Northern Growth Area drainage - \$0.688 million</li><li>• Marlo Town drainage upgrade \$0.4 million</li></ul>	Total Drainage \$4.158 million
Footpaths and Cycleways– including <ul style="list-style-type: none"><li>• McKean Street Pedestrian Crossing - \$0.7 million</li><li>• Eagle Point School connection - \$0.499 million</li></ul>	Total Footpaths \$1.259 million
Buildings and improvements - including <ul style="list-style-type: none"><li>• Building renewal (Council owned), Shire Wide - \$0.750 million</li><li>• Bairnsdale Airport terminal (Air Ambulance Facility) - \$3.098 million</li></ul>	Total Property and Buildings \$9.006 million

<b>Project Highlights</b>	<b>Proposed Budget</b>
Recreation, Leisure, Parks and Open Spaces – including <ul style="list-style-type: none"> <li>• WORLD Sporting Precinct Stage 1 - \$3.988 million</li> <li>• Bastion Point Geotextile Groyne Wall - \$1.678 million</li> <li>• Lakes Entrance Foreshore Park- \$1.25 million</li> <li>• Livingston Park, Omeo - \$2.18 million</li> <li>• Slip Road Maritime Precinct - \$5.2 million</li> <li>• Streetscapes in Mallacoota and Omeo - \$1.982 million</li> <li>• Forest Park, Orbost - \$0.6 million</li> <li>• Krauatungalung Walk Stages 1 &amp; 2 - \$1.886 million</li> <li>• Omeo Mountain Bike Trails - \$3.355 million</li> </ul>	Total Recreation and Parks \$24.715 million
Plant and Equipment - including <ul style="list-style-type: none"> <li>• Renewal of vehicles, plant and machinery - \$4.5 million</li> <li>• Information and Communications Technology systems, Shire wide - \$5.532 million</li> </ul>	Total Plant/Equipment \$10.271 million
Waste Management – including <ul style="list-style-type: none"> <li>• Upgrade Bairnsdale Resource Recovery Centre - \$1.025 million</li> <li>• Cann River Transfer Station - \$0.98 million</li> </ul>	Total Waste \$2.66 million
Other Infrastructure, Aerodromes and Car Parking - including <ul style="list-style-type: none"> <li>• Bairnsdale Runway extension and lighting upgrade - \$10.515 million</li> <li>• Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron - \$2.088 million</li> </ul>	Total Other \$13.432 million

There are a number of non-capital initiatives included in the draft Budget, the largest being \$1.713 million for the Sarsfield Recreation Reserve upgrade, \$2.78 million for Buchan Recreation Reserve upgrade and \$6.474 million for landfill rehabilitation projects.

## Overview of Financial Performance

The draft Budget 2024/25 proposes a rates and municipal charge total income increase of 2.75 percent on the base rates and municipal charge for 2023/24 in line with the rate cap set by the Minister for Local Government.

Fees and charges will generally increase at 3.5 percent except the green waste fee which will remain at \$12 per cubic metre. The Waste Levy is proposed to remain at \$51 in the 2024/25 year. Total rates and charges, excluding supplementary rates, valuation objection adjustments and rating agreements, are forecast to be \$71,481,748 for 2024/25. 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. 00265479	\$39,924,272
Commercial / Industrial	135	0. 00358397	\$5,797,064
Farm	75	0. 00199110	\$5,930,649
<b>Total Rates Income</b>			<b>\$51,651,985</b>

Type of Charge	Charge per rateable property	Total Income
Municipal Charge	\$252	\$8,185,716
Waste Levy Charge	\$51	\$1,656,582
Kerbside waste with recycling collection (120 litre bin)	\$406	\$1,339,800
Kerbside waste with recycling and green waste collection (120 litre bin)	\$464	\$8,482,384
Additional Household bin	\$245	\$49,735
Additional Green Waste/Recycling bin	\$183	\$5,124
Rural Waste Collection Charge	\$274	\$110,422
<b>Total</b>		<b>\$19,829,763</b>

Some key financial statistics for the draft Budget 2024/25 as compared with the forecast results for the 2023/24 year are shown below:

Key Statistics	2023/24 Forecast Actual \$'000	2024/25 Budget \$'000
Total expenditure	\$142,174	\$126,263
Surplus/(Deficit) for the year *	(\$12,424)	\$22,750
Adjusted underlying surplus/(Deficit) *	(\$40,209)	(\$6,785)
Cash and investment balance at year end	\$83,340	\$49,962
Cash flows from operations	\$2,469	\$43,860
Capital works expenditure	\$67,147	\$77,312

\* The forecast results for 2023/24 are impacted by the prepayment of \$19.6 million of the 2023/24 Victoria Grants Commission allocation in the 2022/23 year and \$15 million of expenditure for programs and projects that received funding in previous years.

## Legislation

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

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

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

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

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

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

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

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

## Collaborative procurement

This is not applicable for this report.

## Council Plan

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

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

## Council Policy

Not applicable for this report.

## Options

Not applicable for this report.

## **Resourcing**

### *Financial*

Refer to the draft Budget 2024/25 provided at **Attachment 1**.

### *Plant and equipment*

Not applicable for this report.

### *Human Resources*

Not applicable for this report.

### *Risk*

The risks associated with the draft Budget have been considered and informed the development of the budget, including the underpinning assumptions.

## **Economic**

The draft Budget contains a range of initiatives, programs and services that aim to support economic outcomes in East Gippsland, in line with the *East Gippsland Economic Development Strategy (2022 to 2032)*.

## **Social**

Acknowledging that there may be ratepayers that are experiencing financial hardship, Council has a Financial Hardship Policy and process to assist these ratepayers. Arrangements to Pay are also available to all ratepayers.

The draft Budget contains a range of initiatives, programs and services that aim to support social outcomes in East Gippsland, in line with the *East Gippsland Well-placed for Wellbeing plan 2021-2025*.

### *Gender Impact Statement*

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

## **Environmental**

The draft Budget contains a range of initiatives, programs and services that aim to support environmental outcomes in East Gippsland, in line with the *East Gippsland Environmental Sustainability Strategy 2022-2032*.

### *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. However, it is noted that the draft Budget includes a range of initiatives that respond to climate change mitigation and adaptation, in line with the *East Gippsland Environmental Sustainability Strategy 2022-2032*.

## **Engagement**

Section 96(1)(b) of the Act requires that Council develop the budget in line with its Community Engagement Policy. To provide an opportunity for community engagement, Council will place the draft Budget on its website and copies in all Service Centres and Libraries and advertise that it has done so. Notice will also be provided in local newspapers and on Facebook seeking community feedback on the draft Budget. It is proposed that feedback will close at 12 noon on Wednesday 29 May 2024. The Councillor group will review all feedback on the draft Budget prior to adoption of the draft Budget on 25 June 2024.

## **Attachments**

1. Draft Budget 2024/25 [5.1.1.1 - 127 pages]

# East Gippsland Shire Council

## DRAFT

### Budget 2024/25





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## Acknowledgement of Country

East Gippsland Shire Council acknowledges the Gunaikurnai, Monero and the Bidjil 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.

## A responsible budget that delivers for the community

Our Draft Budget 2024-25 resources the final year of the Council Plan 2021-25. It is a budget guided by Council's vision that East Gippsland will be 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 the community can thrive.



We understand that the cost-of-living pressures are impacting many people. We have developed a disciplined budget that keeps rates within a 2.75% increase and aligns our fees and charges with inflation. We have balanced community aspirations for more of some

services, delivery on our legislative obligations and are keeping the impact on community as low as possible.

In developing this budget, we have been mindful of the challenges that have and continue to impact our community. From an environmental perspective our region has faced unprecedented weather events over the last 12 months including floods and storms. From an economic perspective our community has been impacted by inflationary pressures, interest rates, environmental impacts, continuing housing shortages and industry transitions (including the end of native timber harvesting on public land). Our work in supporting bushfire recovering activities, of which we have already received funding, will continue through to June 2025.

We are part of the community, and we understand the challenges of our economic climate and cost-of-living pressures. We are continually looking at ways to improve the efficiency of our service delivery and innovate to ensure we remain financially sustainable.

We have built a budget that has a strong focus on managing within our means.

### Key budget highlights

• Total operating expenditure	\$126.2m
• Investment in infrastructure	\$77.3m
• Income from rates and charges	\$72.2m
• Income from user fees and charges	\$15.8m
• Borrowings	\$0.5m
• Other income sources	\$6.5m
• Operating and capital grants	\$54.4m

### Your feedback is important

Our commitment is to work with the community to continue to progress what is important to East Gippslanders and use our budget prudently. We invite you to review our draft budget and help us identify any further efficiencies or gaps in what we propose to fund.

The draft budget will be open for feedback from Wednesday 1 May 2024 until Wednesday 29 May 2024. You can provide feedback by mail, email or through our Your Say engagement portal. You can view the draft budget documents online or at our service centres and libraries.

**- Mayor Cr Tom Crook and Chief Executive Officer Fiona Weigall**

## How we have developed this budget

Each year we build a budget that delivers on the strategic direction set out in the Council Plan – a document we develop in consultation with the community and stakeholders.

Under the *Local Government Act 2020* (the Act), we are required to prepare and adopt a budget for each financial year and the subsequent three financial years. The draft budget is required to include information about the rates and charges Council intends to levy as well as a range of other information required by Section 94 of the Act and the Local Government (Planning and Reporting) Regulations 2020 (the Regulations).

The first step is to prepare the draft budget in accordance with the Act.

### **Our Draft Budget 2024-25 has been guided by seven key principles:**

1. We will deliver a positive underlying surplus over the 10-year period of our Financial Plan;
2. We will not seek to increase rates by any more than the rate cap set by the Victorian Government, even if this is lower than inflation;
3. Non-statutory fees and charges (ie those set by Council) will be set in line with inflation – 3.5%;
4. Our expenditure on capital works (assets) will ensure that renewal expenditure is at least equal to the cost of depreciating our assets;
5. Our working capital ratio will be no less than 1.5;
6. We will keep all our financial indicators at a level considered 'low risk'; and
7. Further borrowings for 2024-25 will be restricted to funding critical infrastructure to facilitate growth in the Lakes Entrance Northern Growth Area.

### **Developing our budget is a complex process where we:**

- Identify and cost the services we will continue to deliver over the next year;
- Identify areas where services will need to expand to meet new subdivisions and maintain new facilities;
- Examine all our key plans and strategies that have been developed with our communities and stakeholders and identify and cost the priority actions from these plans able to be delivered; and
- Identify areas where services may be able to be made more cost efficient or reduced.

This is our Operating Budget. We also have a Capital Budget that identifies what assets Council will renew or develop.

Together the Operating and Capital Budgets form the Draft Budget 2024-25. Just like a household budget, we can't fund everything we'd like to, so we phase our expenditure over many years. For this reason, we also develop a 10-Year Financial Plan, so we have a long-term budget as well as our annual budget.

**Integrated planning**

We have an Integrated Strategic Planning and Reporting Framework that aligns our operational, corporate and strategic plans to deliver core services, and achieve sustainable improvements. The framework has long, medium and short-term plans that set the direction of everything we do.

This framework ensures that the draft budget is developed in response to Council Plan priorities, and specifies the resources required to fund services and initiatives over the next 12 months and subsequent three financial years.

The framework includes reports to monitor the implementation of our plans. Monthly and quarterly reports enable the management team and Council to closely monitor the organisation's progress towards its goals. The Annual Report, including audited financial statements, is our report to the community on our performance during the year.

Please see page 16 for further information about the Integrated Planning and Reporting Framework.

## Delivering on our plans and introducing new initiatives

Through prudent budgeting and looking at our services, we have developed a program of continuing and new initiatives that supports the delivery of the Council Plan and community aspirations. This is delivered through our Operating Budget (excludes Capital Budget).



An inclusive and caring community that respects and celebrates diversity.

**\$12.6 million**  
13.18% of budget



Planning and infrastructure that enhances the environment, lifestyle, and character of our communities.

**\$37 million**  
38.5% of budget



A natural environment that is managed and enhanced.

**\$16 million**  
16.6% of budget



A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment.

**\$2.4 million**  
2.5% of budget



A transparent organisation that listens and delivers effective, engaging and responsive services.

**\$28.12 million**  
29.2% of budget

The Strategic Objectives above include the costs for ongoing service delivery as well as the initiatives listed in the budget document. Refer to Section 2 of the budget document (Pages 17 - 29) for further information.

## New initiative highlights



- Confirming additional investment in libraries and customer service, including the second mobile library service, to reach more people, more often in their communities.
- Place planning – place plans are developed for key areas to capture the needs and priorities of communities at a local level.
- Develop engagement and collaboration agreements to build sustainable and beneficial relationships with Aboriginal organisation and communities.



- Development of Marine and Coastal Management Plan and an Open Space Strategy.
- Additional resources to maintain public spaces and infrastructure in response to growth.
- Investing in infrastructure planning to support residential growth and improve drainage – Lakes Entrance Northern Growth Area.
- Initiate and progress planning scheme amendments including the Municipal Planning Strategy, Planning Policy Framework, Housing and Settlement Strategy, Rural Land Use Strategy and Paynesville Growth Area Structure Plan.
- Facilitate provision of environmental planning assessments and the updating of key environmental planning scheme tools.
- Streamlining planning processes and systems to ensure timely consideration of applications and ensuring the planning system is easier to navigate.



- Expanded Council grants program focused on community and cultural development, environmental sustainability and places and facilities. Includes a new allocation to incentivise environmental land management and conservation of biodiversity values.
- Finalise our Greenhouse Gas Emissions Reduction Plan and reinvest savings from emissions reductions back into projects that enhance East Gippsland's sustainability and resilience. This includes household energy audit education programs, investigation of geothermal heating alternatives, expanding our electric vehicle charging network, continuing our work with the Gippsland Alliance for Climate Action and contributing to integrated water management with East Gippsland Water.
- Undertake a climate risk assessment to identify and respond to the likely impact of extreme weather and climate events on Council and community infrastructure and services.
- Support for strengthened environmental management of Council managed land and working in partnership with other organisations.



- Implement the outcomes of our Visitor Information and Servicing Review.
- Support the delivery of the Pathways to Growth program from the Tourism Events Action Plan 2022-26.
- Supporting Omeo Mountain Bike Trails operations and the Omeo and wider economy by creating a team of maintenance officers.



- Review Community Vision 2040 and support Council in the development of the Council Plan 2025-29.
- Implement service reviews and system refinement across a range of services to improve our effectiveness and efficiency.
- Place Plans are developed for key areas to capture the needs and priorities of communities at a local level.
- Incorporate effective community engagement into the development and delivery of all major strategies and projects.

Refer to Section 2 of the budget document (Pages 17 - 29) for further information on initiatives and services.

### Our 'big build' nears completion

Over the past four years we have grown our capital (infrastructure) budget by 200%. Our forward planning helped us to capitalise on external funding opportunities. We have also rebuilt better, or new, following the Black Summer Bushfires. Our large capital program has been possible through the attraction of external funding, with our contribution to the program remaining static at an average of approximately \$30m per year.

In 2024-25 we will continue to have a large capital budget as we finalise delivery of some of these externally funded major projects. We have also slowed the phasing of some projects that are to be funded and delivered over multiple years to help achieve this.

#### Capital investment summary 2024/25





### How the Capital Program is developed

The capital works budget is funded through an internal allocation of funds and external grants. Loans are sometimes used to fund specific projects.

The funding that comes from Council's internal cash is based on the amount that Council is required to depreciate its assets each year. With an asset portfolio of just over \$1.5 billion Council's annual depreciation of assets is approximately \$30m per annum – this is the amount Council invests in the program.

Key projects for 2024/25 include:

- \$2.1m on road reseal projects
- \$1.2m on the gravel road program
- \$1m on the final stage of Moroney Street Upgrade, Bairnsdale
- \$2.179m for Myer Street, Lakes Entrance – safety upgrades
- \$0.7m McKean Street Pedestrian Crossing
- \$1.3m Jones Bay Southern Catchment WSUD drainage
- \$10.515m Bairnsdale Runway extension and lighting upgrade
- \$2.088m Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron
- \$3.098m Bairnsdale Airport terminal (Air Ambulance Facility)
- \$3.988m WORLD Sporting Precinct Stage 1
- \$1.67m Bastion Point Geotextile Groyne Wall
- \$1.25m Lakes Entrance Foreshore Park
- \$2.18m Livingston Park, Omeo
- \$5.2m Slip Road Maritime Precinct
- \$1.982m Streetscapes in Mallacoota and Omeo
- \$0.6m Forest Park, Orbost
- \$1.886m Krauatungalung Walk Stages 1 & 2
- \$3.355m Omeo Mountain Bike Trails
- \$1.025m Upgrade Bairnsdale Resource Recovery Centre

### Renewal of existing assets

We have Asset Management Plans that guide when assets, such as roads or footpaths, require renewal and this not only guides the renewal program, but also prioritises the assets renewed each year.

### New, upgrade or expansion

This is where investment will create a new asset or an asset that is not simply the exact replacement of the existing asset. These projects make up a lesser portion of the Capital Program unless they are funded via external grants.

Some projects are shown in the budget with an asterisk\*. We are waiting for confirmation of the funding before these projects can proceed.

*Please refer to the Capital Program section of the budget on page 56.*

### Circular economy

In a circular economy, natural resources are kept in circulation to create new economic opportunities and help conserve natural resources and reduce waste to landfill. Over the next three years we are investing:

- \$2.55m in key projects that will reduce waste to landfill
- \$3.016m for a new Bairnsdale Composting Facility

**Delivering community projects**

Sometimes Council also has projects that do not involve Council assets. These show as Major Projects in our budget. Projects we are delivering in partnership with the community include:

- Sarsfield Recreation Reserve - total project budget of approximately \$3.5m
- Buchan Recreation Reserve - total project budget of approximately \$4.7m

**Maintaining community assets**

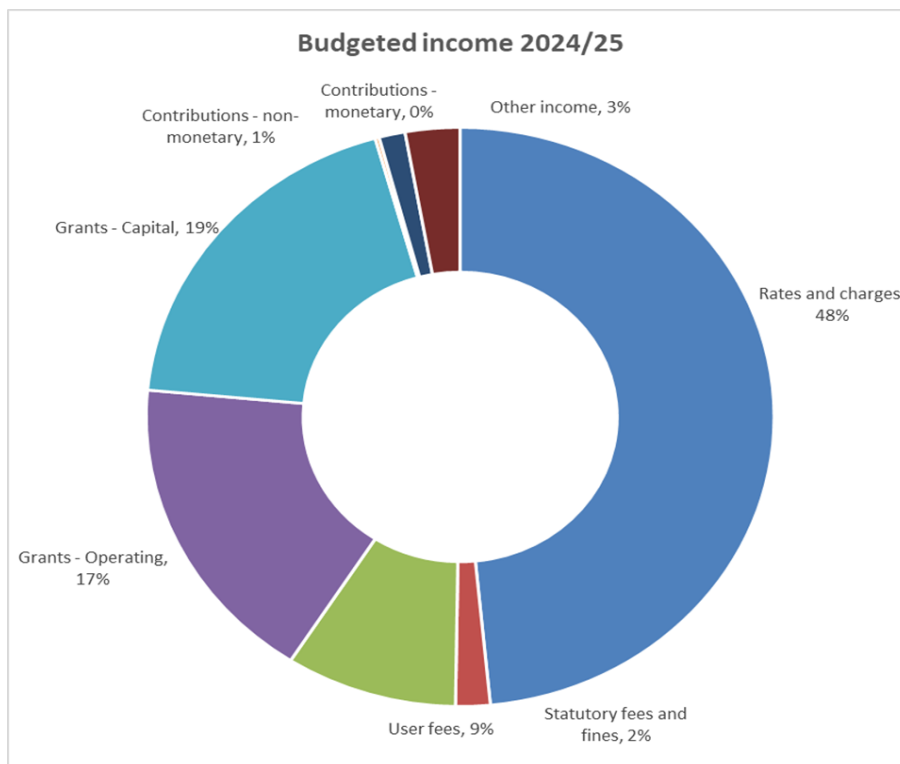
As well as replacing assets when they reach end of life, we invest heavily in the maintenance of assets through the budget's Operating component. This supports all residents and visitors using our roads, buildings, open spaces and sporting facilities.

In 2024-25 our maintenance budget includes:

- Roads and bridges: \$14.3m. Includes sealed and unsealed roads, road reserves, off street car parks, signs, bridges (timber and concrete), culverts and concreting.
- Parks and gardens: \$6.8m. Maintenance and operating costs include landscaping supplies, fuel, small plant equipment etc.
- Buildings: \$1.57m (excluding depreciation and utilities costs). Maintenance costs include repairs to Council buildings undertaken by in-house teams and contractors, and cleaning contractors.
- Plant and fleet: \$2.06m (excluding depreciation, internal vehicle and plant charges, and write down of assets sold). Maintenance and operating costs include mechanical repairs, fuel, tyres, insurance and registration.

**Rates, fees and charges**

We have a variety of income sources including rates, fees and charges, annual allocations from the Victorian and Commonwealth governments, borrowings and contributions.



### **Rates support service delivery to community**

Rates are necessary to keep our core services running. Our teams work around the clock to deliver essential services – from waste and recycling collections to road works and street cleaning, public health and safety, and keeping our parks and gardens in great shape for everyone to enjoy.

Our approach to rate setting has been made considering the impact of hardship across our community. Any ratepayer experiencing financial hardship can apply for rate relief as outlined in our Financial Hardship Policy. We encourage you to contact us.

### **Rate capping – 2.75% is below inflation**

The Victorian Government introduced a rate cap for local government in 2016. The cap is the maximum amount that a Council can increase its rates and charges by, overall.

In 2024-25 the rate cap is 2.75%. This means total income raised by general rates and the municipal charge can only increase by 2.75% from the base general rates and municipal charges of the previous financial year.

The rate cap is set annually and is intended to reflect the anticipated inflation level for the year ahead.

In 2024-25 the rate cap has been set at 2.75%. This is lower than the Reserve Bank of Australia's CPI forecast for 2024-25 of 3.4%. This means that in real terms we have had to reduce our draft budget to ensure that it can be delivered in a financially sustainable manner.

### **How rates are calculated**

Rates are based on the Capital Improved Value (CIV) (provided by the Valuer-General Victoria each year) of each property calculated by the rate in the dollar (set each year by Council) together with a fixed component being the Municipal Charge.

### **Property valuations**

We do not control the valuation process through which the CIV is determined. Property valuations are conducted annually by the Valuer-General Victoria and provided to Council.

The CIV refers to the value of the land plus improvements, which include dwellings, other buildings, fences, landscaping and other aspects.

- The CIV of each property is used to determine the share of the total rates and charges.
- Municipal valuations are influenced significantly by property sales data.
- We must use the valuations certified by the Valuer-General Victoria in the rate calculation process.
- Property valuations are shown on the annual valuation and rate notice. Ratepayers can object to their valuation, if they believe it is not correct, provided they do so within two months of the date of issue of the rates notice each year.

We have three different rate categories depending on how a property is used. These are:

- General Residential
- Commercial/Industrial
- Farming

Council is mindful of the impact of the annual movement in valuations for the three classes of properties and takes this into account when setting the differential rates each year. For the 2024/25 year, the draft budget proposes that generally all property owners, on average, receive a similar percentage rate increase.

The way the rate is struck is quite complex and there will be properties that pay slightly above the \$2.75% increase and some that pay below, depending if their property valuation change is greater or less than the average valuation change for the class of property.

In 2024-25 Council is intending to apply the following differentials to the rates to achieve an overall 2.75% increase:



Refer to Section 4 (pages 39 - 43) of the budget document for further information on the rates and charges.

### Municipal charge

There are two components to your rates and charges, one being a variable amount based on the property CIV and a fixed component being the municipal charge.

The municipal charge is \$252 for the 2024-25 year.

36% of farming properties are exempt from the municipal charge as they are part of a single farming enterprise.

### Fees and charges

This year we have simplified some fees and charges, with the removal and consolidation of a number of fee categories.

Fees and charges have in the most part only been raised by 3.5%, which reflects inflation. Fees and charges are rounded for simplification, so some fees and charges may be slightly higher or lower than this general 3.5% increase.

Please refer to the fees and charges section on page 88.

### Waste levy and fees and charges

Waste services operate on a full cost recovery model. We will continue to focus on reducing the amount of waste to landfill.

- The waste service charge for kerbside collection will increase by 2.75%.
- The waste levy will remain unchanged at \$51.
- Waste service charges (e.g. at transfer stations) will increase on average 3.5%.
- The green waste disposal fee of \$12 per cubic metre will remain unchanged and will contribute \$540,000, or 53% of the significant processing costs.

A free green waste period will again be offered throughout November to support people preparing their properties ahead of the fire season. A green waste coupon will be provided for the free disposal of up to 1.5 cubic metres of green waste at transfer stations.

The waste levy is in response to the increase in the Victorian Government's landfill levy imposed on Council as well as other compliance cost increases.

In 2024-25, we will review our waste service to ensure it meets best practice guidelines and can be operated cost-efficiently into the future.

### Grant funding

Our staff work hard to source grants. This year we have budgeted for \$54.4m of grant income from the Victorian and Commonwealth governments.

This grant funding assists communities for preparedness and resilience for future emergency events, creating opportunities for economic growth, supporting investment, and liveability.

What we have received grants for:

- General purpose grant and local roads grant through the Victorian Grants Commission.
- Ongoing operational service delivery such as roadside weeds and pest management, library operations, school crossing supervision, emergency management and youth activities such as FreeZA.
- Specific projects such as funding for Council's climate risk assessment from the Disaster Ready Fund.
- A range of capital projects where delivery will continue in 2024-25 (budgeted as \$28.5m).
- We are continuing to seek grant funding to support key projects including the Gippsland Lakes Yacht Club and Progress Jetty redevelopment, Omeo Heritage Precinct business case, Bairnsdale Art Precinct design and a range of sporting facility improvements.

### Advocating for more equitable funding

We are proactive in seeking new investment, more equitable funding arrangements from government, and policy change that supports our community. This work is guided by our Advocacy Strategy and informed by our work with communities.

The Victorian Government provides recurrent funding that contributes to (but does not fully fund) specific Council services such as libraries, emergency management and school crossing supervisors. Many of these funding allocations have not seen inflation increases in 2023-24, or very limited increases.

We continue to advocate to the Victorian and Commonwealth governments for more equitable and sustainable funding models for delivering our services.

## Reading the Draft Budget

### Operating Result

We are not immune to global financial challenges, including higher inflation and rapidly rising costs. In the face of these pressures, we've gone to work every day to provide essential support to our community.

Through continued disciplined financial management and prudent decision making, we are forecasting an operating surplus in all four years of the budget.

We will borrow \$500,000 in 2024-25 to introduce drainage infrastructure to support residential growth in the Lakes Entrance Northern Growth Area. This will be Council's only new borrowing, with loan repayments also scheduled for:

- Tambo Bluff
- WORLD Sporting Complex
- Eagle Point Community Hub

### Operating Results - Underlying Operating Surplus/(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 our ability to achieve service delivery objectives as it is not impacted by capital income items that can often mask the operating result. Key points:

- The adjusted underlying result for 2024-25 is a deficit of \$6.785m, which is a decrease in deficit from the forecast underlying deficit for 2023-24 of \$33.424m.
- In calculating the adjusted underlying result, we have 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 \$19.6m of the 2023-24 Victoria Grants Commission allocation in 2022-23 has impacted on the operating result and the underlying result for 2023-24.
- Every second year Raymond Island Ferry cyclic maintenance costs of approximately \$0.85m are incurred. This impacts the underlying results for 2023-24, 2025-26 and 2027-28.
- \$15m of expenditure is included in 2023-24 because of funding received in previous years. but works and services are not undertaken until 2023-24.
- The result over the years 2025/26 through to 2033/34 is an average underlying surplus.

### Budget Statements

The Draft Budget 2024-25 comprises of financial statements that cover six key statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*:

1. Comprehensive Income Statement
2. Balance Sheet
3. Statement of Changes in Equity
4. Statement of Cash Flows
5. Statement of Capital Works
6. Statement of Human Resources

## Financial Snapshot

Key Statistics	2023/24	2024/25
	Forecast	Budget
	\$'000	\$'000
Total Income	129,750	149,013
Total Expenditure	142,174	126,263
Surplus for the Year	(12,424)	22,750
Underlying operating surplus	(40,209)	(6,785)

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 2024/25 year is a deficit of \$6.785 million, which is a decrease in deficit from the forecast underlying deficit for the 2023/24 year of \$33.424 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 \$19.6 million of the 2023/24 Victoria Grants Commission allocation in the 2022/23 year has impacted on the operating result and the underlying result for the 2023/24 year. Every second year the Raymond Island Ferry bi-annual maintenance of approximately \$850,000 is incurred and this has impacted on the underlying results for the 2023/24 and 2025/26 financial years. There is also \$15 million of 2019 bushfire recovery support programs and other expenditure for programs and projects that were incomplete in the 2022/23 year and were completed in the 2023/24 year that have also impacted on the forecast result for the 2023/24 year.

Cash result	(11,625)	(33,468)
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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	67,147	77,312
Funding the Capital Works Program		
Council	32,131	48,264
Contributions	412	10
Borrowings	7,043	500
Grants	27,561	28,538
Total funding for capital works program	67,147	77,312

Refer to Section 4.5 Capital works for further information

Budgeted expenditure by strategic objective	2024/25	
	Budget	Budget %
	\$'000	
1. An inclusive and caring community that respects and celebrates diversity	12,693	13.18%
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities	37,070	38.51%
3. A natural environment that is managed and enhanced	15,977	16.60%
4. A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment	2,412	2.51%
5. A transparent organisation that listens and delivers effective, engaging, and responsive services	28,121	29.21%



## Economic Assumptions (optional)

Assumption	Notes	Forecast	Budget	Projections			Trend
		2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Rate Cap Increase	1	3.50%	2.75%	2.75%	3.00%	3.00%	+
Population Growth	2	1.00%	1.00%	1.00%	1.00%	1.00%	o
Investment Interest Rate	3	4.00%	3.50%	3.25%	3.50%	3.50%	o
CPI	4	4.00%	3.50%	3.25%	3.50%	3.50%	o
User Fees	5	3.50%	3.50%	3.25%	3.50%	3.50%	o
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		5.00%	3.50%	3.25%	3.50%	3.50%	o
Employee Costs	7	2.25%	2.75%	3.00%	3.00%	3.00%	+
Contractors, consultants and materials		8.00%	4.50%	3.75%	4.00%	4.00%	o
Utilities		15.00%	5.00%	5.00%	5.00%	5.00%	o
Other expenses		5.00%	3.50%	3.25%	3.50%	3.50%	o

## Notes to Assumptions

**1. Rate Cap**

Base rates and municipal charge revenue will increase by 2.75% for the 2024/25 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 CPI 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 CPI. For details on Fees and Charges increases for the 2024/25 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**

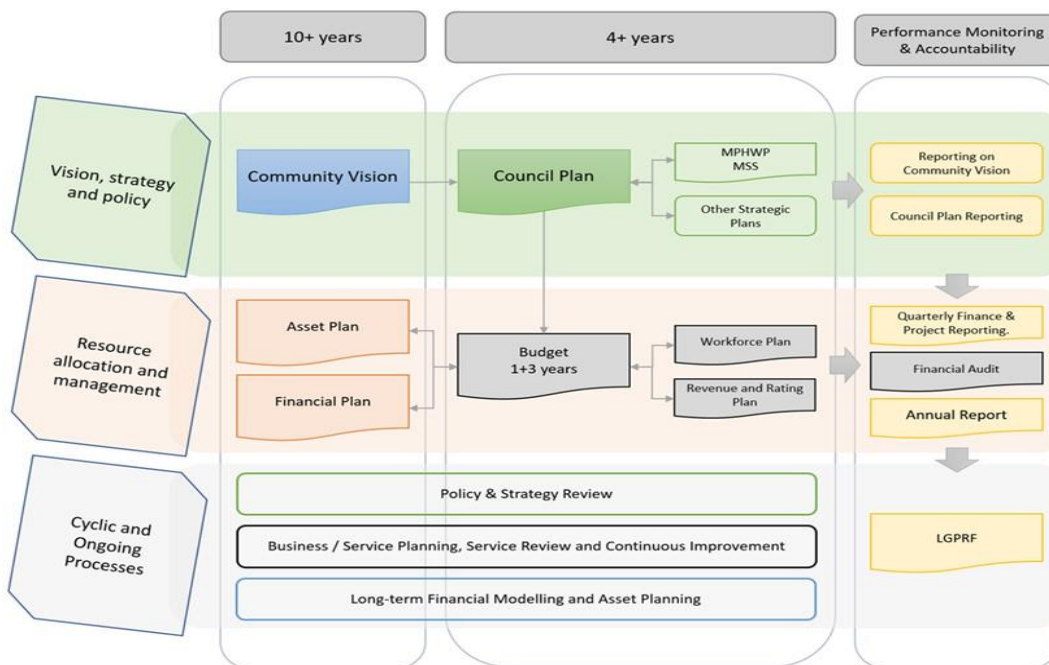
Employee costs have increased in line with the current Enterprise Agreement (EA) and the superannuation guarantee increase in line with government requirements.

## 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 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.

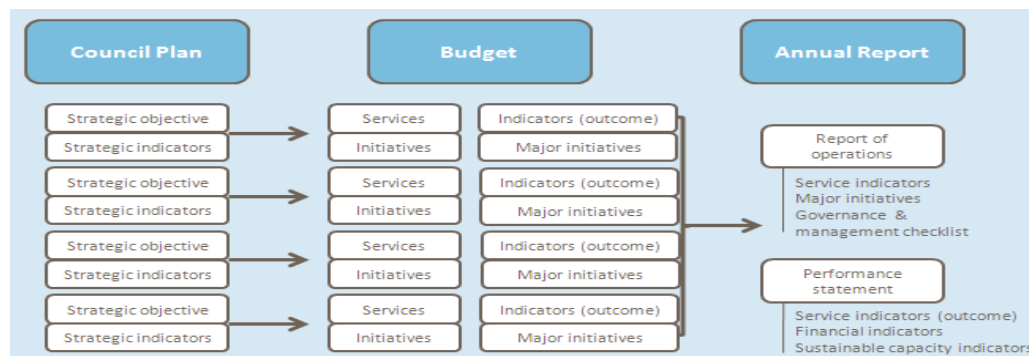
### 1.3 Strategic objectives

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.
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 2024/25 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	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Arts and Culture	This service provides a varied, ongoing program of 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.	<i>Inc</i> 15 <i>Exp</i> 419 <i>Surplus / (deficit)</i> (404)	2 383 (381)	2 495 (493)
Community Programs	Council's community programs provide support, 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.	<i>Inc</i> 208 <i>Exp</i> 754 <i>Surplus / (deficit)</i> (546)	417 1,860 (1,443)	136 985 (849)
Library Services	Council provides library and outreach services at six locations within the municipality, including mobile library services to our more remote areas. Library services and programs are customer focused and aim to meet the learning and information needs of local communities. Libraries also provide a focal point for the community where they can meet, relax and enjoy the facilities and services offered and increase their participation in community life.	<i>Inc</i> 438 <i>Exp</i> 1,047 <i>Surplus / (deficit)</i> (609)	408 1,236 (828)	423 1,212 (789)
Performing Arts	This service provides performing arts facilities, 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.	<i>Inc</i> 294 <i>Exp</i> 839 <i>Surplus / (deficit)</i> (545)	405 910 (505)	288 869 (581)

Service area	Description of services provided	2022/23	2023/24	2024/25
		Actual \$'000	Forecast \$'000	Budget \$'000
Community Planning	The Community Planning function supports, 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>Inc</i>	-	-
		<i>Exp</i>	68	581
		<i>Surplus / (deficit)</i>	(68)	(581)
Community Support	Council provides a range of aged support programs and services to the community.	<i>Inc</i>	-	4
		<i>Exp</i>	177	1,040
		<i>Surplus / (deficit)</i>	(177)	(1,040)
Family and Youth Services	Council supports Preschools, Playgroups and early years programs. Support is also provided to suitably accredited organisations that provide 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>Inc</i>	42	-
		<i>Exp</i>	580	510
		<i>Surplus / (deficit)</i>	(538)	(510)
Public Health	Public Health maintains and improves the health and safety of people and the environment in 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>Inc</i>	498	518
		<i>Exp</i>	756	924
		<i>Surplus / (deficit)</i>	(258)	(406)
Community Laws	This service also maintains and improves the health and safety of people and the environment. 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>Inc</i>	1,015	911
		<i>Exp</i>	1,617	1,967
		<i>Surplus / (deficit)</i>	(602)	(1,056)
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>	2,903	2,633
		<i>Exp</i>	4,508	4,286
		<i>Surplus / (deficit)</i>	(1,605)	(1,653)

**Major Initiatives**

- 1 Develop engagement and collaboration agreements to build sustainable and beneficial relationships with Aboriginal organisation and communities.

**Other Initiatives**

- 1 Collaborate with Traditional Owners to ensure cultural heritage values are integrated into infrastructure planning and design.
- 2 Implement Gender Impact Assessments for all new projects that have a significant impact upon the community to ensure consideration for gender equity, access and inclusion, socio-economic, and age demographics.
- 3 Identify opportunities to support cultural and creative practitioners to develop their professional skills within the region.
- 4 Support the development and activation of public spaces to provide opportunities for the community to present cultural works.
- 5 Recognise volunteer contributions across the region through the delivery of the Annual Australia Day Awards, National Volunteer Week programs and other volunteer initiatives and programs.
- 6 Support community Committees of Management to oversee the operation of a range of council facilities.
- 7 Harness the benefits of volunteering and the availability of volunteering opportunities across the shire including targeted opportunities to increase youth engagement.
- 8 Review the Ageing Well in East Gippsland – Age Friendly Communities Strategy 2017-2030 and implement key actions to support the region's aging population.
- 9 Collaborate with key stakeholders to deliver on the actions of the Well place for Wellbeing Plan 2021-25.
- 10 Work with key service providers and government to increase the resilience of telecommunications infrastructure during disasters, improve the quality and extent of coverage to support regional living and provide equitable access to services and digital technologies.
- 11 Promote Council programs that support cultural and linguistic diversity, and continue to embed diversity and inclusion in Council events and programs.

**Service Performance Outcome Indicators**

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Libraries	Participation	11.96%	DNA	DNA
Aquatic Facilities	Utilisation	9.23%	DNA	DNA
Animal Management	Health and Safety	100%	100%	100%
Food Safety	Health and Safety	100%	100%	100%

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		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Project Management	This service undertakes project planning, design and delivery of various works within Council's Capital Works Program.	<i>Inc</i>	1,166	3	3
		<i>Exp</i>	2,591	1,758	(24)
		<i>Surplus / (deficit)</i>	(1,425)	(1,755)	27
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>	84	1,323	1,438
		<i>Exp</i>	3,938	1,698	1,256
		<i>Surplus / (deficit)</i>	(3,854)	(375)	182
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>	1,152	733	731
		<i>Exp</i>	815	1,776	2,078
		<i>Surplus / (deficit)</i>	337	(1,043)	(1,347)
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>	10,390	284	-
		<i>Exp</i>	3,669	9,834	605
		<i>Surplus / (deficit)</i>	6,721	(9,550)	(605)
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>	1,744	781	1,476
		<i>Exp</i>	4,888	6,544	5,790
		<i>Surplus / (deficit)</i>	(3,144)	(5,763)	(4,314)
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>	275	-	-
		<i>Exp</i>	796	1,853	1,323
		<i>Surplus / (deficit)</i>	(521)	(1,853)	(1,323)
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>	1,395	1,788	1,307
		<i>Exp</i>	1,828	2,157	2,220
		<i>Surplus / (deficit)</i>	(433)	(369)	(913)



Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
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>	325	306	255
		<i>Exp</i>	444	364	419
		<i>Surplus / (deficit)</i>	(119)	(58)	(164)
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>	101	79	92
		<i>Exp</i>	1,262	1,437	1,269
		<i>Surplus / (deficit)</i>	(1,161)	(1,358)	(1,177)
Asset Management	This service conducts planning for Council's main civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These assets include roads, laneways, car parks, foot/bike paths, drains and bridges.	<i>Inc</i>	2	3	4
		<i>Exp</i>	363	1,228	731
		<i>Surplus / (deficit)</i>	(361)	(1,225)	(727)
Asset Maintenance	This service provides management and ongoing maintenance of the Council's assets, including 2,951 km of roads, 209 bridges and 23 pedestrian bridges; over 300 km of drains, 223 km of footpath, 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.	<i>Inc</i>	9,215	5,353	5,818
		<i>Exp</i>	19,185	20,399	21,403
		<i>Surplus / (deficit)</i>	(9,970)	(15,046)	(15,585)

#### Major Initiatives

- 2 Initiate and progress Planning Scheme Amendments including the Municipal Planning Strategy, Planning Policy Framework, Housing and Settlement Strategy, Rural Land Use Strategy and Paynesville Growth Area Structure Plan.
- 3 Undertake a climate risk assessment to identify and respond to the likely impact of extreme weather and climate events on Council and community infrastructure and services.

#### Other Initiatives

- 1 Finalise and commence delivery of the actions of the Marine and Coastal Management Plan.
- 2 Implement the year one actions of the Public Open Space Strategy.
- 3 Deliver actions from key growth area plans including Lakes Entrance Northern Growth Area and Paynesville Growth Area Structure Plan.
- 4 Implement improvement process to reduce statutory planning approval timeframes.
- 5 Finalise the 'Bairnsdale 2050' Project and seek Council endorsement.
- 6 Improve the management of Council's assets, by enhancing data accuracy within the Asset Management Framework system
- 7 Set and implement service standards for the maintenance of key asset classes.
- 8 Deliver the WORLD Sporting Precinct, Omeo Mountain Bike Trails and Bairnsdale Airport Terminal (Air Ambulance Facility) projects.
- 9 Maintain Council's roads, footpaths, and other infrastructure to provide safe and suitable physical connectivity for all communities.
- 10 Implement the key actions of the Road Safety Strategy.
- 11 Commence detail designs for capital projects that have been identified as priority projects for future years.
- 12 Implement key actions for the East Gippsland Sporting Facilities Plan and the Bairnsdale Sporting Facilities Plan.
- 13 Commence the use of recycled materials in road maintenance projects to improve resilience to changing climate conditions.
- 14 Enhance community and business emergency management planning and resilience through an understanding of placed based strengths.

**Service Performance Outcome Indicators**

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Statutory Planning	Decision making	37.12%	80.00%	80%
Roads	Satisfaction	97.36%	100.00%	100.00%

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	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Environmental Management	The Environmental Management function identifies <i>Inc</i>	199	180	81
	and manages broad-based environmental issues on Council owned or managed land including Council's <i>Exp</i>	755	972	1,242
	Mosquito Management Program, pest plants and animals and Urban Waterways. <i>Surplus / (deficit)</i>	(556)	(792)	(1,161)
Environmental Sustainability	This service develops environmental policy and <i>Inc</i>	714	21	30
	strategies, coordinates and implements <i>Exp</i>	544	1,177	539
	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. <i>Surplus / (deficit)</i>	170	(1,156)	(509)
Waste Services	This service provides kerbside waste collection of <i>Inc</i>	4,117	4,837	5,105
	household, recycling and green waste from <i>Exp</i>	11,363	13,625	14,196
	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. <i>Surplus / (deficit)</i>	(7,246)	(8,788)	(9,091)

#### Major Initiatives

- 4 Finalise Councils Greenhouse Gas Emissions Reduction Plan.
- 5 Progress development of an organic waste processing facility at Bairnsdale Landfill.

#### Other Initiatives

- 1 Work with community, business and industry to develop a community greenhouse gas emissions profile, support actions
- 2 Work with local developers and stakeholders to apply Environmentally Sustainable Design principles across new subdivisions and developments
- 3 Ensure Water Sensitive Urban Design principals are utilised in urban areas to improve the health of local waterways and wetlands.
- 4 Support community education programs and funding incentives to promote the natural environment and its preservation
- 5 Deliver the Pest, Weed and Vegetation Management Program.
- 6 Develop and implement management plans for areas of important biodiversity and develop recommendations for programs on Council and private land.
- 7 Facilitate the provision of environmental planning assessments and the updating of key environmental planning scheme tools.
- 8 Complete environmental assessments as identified during the strategic planning process and the associated environmental management plans as required.
- 9 Incorporate Environmentally Sustainable Design principles in all council project planning and design.
- 10 Reduce waste going to landfill through the implementation of the Waste Minimisation Action Plan.
- 11 Review waste and recycling services to respond to changing regulations and needs of our community.

**Service Performance Outcome Indicators**

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Waste Collection	Waste diversion	53%	55%	55%

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	2022/23	2023/24	2024/25
		Actual \$'000	Forecast \$'000	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>	47	149
		<i>Surplus / (deficit)</i>	(47)	(149)
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>	506	552
		<i>Exp</i>	1,161	3,351
		<i>Surplus / (deficit)</i>	(655)	(2,799)
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>	89	101
		<i>Exp</i>	991	953
		<i>Surplus / (deficit)</i>	(902)	(852)
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>	1	-
		<i>Exp</i>	308	389
		<i>Surplus / (deficit)</i>	(307)	(389)

##### Major Initiatives

- 6 Support the delivery of the Pathways to Growth program from the Tourism Events Action Plan 2022-26.

##### Other Initiatives

- 1 Support businesses to transition toward greater resilience in a changing economic landscape.
- 2 Support business to create a collective voice for regional representation.
- 3 Work with partners to establish the Gippsland Circular Economy Hub, to advance new investment and job creation opportunities.
- 4 Advocate for and support projects aimed at increasing the availability of reasonable priced housing to attract critical workers (including support services, businesses, and industry) to our region.
- 5 Engage young people, youth organisations, training organisations and industries to understand and address the barriers to training and employment.
- 6 Support networks and programs that will retain young professionals in the region.
- 7 Support the development and implementation of Local Development Strategies for communities impacted by changes to the native timber industry with a focus on Orbost, Swifts Creek and Nowa Nowa.
- 8 Advocate for a new approach to agri-forestry to improve forest health, reduced bushfire risk and provide benefits for a range of forest users.
- 9 Streamline the development and business approval process and strengthen customer information and services for investors.
- 10 Plan, deliver and support major project developments that enhance the amenity of our towns, improve the visitor experience and facilitate new business investment
- 11 Implement priority recommendations from the Visitor Information Services review.
- 12 Support the enhancement of agribusiness productivity and resilience.

## 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		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Community Leadership and Advocacy	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>	13	20	20
		<i>Exp</i>	639	1,690	1,638
		<i>Surplus / (deficit)</i>	(626)	(1,670)	(1,618)
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>	27,949	5,310	2,767
		<i>Exp</i>	1,838	2,434	2,383
		<i>Surplus / (deficit)</i>	26,111	2,876	384
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>	61	35	47
		<i>Exp</i>	3,885	6,089	4,098
		<i>Surplus / (deficit)</i>	(3,824)	(6,054)	(4,051)
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	16	-
		<i>Exp</i>	683	870	829
		<i>Surplus / (deficit)</i>	(663)	(854)	(829)
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>	5,706	5,353	4,841
		<i>Exp</i>	4,204	4,821	4,051
		<i>Surplus / (deficit)</i>	1,502	532	790
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>	87	64	49
		<i>Exp</i>	2,209	2,340	2,503
		<i>Surplus / (deficit)</i>	(2,122)	(2,276)	(2,454)

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual \$'000	Forecast \$'000	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>	152	212	58
		<i>Exp</i>	4,658	6,370	6,010
		<i>Surplus / (deficit)</i>	(4,506)	(6,158)	(5,952)
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>	149	395	167
		<i>Exp</i>	422	633	478
		<i>Surplus / (deficit)</i>	(273)	(238)	(311)
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>	20	2	-
		<i>Exp</i>	1,673	2,442	2,731
		<i>Surplus / (deficit)</i>	(1,653)	(2,440)	(2,731)
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>	520	450	210
		<i>Exp</i>	1,824	2,687	2,455
		<i>Surplus / (deficit)</i>	(1,304)	(2,237)	(2,245)
Organisational Strategy and Performance	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>	-	10	10
		<i>Exp</i>	92	828	945
		<i>Surplus / (deficit)</i>	(92)	(818)	(935)

**Major initiative**

- 7 Place Plans are developed for key areas to capture the needs and priorities of communities at a local level.
- 8 Review the Community Vision 2040 and support Council in the development of the Council Plan 2025-29.

**Other Initiatives**

- 1 Undertake customer interaction surveys to inform the development of service improvement plans.
- 2 Refine our customer service and response times to improve customers over all experience when doing business with Council.
- 3 Actively participate in networks, forums and alliances to advocate for shire wide community issues and priorities.
- 4 Actively undertake and promote the advocacy work of Council.
- 5 Implement and enhance community engagement practices across the organization, utilising appropriate engagement tools.
- 6 Incorporate effective community engagement into the development and delivery of all major strategies and projects.
- 7 Complete the review of General Local Law.
- 8 Implement service reviews and system refinement across a range of services to improve our effectiveness and efficiency.
- 9 Delivery of the ICT Strategy 2024-2027 year one action plan including the introduction a new enhanced electronic records management system.
- 10 Review the 10 Year Financial Plan and develop the 2025/26 Annual Budget.
- 11 Implement actions from the Workforce Plan 2021-25 to retain and support the council workforce to deliver services for the community.
- 12 Implement the on-boarding program for the newly elected Council, following the October 2024 Council Elections.
- 13 Deliver actions from the Gender Equality Action Plan 2021-25 to continue progress towards achieving workplace gender equality.
- 14 Implement recruitment practices to attract and support a diverse workforce.
- 15 Programs and practices are introduced to support a strong positive culture connecting Council to its community.

**Service Performance Outcome Indicators**

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 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) \$'000	Expenditure \$'000	Income / Revenue \$'000
1. An inclusive and caring community that respects and celebrates diversity	(7,381)	12,693	5,312
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities	(25,946)	37,070	11,124
3. A natural environment that is managed and enhanced	(10,761)	15,977	5,216
4. A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment	(2,311)	2,412	101
5. A transparent organisation that listens and delivers effective, engaging, and responsive services	(19,952)	28,121	8,169
<b>Total</b>	<b>(66,351)</b>	<b>96,273</b>	<b>29,922</b>
<b>Expenses added in:</b>			
Depreciation	31,378		
Finance costs	392		
<b>Surplus/(Deficit) before funding sources</b>	<b>(98,121)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	60,468		
Waste charge revenue	11,744		
Victoria Grants Commission	20,111		
Capital Grants and contributions	28,548		
<b>Total funding sources</b>	<b>120,871</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>22,750</b>		



### **3. Financial Statements**

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28

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 2028

		Forecast Actual	Budget	Projections		
	NOTES	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	69,205	<b>72,212</b>	74,661	77,388	80,213
Statutory fees and fines	4.1.2	2,967	<b>2,646</b>	2,732	2,827	2,926
User fees	4.1.3	13,194	<b>13,187</b>	13,600	14,058	14,533
Grants - operating	4.1.4	6,285	<b>25,924</b>	24,959	22,378	23,028
Grants - capital	4.1.4	27,561	<b>28,538</b>	16,205	10,255	8,427
Contributions - monetary	4.1.5	774	<b>310</b>	527	303	305
Contributions - non-monetary	4.1.5	2,000	<b>2,000</b>	2,000	2,000	2,000
Other income	4.1.6	7,764	<b>4,196</b>	3,742	3,597	3,050
<b>Total income / revenue</b>		<b>129,750</b>	<b>149,013</b>	<b>138,426</b>	<b>132,806</b>	<b>134,482</b>
<b>Expenses</b>						
Employee costs	4.1.7	40,772	<b>40,155</b>	40,648	42,405	43,697
Materials and services	4.1.8	68,041	<b>52,336</b>	50,748	46,442	47,433
Depreciation	4.1.9	28,667	<b>30,214</b>	30,533	31,039	31,590
Amortisation - intangible assets	4.1.10	815	<b>1,093</b>	1,093	1,093	1,550
Depreciation - right of use assets	4.1.11	71	<b>71</b>	71	71	71
Allowance for impairment losses		28	<b>48</b>	50	51	53
Borrowing costs	4.1.12	308	<b>391</b>	394	495	435
Net loss on disposal of property, infrastructure, plant and equipment		1,532	-	-	-	-
Finance costs - leases		1	<b>1</b>	1	1	1
Other expenses	4.1.13	1,939	<b>1,954</b>	1,809	1,873	1,938
<b>Total expenses</b>		<b>142,174</b>	<b>126,263</b>	<b>125,347</b>	<b>123,470</b>	<b>126,768</b>
<b>Surplus/(deficit) for the year</b>		<b>(12,424)</b>	<b>22,750</b>	<b>13,079</b>	<b>9,336</b>	<b>7,714</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain /(loss)		-	-	-	30,000	120,252
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>120,252</b>
<b>Total comprehensive result</b>		<b>(12,424)</b>	<b>22,750</b>	<b>13,079</b>	<b>39,336</b>	<b>127,966</b>

**Balance Sheet**

For the four years ending 30 June 2028

		Forecast Actual 2023/24	Budget 2024/25	Projections		
	NOTES	\$'000	\$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		83,430	49,962	34,449	32,482	34,189
Trade and other receivables		12,270	10,819	10,013	9,585	9,652
Prepayments		699	711	734	760	787
Other assets		3,758	3,819	3,933	4,060	4,191
<b>Total current assets</b>	4.2.1	100,157	65,311	49,129	46,887	48,819
<b>Non-current assets</b>						
Trade and other receivables		200	170	160	150	140
Property, infrastructure, plant & equipment		1,480,092	1,523,058	1,546,289	1,585,533	1,709,170
Right-of-use assets	4.2.4	682	682	682	682	682
Investment property		7,455	7,455	7,455	7,455	7,455
Intangible assets		3,020	7,388	8,473	9,113	12,097
<b>Total non-current assets</b>	4.2.1	1,491,449	1,538,753	1,563,059	1,602,933	1,729,544
<b>Total assets</b>		1,591,606	1,604,064	1,612,188	1,649,820	1,778,363
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		14,414	11,046	8,587	7,231	6,780
Trust funds and deposits		3,033	2,311	2,311	2,311	2,311
Contract and other liabilities		5,950	5,950	1,400	1,400	1,400
Provisions		13,603	7,724	9,363	9,820	10,191
Interest-bearing liabilities	4.2.3	724	786	1,009	2,313	1,206
Lease liabilities	4.2.4	75	75	75	75	75
<b>Total current liabilities</b>	4.2.2	37,799	27,892	22,745	23,150	21,963
<b>Non-current liabilities</b>						
Contract and other liabilities		419	419	419	420	423
Provisions		7,818	7,719	6,420	5,124	8,091
Interest-bearing liabilities	4.2.3	9,231	8,945	10,436	9,622	8,416
Lease liabilities	4.2.4	678	678	678	678	678
<b>Total non-current liabilities</b>	4.2.2	18,146	17,761	17,953	15,844	17,608
<b>Total liabilities</b>		55,945	45,653	40,698	38,994	39,571
<b>Net assets</b>		1,535,661	1,558,411	1,571,490	1,610,826	1,738,792
<b>Equity</b>						
Accumulated surplus		473,511	496,019	509,163	518,549	526,263
Reserves	4.3.1	1,062,150	1,062,392	1,062,327	1,092,277	1,212,529
<b>Total equity</b>	4.3.2	1,535,661	1,558,411	1,571,490	1,610,826	1,738,792

**Statement of Changes in Equity**  
For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2024 Forecast Actual</b>					
Balance at beginning of the financial year		1,548,085	486,359	1,059,891	1,835
Surplus/(deficit) for the year		(12,424)	(12,424)	-	-
Transfers to other reserves		-	(424)	-	424
<b>Balance at end of the financial year</b>		<b>1,535,661</b>	<b>473,511</b>	<b>1,059,891</b>	<b>2,259</b>
<b>2025 Budget</b>					
Balance at beginning of the financial year		1,535,661	473,511	1,059,891	2,259
Surplus/(deficit) for the year		22,750	22,750	-	-
Transfers to other reserves	4.3.1	-	(300)	-	300
Transfers from other reserves	4.3.1	-	58	-	(58)
<b>Balance at end of the financial year</b>	4.3.2	<b>1,558,411</b>	<b>496,019</b>	<b>1,059,891</b>	<b>2,501</b>
<b>2026</b>					
Balance at beginning of the financial year		1,558,411	496,019	1,059,891	2,501
Surplus/(deficit) for the year		13,079	13,079	-	-
Transfers from other reserves		-	65	-	(65)
<b>Balance at end of the financial year</b>		<b>1,571,490</b>	<b>509,163</b>	<b>1,059,891</b>	<b>2,436</b>
<b>2027</b>					
Balance at beginning of the financial year		1,571,490	509,163	1,059,891	2,436
Surplus/(deficit) for the year		9,336	9,336	-	-
Net asset revaluation gain/(loss)		30,000	-	30,000	-
Transfers from other reserves		-	50	-	(50)
<b>Balance at end of the financial year</b>		<b>1,610,826</b>	<b>518,549</b>	<b>1,089,891</b>	<b>2,386</b>
<b>2028</b>					
Balance at beginning of the financial year		1,610,826	518,549	1,089,891	2,386
Surplus/(deficit) for the year		7,714	7,714	-	-
Net asset revaluation gain/(loss)		120,252	-	120,252	-
<b>Balance at end of the financial year</b>		<b>1,738,792</b>	<b>526,263</b>	<b>1,210,143</b>	<b>2,386</b>

**Statement of Cash Flows**

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual		2025/26	2026/27	2027/28
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		68,673	72,001	74,489	77,197	80,015
Statutory fees and fines		2,967	2,646	2,732	2,827	2,926
User fees		11,023	14,770	14,424	14,509	14,492
Grants - operating		4,266	25,924	24,959	22,378	23,028
Grants - capital		16,336	28,538	11,655	10,255	8,427
Contributions - monetary		774	310	527	303	305
Interest received		5,023	2,500	1,540	1,340	1,140
Trust funds and deposits taken		7,778	7,928	8,500	8,650	8,800
Other receipts		2,725	1,695	2,203	2,256	1,910
Employee costs		(39,650)	(39,659)	(40,136)	(41,872)	(43,149)
Materials and services		(67,007)	(62,189)	(53,402)	(49,195)	(49,280)
Trust funds and deposits repaid		(8,500)	(8,650)	(8,500)	(8,650)	(8,800)
Other payments		(1,939)	(1,954)	(1,809)	(1,872)	(1,938)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	2,469	43,860	37,182	38,126	37,876
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(67,147)	(77,312)	(54,614)	(40,687)	(34,020)
Proceeds from sale of property, infrastructure, plant and equipment		1,057	600	600	600	600
Proceeds from sale of investments		45,262	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(20,828)	(76,712)	(54,014)	(40,087)	(33,420)
<b>Cash flows from financing activities</b>						
Finance costs		(308)	(391)	(394)	(495)	(435)
Proceeds from borrowings		7,043	500	2,500	1,500	-
Repayment of borrowings		-	(724)	(786)	(1,010)	(2,313)
Interest paid - lease liability		(1)	(1)	(1)	(1)	(1)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	6,734	(616)	1,319	(6)	(2,749)
Net increase/(decrease) in cash & cash equivalents		(11,625)	(33,468)	(15,513)	(1,967)	1,707
Cash and cash equivalents at the beginning of the financial year		95,055	83,430	49,962	34,449	32,482
<b>Cash and cash equivalents at the end of the financial year</b>		83,430	49,962	34,449	32,482	34,189

## Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual		2025/26	2026/27	2027/28
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		567	801	100	100	100
<b>Total land</b>		567	801	100	100	100
Buildings		10,756	8,205	3,567	3,005	6,860
<b>Total buildings</b>		10,756	8,205	3,567	3,005	6,860
<b>Total property</b>		11,323	9,006	3,667	3,105	6,960
<b>Plant and equipment</b>						
Plant, machinery and equipment		5,692	4,500	5,191	4,331	2,980
Fixtures, fittings and furniture		28	30	30	30	30
Computers and telecommunications		2,198	5,532	2,250	1,804	445
Library books		209	209	209	209	209
<b>Total plant and equipment</b>		8,127	10,271	7,680	6,374	3,664
<b>Infrastructure</b>						
Roads		10,895	11,201	15,099	13,213	12,767
Bridges		3,850	610	2,899	500	300
Footpaths and cycleways		2,757	1,259	899	850	850
Drainage		1,466	4,158	6,690	4,475	1,450
Recreational, leisure and community facilities		7,492	6,582	5,045	3,020	3,475
Waste management		2,086	2,660	3,748	1,920	600
Parks, open space and streetscapes		17,058	18,133	7,407	6,480	3,104
Aerodromes		281	12,872	600	400	100
Off street car parks		1,402	175	690	200	600
Other infrastructure		410	385	190	150	150
<b>Total infrastructure</b>		47,697	58,035	43,267	31,208	23,396
<b>Total capital works expenditure</b>	4.5.1	67,147	77,312	54,614	40,687	34,020
<b>Represented by:</b>						
New asset expenditure		15,051	14,650	9,251	5,791	1,640
Asset renewal expenditure		39,408	51,370	34,666	28,430	26,553
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		12,688	11,292	10,697	6,466	5,827
<b>Total capital works expenditure</b>	4.5.1	67,147	77,312	54,614	40,687	34,020
<b>Funding sources represented by:</b>						
Grants		27,561	28,538	16,205	10,255	8,427
Contributions		412	10	225	-	-
Council cash		32,131	48,264	35,684	28,932	25,593
Borrowings		7,043	500	2,500	1,500	-
<b>Total capital works expenditure</b>	4.5.1	67,147	77,312	54,614	40,687	34,020

**Statement of Human Resources**

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	40,772	40,155	40,648	42,405	43,697
Employee costs - capital	2,760	2,914	2,516	2,214	2,205
<b>Total staff expenditure</b>	<b>43,532</b>	<b>43,069</b>	<b>43,164</b>	<b>44,619</b>	<b>45,902</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	470.0	454.3	445.8	441.8	440.8
<b>Total staff numbers</b>	<b>470.0</b>	<b>454.3</b>	<b>445.8</b>	<b>441.8</b>	<b>440.8</b>

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		
	2024/25	Full Time	Part time	Casual	Temporary
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets and Environment	16,720	12,647	4,073	1,610	1,820
Place and Community	5,895	4,406	1,489	173	358
Business Excellence	11,875	8,875	3,000	393	735
Office of the CEO	576	576	-	-	-
<b>Total permanent staff expenditure</b>	<b>35,066</b>	<b>26,504</b>	<b>8,562</b>	<b>2,176</b>	<b>2,913</b>
Casual temporary and other expenditure	5,089				
<b>Total Operational expenditure</b>	<b>40,155</b>				
Capitalised labour costs	2,914				
<b>Total expenditure</b>	<b>43,069</b>				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2024/25	Full Time	Part time	Casual	Temporary
Assets and Environment	197.4	147.0	50.4	20.0	16.5
Place and Community	57.6	43.0	14.6	2.0	3.2
Business Excellence	117.2	84.0	33.2	4.9	7.5
Office of the CEO	3.0	3.0	-	-	-
<b>Total number of permanent staff</b>	<b>375.2</b>	<b>277.0</b>	<b>98.2</b>	<b>26.9</b>	<b>27.2</b>
Casual and temporary staff	54.1				
<b>Total Operational staff</b>	<b>429.3</b>				
Capitalised labour	25.0				
<b>Total staff</b>	<b>454.3</b>				

**Summary of Planned Human Resources Expenditure  
For the four years ending 30 June 2028**

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Assets and Environment</b>				
Permanent - Full time	12,647	12,891	13,528	13,954
Women	3,781	3,944	4,113	4,236
Men	8,866	8,947	9,415	9,718
Persons of self-described gender	0	0	0	0
Permanent - Part time	4,073	4,195	4,321	4,450
Women	1,881	1,937	1,996	2,055
Men	2,192	2,258	2,325	2,395
Persons of self-described gender	0	0	0	0
<b>Total Assets and Environment</b>	<b>16,720</b>	<b>17,087</b>	<b>17,849</b>	<b>18,404</b>
<b>Place and Community</b>				
Permanent - Full time	4,406	4,227	4,454	4,587
Women	2,373	2,269	2,397	2,469
Men	2,033	1,958	2,057	2,118
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,489	1,534	1,580	1,628
Women	1,429	1,472	1,516	1,562
Men	60	62	64	66
Persons of self-described gender	0	0	0	0
<b>Total Place and Community</b>	<b>5,895</b>	<b>5,761</b>	<b>6,034</b>	<b>6,215</b>
<b>Business Excellence</b>				
Permanent - Full time	8,875	8,875	9,330	9,609
Women	6,497	6,476	6,790	6,994
Men	2,378	2,399	2,539	2,615
Persons of self-described gender	0	0	0	0
Permanent - Part time	3,000	3,090	3,183	3,279
Women	2,541	2,617	2,696	2,777
Men	459	473	487	502
Persons of self-described gender	0	0	0	0
<b>Total Business Excellence</b>	<b>11,875</b>	<b>11,965</b>	<b>12,512</b>	<b>12,888</b>
<b>Office of the CEO</b>				
Permanent - Full time	576	593	611	629
Women	576	593	611	629
Men	0	0	0	0
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
<b>Total Office of the CEO</b>	<b>576</b>	<b>593</b>	<b>611</b>	<b>629</b>
<b>Total permanent expenditure</b>	<b>35,066</b>	<b>35,406</b>	<b>37,006</b>	<b>38,136</b>
<b>Casuals, temporary and other expenditure</b>	<b>5,089</b>	<b>5,242</b>	<b>5,399</b>	<b>5,561</b>
<b>Total Operational expenditure</b>	<b>40,155</b>	<b>40,648</b>	<b>42,405</b>	<b>43,697</b>
<b>Capitalised labour costs</b>	<b>2,914</b>	<b>2,516</b>	<b>2,214</b>	<b>2,205</b>
<b>Total staff expenditure</b>	<b>43,069</b>	<b>43,164</b>	<b>44,619</b>	<b>45,902</b>



	2024/25	2025/26	2026/27	2027/28
	FTE	FTE	FTE	FTE
<b>Assets and Environment</b>				
Permanent - Full time	147.0	147.0	147.0	147.0
Women	36.0	36.0	36.0	36.0
Men	111.0	111.0	111.0	111.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	50.4	50.4	50.4	50.4
Women	22.3	22.3	22.3	22.3
Men	28.1	28.1	28.1	28.1
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Assets and Environment</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>
<b>Place and Community</b>				
Permanent - Full time	43.0	40.0	40.0	40.0
Women	26.0	24.0	24.0	24.0
Men	17.0	16.0	16.0	16.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	14.6	14.6	14.6	14.6
Women	14.0	14.0	14.0	14.0
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Place and Community</b>	<b>57.6</b>	<b>54.6</b>	<b>54.6</b>	<b>54.6</b>
<b>Business Excellence</b>				
Permanent - Full time	84.0	81.0	81.0	81.0
Women	62.0	61.0	61.0	61.0
Men	22.0	20.0	20.0	20.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	33.2	33.2	33.2	33.2
Women	28.1	28.1	28.1	28.1
Men	5.1	5.1	5.1	5.1
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Business Excellence</b>	<b>117.2</b>	<b>114.2</b>	<b>114.2</b>	<b>114.2</b>
<b>Office of the CEO</b>				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	3.0	3.0	3.0	3.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Office of the CEO</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Total permanent staff</b>	<b>375.2</b>	<b>369.2</b>	<b>369.2</b>	<b>369.2</b>
<b>Casuals and temporary staff</b>	<b>54.1</b>	<b>54.1</b>	<b>54.1</b>	<b>54.1</b>
<b>Total Operational staff numbers</b>	<b>429.3</b>	<b>423.3</b>	<b>423.3</b>	<b>423.3</b>
<b>Capitalised labour</b>	<b>25.0</b>	<b>22.5</b>	<b>18.5</b>	<b>17.5</b>
<b>Total staff numbers</b>	<b>454.3</b>	<b>445.8</b>	<b>441.8</b>	<b>440.8</b>

#### 4. Notes to the financial statements

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

##### 4.1 Comprehensive Income Statement

###### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. 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 2.75% in line with the rate cap.

This will raise total rates and charges for 2024/25 of \$72.212 million.

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

	2023/24		2024/25		Change	
	Forecast	Actual	Budget		\$'000	%
	\$'000		\$'000		\$'000	
General rates *	49,429		51,652		2,223	4.50%
Municipal charge *	7,831		8,186		355	4.53%
Waste management charge	9,569		9,987		418	4.37%
Waste Levy	1,628		1,657		29	1.78%
Supplementary rates and rate adjustments	335		350		15	4.48%
Interest on rates and charges	280		280		-	0.00%
Revenue in lieu of rates	133		100		(33)	(24.81%)
<b>Total rates and charges</b>	<b>69,205</b>		<b>72,212</b>		<b>3,007</b>	<b>4.35%</b>

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

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

Type or class of land	2023/24	2024/25	Change
	cents/\$CIV*	cents/\$CIV*	
General rate for rateable residential properties	0.00256872	0.00265479	3.35%
General rate for rateable commercial/ industrial properties	0.00359621	0.00358397	(0.34%)
General rate for rateable Farm land properties	0.00205498	0.00199110	(3.11%)

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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	38,024	39,924	1,900	5.00%
Commercial/Industrial	5,553	5,797	244	4.39%
Farm	5,852	5,931	79	1.35%
<b>Total amount to be raised by general rates</b>	<b>49,429</b>	<b>51,652</b>	<b>2,223</b>	<b>4.50%</b>

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

Type or class of land	2023/24	2024/25	Change	
	Number	Number	Number	%
Residential	28,100	28,658	558	1.99%
Commercial/Industrial	2,170	2,193	23	1.06%
Farm *	2,665	2,615	(50)	(1.88%)
<b>Total number of assessments</b>	<b>32,935</b>	<b>33,466</b>	<b>531</b>	<b>1.61%</b>

\* Of the 2,615 Farm assessments only 1,632 incur a municipal charge as 983 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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	15,126,475	15,038,580	(87,895)	(0.58%)
Commercial/Industrial	1,578,723	1,617,498	38,775	2.46%
Farm	2,790,821	2,978,579	187,758	6.73%
<b>Total value of land</b>	<b>19,496,019</b>	<b>19,634,657</b>	<b>138,638</b>	<b>0.71%</b>

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

Type of Charge	Per Rateable Property 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
Municipal	245.30	252.00	6.70	2.73%

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

Type of Charge	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Municipal	7,831	8,186	355	4.53%

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 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
Kerbside collection with recycling (120L Bin)	395	406	11	2.78%
Kerbside collection with recycling and green waste (120L Bin)	452	464	12	2.65%
Additional Household waste bin	238	245	7	2.94%
Additional Green/Recycling bin	178	183	5	2.81%
Rural waste collection charge	267	274	7	2.62%
Waste Levy	51	51	-	0.00%

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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection with recycling (120L Bin)	1,301	1,340	39	3.00%
Kerbside collection with recycling and green waste (120L Bin)	8,123	8,482	359	4.42%
Additional Household waste bin	35	50	15	42.86%
Additional Green/Recycling bin	2	5	3	150.00%
Rural waste collection charge	108	110	2	1.85%
Waste Levy	1,628	1,657	29	1.78%
<b>Total</b>	<b>11,197</b>	<b>11,644</b>	<b>447</b>	<b>3.99%</b>

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

	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
General rates *	49,429	51,652	2,223	4.50%
Municipal charge *	7,831	8,186	355	4.53%
Waste management charge	9,569	9,987	418	4.37%
Waste Levy	1,628	1,657	29	1.78%
Supplementary rates and rate adjustments	335	350	15	4.48%
Revenue in lieu of rates	133	100	(33)	(24.81%)
<b>Total Rates and charges</b>	<b>68,925</b>	<b>71,932</b>	<b>3,007</b>	<b>4.36%</b>

4.1.1(l) Fair Go Rates System Compliance

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.

	2023/24	2024/25
Total Rates	\$ 55,323,569	\$ 58,236,259
Number of rateable properties	32,935	33,466
Base Average Rate	\$ 1,679.78	\$ 1,740.16
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$ 1,738.57	\$ 1,788.02
Maximum General Rates and Municipal Charges Revenue	\$ 57,259,894	\$ 59,837,756
Budgeted General Rates and Municipal Charges Revenue	\$ 57,259,896	\$ 59,837,701
Budgeted Supplementary Rates	\$ 250,000	\$ 250,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 57,509,896	\$ 60,087,701

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 2024/25 compared with the previous financial year base rates and municipal charge.

Type or class of land	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	45,886	47,146	1,260	2.75%
Commercial/Industrial	6,215	6,350	135	2.17%
Farm *	6,135	6,342	207	3.37%
<b>Total amount to be raised by general rates and municipal charge</b>	<b>58,236</b>	<b>59,838</b>	<b>1,602</b>	<b>2.75%</b>

\* Of the 2,615 Farm assessments only 1,632 incur a municipal charge as 983 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 (2024/25: estimated \$500,000 and 2023/24: \$500,000 - Rates and Municipal Charge) and supplementary charges for Kerbside Collection Waste Services (2024/25: estimated \$80,000 and 2023/24 \$85,000).
- The variation of returned levels of value (e.g. valuation appeals) estimated to be \$250,000 for 2024/25 and 2023/24 \$250,000.
- 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 0.00265479 cents in the dollar of CIV for all rateable residential properties (100% of the general rate);
- A general rate of 0.00358397 cents in the dollar of CIV for all rateable commercial/industrial properties (135% of the general rate for residential properties; the 2023/24 differential was 140%); and
- A general rate of 0.00199110 cents in the dollar of CIV for all rateable farm properties (75% of the general rate for residential properties; the 2023/24 differential was 80%).

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 2024/25 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 \$214,000 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 2024/25 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 or meets the criteria for pre existing use as a farm.

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 2024/25 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 \$64.19 for the 2024/25 year (\$62.47 2023/24). It is estimated that the rebate will cost Council \$0.425 million in 2024/25.

**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 2024/25 year the levy will remain at \$51 the same as the 2023/24 year.

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	
	2023/24	2024/25	2023/24	2024/25		
	\$'000	\$'000	\$'000	\$'000	\$'000	%
Infringements and costs	80	80	80	80	0	0.00%
Statutory planning fees	745	695	695	695	(50)	(6.71%)
Building regulatory fees	274	185	185	185	(89)	(32.48%)
Fire Hazard Fines	15	30	30	30	15	100.00%
Land Information Certificates	80	75	75	75	(5)	(6.25%)
Animal Registration Fees	450	520	520	520	70	15.56%
Parking fines	140	140	140	140	0	0.00%
Other Community Laws Licences and fines	90	100	100	100	10	11.11%
Septic Tank fees	80	80	80	80	0	0.00%
Health Registration fees	363	370	370	370	7	1.93%
Subdivision Fees	540	300	300	300	(240)	(44.44%)
Other statutory fees	110	71	71	71	(39)	(35.45%)
<b>Total statutory fees and fines</b>	<b>2,967</b>	<b>2,646</b>	<b>2,646</b>	<b>2,646</b>	<b>(321)</b>	<b>(10.82%)</b>

## Statutory fees and fines (\$0.321 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 10.82% or \$0.321 million over the 2023/24 fee level.

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

## 4.1.3 User fees

	Forecast Actual		Budget		Change	
	2023/24	2024/25	2023/24	2024/25		
	\$'000	\$'000	\$'000	\$'000	\$'000	%
Waste Disposal	4,774	5,070	5,070	5,070	296	6.20%
East Gippsland Livestock Exchange	808	751	751	751	(57)	(7.05%)
Indoor Recreation Centres	2,632	2,946	2,946	2,946	314	11.93%
Outdoor Pools	50	53	53	53	3	6.00%
Caravan Parks	2,877	2,411	2,411	2,411	(466)	(16.20%)
Raymond Island Ferry	225	225	225	225	0	0.00%
Building services	32	60	60	60	28	87.50%
Visitor Information Centres	86	86	86	86	0	0.00%
Animals	15	15	15	15	0	0.00%
Immunisation	22	22	22	22	0	0.00%
Marinas	1,188	1,177	1,177	1,177	(11)	(0.93%)
Arts and Culture	332	230	230	230	(102)	(30.72%)
Customer Service Centres	54	49	49	49	(5)	(9.26%)
Aerodrome	13	11	11	11	(2)	(15.38%)
Library	23	23	23	23	0	0.00%
Other	63	58	58	58	(5)	(7.94%)
<b>Total user fees</b>	<b>13,194</b>	<b>13,187</b>	<b>13,187</b>	<b>13,187</b>	<b>(7)</b>	<b>(0.05%)</b>

## User fees (\$0.007 million decrease)

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, waste facilities, 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 2024/25 year, the level of user fee income reflects the expected use of the specific services.

Total user fees are projected to decrease by 0.05% or \$0.007 million over the forecast for 2023/24. The decrease in user fees for caravan parks reflects a change in management of some parks from Council managed to an external provider.

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	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	20,041	44,105	24,064	120.07%
State funded grants	13,778	10,357	(3,421)	(24.83%)
Other	27	0	(27)	(100.00%)
<b>Total grants received</b>	<b>33,819</b>	<b>54,462</b>	<b>20,643</b>	<b>61.04%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	878	20,111	19,233	2190.55%
<b>Recurrent - State Government</b>				
Arts and Culture	60	60	0	0.00%
Community Development	39	40	1	2.56%
Emergency Management	122	120	(2)	(1.64%)
Environmental Management	104	79	(25)	(24.04%)
Library	650	663	13	2.00%
Public Health	39	42	3	7.69%
Recreational, Leisure and Community Facilities	2	0	(2)	(100.00%)
	1,016	1,004	(12)	(1.18%)
<b>Total recurrent grants</b>	<b>1,894</b>	<b>21,115</b>	<b>19,221</b>	<b>1014.84%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Community Development	285	0	(285)	(100.00%)
Economic Development	395	0	(395)	(100.00%)
Emergency Management	600	600	0	0.00%
Recreational, Leisure and Community Facilities	749	1,650	901	120.29%
<b>Total Non-recurrent - Commonwealth Government</b>	<b>2,029</b>	<b>2,250</b>	<b>221</b>	<b>10.89%</b>
<b>Non-recurrent - State Government</b>				
Community Development	83	81	(2)	(2.41%)
Economic Development	150	0	(150)	(100.00%)
Emergency Management	284	0	(284)	(100.00%)
Recreational, Leisure and Community Facilities	1,693	2,454	761	44.95%
Regulatory	9	0	(9)	(100.00%)
Road Safety	12	0	(12)	(100.00%)
Skillinvest	8	0	(8)	(100.00%)
Waste	43	18	(25)	(58.14%)
<b>Total Non-recurrent - State Government</b>	<b>2,282</b>	<b>2,553</b>	<b>271</b>	<b>11.88%</b>
<b>Non-recurrent - Other</b>				
Community Development	2	0	(2)	(100.00%)
Environmental Management	77	0	(77)	(100.00%)
Library	1	6	5	500.00%
<b>Total Non-recurrent - Other</b>	<b>80</b>	<b>6</b>	<b>(74)</b>	<b>(92.50%)</b>
<b>Total non-recurrent grants</b>	<b>4,391</b>	<b>4,809</b>	<b>418</b>	<b>9.52%</b>
<b>Total operating grants</b>	<b>6,285</b>	<b>25,924</b>	<b>19,639</b>	<b>312.47%</b>



<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	2,622	1,004	(1,618)	(61.71%)
<b>Recurrent - State Government</b>				
Library	9	9	0	0.00%
<b>Total recurrent grants</b>	<b>2,631</b>	<b>1,013</b>	<b>(1,618)</b>	<b>(61.50%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
Buildings	3,112	7,996	4,884	156.94%
Plant and machinery	550	0	(550)	(100.00%)
Parks open space and streetscapes	7,277	1,700	(5,577)	(76.64%)
Recreational, Leisure and Community Facilities	1,712	4,595	2,883	168.40%
Roads	1,464	1,450	(14)	(0.96%)
Waste Management	369	0	(369)	(100.00%)
Aerodrome	0	4,999	4,999	100.00%
Other Infrastructure	28	0	(28)	(100.00%)
<b>Total Non-recurrent - Commonwealth Government</b>	<b>14,512</b>	<b>20,740</b>	<b>6,228</b>	<b>42.92%</b>
<b>Non-recurrent - State Government</b>				
Buildings	2,004	3,207	1,203	60.03%
Plant and machinery	539	0	(539)	(100.00%)
Parks open space and streetscapes	5,553	1,614	(3,939)	(70.93%)
Recreational, Leisure and Community Facilities	1,226	1,421	195	15.91%
Roads	637	0	(637)	(100.00%)
Waste Management	239	0	(239)	(100.00%)
Other Infrastructure	193	183	(10)	(5.18%)
Drainage	0	360	360	100.00%
<b>Total Non-recurrent - State Government</b>	<b>10,391</b>	<b>6,785</b>	<b>(3,606)</b>	<b>100.00%</b>
<b>Non-recurrent - Other</b>				
Plant and machinery	27	0	(27)	(100.00%)
<b>Total non-recurrent grants</b>	<b>24,930</b>	<b>27,525</b>	<b>2,595</b>	<b>10.41%</b>
<b>Total capital grants</b>	<b>27,561</b>	<b>28,538</b>	<b>977</b>	<b>3.54%</b>
<b>Total Grants</b>	<b>33,846</b>	<b>54,462</b>	<b>20,616</b>	<b>60.91%</b>

#### Grants - operating (\$19.639 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 312.47% or \$19.639 million compared to 2023/24. There is a projected increase in the Federal Assistance Grant for the 2024/25 year of \$19.233 million as a result of the 2023/24 grant of \$19.6 million being advance paid in the 2022/23 year. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included above.

#### Grants - capital (\$0.977 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 3.54% or \$0.977 million compared to 2023/24. Section 4.5. 'Capital Works Program' includes a more detailed analysis of the grants and contributions expected to be received during the 2024/25 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	
	2023/24		2024/25			
	\$'000		\$'000		\$'000	%
Monetary	774		310		(464)	(59.95%)
Non-monetary	2,000		2,000		0	0.00%
<b>Total contributions</b>	<b>2,774</b>		<b>2,310</b>		<b>(464)</b>	<b>(16.73%)</b>

#### Contributions - monetary (\$0.464 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 \$0.464 million or 16.73% compared to 2023/24. This is due to less monetary contributions expected for projects in 2024/25.

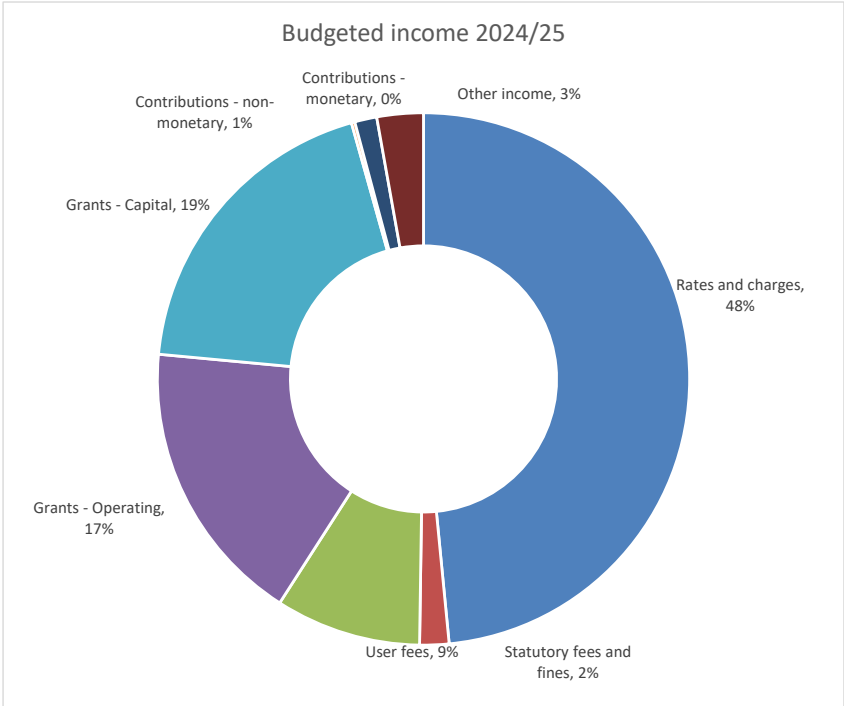
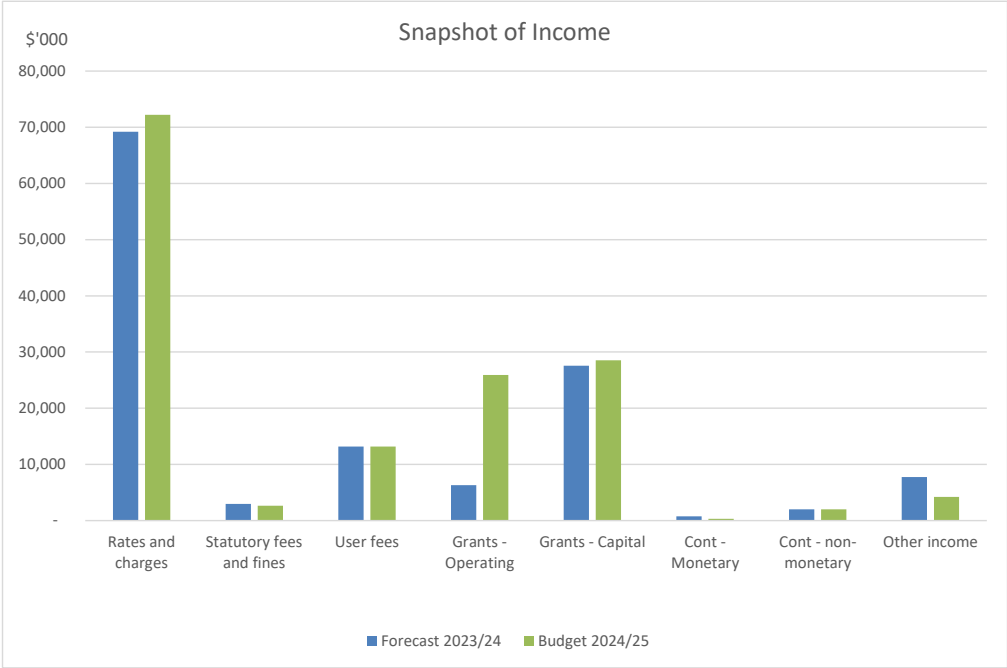
#### 4.1.6 Other income

	Forecast Actual		Budget		Change	
	2023/24		2024/25			
	\$'000		\$'000		\$'000	%
Interest	5,040		2,540		(2,500)	(49.60%)
Reimbursements	1,653		628		(1,025)	(62.01%)
Investment property rental/leases	1,023		976		(47)	(4.59%)
Other Sundry	48		52		4	8.33%
<b>Total other income</b>	<b>7,764</b>		<b>4,196</b>		<b>(3,568)</b>	<b>(45.96%)</b>

#### Other income (\$3.568 million decrease)

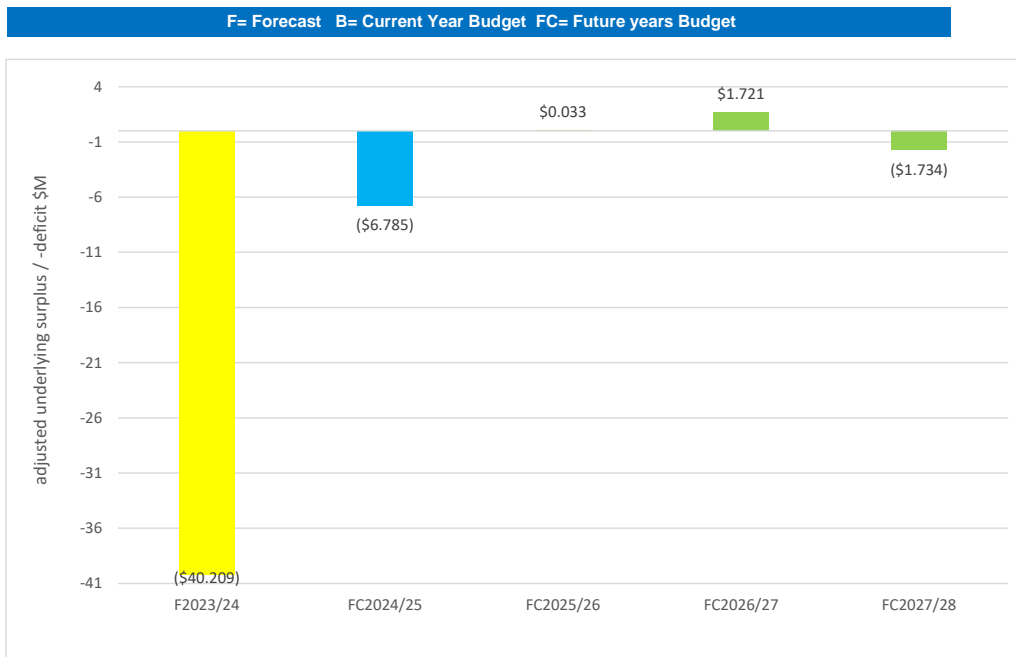
Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and reimbursements for natural disaster event expenditure.

Other income is forecast to decrease by \$3.568 million compared to 2023/24. This is a result of interest on investments income forecast to be \$2.5 million less than the 2023/24 year as a result of forecast less cash being available for investing. There was also two reimbursements for capital projects in 2023/24 totalling \$0.572 million that will not reoccur in the 2024/25 year. Workcover reimbursements are also forecast to be \$0.250 million less in the 2024/25 year.



**Adjusted underlying surplus/(Deficit) (\$33.424 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 2024/25 year is a deficit of \$6.785 million, which is a decrease in deficit from the forecast underlying deficit for the 2023/24 year of \$33.424 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 \$19.6 million of the 2023/24 Victoria Grants Commission allocation in the 2022/23 year has impacted on the operating result and the underlying result for the 2023/24 year. Every second year the Raymond Island Ferry bi-annual maintenance costs of approximately \$0.850 million are incurred and this has impacted on the underlying results for the 2023/24, 2025/26 and 2027/28 financial years. There is also \$15 million of expenditure that is included in the 2023/24 year as a result of funding received in previous years but the works and services not undertaken until the 2023/24 year.



**4.1.7 Employee costs**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
Wages and salaries	34,887	34,037	(850)	(2.44%)
WorkCover	1,779	1,828	49	2.75%
Superannuation	3,966	4,150	184	4.64%
Fringe Benefits	140	140	0	0.00%
<b>Total employee costs</b>	<b>40,772</b>	<b>40,155</b>	<b>(617)</b>	<b>(1.51%)</b>

**Employee costs (\$0.617 million decrease)**

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 decrease by 1.51% or \$0.617 million compared to 2023/24. The decrease is a result of employees who were funded from grants in 2023/24 no longer being employed from the 2024/25 year. This was a reduction of \$1.41 million. The decrease for these employee costs was then partially offset by increases for other employees as a result of the following:

- 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 11% to 11.5%.

## 4.1.8 Materials and services

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
<b>Contracts</b>					
Roadside Weed and Pest management	219	332	113	51.60%	
Emergency Management	291	10	(281)	(96.56%)	
Fire Hazard removal	33	40	7	21.21%	
Cleaning	1,211	1,254	43	3.55%	
Waste Services	6,327	7,140	813	12.85%	
Raymond Island Ferry Operations and maintenance	923	76	(847)	(91.77%)	
Road maintenance	11,610	11,027	(583)	(5.02%)	
Street lighting Upgrade	54	0	(54)	(100.00%)	
Bridges and Culverts	115	0	(115)	(100.00%)	
Maintenance of Buildings	135	135	0	0.00%	
Maintenance of parks, trees and Shrubs	235	112	(123)	(52.34%)	
Swifts Creek Recreation Reserve Upgrade	1,330	0	(1,330)	(100.00%)	
Club Terrace Community Facility	588	0	(588)	(100.00%)	
Sarsfield Recreation Reserve Upgrade	220	1,713	1,493	678.64%	
Buchan Recreation Reserve Upgrade	1,597	891	(706)	(44.21%)	
Information Management	45	90	45	100.00%	
Other sundry works contracts	16	16	0	0.00%	
Animal Management	250	252	2	0.80%	
<b>Total Contracts</b>	<b>25,199</b>	<b>23,088</b>	<b>(2,111)</b>	<b>(8.38%)</b>	
<b>Other Materials and Services</b>					
General maintenance and services	5,359	6,002	643	12.00%	
Service Agreements	2,424	2,044	(380)	(15.68%)	
Office administration	10,518	4,820	(5,698)	(54.17%)	
Utilities	2,489	2,338	(151)	(6.07%)	
Insurance	1,594	2,035	441	27.67%	
Vehicles and Plant - Maintenance and insurances	1,884	1,824	(60)	(3.18%)	
Information Technology	3,499	3,216	(283)	(8.09%)	
Consultants	6,310	2,581	(3,729)	(59.10%)	
Grants and Contributions	5,527	1,473	(4,054)	(73.35%)	
Waste Levy	2,600	2,300	(300)	(11.54%)	
Training and associated costs	638	615	(23)	(3.61%)	
	<b>42,842</b>	<b>29,248</b>	<b>(13,594)</b>	<b>(31.73%)</b>	
<b>Total materials and services</b>	<b>68,041</b>	<b>52,336</b>	<b>(15,705)</b>	<b>(23.08%)</b>	

## Materials and services (\$15.705 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 23.08% or \$15.705 million compared to 2023/24. There were a number of projects that were funded from grants that were completed in the 2023/24 year and will not continue into the 2024/25 year. Many of these projects were funded from Bushfire recovery grants. The reduction in materials and services associated with these projects amounted to \$13.53 million.

Contracts are forecast to decrease by \$2.111 million compared to 2023/24. There were several projects undertaken by contract in 2023/24 that have been completed or have a reduced contract budget for the completion in the 2024/25 year. The most significant of these projects are the Swifts Creek Recreation Reserve Upgrade (\$1.330 million decrease), Club Terrace Community Facility (\$0.588 million decrease) and the Buchan Recreation Reserve upgrade (\$0.706 million decrease). There are other decreases in contractor cost such as the Raymond Island Ferry bi-annual slipping works (\$0.847 million decrease) and contractor costs for road services (\$0.583 million). These decreases are partly offset by increases such as the Sarsfield Recreation Reserve upgrade (\$1.493 million) and the increase in the contract for waste services as a result of the annual CPI adjustment and growth in the number of services (\$0.813 million).

## 4.1.9 Depreciation

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Property	4,238	5,121	883	20.84%	
Plant & equipment	3,175	3,518	343	10.80%	
Infrastructure	21,254	21,575	321	1.51%	
<b>Total depreciation</b>	<b>28,667</b>	<b>30,214</b>	<b>1,547</b>	<b>5.40%</b>	

## Depreciation (\$1.547 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 \$1.547 million for 2024/25 is the result of the capitalisation of new assets and the associated depreciation as a result.

## 4.1.10 Amortisation - Intangible assets

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Intangible assets	815	1,093	278	278	34.11%
<b>Total amortisation - intangible assets</b>	<b>815</b>	<b>1,093</b>	<b>278</b>	<b>278</b>	<b>34.11%</b>

**Amortisation - Intangible assets (\$0.278 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 Depreciation - Right of use assets

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Right of use assets	71	71	0	0	0.00%
<b>Total depreciation - right of use assets</b>	<b>71</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**Depreciation - 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 Borrowing Costs

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Borrowing costs	308	391	83	83	26.95%
<b>Total borrowing costs</b>	<b>308</b>	<b>391</b>	<b>83</b>	<b>83</b>	<b>26.95%</b>

**Borrowing costs (\$0.083 million increase)**

Borrowing costs are expected to increase as a result of new loans taken up in the 2023/24 year. There are also new borrowings proposed for the 2024/25 year through to the 2026/27 year. The interest rates applied to each loan varies and is as follows:

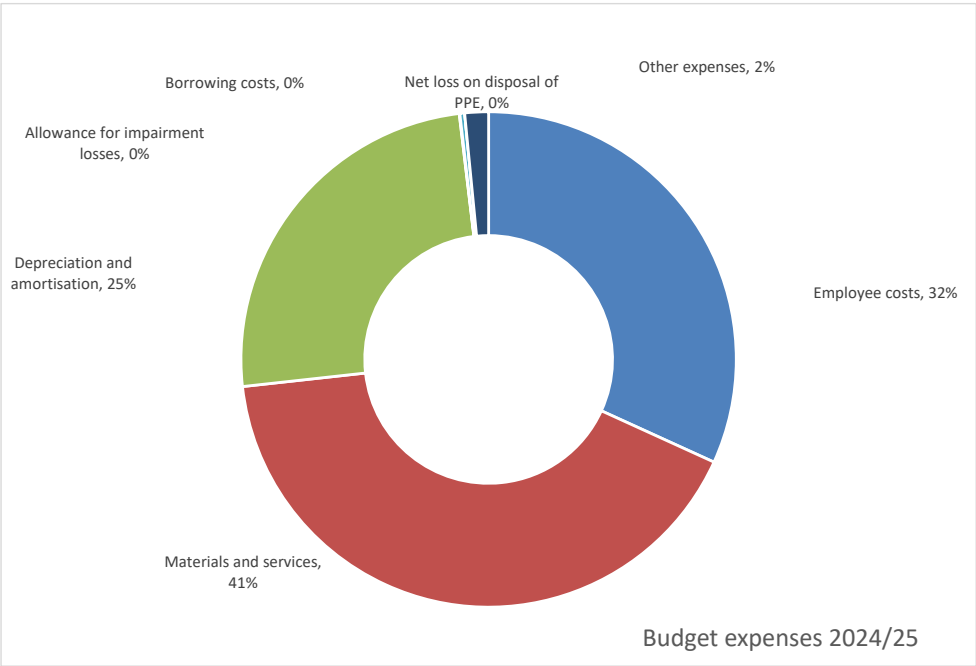
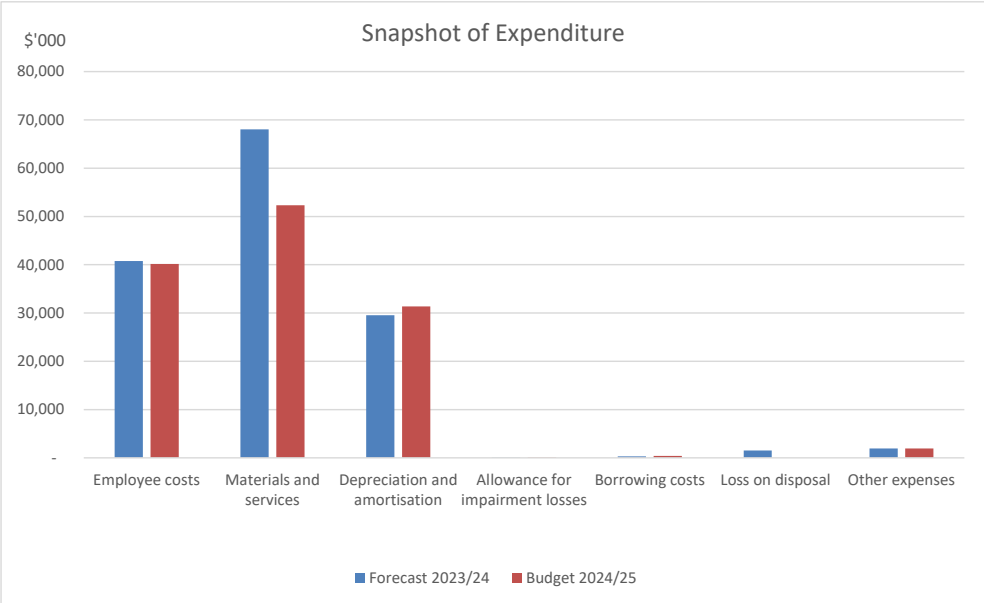
- Tambo Bluff - existing loan - 9.5%.
- Eagle Point Community Hub - 2023/24 year for 10 years - 3% variable (this includes the discount from Treasury Victoria) and will vary from time to time depending on the market interest rates.
- World Sporting Precinct Loan - 2023/24 year and for 10 years - assumed to be 3% (with the discount from Treasury Victoria applied) and will vary over time depending on the market interest rate.
- New loans - 2024/25 to 2026/27 - assume an interest rate of 5% that will vary over time depending on the market interest rate.

## 4.1.13 Other expenses

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Auditors External	55	57	2	2	3.64%
Auditors Internal	45	48	3	3	6.67%
Councillor allowances	376	389	13	13	3.46%
Operating lease rentals	164	170	6	6	3.66%
Memberships/Subscriptions	407	387	(20)	(20)	(4.91%)
Bank Fees and Charges	216	222	6	6	2.78%
Legal Fees	608	615	7	7	1.15%
Other	68	66	(2)	(2)	(2.94%)
<b>Total other expenses</b>	<b>1,939</b>	<b>1,954</b>	<b>15</b>	<b>15</b>	<b>0.77%</b>

**Other expenses (\$0.015 million increase)**

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 increase by \$0.015 million or 0.77% compared to 2023/24. The changes are only minor.



## 4.2 Balance Sheet

### 4.2.1 Assets

#### Current Assets (\$34.846 million decrease) and Non-Current Assets (\$47.304 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 \$33.468 million at the end of the 2024/25 year as a result of the forecast balance at the end of the 2023/24 year including cash to fund incomplete capital and landfill rehabilitation projects of \$31.023 million that will now be completed in the 2024/25 year. For the details on the use of cash and cash equivalents refer to the Statement of cashflows in section 3.

Property, infrastructure, plant and equipment make up the largest component of Council's worth and represent the value of all the land, buildings, roads, vehicles, equipment, etc. that has been built up by Council over many years. The \$42.966 million increase in this balance is attributable to the net result of the capital works program (\$77.312 million less \$5.532 million transferred to intangible assets), depreciation of assets (\$30.214 million), the sale of plant and equipment (\$0.600 million) and developer contributed assets (\$2 million). Intangible assets has increased by \$4.368 million as a result of additional intangible assets of \$5.532 million added during the year less the amortisation of intangible assets of \$1.164 million.

### 4.2.2 Liabilities

#### Current Liabilities (\$9.907 million decrease) and Non Current Liabilities (\$0.385 million decrease)

Loan principal repayments of \$0.786 million are expected to be paid during the 2025/26 year and \$0.075 million of lease payments and are therefore required to be shown as a current liability at the end of the 2024/25 year. The Landfill Rehabilitation provision has decreased by \$6.466 million as at 30 June 2025 based on the expected rehabilitation works to be undertaken in the 2025/26 financial year. Employee entitlement provisions are expected to increase by \$0.424 million. Trade and other payables are forecast to decrease by \$3.368 million given the reduction in materials and services expenditure during the 2024/25 year.

Interest-bearing loans and borrowings are borrowings of Council. The forecast loan principal repayment in the 2025/26 year of \$0.786 million moves from non-current liabilities to current liabilities at the end of the 2024/25 year. There are also new borrowings of \$0.500 million during the 2024/25 year.

### 4.2.3 Borrowings

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

	Forecast Actual	Budget	Projections		
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	2,912	9,955	9,731	11,445	11,935
Amount proposed to be borrowed	7,043	500	2,500	1,500	0
Amount projected to be redeemed	0	(724)	(786)	(1,010)	(2,313)
<b>Amount of borrowings as at 30 June</b>	<b>9,955</b>	<b>9,731</b>	<b>11,445</b>	<b>11,935</b>	<b>9,622</b>

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. The proposed new borrowings for the 2024/25 year through to the 2026/27 year are for drainage works for the Lakes Entrance Northern Growth Area (LENGA) project.



#### 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
	2023/24	2024/25
	\$	\$
<b>Right-of-use assets</b>		
Property	632	632
Equipment	50	50
<b>Total right-of-use assets</b>	<b>682</b>	<b>682</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	75	75
<b>Total current lease liabilities</b>	<b>75</b>	<b>75</b>
<b>Non-current lease liabilities</b>		
Land and buildings	678	678
<b>Total non-current lease liabilities</b>	<b>678</b>	<b>678</b>
<b>Total lease liabilities</b>	<b>753</b>	<b>753</b>

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

#### 4.3 Statement of changes in Equity

##### 4.3.1 Reserves

##### Reserves (\$0.242 millions increase) change)

There is no movement forecast in the asset reserve for the 2024/25 year.

Statutory reserves are expected to increase by \$0.242 million as a result of the public open space contributions received less the use of Public Open Space Reserve funds towards a capital project.

##### 4.3.2 Equity

##### Equity (\$22.750 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 2024/25 operating surplus of \$22.750 million plus the transfer from reserve of \$0.058 million less the transfer to reserves of \$0.300 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 2024/25 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 2024/25 year is forecast to be \$3.3 million.

An additional discretionary reserve was established for the potential future aftercare costs associated with the Orbost Landfill site during the 2019/20 financial year. The Orbost landfill was reopened in 2020 to enable the acceptance of bushfire waste. This waste contained contaminated waste and the ongoing monitoring and aftercare costs associated with this site will be required many years into the future. As part of the bushfire waste disposal project, funds were raised in 2019/20 (\$7.662 million transferred to reserve) and also 2020/21 (\$1.964 million) to cover the estimated future costs that may be incurred together with some new strategic waste facility projects in the future and therefore the cash for these projects is part of cash at year end. An amount of \$1.025 million is planned to be utilised in the 2024/25 year for upgrading of the Bairnsdale Resource Recovery Centre as well as \$0.333 million for the Bairnsdale Composting Facility and a further \$0.275 million for Cann River Transfer Station. In the two years from 2025/26 to 2026/27 a further \$1.525 million is proposed to be used for completing the Bairnsdale Resource Recovery Centre, \$0.900 million is proposed to be used to complete the upgrade of the Metung and Buchan Waste Transfer Station facilities and a further \$2.683 million for the Bairnsdale Composting Facility.

#### 4.4 Statement of Cash Flows

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

###### Operating activities \$43.860 million inflow (\$41.391 million inflow increase)

Rates and Charges are forecast to increase by \$3.328 million. The proposed increase in rates and charges for the 2024/25 year is the result of the proposed rate increase of 2.75% plus growth. Operating grants are forecast to increase by \$21.658 million as a result of \$19.3 million of additional Victoria Grants Commission grant to be received in the 2024/25 year. \$19.6 million of the 2023/24 Victoria Grants Commission grant was prepaid in the 2022/23 year. There are a number of other grants that were for projects and programs in the 2023/24 year that will not be ongoing for the 2024/25 with the most significant relating to the Swifts Creek Recreation Reserve upgrade of \$1.33 million. There are a number of other projects that will receive additional grant funding in the 2024/25 year such as the Sarsfield Recreation Reserve upgrade (an increase of \$1.493 million) and the Buchan Recreation Reserve (an increase of \$2.07 million). Capital grant funding is expected to increase by \$12.202 million as a result of the timing for the payment of the grant funds for capital projects. The expected cash inflow for user fees and charges is expected to increase by \$3.747 million as a result of the timing for the receipt of payment for invoices raised at the end of the 2023/24 year. There is an expected decrease in the cashflow from interest earned on invested funds of \$2.523 million as a result of less surplus cash being available for investing. The other significant cashflow movement is a decrease in other receipts of \$1.03 million as a result of an expected reduction in reimbursements for the 2024/25 year. Materials and services are expected to decrease by \$4.818 million as a number of grant funded projects were completed in the 2023/24 year. Employee costs are expected to increase by \$0.009 million as a result of a reduction in the number of employees mainly as a result of grant funded bushfire recovery and support programs ending.

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	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
<b>Surplus (deficit) for the year</b>	(12,424)	22,750	35,174	(283.11%)
Contributions - non-monetary	(2,000)	(2,000)	0	0.00%
Depreciation and amortisation	29,553	31,378	1,825	6.18%
Loss on disposal of property, infrastructure, plant and equipment	1,532	0	(1,532)	0.00%
Finance costs	308	391	83	26.95%
Net movement in current assets and liabilities	(14,500)	(8,659)	5,841	(40.28%)
<b>Cash flows available from operating activities</b>	<b>2,469</b>	<b>43,860</b>	<b>41,391</b>	<b>1,676.43%</b>

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

###### Investing activities \$76.712 million outflow (\$55.884 million increase in outflows)

The outflows in cash from investing activities have increased as a result of the increase in cash outflow of \$10.165 million for the payment for property, plant and equipment and infrastructure as set out in the capital works program. There is also a decrease in cash inflow as a result of the sale proceeds from an investment in the 2023/24 year of \$45.262 million together with a reduction of \$0.457 in proceeds from the sale of property, plant and equipment.

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

###### Financing activities \$0.616 million outflow (\$7.350 million inflow decrease)

For 2024/25 there are new borrowing proceeds of \$0.500 million a decrease of \$6.543 from the 2023/24 year. There is also an increase in loan repayments of \$0.724 million in the 2024/25 year as well as an increase in finance costs of \$0.083 million in the 2024/25 year.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 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 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	11,323	9,006	(2,317)	(20.46%)
Plant and equipment	8,127	10,271	2,144	26.38%
Infrastructure	47,697	58,035	10,338	21.67%
<b>Total</b>	<b>67,147</b>	<b>77,312</b>	<b>10,165</b>	<b>15.14%</b>

#### Property (\$9.006 million)

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

For the 2024/25 year \$9.006 million will be expended on building and building improvement projects. The more significant projects include the Shire-wide Building Renewal Program (\$0.75 million), Bairnsdale Airport Terminal (Air Ambulance Facility) (\$3.098 million), Hinnomunjie Bridge Restoration - Stage 1 (\$0.992 million) and Replacement of Air Handling Unit - Lakes Aquatic Centre (\$0.600 million).

#### Plant and equipment (\$10.271 million)

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

For the 2024/25 year, \$10.271 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$3.407 million), upgrade and replacement of information and communications technology (ICT) (\$5.532 million) and the purchase of library books (\$0.209 million).

#### Infrastructure (\$58.035 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 2024/25 year \$11.201 million will be expended on roads. This includes gravel road resheets of \$1.2 million, road reseals of \$2.182 million, the upgrade to Moroney Street, Bairnsdale of \$1 million, Marine Parade Lakes Entrance Upgrade \$1.6 million and Myer Street (Church to Coates) & Service Rds Lakes Entrance \$2.179 million.

Bridge construction works of \$0.310 million are proposed. Major culvert renewal will be \$ 0.300 million.

Footpath and Cycleways works of \$1.259 million are planned. McKean Street Pedestrian Crossings will be constructed at a cost of \$0.700 million and the Eagle Point School Connection will be constructed at a cost of \$0.499 million.

Drainage works of \$4.158 million will be undertaken, this includes Jones Bay Southern Catchment WSUD of \$1.300 million and LENGA drainage for \$0.688 million

Waste projects of \$2.660 million are planned, including the Cann River Waste Transfer Station at \$0.980 million and Bairnsdale Resource and Recovery Centre at \$1.025 million.

Recreation and community facilities will be upgraded at a cost of \$6.582 million, the largest of these projects being the WORLD Sporting Precinct Stage 1 project at a cost of \$3.988 million and Bastion Point Geotextile Groyne Wall at \$1.678 million.

Parks, Open Space and Streetscape works at a cost of \$18.133 million will be undertaken. Which include Lakes Entrance Foreshore Park \$1.250 million, Livingston Park, Omeo Stage 1 & 2 \$2.180 million, Slip Road Maritime Precinct \$5.200 million, Omeo Mountain Bike Trails \$3.355 million, Krauatungalung Walk \$1.886 million and Orbost Forest Park Upgrade \$0.600 million. Various streetscape works are planned in Omeo and Mallacoota with a total cost of \$1.982 million.

The Bairnsdale Aerodrome is to be upgraded at a cost of \$12.603 million. Car parking works of \$0.175 million as well as other Infrastructure works of \$0.385 million are also planned.

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	9,006	948	6,359	1,699	0	2,752	0	6,254	0
Plant and equipment	10,271	442	9,760	69	0	9	0	10,262	0
Infrastructure	58,035	13,260	35,251	9,524	0	25,777	1,701	30,057	500
<b>Total</b>	<b>77,312</b>	<b>14,650</b>	<b>51,370</b>	<b>11,292</b>	<b>0</b>	<b>28,538</b>	<b>1,701</b>	<b>46,573</b>	<b>500</b>

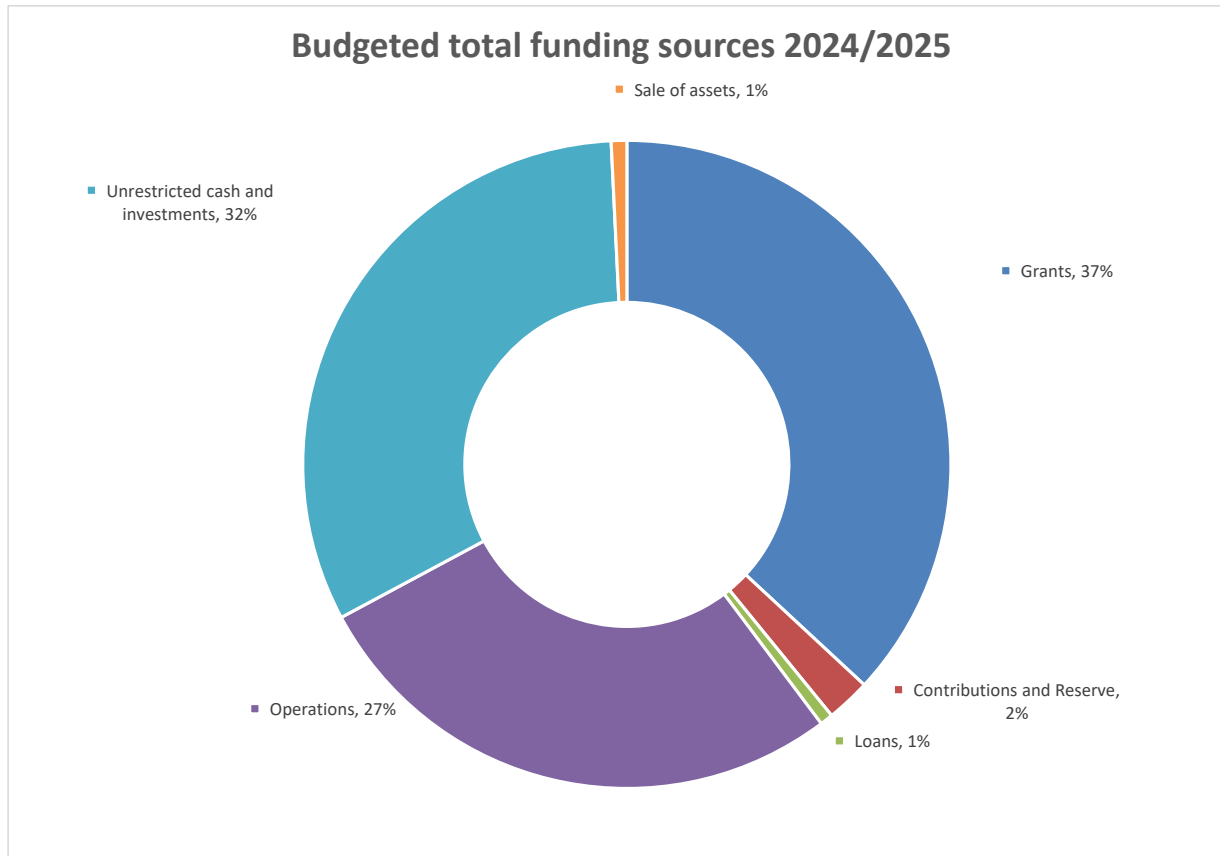
#### Asset renewal (\$51.37 million), new assets (\$14.65 million) and upgrade (\$11.292 million)

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 (\$3.355 million), the WORLD Sporting Precinct (\$3.988 million), Lakes Entrance Foreshore Park (\$0.938 million) and Krauatungalung Walk (\$1.886 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		Variance
	Actual 2023/24 \$'000	Budget 2024/25 \$'000	
<b>Works carried forward</b>			
<b>Current year funding</b>			
Grants	0	18,872	18,872
Contributions	0	0	0
Loans	0	0	0
<b>Council cash</b>			
- reserve cash and investments	0	528	528
- unrestricted cash and investments	0	24,780	24,780
<b>Total works carried forward</b>	<b>0</b>	<b>44,180</b>	<b>44,180</b>
<b>New works</b>			
<b>Current year funding</b>			
Grants	27,561	9,666	(17,895)
Contributions	412	10	(402)
Loans	7,043	500	(6,543)
<b>Council cash</b>			
- operations	29,992	21,193	(8,799)
- proceeds on sale of assets	910	600	-310
- reserve cash and investments	1,229	1,163	(66)
- unrestricted cash and investments	0	0	0
<b>Total new works</b>	<b>67,147</b>	<b>33,132</b>	<b>(34,015)</b>
<b>Total funding sources</b>	<b>67,147</b>	<b>77,312</b>	<b>10,165</b>



**Grants - Capital (\$28.538 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 2024/25 including Roads to Recovery projects (\$1.004 million), Marine Parade Lakes Entrance upgrade stage 1 (\$1.000 million), Bairnsdale Airport Terminal (Air Ambulance Facility) (\$1.546 million), WORLD Sporting Precinct Stage 1 (\$2.096 million), Omeo Mountain Bike Trails - Stage 2 (\$1.458 million), Lakes Entrance Foreshore Park (\$1.250 million), Bairnsdale Runway 04/22 Extension & Lighting Upgrade (\$4.999 million), Krauatungalung Walk Stage 1 and 2 (\$ 1.65 million), Orbost Forest Park upgrade (\$0.6 million), various streetscapes (\$1.448 million) and Slip Road maritime precinct (\$2 million).

**Contributions (\$0.01 million)**

Council receives contributions from external groups and agencies towards the funding of some capital works projects. In 2024/25 it is expected that council will receive contributions towards Wy Yung Oval Lighting (\$0.01 million).

**Council cash - operations (\$21.193 million)**

Council generates cash from its operating activities that is used as a funding source for the capital works program. It is forecast that \$21.193 million will be generated from operations in the 2024/25 year to fund the capital works program in 2024/25.

**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 (\$0.5 million)**

Loan funds for Lakes Entrance Northern Growth Area (LENGA) is proposed in the 2024/25 year.

**Reserve cash - reserve cash and investments (\$1.691 million)**

Council has cash reserves that are set aside for specific purposes. During 2024/25 it is proposed to utilise \$0.825 million for the Bairnsdale Resource and Recovery Centre, \$ 0.533 million for the Bairnsdale Composting Facility and \$0.275 million for the Cann River Transfer Station. 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 and \$0.005 million of car parking reserve for car parking in Lakes Entrance..

**Council cash - unrestricted cash and investments (\$24.780 million)**

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 2024/25. The total anticipated to be carried forward as unrestricted cash and investments for these incomplete works is \$24.780 million. The 2024/25 capital works program, excluding the carry forward projects from 2023/24, will not use any unrestricted cash and investments.

## 4.5.2 Current Budget 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	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>										
<b>Land</b>										
11717	Property Acquisitions	100	100	0	0	0	0	100	0	
	<b>Total Land</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	
<b>Buildings</b>										
12128	Mallacoota Foreshore Holiday Park Toilet Block 1	100	0	100	0	0	0	0	100	0
	Mallacoota Foreshore Holiday Park Toilet Block 4	30	0	30	0	0	0	0	30	0
	Leased Caravan Parks - upgrade powerheads	65	0	32	33	0	0	0	65	0
	Nowa Nowa Pony Club Building Recladding *	30	0	15	15	0	24	0	6	0
11569	Building Renewal (Council Owned)	750	0	750	0	0	0	0	750	0
12235	Bairnsdale Airport Terminal (Air Ambulance Facility)	2,933	0	1,467	1,466	0	1,546	0	1,387	0
	Lakes Entrance Visitor Information Centre Internal Refit	46	12	11	23	0	0	0	46	0
12248	Lakes Entrance Indoor Courts	150	0	75	75	0	100	0	50	0
	Recreation Reserve Signage & Branding	26	0	26	0	0	0	0	26	0
	Lakes Water Sports Pavilion *	135	135	0	0	0	50	0	85	0
	Orbost Outdoor Pool	20	0	15	5	0	0	0	20	0
	<b>Total Buildings</b>	<b>4,285</b>	<b>147</b>	<b>2,521</b>	<b>1,617</b>	<b>0</b>	<b>1,720</b>	<b>0</b>	<b>2,565</b>	<b>0</b>
<b>TOTAL PROPERTY</b>										
		<b>4,385</b>	<b>247</b>	<b>2,521</b>	<b>1,617</b>	<b>0</b>	<b>1,720</b>	<b>0</b>	<b>2,665</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>										
<b>Plant, Machinery and Equipment</b>										
11577	Plant Replacement Program	1,499	0	1,499	0	0	0	0	1,499	0
11578	Vehicle Fleet Replacement Program	1,308	0	1,308	0	0	0	0	1,308	0
	2 x tools of trade vehicles - Place Facilitators	105	105	0	0	0	0	0	105	0
	1 x 4WD vehicle for Parks & Gardens Team - Omeo	59	59	0	0	0	0	0	59	0
	1 x 2WD vehicle for Parks & Gardens Team - Bairnsdale	50	50	0	0	0	0	0	50	0
	Various equipment for Environment Team inc Vehicle	100	100	0	0	0	0	0	100	0
	Electric Mower	20	20	0	0	0	0	0	20	0
12174	Caravan Park Equipment Renewal Program	19	19	0	0	0	0	0	19	0
11581	Raymond Island Ferry Chains & Wheel Replacement	350	0	350	0	0	0	0	350	0
	<b>Total Plant, Machinery and Equipment</b>	<b>3,510</b>	<b>353</b>	<b>3,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,510</b>	<b>0</b>
<b>Fixtures, Fittings and Furniture</b>										
11583	Office Furniture and Equipment	30	0	30	0	0	0	0	30	0
	<b>Total Fixtures, Fittings and Furniture</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>



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	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Computers and Telecommunications</b>										
11939	CCTV Cameras at Waste Transfer Stations	80	80	0	0	0	0	80	0	0
11585	ICT Renewal	300	0	300	0	0	0	0	300	0
11670	Asset Management Software	50	0	25	25	0	0	0	50	0
11941	Bairnsdale Landfill and Aerodrome Private WAN	55	0	11	44	0	0	0	55	0
12131	Digital Services	400	0	400	0	0	0	0	400	0
<b>Total Computers and Telecommunications</b>		<b>885</b>	<b>80</b>	<b>736</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>885</b>	<b>0</b>
<b>Library books</b>										
11586	Purchase Library Resources	200	0	200	0	0	0	0	200	0
11456	Premiers Reading Challenge *	9	9	0	0	0	9	0	0	0
<b>Total Library books</b>		<b>209</b>	<b>9</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>200</b>	<b>0</b>
<b>TOTAL PLANT AND EQUIPMENT</b>		<b>4,634</b>	<b>442</b>	<b>4,123</b>	<b>69</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>4,625</b>	<b>0</b>
<b>INFRASTRUCTURE</b>										
<b>Roads</b>										
11587	Gravel Road Renewal Program	1,200	0	1,200	0	0	0	0	1,200	0
12165	Final Seal Program	200	0	200	0	0	0	0	200	0
	Upgrade to Moroney Street, Bairnsdale. Stage 3B	1,000	0	1,000	0	0	800	0	200	0
12252	Raymond Island Township Road & Drainage Upgrade	58	0	43	15	0	0	0	58	0
	Lake Tyers Beach Road Drainage Upgrade Stage 2	120	0	120	0	0	100	0	20	0
	Reconstruction of Giles & Rupert Streets	88	0	88	0	0	84	0	4	0
12296	Creation of Cormorant Drive, Metung	150	150	0	0	0	0	0	150	0
	Payne Street Upgrade	100	0	50	50	0	0	0	100	0
12197	Murphy Street Upgrade	100	0	75	25	0	0	0	100	0
	Roadknight St, Lakes Entrance	100	0	50	50	0	0	0	100	0
12199	Golf Links Road (hwy to Palmers Rd)	100	0	100	0	0	0	0	100	0
12200	Connleys Road, Omeo Upgrade, Stage 2	20	0	10	10	0	20	0	0	0
	Little River Road, Gabion Wall Reconstruction	94	0	94	0	0	0	0	94	0
	Buchan Orbost Road - Major Slip Repair	100	0	100	0	0	0	0	100	0
	Corringle Road, Newmerrella road renewal	100	0	100	0	0	0	0	100	0
12140	Power Station Road	45	0	0	45	0	0	0	45	0
12196	Myer Street (Church to Coates) & Service Rds Lakes Entrance	1,450	0	1,450	0	0	1,450	0	0	0
11588	Reseal Program	2,182	0	2,182	0	0	0	0	2,182	0
12253	Rural Road Maintenance Seal	200	0	200	0	0	0	0	200	0
12285	Rehabilitation Program	390	0	390	0	0	0	0	390	0
	Sealing of internal gravel roads at Mallacoota Holiday Park	110	0	0	110	0	0	0	110	0
11825	Kerb & Channel Replacement Program	400	0	400	0	0	0	0	400	0
12141	Protective treatments for roads vulnerable to changing climate	200	0	200	0	0	0	0	200	0
11589	Safety Barrier Renewal Program	100	0	100	0	0	0	0	100	0
<b>Total Roads</b>		<b>8,607</b>	<b>150</b>	<b>8,152</b>	<b>305</b>	<b>0</b>	<b>2,454</b>	<b>0</b>	<b>6,153</b>	<b>0</b>

Project No	Capital Works Area 2024/2025	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
	<b>Bridges</b>									
	Gulf Road, timber bridge renewal	75	0	75	0	0	0	75	0	
	Healeys Road, timber bridge renewal	49	0	49	0	0	0	49	0	
	Hollands & O'Briens Road, timber bridge renewal	109	0	109	0	0	0	109	0	
	Lees Road, Mossiface, Timber Bridge Renewal	56	0	56	0	0	0	56	0	
	Nodens Access Track, timber bridge renewal	21	0	21	0	0	0	21	0	
11592	Major Culvert Renewal Program	300	0	300	0	0	0	300	0	
	<b>Total Bridges</b>	<b>610</b>	<b>0</b>	<b>610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>610</b>	<b>0</b>	
	<b>Footpaths and Cycleways</b>									
	Nicholson Street, Orbost Footpath renewal	45	0	45	0	0	0	45	0	
	Bruthen footpath pedestrian fencing	15	0	11	4	0	0	15	0	
12260	McKean Street Pedestrian Crossings	700	175	350	175	0	0	700	0	
	<b>Total Footpaths and Cycleways</b>	<b>760</b>	<b>175</b>	<b>406</b>	<b>179</b>	<b>0</b>	<b>0</b>	<b>760</b>	<b>0</b>	
	<b>Drainage</b>									
12134	LENGA Drainage	500	250	125	125	0	0	0	500	
12263	Robin Street, Lakes Entrance Drainage Renewal	138	0	103	35	0	0	138	0	
12289	Gay Street, Lakes Entrance Drainage Renewal	150	0	112	38	0	0	150	0	
12290	Bogong St, Lakes Entrance Drainage renewal	50	0	50	0	0	0	50	0	
	65 McTaggarts Road, Eagle Point drainage Renewal	67	0	67	0	0	0	67	0	
	Doherty Street drainage with easement upgrade	17	0	17	0	0	0	17	0	
	Rupert Street, Bairnsdale Drainage renewal	110	0	82	28	0	0	110	0	
12262	Eastern Beach Road Drainage Improvements	15	8	0	7	0	0	15	0	
	<b>Total Drainage</b>	<b>1,047</b>	<b>258</b>	<b>556</b>	<b>233</b>	<b>0</b>	<b>0</b>	<b>547</b>	<b>500</b>	
	<b>Recreational, Leisure &amp; Community Facilities</b>									
	West Bairnsdale Recreation Reserve Redevelopment *	134	0	67	67	0	40	0	94	0
	Lucknow Recreation Reserve & Surrounds improvement works	46	0	23	23	0	0	46	0	
	Wy Yung Oval Lighting	412	0	206	206	0	250	10	152	0
12067	Bastion Point Geotextile Groyne Wall	1,500	0	1,500	0	0	0	0	1,500	0
12231	Eagle Point Foreshore Erosion Management	24	24	0	0	0	0	0	24	0
	Seawall Renewal Program	300	0	300	0	0	0	300	0	
	<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>2,416</b>	<b>24</b>	<b>2,096</b>	<b>296</b>	<b>0</b>	<b>290</b>	<b>10</b>	<b>2,116</b>	<b>0</b>
	<b>Waste Management</b>									
11695	Skip Bins	40	0	40	0	0	0	40	0	
11854	Street Litter Bin Enclosure Project	20	0	20	0	0	0	20	0	
12170	Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	825	825	0	0	0	0	825	0	0
12171	Bairnsdale Composting Facility	333	333	0	0	0	0	333	0	0
	<b>Total Waste Management</b>	<b>1,218</b>	<b>1,158</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,158</b>	<b>60</b>	<b>0</b>

Project No	Capital Works Area 2024/2025	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Parks, Open Space and Streetscapes</b>										
11963	East Bairnsdale Play Area Renewal *	50	0	50	0	0	50	0	0	0
	Swifts Creek Playspace Upgrade	25	0	20	5	0	0	0	25	0
11969	Slip Road Maritime Precinct	2,200	0	1,100	1,100	0	0	0	2,200	0
12281	Skidale Reserve Renewal *	52	0	52	0	0	43	0	9	0
12013	Livingston Park, Omeo Stage 1 & 2	680	0	680	0	0	0	0	680	0
	Toonalook Waters Revegetation Plan	48	0	48	0	0	0	0	48	0
12157	Krautungalung Walk Stage 2 - section 4	156	156	0	0	0	100	0	56	0
	Metung Boardwalk Revitalisation	200	0	200	0	0	0	0	200	0
	Eagle Point Foreshore Trail	76	30	23	23	0	0	0	76	0
12244	Benambra Streetscape Improvements	50	0	50	0	0	0	0	50	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
<b>Total Parks, Open Space and Streetscapes</b>		<b>3,637</b>	<b>211</b>	<b>2,298</b>	<b>1,128</b>	<b>0</b>	<b>193</b>	<b>0</b>	<b>3,444</b>	<b>0</b>
<b>Aerodromes</b>										
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	5,359	0	2,679	2,680	0	5,000	0	359	0
12318	Apron Extension Orbest Airport	189	95	0	94	0	0	0	189	0
<b>Total Aerodromes</b>		<b>5,548</b>	<b>95</b>	<b>2,679</b>	<b>2,774</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>548</b>	<b>0</b>
<b>Off Street Car Parks</b>										
12266	Seventh Parade Carparking, Raymond Island	145	29	87	29	0	0	0	145	0
11838	Parking Upgrade Lakes Entrance	10	0	0	10	0	0	5	5	0
	Extension to Carpark - Slip Bight Marine Jetty 5	20	0	0	20	0	0	0	20	0
<b>Total Off Street Car Parks</b>		<b>175</b>	<b>29</b>	<b>87</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>170</b>	<b>0</b>
<b>Other Infrastructure</b>										
	Eagle Point Reserve Scout Facility Upgrades	15	0	0	15	0	0	0	15	0
11605	Quick Response Fund	80	0	64	16	0	0	0	80	0
<b>Total Other Infrastructure</b>		<b>95</b>	<b>0</b>	<b>64</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>		<b>24,113</b>	<b>2,100</b>	<b>17,008</b>	<b>5,005</b>	<b>0</b>	<b>7,937</b>	<b>1,173</b>	<b>14,503</b>	<b>500</b>
<b>TOTAL NEW CAPITAL WORKS</b>		<b>33,132</b>	<b>2,789</b>	<b>23,652</b>	<b>6,691</b>	<b>0</b>	<b>9,666</b>	<b>1,173</b>	<b>21,793</b>	<b>500</b>

## 4.5.3 Works carried forward from the 2023/24 year

Capital Works Area 2024/2025	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Land</b>									
12127 Asset Investment Opportunity (CR 16/12/2021)	701	701	0	0	0	0	0	701	0
<b>Total Land</b>	<b>701</b>	<b>701</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>701</b>	<b>0</b>
<b>Buildings</b>									
11930 Mallacoota Foreshore Holiday Park Fire Safety	432	0	432	0	0	0	0	432	0
11932 Council Managed Caravan Park - Fire Safety Works	203	0	203	0	0	0	0	203	0
12043 Gilsenan Reserve Toilet Replacement	190	0	190	0	0	0	0	190	0
12193 Lakes Entrance Changing Places Facility	193	0	193	0	0	137	0	56	0
12284 Changing Places Facility - Cann River	238	0	238	0	0	180	0	58	0
12029 Community Resilience & Development Program	147	0	147	0	0	145	0	2	0
12080 Mallacoota Hall & Rec Res Upgrades	400	0	400	0	0	370	0	30	0
12291 Omeo Service Centre - Female Toilets Upgrade	80	0	80	0	0	0	0	80	0
12235 Bairnsdale Airport Terminal (Air Ambulance Facility)	165	0	83	82	0	0	0	165	0
11718 Omeo Justice Precinct	80	0	80	0	0	0	0	80	0
12082 Hinnomunjie Bridge Restoration - Stage 1	992	0	992	0	0	200	0	792	0
12065 Bairnsdale City Oval Changerooms Upgrade	200	0	200	0	0	0	0	200	0
12123 Replacement of Air Handling Unit - Lakes Aquatic Centre	600	0	600	0	0	0	0	600	0
<b>Total Buildings</b>	<b>3,920</b>	<b>0</b>	<b>3,838</b>	<b>82</b>	<b>0</b>	<b>1,032</b>	<b>0</b>	<b>2,888</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>4,621</b>	<b>701</b>	<b>3,838</b>	<b>82</b>	<b>0</b>	<b>1,032</b>	<b>0</b>	<b>3,589</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
11577 Plant Replacement Program	600	0	600	0	0	0	0	600	0
12220 Replace Ferry Landings at Paynesville & Raymond Island	390	0	390	0	0	0	0	390	0
<b>Total Plant, Machinery and Equipment</b>	<b>990</b>	<b>0</b>	<b>990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>990</b>	<b>0</b>
<b>Computers and Telecommunications</b>									
11940 Public Space CCTV Refresh	138	0	138	0	0	0	0	138	0
11672 Internal CCTV	180	0	180	0	0	0	0	180	0
11805 Photocopies / Printers Renewal	186	0	186	0	0	0	0	186	0
11807 Renewal of Corporate Systems	1,000	0	1,000	0	0	0	0	1,000	0
12131 Digital Services	3,143	0	3,143	0	0	0	0	3,143	0
<b>Total Computers and Telecommunications</b>	<b>4,647</b>	<b>0</b>	<b>4,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,647</b>	<b>0</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>5,637</b>	<b>0</b>	<b>5,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,637</b>	<b>0</b>

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	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
11823 Marine Parade Lakes Entrance Upgrade - Stage 1	1,600	0	800	800	0	1,000	0	600	0
12252 Raymond Island Township Road & Drainage Upgrade	50	0	50	0	0	0	0	50	0
12200 Connleys Road, Omeo Upgrade, Stage 2	50	0	50	0	0	0	0	50	0
12140 Power Station Road	165	0	165	0	0	0	0	165	0
12196 Myer Street (Church to Coates) & Service Rds Lakes Entrance	729	0	729	0	0	0	0	729	0
<b>Total Roads</b>	<b>2,594</b>	0	1,794	800	0	1,000	0	1,594	0
<b>Footpaths and Cycleways</b>									
12219 Eagle Point School Connection	499	499	0	0	0	0	0	499	0
<b>Total Footpaths and Cycleways</b>	<b>499</b>	499	0	0	0	0	0	499	0
<b>Drainage</b>									
12261 Stirling / David Road Metung, Drainage upgrade	370	0	370	0	0	0	0	370	0
12195 Marine Parade, Marlo Drainage Renewal	293	0	293	0	0	0	0	293	0
12264 35 Marlo Road, Drainage Renewal	90	0	90	0	0	0	0	90	0
12134 LENGA Drainage	188	0	188	0	0	0	0	188	0
11712 Marlo Town drainage upgrade	400	0	400	0	0	0	0	400	0
12263 Robin Street, Lakes Entrance Drainage Renewal	35	0	35	0	0	0	0	35	0
12297 Mississippi Creek Crossing Upgrade	80	0	80	0	0	0	0	80	0
12062 Integrated Water Management Bairnsdale	355	0	355	0	0	0	0	355	0
12147 Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	1,300	650	650	0	0	360	0	940	0
<b>Total Drainage</b>	<b>3,111</b>	650	2,461	0	0	360	0	2,751	0
<b>Recreational, Leisure &amp; Community Facilities</b>									
11950 WORLD Sporting Precinct Stage 1	3,988	3,988	0	0	0	2,096	0	1,892	0
12067 Bastion Point Geotextile Groyne Wall	178	0	178	0	0	104	0	74	0
<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>4,166</b>	3,988	178	0	0	2,200	0	1,966	0
<b>Waste Management</b>									
11958 Cann River Waste Transfer Station	980	0	980	0	0	0	275	705	0
12170 Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	200	0	200	0	0	0	200	0	0
12251 Relocation of Lakes Entrance Weighbridge to Bairnsdale	262	0	262	0	0	0	0	262	0
<b>Total Waste Management</b>	<b>1,442</b>	0	1,442	0	0	0	475	967	0

Capital Works Area 2024/2025	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Parks, Open Space and Streetscapes</b>									
11961 Foreshore Management Plan Implementation - Marlo	510	0	0	510	0	0	0	510	0
11963 East Bairnsdale Play Area Renewal	139	0	139	0	0	0	0	139	0
12001 Lakes Entrance Foreshore Park	1,250	938	312	0	0	1,250	0	0	0
12295 Benambra Playground Shade Sails	22	0	22	0	0	0	0	22	0
12071 Raymond Island Koala Experience	255	0	255	0	0	183	0	72	0
11969 Slip Road Maritime Precinct	3,000	0	3,000	0	0	2,000	0	1,000	0
11922 Orbost Forest Park Upgrade Stage 1	600	0	0	600	0	600	0	0	0
12281 Skidale Reserve Renewal	53	0	53	0	0	0	53	0	0
12013 Livingston Park, Omeo Stage 1 & 2	1,500	0	1,500	0	0	891	0	609	0
12060 Krautungalung Walk Stage 1 - section 1	1,600	1,600	0	0	0	1,550	0	50	0
12157 Krautungalung Walk Stage 2 - section 4	130	130	0	0	0	0	0	130	0
11679 Omeo Mountain Bike Trails - Stage 1	1,022	1,022	0	0	0	0	0	1,022	0
12158 Omeo Mountain Bike Trails - Stage 2	2,333	2,333	0	0	0	1,458	0	875	0
11906 Dinni Birrak walk - Backwater Paynesville	100	0	100	0	0	0	0	100	0
12018 Mallacoota Streetscape	1,618	0	1,618	0	0	1,276	0	342	0
12190 Omeo Streetscape Stage 2	364	0	364	0	0	172	0	192	0
<b>Total Parks, Open Space and Streetscapes</b>	<b>14,496</b>	<b>6,023</b>	<b>7,363</b>	<b>1,110</b>	<b>0</b>	<b>9,380</b>	<b>53</b>	<b>5,063</b>	<b>0</b>
<b>Aerodromes</b>									
11965 Bairnsdale Runway 04/22 Extension & Lighting Upgrade	5,156	0	2,578	2,578	0	4,900	0	256	0
12203 Bairnsdale Aerodrome rehabilitation of taxiway & hanger apron	2,088	0	2,088	0	0	0	0	2,088	0
12318 Apron Extension Orbost Airport	80	0	80	0	0	0	0	80	0
<b>Total Aerodromes</b>	<b>7,324</b>	<b>0</b>	<b>4,746</b>	<b>2,578</b>	<b>0</b>	<b>4,900</b>	<b>0</b>	<b>2,424</b>	<b>0</b>
<b>Other Infrastructure</b>									
12078 Fencing at aerodrome for Field Days event space	134	0	119	15	0	0	0	134	0
12105 Electric Vehicle Charge Points - Streetscape projects	156	0	140	16	0	0	0	156	0
<b>Total Other Infrastructure</b>	<b>290</b>	<b>0</b>	<b>259</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>290</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>33,922</b>	<b>11,160</b>	<b>18,243</b>	<b>4,519</b>	<b>0</b>	<b>17,840</b>	<b>528</b>	<b>15,554</b>	<b>0</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2023/24</b>	<b>44,180</b>	<b>11,861</b>	<b>27,718</b>	<b>4,601</b>	<b>0</b>	<b>18,872</b>	<b>528</b>	<b>24,780</b>	<b>0</b>

## 4.6 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
<b>4.6.1 New Works - Landfill Rehabilitation Projects</b>					
50009 Bosworth Road Aftercare	40	0	0	40	0
50011 Orbost 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
50017 Bairnsdale Cell 3a Aftercare	2	0	0	2	0
50018 Bairnsdale Cell 3b Aftercare	2	0	0	2	0
<b>Total New Works Landfill Rehabilitation Projects 2024/25</b>	<b>231</b>	<b>0</b>	<b>0</b>	<b>231</b>	<b>0</b>
<b>4.6.2 New Works - Community Assets</b>					
1475 Sarsfield Recreation Reserve Upgrade	1,713	1713	0	0	0
1476 Buchan Recreation Reserve Upgrade SRV	891	891	0	0	0
2241 Buchan Recreation Reserve Upgrade ERV	1,889	1500	0	389	0
<b>Total New Works Community Assets 2024/25</b>	<b>4,493</b>	<b>4,104</b>	<b>0</b>	<b>389</b>	<b>0</b>
<b>Total New Works Major Projects 2024/25</b>	<b>4,724</b>	<b>4,104</b>	<b>0</b>	<b>620</b>	<b>0</b>
<b>4.6.3 Carry Forward Landfill Rehabilitation Projects from 2023/24</b>					
50016 Bairnsdale Cell 3a capping	2,290	0	0	2,290	0
50022 Bairnsdale Cell 3b capping	2,400	0	0	2,400	0
50015 Cann River Capping	1,553	0	0	1,553	0
<b>Total Carry Forward Landfill Rehabilitation Projects from 2023/24</b>	<b>6,243</b>	<b>0</b>	<b>0</b>	<b>6,243</b>	<b>0</b>
<b>TOTAL MAJOR PROJECTS (NON-CAPITAL) 2024/25</b>	<b>10,967</b>	<b>4,104</b>	<b>0</b>	<b>6,863</b>	<b>0</b>

## 4.7 Capital Works 2025/26

Project No.	Capital Works Area 2025/2026	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>										
<b>Land</b>										
	Property Acquisitions	100	100	0	0	0	0	0	100	0
	<b>Total Land</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>
<b>Buildings</b>										
	Mallacoota Foreshore Holiday Park Toilet Block 1	330	0	330	0	0	0	0	330	0
	Mallacoota Foreshore Holiday Park Toilet Block 4	200	0	200	0	0	0	0	200	0
	Leased Caravan Parks - upgrade powerheads	300	0	150	150	0	0	0	300	0
	Gippsland Lakes Yacht Club	250	0	125	125	0	0	0	250	0
	Bairnsdale GELLEN Building Accessibility *	159	0	79	80	0	84	0	75	0
	Building Renewal (Council Owned)	800	0	800	0	0	0	0	800	0
	Energy Efficiency Upgrades	100	0	0	100	0	0	0	100	0
	Lakes Entrance Visitor Information Centre Internal Refit	246	62	61	123	0	0	0	246	0
	Lakes Entrance Indoor Courts	850	0	425	425	0	700	0	150	0
	Recreation Reserve Signage & Branding	52	0	52	0	0	0	0	52	0
	Orbost Sports Stadium Upgrade	100	0	100	0	0	0	0	100	0
	Lakes Water Sports Pavilion *	100	100	0	0	0	50	0	50	0
	Orbost Outdoor Pool	80	0	60	20	0	0	0	80	0
	<b>Total Buildings</b>	<b>3,567</b>	<b>162</b>	<b>2,382</b>	<b>1,023</b>	<b>0</b>	<b>834</b>	<b>0</b>	<b>2,733</b>	<b>0</b>
	<b>TOTAL PROPERTY</b>	<b>3,667</b>	<b>262</b>	<b>2,382</b>	<b>1,023</b>	<b>0</b>	<b>834</b>	<b>0</b>	<b>2,833</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>										
<b>Plant, Machinery and Equipment</b>										
	Plant Replacement Program	2,206	0	2,206	0	0	0	0	2,206	0
	Vehicle Fleet Replacement Program	2,694	0	2,694	0	0	0	0	2,694	0
	Various equipment for Environment Team inc Vehicle	112	112	0	0	0	0	0	112	0
	Electric Mower	160	160	0	0	0	0	0	160	0
	Caravan Park Equipment Renewal Program	19	19	0	0	0	0	0	19	0
	<b>Total Plant, Machinery and Equipment</b>	<b>5,191</b>	<b>291</b>	<b>4,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,191</b>	<b>0</b>
<b>Fixtures, Fittings and Furniture</b>										
	Office Furniture and Equipment	30	0	30	0	0	0	0	30	0
	<b>Total Fixtures, Fittings and Furniture</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>
<b>Computers and Telecommunications</b>										
	Public Space CCTV Refresh	300	60	240	0	0	0	0	300	0
	ICT Renewal	300	0	300	0	0	0	0	300	0
	Asset Management Software	450	0	225	225	0	0	0	450	0
	Digital Services	1,200	0	1,200	0	0	0	0	1,200	0
	<b>Total Computers and Telecommunications</b>	<b>2,250</b>	<b>60</b>	<b>1,965</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,250</b>	<b>0</b>



Project No.	Capital Works Area 2025/2026	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Library books</b>										
	Purchase Library Resources	200	200	0	0	0	0	200	0	
	Premiers Reading Challenge *	9	9	0	0	0	9	0	0	
	<b>Total Library books</b>	<b>209</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>200</b>	<b>0</b>
	<b>TOTAL PLANT AND EQUIPMENT</b>	<b>7,680</b>	<b>560</b>	<b>6,895</b>	<b>225</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>7,671</b>	<b>0</b>
<b>INFRASTRUCTURE</b>										
<b>Roads</b>										
	Gravel Road Renewal Program	1,200	0	1,200	0	0	0	0	1,200	0
	Final Seal Program	200	0	200	0	0	0	0	200	0
	Lake Tyers Beach Road Drainage Upgrade Stage 2 *	920	0	920	0	0	900	0	20	0
	Reconstruction of Giles & Rupert Streets *	478	0	478	0	0	455	0	23	0
	Creation of Cormorant Drive, Metung	150	150	0	0	0	0	0	150	0
	Payne Street Upgrade *	1,150	0	575	575	0	250	0	900	0
	Jennings Street Upgrade *	310	0	155	155	0	285	0	25	0
	Connleys Road, Omeo Upgrade, Stage 2 *	535	0	267	268	0	535	0	0	0
	Little River Road, Gabion Wall Reconstruction	300	0	300	0	0	0	0	300	0
	Buchan Orbost Road - Major Slip Repair	365	0	365	0	0	0	0	365	0
	Corringle Road, Newmerrella road renewal	759	0	759	0	0	0	23	736	0
	Sealed Road Renewal Program *	900	0	900	0	0	900	0	0	0
	Power Station Road *	2,050	0	0	2,050	0	2,050	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
	Rural Road Maintenance Seal	800	0	800	0	0	0	0	800	0
	Rehabilitation Program	390	0	390	0	0	0	0	390	0
	Sealing of internal gravel roads at Mallacoota Holiday Park	110	0	0	110	0	0	0	110	0
	Kerb & Channel Replacement Program	400	0	400	0	0	0	0	400	0
	Protective treatments for roads vulnerable to changing climate	200	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	400	0	200	200	0	0	0	400	0
	Safety Barrier Renewal Program	100	0	100	0	0	0	0	100	0
	<b>Total Roads</b>	<b>15,099</b>	<b>150</b>	<b>11,566</b>	<b>3,383</b>	<b>0</b>	<b>5,375</b>	<b>23</b>	<b>9,701</b>	<b>0</b>
<b>Bridges</b>										
	Gulf Road, timber bridge renewal *	299	0	299	0	0	299	0	0	0
	Healeys Road, timber bridge renewal *	400	0	400	0	0	359	0	41	0
	Hollands & O'Briens Road, timber bridge renewal *	800	0	800	0	0	727	0	73	0
	Lees Road, Mossiface, Timber Bridge Renewal *	800	0	800	0	0	684	0	116	0
	Nodens Access Track, timber bridge renewal *	300	0	300	0	0	256	0	44	0
	Major Culvert Renewal Program	300	0	300	0	0	0	0	300	0
	<b>Total Bridges</b>	<b>2,899</b>	<b>0</b>	<b>2,899</b>	<b>0</b>	<b>0</b>	<b>2,325</b>	<b>0</b>	<b>574</b>	<b>0</b>

Project No.	Capital Works Area 2025/2026	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Footpaths and Cycleways</b>										
	Nicholson Street, Orbost Footpath renewal	150	0	150	0	0	0	150	0	
	Bruthen footpath pedestrian fencing	30	0	22	8	0	0	30	0	
	Footpath Renewal Program	460	0	460	0	0	0	460	0	
	Church Street, Lakes Entrance, Pedestrian Crossing	75	75	0	0	0	0	75	0	
	Calvert Street - New Footpath	55	55	0	0	0	0	52	3	0
	Dalmahoy Street - New Footpath	66	66	0	0	0	0	0	66	0
	McKean Street to Main Road - New Footpath	63	63	0	0	0	0	0	63	0
	<b>Total Footpaths and Cycleways</b>	<b>899</b>	<b>259</b>	<b>632</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>52</b>	<b>847</b>	<b>0</b>
<b>Drainage</b>										
	LENGA Drainage	2,500	1,250	625	625	0	0	0	0	2,500
	Marlo Town drainage upgrade	500	0	250	250	0	0	0	500	0
	Robin Street, Lakes Entrance Drainage Renewal	300	0	225	75	0	0	0	300	0
	Gay Street, Lakes Entrance Drainage Renewal	350	0	262	88	0	0	0	350	0
	Bogong St, Lakes Entrance Drainage renewal	100	0	100	0	0	0	0	100	0
	65 McTaggart Road, Eagle Point drainage Renewal	100	0	100	0	0	0	0	100	0
	Doherty Street drainage with easement upgrade	100	0	100	0	0	0	0	100	0
	Mississippi Creek Crossing Upgrade *	1,610	0	322	1,288	0	1,500	0	110	0
	Rupert Street, Bairnsdale Drainage renewal	515	0	386	129	0	0	0	515	0
	Eastern Beach Road Drainage Improvements	615	308	0	307	0	0	0	615	0
	<b>Total Drainage</b>	<b>6,690</b>	<b>1,558</b>	<b>2,370</b>	<b>2,762</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>2,690</b>	<b>2,500</b>
<b>Recreational, Leisure &amp; Community Facilities</b>										
	West Bairnsdale Recreation Reserve Redevelopment *	3,195	0	1,597	1,598	0	2,000	0	1,195	0
	Eagle Point Foreshore Erosion Management	300	300	0	0	0	0	0	300	0
	Forward Designs Seawalls	50	0	50	0	0	0	0	50	0
	Seawall Renewal Program *	1,200	0	1,200	0	0	500	0	700	0
	Boating Infrastructure Program *	300	0	300	0	0	200	0	100	0
	<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>5,045</b>	<b>300</b>	<b>3,147</b>	<b>1,598</b>	<b>0</b>	<b>2,700</b>	<b>0</b>	<b>2,345</b>	<b>0</b>
<b>Waste Management</b>										
	Skip Bins	40	0	40	0	0	0	0	40	0
	Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	1,025	1,025	0	0	0	0	1,025	0	0
	Bairnsdale Composting Facility	2,683	2,683	0	0	0	0	2,683	0	0
	<b>Total Waste Management</b>	<b>3,748</b>	<b>3,708</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,708</b>	<b>40</b>	<b>0</b>

Project No.	Capital Works Area 2025/2026	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Parks, Open Space and Streetscapes</b>										
	Foreshore Management Plan Implementation	500	0	500	0	0	0	500	0	
	East Bairnsdale Play Area Renewal *	100	0	100	0	100	0	-	0	
	Swifts Creek Playspace Upgrade *	572	0	458	114	347	0	225	0	
	Playground Renewal Program	150	0	120	30	0	0	150	0	
	Progress Jetty Precinct Upgrade	500	0	375	125	0	0	500	0	
	Toonalook Waters Revegetation Plan	66	0	66	0	0	0	66	0	
	Orbost Forest Park Upgrade Stage 2 *	900	0	450	450	450	0	450	0	
	Krautungalung Walk Stage 2 - section 4	1,770	1,770	0	0	1,700	0	70	0	
	Metung Boardwalk Revitalisation	600	0	600	0	0	0	600	0	
	Eagle Point Foreshore Trail *	635	254	190	191	365	0	270	0	
	Eastwood Walking Track	64	45	19	0	0	0	64	0	
	Bairnsdale Streetscape - Nicholson to Bailey St *	1,000	0	1,000	0	500	0	500	0	
	Benambra Streetscape Improvements	200	0	200	0	0	0	200	0	
	Lindenow Streetscape Improvements	50	0	50	0	0	0	50	0	
	Street Trees Program	50	25	25	0	0	0	50	0	
	Street Furniture Renewal (inc Signs)	250	0	250	0	0	0	250	0	
	<b>Total Parks, Open Space and Streetscapes</b>	<b>7,407</b>	<b>2,094</b>	<b>4,403</b>	<b>910</b>	<b>3,462</b>	<b>0</b>	<b>3,945</b>	<b>0</b>	
<b>Aerodromes</b>										
	New Hangers at Bairnsdale Airport	300	150	0	150	0	150	150	0	
	Apron Extension Orbost Airport	300	150	0	150	0	0	300	0	
	<b>Total Aerodromes</b>	<b>600</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>150</b>	<b>450</b>	<b>0</b>	
<b>Off Street Car Parks</b>										
	Seventh Parade Carparking, Raymond Island	300	60	180	60	0	0	300	0	
	Parking Upgrade Lakes Entrance	90	0	0	90	0	45	45	0	
	Extension to Carpark - Slip Bight Marine Jetty 5	200	0	0	200	0	20	180	0	
	Off-Street Parking Renewal	100	0	0	100	0	0	100	0	
	<b>Total Off Street Car Parks</b>	<b>690</b>	<b>60</b>	<b>180</b>	<b>450</b>	<b>0</b>	<b>65</b>	<b>625</b>	<b>0</b>	
<b>Other Infrastructure</b>										
	Quick Response Fund	190	0	152	38	0	0	190	0	
	<b>Total Other Infrastructure</b>	<b>190</b>	<b>0</b>	<b>152</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>190</b>	<b>0</b>	
	<b>TOTAL INFRASTRUCTURE</b>	<b>43,267</b>	<b>8,429</b>	<b>25,389</b>	<b>9,449</b>	<b>0</b>	<b>15,362</b>	<b>3,998</b>	<b>21,407</b>	<b>2,500</b>
	<b>TOTAL NEW CAPITAL WORKS 2025/2026</b>	<b>54,614</b>	<b>9,251</b>	<b>34,666</b>	<b>10,697</b>	<b>0</b>	<b>16,205</b>	<b>3,998</b>	<b>31,911</b>	<b>2,500</b>

\* These projects are subject to funding confirmation

## 4.8 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2025/26	Project Cost \$'000	Summary of funding sources			
		Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000
Bosworth Road Aftercare	40	0	0	40	0
Orbost Landfill Aftercare	10	0	0	10	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Lakes Entrance Landfill Aftercare	50	0	0	50	0
Bairnsdale Cell 1 Aftercare	30	0	0	30	0
Bairnsdale Cell 2 Aftercare	30	0	0	30	0
Bairnsdale Cell 3a Aftercare	2	0	0	2	0
Bairnsdale Cell 3b Aftercare	2	0	0	2	0
<b>Total New Works Major Projects 2025/26</b>	<b>171</b>	<b>0</b>	<b>0</b>	<b>171</b>	<b>0</b>
<b>New Works - Community Assets</b>					
Sarsfield Recreation Reserve Upgrade	1,817	1,713	104	0	0
Buchan Recreation Reserve Upgrade ERV	1,889	1500	0	389	0
Raymond Island Ferry Slipping	850	0	0	850	0
<b>Total New Works Community Assets 2025/26</b>	<b>4,556</b>	<b>3,213</b>	<b>104</b>	<b>1,239</b>	<b>0</b>
<b>Total New Works Major Projects 2025/26</b>	<b>4,727</b>	<b>3,213</b>	<b>104</b>	<b>1,410</b>	<b>0</b>

## 4.9 Capital Works 2026/27

Project No.	Capital Works Area 2026/2027	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>										
<b>Land</b>										
	Property Acquisitions	100	100	0	0	0	0	100	0	
	<b>Total Land</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	
<b>Buildings</b>										
	Mallacoota Foreshore Holiday Park Toilet Block 4	230	0	230	0	0	0	230	0	
	Caravan Park Infrastructure Renewal Program	100	0	100	0	0	0	100	0	
	Changing Places Facility - Omeo *	294	0	147	147	0	200	0	94	0
	Toilet Block Replacement Program	256	0	256	0	0	0	256	0	
	Gippsland Lakes Yacht Club	250	0	125	125	0	0	250	0	
	Building Renewal (Council Owned)	800	0	800	0	0	0	800	0	
	Energy Efficiency Upgrades	100	0	0	100	0	0	100	0	
	Council Operational Facilities Renewal Program	200	0	200	0	0	0	200	0	
	Orbost Sports Stadium Upgrade *	525	0	525	0	0	250	0	275	0
	Sporting Facility Upgrades Program	250	0	125	125	0	0	250	0	
	<b>Total Buildings</b>	<b>3,005</b>	<b>0</b>	<b>2,508</b>	<b>497</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>2,555</b>	<b>0</b>
	<b>TOTAL PROPERTY</b>	<b>3,105</b>	<b>100</b>	<b>2,508</b>	<b>497</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>2,655</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>										
<b>Plant, Machinery and Equipment</b>										
	Plant Replacement Program	2,049	0	2,049	0	0	0	2,049	0	
	Vehicle Fleet Replacement Program	1,453	0	1,453	0	0	0	1,453	0	
	Caravan Park Equipment Renewal Program	19	19	0	0	0	0	19	0	
	Raymond Island Alternative Vehicle Transport	810	810	0	0	0	0	810	0	
	<b>Total Plant, Machinery and Equipment</b>	<b>4,331</b>	<b>829</b>	<b>3,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,331</b>	<b>0</b>	
<b>Fixtures, Fittings and Furniture</b>										
	Office Furniture and Equipment	30	0	30	0	0	0	30	0	
	<b>Total Fixtures, Fittings and Furniture</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	
<b>Computers and Telecommunications</b>										
	ICT Renewal	300	0	300	0	0	0	300	0	
	Photocopiers / Printers Renewal	300	0	300	0	0	0	300	0	
	Scanner Refresh	150	0	150	0	0	0	150	0	
	Server Equipment Cloud Services	254	0	254	0	0	0	254	0	
	Digital Services	800	0	800	0	0	0	800	0	
	<b>Total Computers and Telecommunications</b>	<b>1,804</b>	<b>0</b>	<b>1,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,804</b>	<b>0</b>	

Project No.	Capital Works Area 2026/2027	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Library books</b>										
	Purchase Library Resources	200	200	0	0	0	0	200	0	
	Premiers Reading Challenge *	9	9	0	0	0	9	0	0	
	<b>Total Library books</b>	<b>209</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>200</b>	<b>0</b>
	<b>TOTAL PLANT AND EQUIPMENT</b>	<b>6,374</b>	<b>1,038</b>	<b>5,336</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>6,365</b>	<b>0</b>
<b>INFRASTRUCTURE</b>										
<b>Roads</b>										
	Gravel Road Renewal Program	1,200	0	1,200	0	0	0	0	1,200	0
	Final Seal Program	200	0	200	0	0	0	0	200	0
	Reconstruction of Giles & Rupert Streets *	478	0	478	0	0	455	0	23	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 *	1,357	0	679	678	0	595	0	762	0
	Corringle Road, Newmerrella road renewal	365	0	365	0	0	0	23	342	0
	Boundary Road - Protective Treatment *	800	0	800	0	0	800	0	0	0
	Rural Road Improvement Program *	325	0	162	163	0	325	0	0	0
	Sealed Road Renewal Program *	951	0	951	0	0	951	0	0	0
	Road Safety and Intersection Improvement Program	50	0	25	25	0	0	0	50	0
	Reseal Program	3,400	0	3,400	0	0	0	0	3,400	0
	Rural Road Maintenance Seal	500	0	500	0	0	0	0	500	0
	Rehabilitation Program	500	0	500	0	0	0	0	500	0
	Bullumwaal Service Road - Kerb and Channel	467	0	467	0	0	0	0	467	0
	Protective treatments for roads vulnerable to changing climate	200	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	500	0	250	250	0	0	0	500	0
	Safety Barrier Renewal Program	100	0	100	0	0	0	0	100	0
	<b>Total Roads</b>	<b>13,213</b>	<b>0</b>	<b>11,437</b>	<b>1,776</b>	<b>0</b>	<b>4,631</b>	<b>23</b>	<b>8,559</b>	<b>0</b>
<b>Bridges</b>										
	Major Culvert Renewal Program	300	0	300	0	0	0	0	300	0
	Footbridge Renewal Program	200	0	200	0	0	0	0	200	0
	<b>Total Bridges</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>Footpaths and Cycleways</b>										
	Footpath Renewal Program	350	0	350	0	0	0	0	350	0
	New Path Program	500	500	0	0	0	0	0	500	0
	<b>Total Footpaths and Cycleways</b>	<b>850</b>	<b>500</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>0</b>

Project No.	Capital Works Area 2026/2027	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Drainage</b>										
	LENGA Drainage	1,500	750	375	375	0	0	0	0	1,500
	Mississippi Creek Crossing Upgrade *	1,610	0	322	1,288	0	1,500	0	110	0
	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
	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
	<b>Total Drainage</b>	<b>4,475</b>	<b>750</b>	<b>1,608</b>	<b>2,117</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,475</b>	<b>1,500</b>
<b>Recreational, Leisure &amp; Community Facilities</b>										
	Sports Courts & Fields Program	250	0	125	125	0	0	0	250	0
	West Bairnsdale Recreation Reserve Redevelopment *	1,170	0	585	585	0	665	0	505	0
	Leisure Facility Equipment Renewal Program	50	0	50	0	0	0	0	50	0
	Aquatic Facility Plant Equipment Renewal Program	200	0	200	0	0	0	0	200	0
	Forward Designs Seawalls	50	0	50	0	0	0	0	50	0
	Seawall Renewal Program *	1,000	0	1,000	0	0	500	0	500	0
	Boating Infrastructure Program *	300	0	300	0	0	200	0	100	0
	<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>3,020</b>	<b>0</b>	<b>2,310</b>	<b>710</b>	<b>0</b>	<b>1,365</b>	<b>0</b>	<b>1,655</b>	<b>0</b>
<b>Waste Management</b>										
	Street Litter Bin Enclosure Project	20	0	20	0	0	0	0	20	0
	Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	500	500	0	0	0	0	500	0	0
	Upgrade Metung Waste Transfer Station	450	0	337	113	0	0	450	0	0
	Upgrade Buchan Waste Transfer Station	450	0	338	112	0	0	450	0	0
	Bairnsdale Cell 4a	500	500	0	0	0	0	0	500	0
	<b>Total Waste Management</b>	<b>1,920</b>	<b>1,000</b>	<b>695</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>1,400</b>	<b>520</b>	<b>0</b>

Project No.	Capital Works Area 2026/2027	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Parks, Open Space and Streetscapes</b>										
	Foreshore Management Plan Implementation	500	0	500	0	0	0	500	0	
	Playground Renewal Program	300	0	240	60	0	0	300	0	
	Shaving Point Park, Metung	500	0	500	0	0	0	500	0	
	Progress Jetty Precinct Upgrade	500	0	375	125	0	0	500	0	
	Toonalook Waters Revegetation Plan	42	0	42	0	0	0	42	0	
	Port of Bairnsdale *	1,000	0	500	500	0	500	0	500	0
	Open Space Renewal Program	208	0	208	0	0	0	208	0	
	Krautungalung Walk Stage 2 - section 4	1,926	1,926	0	0	0	1,800	0	126	0
	Metung Boardwalk Revitalisation	300	0	300	0	0	0	300	0	
	Eagle Point Foreshore Trail	254	102	76	76	0	0	254	0	
	Metung/Tambo Bluff/Kings Cove Trail Link	200	200	0	0	0	0	200	0	
	Lindenow Streetscape Improvements	500	0	500	0	0	0	500	0	
	Bairnsdale Streetscape - Service Street	50	0	50	0	0	0	50	0	
	Street Trees Program	50	25	25	0	0	0	50	0	
	Street Furniture Renewal (inc Signs)	150	0	150	0	0	0	150	0	
	<b>Total Parks, Open Space and Streetscapes</b>	<b>6,480</b>	<b>2,253</b>	<b>3,466</b>	<b>761</b>	<b>0</b>	<b>2,300</b>	<b>0</b>	<b>4,180</b>	<b>0</b>
<b>Aerodromes</b>										
	New Hangers at Bairnsdale Airport	300	150	0	150	0	0	150	150	0
	Aerodrome Infrastructure Renewal	100	0	100	0	0	0	100	0	
	<b>Total Aerodromes</b>	<b>400</b>	<b>150</b>	<b>100</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>250</b>	<b>0</b>
<b>Off Street Car Parks</b>										
	Parking Upgrade Lakes Entrance	100	0	0	100	0	0	50	50	0
	Off-Street Parking Renewal	100	0	0	100	0	0	0	100	0
	<b>Total Off Street Car Parks</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>150</b>	<b>0</b>
<b>Other Infrastructure</b>										
	Quick Response Fund	150	0	120	30	0	0	0	150	0
	<b>Total Other Infrastructure</b>	<b>150</b>	<b>0</b>	<b>120</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>
	<b>TOTAL INFRASTRUCTURE</b>	<b>31,208</b>	<b>4,653</b>	<b>20,586</b>	<b>5,969</b>	<b>0</b>	<b>9,796</b>	<b>1,623</b>	<b>18,289</b>	<b>1,500</b>
	<b>TOTAL NEW CAPITAL WORKS 2026/2027</b>	<b>40,687</b>	<b>5,791</b>	<b>28,430</b>	<b>6,466</b>	<b>0</b>	<b>10,255</b>	<b>1,623</b>	<b>27,309</b>	<b>1,500</b>

\* These projects are subject to funding confirmation



## 4.10 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2026/27	Project Cost \$'000	Summary of funding sources			
		Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000
Bairnsdale 4 capping	1,200	0	0	1,200	0
Bosworth Road Aftercare	40	0	0	40	0
Orbost Landfill Aftercare	10	0	0	10	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Lakes Entrance Landfill Aftercare	50	0	0	50	0
Bairnsdale Cell 1 Aftercare	30	0	0	30	0
Bairnsdale Cell 2 Aftercare	30	0	0	30	0
Bairnsdale Cell 3a Aftercare	2	0	0	2	0
Bairnsdale Cell 3b Aftercare	2	0	0	2	0
<b>Total New Works Major Projects 2026/27</b>	<b>1,371</b>	<b>0</b>	<b>0</b>	<b>1,371</b>	<b>0</b>

## 4.11 Capital Works 2027/28

Project No.	Capital Works Area 2027/2028	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>										
<b>Land</b>										
	Property Acquisitions	100	100	0	0	0	0	0	100	0
	<b>Total Land</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>
<b>Buildings</b>										
	Caravan Park Infrastructure Renewal Program	150	0	150	0	0	0	0	150	0
	Toilet Block Replacement Program	350	0	350	0	0	0	0	350	0
	Building Renewal (Council Owned)	800	0	800	0	0	0	0	800	0
	Council Operational Facilities Renewal Program	500	0	500	0	0	0	0	500	0
	Lakes Entrance Indoor Courts *	4,000	0	2,000	2,000	0	4,000	0	0	0
	Orbost Sports Stadium Upgrade *	410	0	410	0	0	250	0	160	0
	Sporting Facility Upgrades Program	250	0	125	125	0	0	0	250	0
	Leisure & Aquatic Facility Renewal program	400	0	400	0	0	0	0	400	0
	<b>Total Buildings</b>	<b>6,860</b>	<b>0</b>	<b>4,735</b>	<b>2,125</b>	<b>0</b>	<b>4,250</b>	<b>0</b>	<b>2,610</b>	<b>0</b>
	<b>TOTAL PROPERTY</b>	<b>6,960</b>	<b>100</b>	<b>4,735</b>	<b>2,125</b>	<b>0</b>	<b>4,250</b>	<b>0</b>	<b>2,710</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>										
<b>Plant, Machinery and Equipment</b>										
	Plant Replacement Program	1,069	0	1,069	0	0	0	0	1,069	0
	Vehicle Fleet Replacement Program	1,542	0	1,542	0	0	0	0	1,542	0
	Caravan Park Equipment Renewal Program	19	19	0	0	0	0	0	19	0
	Raymond Island Ferry Chains & Wheel Replacement	350	0	350	0	0	0	0	350	0
	<b>Total Plant, Machinery and Equipment</b>	<b>2,980</b>	<b>19</b>	<b>2,961</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,980</b>	<b>0</b>
<b>Fixtures, Fittings and Furniture</b>										
	Office Furniture and Equipment	30	0	30	0	0	0	0	30	0
	<b>Total Fixtures, Fittings and Furniture</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>
<b>Computers and Telecommunications</b>										
	CCTV Cameras at Waste Transfer Stations	85	85	0	0	0	0	0	85	0
	ICT Renewal	300	0	300	0	0	0	0	300	0
	Bairnsdale Landfill and Aerodrome Private WAN	60	0	12	48	0	0	0	60	0
	<b>Total Computers and Telecommunications</b>	<b>445</b>	<b>85</b>	<b>312</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>445</b>	<b>0</b>
<b>Library books</b>										
	Purchase Library Resources	200	200	0	0	0	0	0	200	0
	Premiers Reading Challenge	9	9	0	0	0	9	0	0	0
	<b>Total Library books</b>	<b>209</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>200</b>	<b>0</b>
	<b>TOTAL PLANT AND EQUIPMENT</b>	<b>3,664</b>	<b>313</b>	<b>3,303</b>	<b>48</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>3,655</b>	<b>0</b>

Project No.	Capital Works Area 2027/2028	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>										
<b>Roads</b>										
	Gravel Road Renewal Program	1,200	0	1,200	0	0	0	0	1,200	0
	Final Seal Program	200	0	200	0	0	0	0	200	0
	Murphy Street Upgrade *	1,300	0	975	325	0	575	0	725	0
	Palmers Road Upgrade *	1,000	0	1,000	0	0	1,000	0	0	0
	Roadknight St, Lakes Entrance *	625	0	313	312	0	395	0	230	0
	Calvert Street Upgrade *	1,000	0	500	500	0	1,000	0	0	0
	Rural Road Improvement Program	1,275	0	637	638	0	0	0	1,275	0
	Sealed Road Renewal Program	500	0	500	0	0	0	0	500	0
	Road Safety and Intersection Improvement Program	50	0	25	25	0	0	0	50	0
	Reseal Program	3,450	0	3,450	0	0	0	0	3,450	0
	Rural Road Maintenance Seal	500	0	500	0	0	0	0	500	0
	Rehabilitation Program	500	0	500	0	0	0	0	500	0
	Bullumwaal Service Road - Kerb and Channel	467	0	467	0	0	0	0	467	0
	Protective treatments for roads vulnerable to changing climate	200	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	400	0	200	200	0	0	0	400	0
	Safety Barrier Renewal Program	100	0	100	0	0	0	0	100	0
	<b>Total Roads</b>	<b>12,767</b>	<b>0</b>	<b>10,767</b>	<b>2,000</b>	<b>0</b>	<b>2,970</b>	<b>0</b>	<b>9,797</b>	<b>0</b>
<b>Bridges</b>										
	Major Culvert Renewal Program	300	0	300	0	0	0	0	300	0
	<b>Total Bridges</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>
<b>Footpaths and Cycleways</b>										
	Footpath Renewal Program	350	0	350	0	0	0	0	350	0
	New Path Program	500	500	0	0	0	0	0	500	0
	<b>Total Footpaths and Cycleways</b>	<b>850</b>	<b>500</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>0</b>
<b>Drainage</b>										
	Stormwater Improvements Program	450	0	225	225	0	0	0	450	0
	Stormwater Renewal Program	1,000	0	1,000	0	0	0	0	1,000	0
	<b>Total Drainage</b>	<b>1,450</b>	<b>0</b>	<b>1,225</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,450</b>	<b>0</b>

Project No.	Capital Works Area 2027/2028	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Recreational, Leisure &amp; Community Facilities</b>										
	Sports Courts & Fields Program	300	0	150	150	0	0	0	300	0
	West Bairnsdale Recreation Reserve Redevelopment *	1,755	0	877	878	0	998	0	757	0
	Sports Lighting Program	100	0	100	0	0	0	0	100	0
	Leisure Facility Equipment Renewal Program	50	0	50	0	0	0	0	50	0
	Aquatic Facility Plant Equipment Renewal Program	200	0	200	0	0	0	0	200	0
	Forge Theatre Technical Equipment Program	20	0	10	10	0	0	0	20	0
	Forward Designs Seawalls	50	0	50	0	0	0	0	50	0
	Seawall Renewal Program	700	0	700	0	0	0	0	700	0
	Boating Infrastructure Program *	300	0	300	0	0	200	0	100	0
	<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>3,475</b>	<b>0</b>	<b>2,437</b>	<b>1,038</b>	<b>0</b>	<b>1,198</b>	<b>0</b>	<b>2,277</b>	<b>0</b>
<b>Waste Management</b>										
	Skip Bins	100	0	100	0	0	0	0	100	0
	Bairnsdale Cell 4a	500	500	0	0	0	0	0	500	0
	<b>Total Waste Management</b>	<b>600</b>	<b>500</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>
<b>Parks, Open Space and Streetscapes</b>										
	Foreshore Management Plan Implementation	500	0	500	0	0	0	0	500	0
	Playground Renewal Program	300	0	240	60	0	0	0	300	0
	Skatepark & BMX Facility Program	250	0	125	125	0	0	0	250	0
	Toonalook Waters Revegetation Plan	4	0	4	0	0	0	0	4	0
	Open Space Renewal Program	296	0	296	0	0	0	0	296	0
	Public Art Program	100	100	0	0	0	0	0	100	0
	Metung Boardwalk Revitalisation	300	0	300	0	0	0	0	300	0
	Eagle Point Foreshore Trail	254	102	76	76	0	0	0	254	0
	Trail Renewal Program	100	0	100	0	0	0	0	100	0
	Bairnsdale Streetscape - Service Street	750	0	750	0	0	0	0	750	0
	Bairnsdale Streetscape - Bailey Street (north)	50	0	50	0	0	0	0	50	0
	Street Trees Program	50	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	150	0	150	0	0	0	0	150	0
	<b>Total Parks, Open Space and Streetscapes</b>	<b>3,104</b>	<b>227</b>	<b>2,616</b>	<b>261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,104</b>	<b>0</b>
<b>Aerodromes</b>										
	Aerodrome Infrastructure Renewal	100	0	100	0	0	0	0	100	0
	<b>Total Aerodromes</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>
<b>Off Street Car Parks</b>										
	Bairnsdale CBD Car Parking	500	0	500	0	0	0	0	500	0
	Off-Street Parking Renewal	100	0	0	100	0	0	0	100	0
	<b>Total Off Street Car Parks</b>	<b>600</b>	<b>0</b>	<b>500</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>

Project No.	Capital Works Area 2027/2028	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Other Infrastructure</b>										
	Quick Response Fund	150	0	120	30	0	0	0	150	0
	<b>Total Other Infrastructure</b>	<b>150</b>	<b>0</b>	<b>120</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>
	<b>TOTAL INFRASTRUCTURE</b>	<b>23,396</b>	<b>1,227</b>	<b>18,515</b>	<b>3,654</b>	<b>0</b>	<b>4,168</b>	<b>0</b>	<b>19,228</b>	<b>0</b>
	<b>TOTAL NEW CAPITAL WORKS 2027/2028</b>	<b>34,020</b>	<b>1,640</b>	<b>26,553</b>	<b>5,827</b>	<b>0</b>	<b>8,427</b>	<b>0</b>	<b>25,593</b>	<b>0</b>

\* These projects are subject to funding confirmation

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

Major Projects (Non-Capital) 2027/28	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Bairnsdale 4 capping	1,200	0	0	1,200	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
Raymond Island Ferry Slipping	850	0	0	850	0
<b>Total New Works Major Projects 2027/28</b>	<b>2,221</b>	<b>0</b>	<b>0</b>	<b>2,221</b>	<b>0</b>

#### 4.13 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2024/25 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
49B Coates Road Lakes Entrance	21 years	Lease	1/07/2024	Childcare (Gippsland Lakes Community Health)
51 Airport Road Mallacoota	21 years	Lease	1/07/2024	Bunker Museum (Mallacoota and District Historical Society Inc)
Unit 1-6, 39 Drevermann Street Bairnsdale	20 years 11 months	Lease	1/08/2024	Community Housing (Community Housing (Vic) Ltd)
Amplitel	21 years	Lease	1/07/2024	Telecommunications Facility

### 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	Target	Actual	Forecast	Budget	Projections			Trend
				2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Governance</b>										
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council			47	50	60	65	65	65	+
<b>Roads</b>										
<b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads			97.36%	100%	100%	100%	100%	100%	o
<b>Statutory planning</b>										
<b>Service standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made			37%	80%	80%	80%	80%	80%	o
<b>Waste management</b>										
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins			53%	55%	55%	60%	60%	60%	+

## Targeted performance indicators - Financial

Indicator	Measure	Notes	Target	Actual	Forecast	Budget	Projections			Trend
				2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Liquidity</b>										
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	1	>150%	183%	265%	234%	216%	203%	222%	o
<b>Obligations</b>										
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	2	>100%	105%	181.7%	207.4%	148.6%	112.4%	102.5%	-
<b>Stability</b>										
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	3	No target set	63.2%	67.9%	60.4%	59.5%	61.8%	64.2%	+
<b>Efficiency</b>										
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	4	No target set	\$3,661.97	\$4,317	\$3,773	\$3,708	\$3,617	\$3,677	-



## 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	Target	Actual	Forecast	Budget	Projections			Trend
				2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Operating position</b>										
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5	>0%	23%	(39.43%)	(5.68%)	0.03%	1.37%	(1.39%)	+
<b>Liquidity</b>										
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	6	>80%	89.76%	121.56%	158.29%	126.19%	115.70%	129.73%	o
<b>Obligations</b>										
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	7	<60%	8.78%	14.38%	13.48%	15.33%	15.42%	12.00%	-
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue		<10%	1.42%	0.45%	1.54%	1.58%	1.94%	3.43%	+
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue		<60%	13.23%	19.48%	19.25%	18.95%	16.19%	17.48%	o
<b>Stability</b>										
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	8	No target set	0.31%	0.35%	0.37%	0.35%	0.33%	0.31%	o
<b>Efficiency</b>										
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	9	No target set	\$1,924	\$1,746	\$1,795	\$1,838	\$1,886	\$1,936	+

### 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 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 \$19.6 million of the Victoria Grants Commission (VGC) 2023/24 payment in the 2022/23 year has impacted on the measure for the 2023/24 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 2023/24 year result is impacted by \$15 million of projects that were incomplete at the end of the 2022/23 year, which were primarily funded from grants received, that were completed in the 2023/24 year. Fluctuations in the timing for Roads to Recovery recurrent capital grants being received across the four years also has an effect on the result for the 2024/25 year and the 2027/28 years.

**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 are all exceeding the benchmark of greater than 80%.

**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 2024/25 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 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>BUILDING FEES</b>							
Plans and Occupancy Permit Search Fee Post 1997	Each	Non - Statutory	G	\$74.50	\$80.00	5.50	7.38%
Plans and Occupancy Permit Search Fee Pre 1997	Each	Non - Statutory	G	\$136.60	\$145.00	8.40	6.15%
Building Permit Lodgement fee	Each	Statutory	E	8.23 fee units	8.23 fee units	0.00	0.00%
Certificate Regulation 51(1)	Each	Statutory	E	3.19 fee units	3.19 fee units	0.00	0.00%
Certificate Regulation 51(2)	Each	Statutory	E	3.19 fee units	3.19 fee units	0.00	0.00%
Storm Water Regulation 133	Each	Statutory	E	9.77 fee units	9.77 fee units	0.00	0.00%
Council Consent (Siting) Parts 5, 6 and 8	Each	Statutory	E	19.61 fee units	19.61 fee units	0.00	0.00%
Council Consent (Heritage) Section 29A	Each	Statutory	E	5.75 fee units	5.75 fee units	0.00	0.00%
Notification to Neighbours for Council Consent and Report	Each	Non - Statutory	G	\$15.90	\$100.00	84.10	528.93%
Private swimming pool/spa information search fee	Each	Statutory	E	3.19 fee units	3.19 fee units	0.00	0.00%
Private swimming pool/spa registration fee	Each	Statutory	E	2.15 fee units	2.15 fee units	0.00	0.00%
Lodgement of Certificate of Pool and Spa Barrier Compliance	Each	Statutory	E	1.38 fee units	1.38 fee units	0.00	0.00%
Lodgement of certificate of Pool and Spa Barrier Non Compliance	Each	Statutory	E	26 fee units	26 fee units	0.00	0.00%
<b>PLANNING AND DEVELOPMENT</b>							
Certificate of compliance	Each	Statutory	E	22 fee units	22 fee units	0.00	0.00%
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	65 fee units	65 fee units	0.00	0.00%
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	270 fee units	270 fee units	0.00	0.00%
Document review, advice and approvals for major developments that are not otherwise covered by a statutory fee	Hourly	Non - Statutory	G	\$55.00	\$56.90	1.90	3.45%
<b>Planning and Subdivision Fees For New Applications</b>							
Application - Class 1 - Use	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 2 - Single dwelling/ancillary up to \$10,000	Each	Statutory	E	\$206.40	13.5 fee units	0.00	0.00%
Application - Class 3 - Single dwelling/ancillary \$10,001 to \$100,000	Each	Statutory	E	42.5 fee units	42.5 fee units	0.00	0.00%
Application - Class 4 - Single dwelling/ancillary \$100,001 to \$500,000	Each	Statutory	E	87 fee units	87 fee units	0.00	0.00%
Application - Class 5 - Single dwelling/ancillary \$500,001 to \$1,000,000	Each	Statutory	E	94 fee units	94 fee units	0.00	0.00%
Application - Class 6 - Single dwelling/ancillary \$1,000,001 to no more than \$2,000,000	Each	Statutory	E	101 fee units	101 fee units	0.00	0.00%
Application - Class 7 - VicSmart up to and including \$10,000	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Class 8 - VicSmart greater than \$10,000	Each	Statutory	E	29 fee units	29 fee units	0.00	0.00%
Application - Class 9 - VicSmart to subdivide or consolidate land	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Class 10 - VicSmart (other than a class 7, class 8 or class 9 permit)	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Class 11 - Development (other than class 2,3,7, 8 or subdivision) up to \$100,000	Each	Statutory	E	77.5 fee units	77.5 fee units	0.00	0.00%
Application - Class 12 - Development (other than class 4,5,8 or subdivision) \$100,001 to \$1,000,000	Each	Statutory	E	104.5 fee units	104.5 fee units	0.00	0.00%
Application - Class 13 - Development (other than class 6, 8 or subdivision) \$1,000,001 to \$5,000,000	Each	Statutory	E	230.5 fee units	230.5 fee units	0.00	0.00%
\$5,000,001 to \$15,000,000	Each	Statutory	E	587.5 fee units	587.5 fee units	0.00	0.00%
\$15,000,001 to \$50,000,000	Each	Statutory	E	1732.5 fee units	1732.5 fee units	0.00	0.00%
Application - Class 16 - Development (other than class 8 or subdivision) greater than \$50,000,000	Each	Statutory	E	3894 fee units	3894 fee units	0.00	0.00%
or remove a right of way, c) create, vary or remove an easement other	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 17 - Subdivide building (other than class 9)	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 18 - Subdivide land into 2 lots (other than class 9 or 16)	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 19 - boundary realignment or consolidate 2 or more lots	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 20 - Subdivide land (other than class 9, 16, 17, 18)	Each	Statutory	E	89 fee units per 100 lots created	89 fee units per 100 lots created	0.00	0.00%
Application - Class 22 - A permit not otherwise provided for in the regulation	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	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	0.00%
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	0.00%
Application - Certification of plan of subdivision	Each	Statutory	E	11.8 fee units	11.8 fee units	0.00	0.00%
Application - Alteration of a plan under section 10(2) of the Subdivision Act	Each	Statutory	E	7.5 fee units	7.5 fee units	0.00	0.00%
Application - Amendment of certified plan under section 11(1) of the Subdivision Act	Each	Statutory	E	9.5 fee units	9.5 fee units	0.00	0.00%
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	22 fee units	22 fee units	0.00	0.00%
Time Extension to Planning Permit	Each	Non - Statutory	G	\$218.00	\$225.60	7.60	3.49%
Copy of Planning Permit	Each	Non - Statutory	G	\$71.50	\$74.00	2.50	3.50%
Title Search	Each	Non - Statutory	G	\$51.50	\$53.30	1.80	3.50%
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	\$125.00	\$129.40	4.40	3.52%
Advertising of Section 173 Agreements (for each additional notice above 10 notices)	Each	Non - Statutory	G	\$3.90	\$4.00	0.10	2.56%
Written planning advice	Each	Non - Statutory	G	\$112.00	\$115.90	3.90	3.48%
Written planning advice – individual property owner/prospective purchaser	Each	Non - Statutory	G	\$56.00	\$58.00	2.00	3.57%
Satisfaction Matters resulting from a planning permit condition or Section 173 Agreement obligation	Each	Non - Statutory	G	\$222.00	\$229.80	7.80	3.51%
Fee for an agreement to a proposal to amend or end an agreement under S 173 of the Act	Each	Statutory	E	44.5 fee units	44.5 fee units	0.00	0.00%
<b>Planning and Subdivision Fees For Amended Applications</b>						0.00	
Application - Amendment to a permit to change the use allowed or allow a new use	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
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	89 fee units	89 fee units	0.00	0.00%
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	13.5 fee units	13.5 fee units	0.00	0.00%
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	42.5 fee units	42.5 fee units	0.00	0.00%
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	87 fee units	87 fee units	0.00	0.00%
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	94 fee units	94 fee units	0.00	0.00%
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	13.5 fee units	13.5 fee units	0.00	0.00%
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	29 fee units	29 fee units	0.00	0.00%
Application - Amendment to Class 9 permit	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Amendment to Class 10 permit	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
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	77.5 fee units	77.5 fee units	0.00	0.00%
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 more than \$100,000 but not more than \$1,000,000	Each	Statutory	E	104.5 fee units	104.5 fee units	0.00	0.00%
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	230.5 fee units	230.5 fee units	0.00	0.00%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
Application - Amendment to Class 17 permit	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Amendment to Class 18 permit	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Amendment to Class 19 permit	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Amendment to Class 20 permit	Each	Statutory	E	89 fee units per 100 lots created	89 fee units per 100 lots created	0.00	0.00%
Application - Amendment to Class 21 permit	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
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	0.00%
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	0.00%
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	0.00%
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	0.00%
<b>Engineering Checking Fees</b>							
Checking of Engineering plans	Each	Statutory	E	75% of Estimated cost of construction of the works proposed in the engineering plan (maximum fees)	75% of Estimated cost of construction of the works proposed in the engineering plan (maximum fees)	0.00	0.00%
Engineering plan prepared by Council	Each	Statutory	E	3.5% of the cost of works proposed in the engineering plan (maximum fees)	3.5% of the cost of works proposed in the engineering plan (maximum fees)	0.00	0.00%
Supervision of works	Each	Statutory	E	2.5% of the estimated cost of construction of works (maximum fees)	2.5% of the estimated cost of construction of works (maximum fees)	0.00	0.00%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>CARAVAN PARK REGISTRATIONS</b>							
Registration Transfer	Each	Statutory	E	5 fee units	5 fee units	0.00	0.00%
Registration fee (per site)	Each	Statutory	E	See below	See below	0.00	0.00%
Registration Not exceeding 25 sites (3 year registration)	Each	Statutory	E	17 fee units	17 fee units	0.00	0.00%
Registration Exceeding 25 but not exceeding 50 sites (3 year registration )	Each	Statutory	E	34 fee units	34 fee units	0.00	0.00%
Registration Exceeding 50 but not exceeding 100 sites (3 year registration )	Each	Statutory	E	68 fee units	68 fee units	0.00	0.00%
Registration Exceeding 100 but not exceeding 150 sites (3 year registration )	Each	Statutory	E	103 fee units	103 fee units	0.00	0.00%
Registration Exceeding 150 but not exceeding 200 sites (3 year registration )	Each	Statutory	E	137 fee units	137 fee units	0.00	0.00%
Registration Exceeding 200 but not exceeding 250 sites (3 year registration )	Each	Statutory	E	171 fee units	171 fee units	0.00	0.00%
Registration Exceeding 250 but not exceeding 300 sites (3 year registration )	Each	Statutory	E	205 fee units	205 fee units	0.00	0.00%
Registration Exceeding 300 but not exceeding 350 sites (3 year registration )	Each	Statutory	E	240 fee units	240 fee units	0.00	0.00%
Registration Exceeding 350 but not exceeding 400 sites (3 year registration )	Each	Statutory	E	274 fee units	274 fee units	0.00	0.00%
Registration Exceeding 400 but not exceeding 450 sites (3 year registration )	Each	Statutory	E	308 fee units	308 fee units	0.00	0.00%
Registration Exceeding 450 but not exceeding 500 sites (3 year registration )	Each	Statutory	E	342 fee units	342 fee units	0.00	0.00%
Registration Exceeding 500 but not exceeding 550 sites (3 year registration )	Each	Statutory	E	376 fee units	376 fee units	0.00	0.00%
Registration Exceeding 550 but not exceeding 600 sites (3 year registration )	Each	Statutory	E	411 fee units	411 fee units	0.00	0.00%
Registration Exceeding 600 but not exceeding 650 sites (3 year registration )	Each	Statutory	E	445 fee units	445 fee units	0.00	0.00%
Registration Exceeding 650 but not exceeding 700 sites (3 year registration )	Each	Statutory	E	479 fee units	479 fee units	0.00	0.00%
Registration Exceeding 700 but not exceeding 750 sites (3 year registration )	Each	Statutory	E	513 fee units	513 fee units	0.00	0.00%
Registration Exceeding 750 but not exceeding 800 sites (3 year registration )	Each	Statutory	E	547 fee units	547 fee units	0.00	0.00%
Registration Exceeding 800 but not exceeding 850 sites (3 year registration )	Each	Statutory	E	582 fee units	582 fee units	0.00	0.00%
Registration Exceeding 850 but not exceeding 900 sites (3 year registration )	Each	Statutory	E	616 fee units	616 fee units	0.00	0.00%
Registration Exceeding 900 but not exceeding 950 sites (3 year registration )	Each	Statutory	E	650 fee units	650 fee units	0.00	0.00%
Registration Exceeding 950 but not exceeding 1000 sites (3 year registration )	Each	Statutory	E	684 fee units	684 fee units	0.00	0.00%
Registration Exceeding 1000 but not exceeding 1050 sites (3 year registration )	Each	Statutory	E	719 fee units	719 fee units	0.00	0.00%
Registration Exceeding 1050 but not exceeding 1100 sites (3 year registration )	Each	Statutory	E	753 fee units	753 fee units	0.00	0.00%
Registration Exceeding 1100 but not exceeding 1150 sites (3 year registration )	Each	Statutory	E	787 fee units	787 fee units	0.00	0.00%
Registration Exceeding 1150 but not exceeding 1200 sites (3 year registration )	Each	Statutory	E	821 fee units	821 fee units	0.00	0.00%
Registration Exceeding 1200 but not exceeding 1250 sites (3 year registration )	Each	Statutory	E	855 fee units	855 fee units	0.00	0.00%
Registration Exceeding 1250 but not exceeding 1300 sites (3 year registration )	Each	Statutory	E	890 fee units	890 fee units	0.00	0.00%
Registration Exceeding 1300 but not exceeding 1350 sites (3 year registration )	Each	Statutory	E	924 fee units	924 fee units	0.00	0.00%
Registration Exceeding 1350 but not exceeding 1400 sites (3 year registration )	Each	Statutory	E	958 fee units	958 fee units	0.00	0.00%
Registration Exceeding 1400 but not exceeding 1450 sites (3 year registration )	Each	Statutory	E	992 fee units	992 fee units	0.00	0.00%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>FOOD PREMISES</b>							
Core Business (Class 1)	Annual	Non - Statutory	E	\$706.00	\$731.00	25.00	3.54%
Core Business (Class 2)	Annual	Non - Statutory	E	\$706.00	\$731.00	25.00	3.54%
Core Business (Class 3)	Annual	Non - Statutory	E	\$240.00	\$248.00	8.00	3.33%
Non-Core Business (Class 1)	Annual	Non - Statutory	E	\$405.00	\$419.00	14.00	3.46%
Non-Core Business (Class 2)	Annual	Non - Statutory	E	\$405.00	\$419.00	14.00	3.46%
Community Groups	Annual	Non - Statutory	E	\$95.00	\$98.00	3.00	3.16%
Registration - Temporary Stalls (Other than Not-For-Profit)	Daily	Non - Statutory	E	\$57.00	\$59.00	2.00	3.51%
Registration Renewal - Temporary Stalls (Other than Not-For-Profit)	Annual	Non - Statutory	E	\$240.00	\$248.00	8.00	3.33%
Food and Water Sample Administration Fee - 2nd Non-Compliant Sample	Each	Non - Statutory	G	\$169.00	\$175.00	6.00	3.55%
New registered premises application fee Food Class 1 and 2 (plus Renewal fee)	Each	Non - Statutory	G	\$278.00	\$288.00	10.00	3.60%
New registered premises application fee Food Class 3 (plus Renewal fee)	Each	Non - Statutory	G	\$139.00	\$144.00	5.00	3.60%
New registered premises application fee Health premises (plus Renewal fee)	Each	Non - Statutory	G	\$85.00	\$88.00	3.00	3.53%
Solicitors request for information on a food premises Class 1, 2 and 3	Each	Non - Statutory	G	\$285.00	\$295.00	10.00	3.51%
Solicitors request for information on a health premises	Each	Non - Statutory	G	\$285.00	\$295.00	10.00	3.51%
Solicitors request for information on a caravan park	Each	Non - Statutory	G	\$285.00	\$295.00	10.00	3.51%
<b>HEALTH</b>							
Prescribed Accommodation less than 25 beds	Each	Non - Statutory	E	\$240.00	\$248.00	8.00	3.33%
Prescribed Accommodation 25 beds or greater	Each	Non - Statutory	E	\$364.00	\$377.00	13.00	3.57%
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	\$777.00	\$777.00	0.00	0.00%
Septic Tank - Permit to Alter Existing System	Each	Statutory	E	\$592.00	\$592.00	0.00	0.00%
Septic Tank - Permit to Install Renewal	Each	Statutory	E	\$132.00	\$132.00	0.00	0.00%
Search Fee - Copy of Septic Plan/Permit	Each	Non - Statutory	E	\$26.00	\$27.00	1.00	3.85%
Registration - Health Premises	Annual	Non - Statutory	E	\$258.00	\$267.00	9.00	3.49%
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	\$32.00	\$33.00	1.00	3.13%
Vaccinations - Influenza vaccination at a Council session (single dose)	Each	Non - Statutory	E	\$27.00	\$28.00	1.00	3.70%
Vaccinations - Influenza vaccination at a workplace (single dose) - Stain 4	Each	Non - Statutory	E	\$38.00	\$39.00	1.00	2.63%
Vaccinations - Whooping Cough (single dose)	Each	Non - Statutory	E	\$54.00	\$56.00	2.00	3.70%
Registration/Renewal - Aquatic Facility (3 year registration)	Each	Statutory	E	\$228.00	\$228.00	0.00	0.00%
Registration Transfer - Aquatic Facility (50% of renewal fee)	Each	Statutory	E	\$114.00	\$114.00	0.00	0.00%
<b>PUBLICATIONS</b>							
Freedom of Information Request Fee	Each	Statutory	E	\$31.80	\$31.80	0.00	0.00%
Freedom of Information Request (In the public's interest)	Each	Statutory	E	Refer to fee description	Refer to fee description		
Freedom of Information Access Search Charge	Hourly	Statutory	G	\$23.85	\$23.85	0.00	0.00%
Freedom of Information Access Supervision Charge	Quarter of Hour	Statutory	G	\$6.00	\$6.00	0.00	0.00%
Freedom of Information Access Photocopying Charge	A4 Black and White Page	Statutory	G	\$0.20	\$0.20	0.00	0.00%
Note - Other reasonable costs for access may be charged in accordance with Freedom of Information (Access Charges) Regulations 2014.							



## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>AERODROME</b>							
Weekly Storage	Weekly	Non - Statutory	G	\$60.00	\$62.00	2.00	3.33%
Air Ambulance Call out	Each	Non - Statutory	G		\$60.00	NEW	NEW
<b>RAYMOND ISLAND FERRY</b>							
Ferry Pass - Owners of developed land - Cars, Motor Cycles - First Vehicle (Portable Pass)	Annual	Non - Statutory	G	Free	Free		
Owners of developed land - Cars, Motor Cycles - Second Vehicle (Portable Pass) - free for holders of a Centrelink Pensioner Concession Card, Veterans' Affairs Pension Concession Card, Gold Card War Widow and Gold Card TPI.	Annual	Non - Statutory	G	Free	Free		
Owners of developed land - Cars, Motor Cycles - Second and Subsequent Vehicles (Portable Pass subject to annual renewal) - previously this was third and subsequent vehicle but the second vehicle free pass is no longer available except for holders of a Centrelink Pensioner Concession Card, Veterans' Affairs Pension Concession Card, Gold Card War Widow and Gold Card TPI.	Annual	Non - Statutory	G	\$310.00	\$320.00	10.00	3.23%
Ferry Pass - Non-owners of developed land - Cars, Motor Cycles (Non portable)	Annual	Non - Statutory	G	\$310.00	\$320.00	10.00	3.23%
Ferry Pass - Trucks and Buses (Non portable)	Annual	Non - Statutory	G	\$570.00	\$590.00	20.00	3.51%
Cars (per return trip) *	Each	Non - Statutory	G	\$14.00	\$14.00	0.00	0.00%
Cars with Trailers, Caravans (per return trip) * - applies to those vehicles not holding an annual Ferry Pass	Each	Non - Statutory	G	\$21.00	\$22.00	1.00	4.76%
Motor Cycles (per return trip) *	Each	Non - Statutory	G	\$7.00	\$7.00	0.00	0.00%
Hazardous Chemical Truck (per return trip)	Each	Non - Statutory	G	\$41.00	\$42.00	1.00	2.44%
Out of Hours Service (per return trip)	Each	Non - Statutory	G	\$280.00	\$290.00	10.00	3.57%
Trucks and Buses 20GVM or less (per return trip) *	Each	Non - Statutory	G	\$21.00	\$22.00	1.00	4.76%
Trucks and Buses greater than 20GVM (per return trip) *	Each	Non - Statutory	G	\$31.00	\$32.00	1.00	3.23%
Commercial vehicle towing a trailer (per return trip) *	Each	Non - Statutory	G	\$32.00	\$33.00	1.00	3.13%
Truck and Buses 20GVM or less towing a trailer (per return trip) *	Each	Non - Statutory	G	\$42.00	\$43.00	1.00	2.38%
Truck and Buses greater than 20GVM towing a trailer (per return trip)*	Each	Non - Statutory	G	\$59.00	\$61.00	2.00	3.39%
Hazardous Chemical Truck towing a trailer (per return trip)	Each	Non - Statutory	G	\$78.00	\$81.00	3.00	3.85%
Replacement fee for lost passes	Each	Non - Statutory	G	\$31.00	\$35.00	4.00	12.9%
Note - All single trips "each" fees, marked with an * may be purchased in blocks of 10 return trips for the cost of 9 trips							
<b>LOCAL LAWS</b>							
Animal Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$93.00 to \$1824.00	\$93.00 to \$1824.00	0.00	0.00%
Impounding of Livestock Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$385.00 to \$769.00	\$385.00 to \$769.00	0.00	0.00%
Parking Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$96.00 to \$192.00	\$96.00 to \$192.00	0.00	0.00%
Litter Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$385.00 to \$3846.00	\$385.00 to \$3846.00	0.00	0.00%
Vehicles on nature strip for display purposes (up to 4 vehicles)	Annual	Non - Statutory	E	\$478.00	\$495.00	17.00	3.56%
Goods on footpath (1m x 1m)	Annual	Non - Statutory	E	\$82.00	\$85.00	3.00	3.66%
Permit - A Frame Sign	Annual	Non - Statutory	E	\$82.00	\$85.00	3.00	3.66%
Permit - Grazing	Annual	Non - Statutory	E	\$121.00	\$125.00	4.00	3.31%
Domestic Animal Business (For period starting 10/4 each year)	Annual	Non - Statutory	E	\$235.00	\$244.00	9.00	3.83%
Permit - Other	Each	Non - Statutory	E	\$121.00	\$125.00	4.00	3.31%
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	0.00%
General Local Laws Impoundment - Administration	Each	Non - Statutory	G	\$49.50	\$51.50	2.00	4.04%
General Local Laws Impoundment - Call Out - Business Hours	Hourly	Non - Statutory	G	\$49.50	\$51.50	2.00	4.04%
General Local Laws Impoundment - Call Out - After Hours	Hourly	Non - Statutory	G	\$83.00	\$86.00	3.00	3.61%
General Local Laws Impoundment - Release Fee	Each	Non - Statutory	G	\$83.00	\$86.00	3.00	3.61%
Inspection Fee - Other	Each	Non - Statutory	G	\$127.00	\$131.45	4.45	3.50%
Public Event Permit	Each	Non - Statutory	G	\$121.00	\$125.24	4.24	3.50%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>LOCAL LAWS - fees apply from 10 April each year</b>							
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (full fee)	Each	Non - Statutory	E	\$200.00	\$207.00	7.00	3.50%
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	\$99.00	\$103.00	4.00	4.04%
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	\$67.00	\$70.00	3.00	4.48%
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	\$34.00	\$35.50	1.50	4.41%
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	\$35.50	0.50	1.43%
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	\$18.50	\$19.00	0.50	2.70%
Dog/Cat Impoundment Release Base Fee (excludes Contractor fee)	Each	Non - Statutory	E	\$73.50	\$76.00	2.50	3.40%
Permit - keeping more than two dogs or two cats	Each	Non - Statutory	E	\$56.00	\$58.00	2.00	3.57%
Cat Trap Replacement Fee	Each	Non - Statutory	E	\$207.00	\$214.00	7.00	3.38%
Hoarding Permit	Each	Non - Statutory	E	\$121.00	\$125.00	4.00	3.31%
Hoarding Permit - Additional Fee (after two weeks)	Per Square Metre Per Week	Non - Statutory	E	\$6.30	\$6.50	0.20	3.17%
<b>LIBRARY</b>							
Inter Library Loan Charge	Each	Non - Statutory	G	\$4.00	\$4.10	0.10	2.50%
Inter Library Loan Fine (Overdue <4 weeks)	Each	Non - Statutory	E	\$10.50	\$10.80	0.30	2.86%
Inter Library Loan Fine (Overdue 4-6 weeks)	Each	Non - Statutory	E	\$21.00	\$21.70	0.70	3.33%
Inter Library Loan - Plastic Loan Straps (Replacement)	Each	Non - Statutory	G	\$4.20	\$4.40	0.20	4.76%
Laminating Pouch A4	Each	Non - Statutory	G	\$0.70	\$0.70	0.00	0.00%
Laminating Pouch A5	Each	Non - Statutory	G	\$0.50	\$0.50	0.00	0.00%
Scanning	Each	Non - Statutory	G	Free	Free		
Overdue Charge (per Reminder Notice)	Each	Non - Statutory	E	\$1.45	\$1.50	0.05	3.45%
Overdue Charge (Final Reminder)	Each	Non - Statutory	E	\$2.60	\$2.70	0.10	3.85%
Repairs - General	Each	Non - Statutory	G	Up to \$25.90	Up to \$26.60	0.00	0.00%
Repairs - Pages (per item - Torn, Loose)	Each	Non - Statutory	G	\$4.50	\$4.60	0.10	2.22%
Recovering Charge (per Item)	Each	Non - Statutory	E	Up to \$31	Up to \$31.80		
Replace Barcode (per item)	Each	Non - Statutory	G	\$3.70	\$3.80	0.10	2.70%
Replace Library Card (per item)	Each	Non - Statutory	G	\$3.70	\$3.80	0.10	2.70%
Replace Due Date Slip (per Item)	Each	Non - Statutory	G	\$1.45	\$1.50	0.05	3.45%
Replace Talking Book CD	Each	Non - Statutory	G	Up to \$41.40	Up to \$42.50		
Replace playaway battery cover	Each	Non - Statutory	G	\$2.10	\$2.20	0.10	4.76%
Replace playaway lanyard	Each	Non - Statutory	G	\$1.00	\$1.00	0.00	0.00%
Book Trimming (per Item)	Each	Non - Statutory	G	\$6.70	\$6.90	0.20	2.99%
Replace a Page (per Item)	Each	Non - Statutory	G	\$6.70	\$6.90	0.20	2.99%
Replace Talking Book Case (per Item)	Each	Non - Statutory	G	Up to \$41.40	Up to \$42.50		
Replace CD/DVD Case (per Item)	Each	Non - Statutory	G	\$4.35	\$4.50	0.15	3.45%
Disc cleaning	Each	Non - Statutory	G	\$5.40	\$5.60	0.20	3.70%
Library bag	Each	Non - Statutory	G	\$5.50	\$5.70	0.20	3.64%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>PHOTOCOPYING</b>							
Photocopying Black and White (per A4 page)	Each	Non - Statutory	G	\$0.30	\$0.30	0.00	0.00%
Photocopying colour (per A4 page)	Each	Non - Statutory	G	\$1.30	\$1.30	0.00	0.00%
Photocopying (per A3 page)	Each	Non - Statutory	G	\$0.50	\$0.50	0.00	0.00%
Photocopying - Colour (per A3 page)	Each	Non - Statutory	G	\$2.10	\$2.10	0.00	0.00%
Laminating Pouch A3	Each	Non - Statutory	G	\$1.20	\$1.20	0.00	0.00%
<b>PLAN COPYING</b>							
Plan Copying (per A0 copy)	Each	Non - Statutory	G	\$18.50	\$19.10	0.60	3.24%
Plan Copying/Photocopying - Multiple Copies (A0)	Each	Non - Statutory	G	\$14.75	\$15.30	0.55	3.73%
Plan Copying (per A1 copy)	Each	Non - Statutory	G	\$18.50	\$19.10	0.60	3.24%
Plan Copying/Photocopying - Multiple Copies (A1)	Each	Non - Statutory	G	\$14.75	\$15.30	0.55	3.73%
Plan Copying (per A2 copy)	Each	Non - Statutory	G	\$18.50	\$19.10	0.60	3.24%
Plan Copying/Photocopying - Multiple Copies (A2)	Each	Non - Statutory	G	\$14.75	\$15.30	0.55	3.73%
<b>FACILITY HIRE - BAIRNSDALE LIBRARY</b>							
Bairnsdale - Meeting Room 2 - Community Groups, excluding kitchen	Hourly	Non - Statutory	G	\$8.20	\$8.00	-0.20	-2%
Bairnsdale - Meeting Room 2 - Community Groups, excluding kitchen (8 hours)	Daily	Non - Statutory	G	\$49.00	\$48.00	-1.00	-2%
Bairnsdale - Meeting Room 2 - Government/Private, excluding kitchen	Hourly	Non - Statutory	G	\$25.00	\$24.00	-1.00	-4%
Bairnsdale - Meeting Room 2 - Government/Private, excluding kitchen (8 hours)	Daily	Non - Statutory	G	\$148.00	\$144.00	-4.00	-3%
Bairnsdale - Community Meeting Room - Community Groups, excluding kitchen	Hourly	Non - Statutory	G	\$12.50	\$12.00	-0.50	-4%
Bairnsdale - Community Meeting Room - Community Groups, excluding kitchen (8 hours)	Daily	Non - Statutory	G	\$74.00	\$72.00	-2.00	-3%
Bairnsdale - Community Meeting Room - Government/Private, excluding kitchen	Hourly	Non - Statutory	G	\$37.00	\$36.00	-1.00	-3%
Bairnsdale - Community Meeting Room - Government/Private, excluding kitchen (8 hours)	Daily	Non - Statutory	G	\$223.00	\$216.00	-7.00	-3%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>FACILITY HIRE - EAGLE POINT FORESHORE HUB</b>							
Eagle Point Foreshore Hub - Meeting room 1 or 2- Community Groups	Hourly	Non - Statutory	G		\$8.00	NEW	NEW
Eagle Point Foreshore Hub - Meeting room 1 or 2- Community Groups (8 Hours)	Daily	Non - Statutory	G		\$48.00	NEW	NEW
Eagle Point Foreshore Hub - Meeting room 1 or 2- Private / Government	Hourly	Non - Statutory	G		\$24.00	NEW	NEW
Eagle Point Foreshore Hub - Meeting room 1 or 2- Private / Government (8 hours)	Daily	Non - Statutory	G		\$144.00	NEW	NEW
Eagle Point Foreshore Hub - Cleaning	Hourly	Non - Statutory	G		\$60.00	NEW	NEW
<b>FACILITY HIRE - OTHER</b>							
Paynesville - Community Hall, including kitchen - Permanent Users	Hourly	Non - Statutory	G	\$7.00	\$7.00	0.00	0.00%
Paynesville - Community Hall, including kitchen - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$44.00	\$42.00	-2.00	-4.55%
Paynesville - Community Hall, including kitchen - Community Groups	Hourly	Non - Statutory	G	\$15.00	\$14.00	-1.00	-6.67%
Paynesville - Community Hall, including kitchen - Community Groups (8 hours)	Daily	Non - Statutory	G	\$86.00	\$84.00	-2.00	-2.33%
Paynesville - Community Hall, including kitchen - Government/Private	Hourly	Non - Statutory	G	\$44.00	\$42.00	-2.00	-4.55%
Paynesville - Community Hall, including kitchen - Government/Private (8 hours)	Daily	Non - Statutory	G	\$260.00	\$252.00	-8.00	-3.08%
Paynesville Service Centre - Meeting Rooms 1 or 2 - Permanent Users	Hourly	Non - Statutory	G	\$4.00	\$4.00	0.00	0.00%
Paynesville Service Centre - Meeting Rooms 1 or 2 - Community Groups	Hourly	Non - Statutory	G	\$8.00	\$8.00	0.00	0.00%
Paynesville Service Centre - Meeting Rooms 1 or 2 - Community Groups (8 hours)	Daily	Non - Statutory	G	\$49.00	\$48.00	-1.00	-2.04%
Paynesville Service Centre - Meeting Rooms 1 or 2 - Government/Private	Hourly	Non - Statutory	G	\$25.00	\$24.00	-1.00	-4.00%
Paynesville Service Centre - Meeting Rooms 1 or 2 - Government/Private (8 hours)	Daily	Non - Statutory	G	\$148.00	\$144.00	-4.00	-2.70%
Paynesville Service Centre - Office - Permanent Users	Hourly	Non - Statutory	G	\$3.00	\$3.00	0.00	0.00%
Paynesville Service Centre - Office - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$19.00	\$18.00	-1.00	-5.26%
Paynesville Service Centre - Office - Community Groups	Hourly	Non - Statutory	G	\$6.00	\$6.00	0.00	0.00%
Paynesville Service Centre - Office - Community Groups (8 hours)	Daily	Non - Statutory	G	\$38.00	\$36.00	-2.00	-5.26%
Paynesville Service Centre - Office - Government/Private	Hourly	Non - Statutory	G	\$19.00	\$18.00	-1.00	-5.26%
Paynesville Service Centre - Office - Government/Private (8 hours)	Daily	Non - Statutory	G	\$112.00	\$108.00	-4.00	-3.57%
Lakes Entrance Service Centre - Meeting Room Hire - Community Groups	Hourly	Non - Statutory	G	\$9.10	\$8.00	-1.10	-12.09%
Lakes Entrance Service Centre - Meeting Room Hire - Community Groups (8 hours)	Daily	Non - Statutory	G	\$49.50	\$48.00	-1.50	-3.03%
Lakes Entrance Service Centre - Meeting Room Hire - Government/Private	Hourly	Non - Statutory	G	\$24.80	\$24.00	-0.80	-3.23%
Lakes Entrance Service Centre - Meeting Room Hire - Government/Private (8 hours)	Daily	Non - Statutory	G	\$148.00	\$144.00	-4.00	-2.70%
Orbost Service Centre - The Bemm Office - Community Groups	Hourly	Non - Statutory	G	\$6.00	\$6.00	0.00	0.00%
Orbost Service Centre - The Bemm Office - Community Groups (8 hours)	Daily	Non - Statutory	G	\$38.00	\$36.00	-2.00	-5.26%
Orbost Service Centre - The Bemm Office - Government/Private	Hourly	Non - Statutory	G	\$19.00	\$18.00	-1.00	-5.26%
Orbost Service Centre - The Bemm Office - Government/Private (8 hours)	Daily	Non - Statutory	G	\$112.00	\$108.00	-4.00	-3.57%
Orbost Service Centre - The Brodribb Room - Community Groups	Hourly	Non - Statutory	G	\$8.00	\$8.00	0.00	0.00%
Orbost Service Centre - The Brodribb Room - Community Groups (8 hours)	Daily	Non - Statutory	G	\$49.00	\$48.00	-1.00	-2.04%
Orbost Service Centre - The Brodribb Room - Government/Private	Hourly	Non - Statutory	G	\$25.00	\$24.00	-1.00	-4.00%
Orbost Service Centre - The Brodribb Room - Government/Private (8 hours)	Daily	Non - Statutory	G	\$148.00	\$144.00	-4.00	-2.70%
Mallacoota Service Centre - Meeting Room Hire - Community Groups	Hourly	Non - Statutory	G	\$8.00	\$8.00	0.00	0.00%
Mallacoota Service Centre - Meeting Room Hire - Community Groups (8 hours)	Daily	Non - Statutory	G	\$49.00	\$48.00	-1.00	-2.04%
Mallacoota Service Centre - Meeting Room Hire - Government/Private	Hourly	Non - Statutory	G	\$25.00	\$24.00	-1.00	-4.00%
Mallacoota Service Centre - Meeting Room Hire - Government/Private (8 hours)	Daily	Non - Statutory	G	\$148.00	\$144.00	-4.00	-2.70%
Omeo Service Centre - Training room - Permanent Users	Hourly	Non - Statutory	G	\$4.00	\$4.00	0.00	0.00%
Omeo Service Centre - Training room - Permanent Users (4 hours)	Each	Non - Statutory	G	\$12.00	\$12.00	0.00	0.00%
Omeo Service Centre - Training room - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$25.00	\$24.00	-1.00	-4.00%
Omeo Service Centre - Training room - Community Groups	Hourly	Non - Statutory	G	\$8.00	\$8.00	0.00	0.00%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
Omeo Service Centre - Training room - Community Groups (8 hours)	Daily	Non - Statutory	G	\$51.00	\$48.00	-3.00	-5.88%
Omeo Service Centre - Training room - Government/Private	Hourly	Non - Statutory	G	\$19.00	\$24.00	5.00	26.32%
Omeo Service Centre - Training room - Government/Private (8 hours)	Daily	Non - Statutory	G	\$112.00	\$144.00	32.00	28.57%
Omeo Service Centre - Meeting room - Permanent Users	Hourly	Non - Statutory	G	\$3.00	\$3.00	0.00	0.00%
Omeo Service Centre - Meeting room - Permanent Users (8 hours)	Daily	Non - Statutory	G	\$19.00	\$18.00	-1.00	-5.26%
Omeo Service Centre - Meeting room - Community Groups	Hourly	Non - Statutory	G	\$6.00	\$6.00	0.00	0.00%
Omeo Service Centre - Meeting room - Community Groups (8 hours)	Daily	Non - Statutory	G	\$38.00	\$38.00	0.00	0.00%
Omeo Service Centre - Meeting room - Government/Private	Hourly	Non - Statutory	G	\$9.00	\$18.00	9.00	100.00%
Omeo Service Centre - Meeting room - Government/Private (8 hours)	Daily	Non - Statutory	G	\$56.00	\$108.00	52.00	92.86%
*) Hire Fee for room other than Room listed above will be calculated as per room hire fee structure							NEW
<b>JETTIES - PRIVATE</b>							
<b>General Fees</b>							
Administration Fee New License	Each	Non - Statutory	G	\$67.00	\$69.00	2.00	2.99%
Transfer Jetty License Fee	On Jetty Property Sale	Non - Statutory	G	\$78.00	\$81.00	3.00	3.85%
Application to Build New/Extend Existing Private Jetty	Each	Non - Statutory	G	\$204.00	\$211.00	7.00	3.43%
Administration Fee for Late Payment	On Each Letter	Non - Statutory	G	\$40.00	\$41.00	1.00	2.50%
<b>CHINAMAN'S CREEK PRIVATE JETTIES</b>							
Jetty - Residential rate (per m2)	Annual	Non - Statutory	G	\$15.00	\$16.00	1.00	6.67%
Jetty 158 Each License	Annual	Non - Statutory	G	\$573.00	\$593.00	20.00	3.49%
Jetty 159 Each License	Annual	Non - Statutory	G	\$462.00	\$478.00	16.00	3.46%
Jetty 160 Each License	Annual	Non - Statutory	G	\$476.00	\$493.00	17.00	3.57%
Jetty 161 Each Mooring	Annual	Non - Statutory	G	\$419.00	\$434.00	15.00	3.58%
Jetty 201 Each License	Annual	Non - Statutory	G	\$438.00	\$454.00	16.00	3.65%
Jetty 307 Each License	Annual	Non - Statutory	G	\$485.00	\$502.00	17.00	3.51%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>MALLACOOTA INLET JETTIES</b>							
<b>Rental Fees</b>							
Jetty M1 Each License	Annual	Non - Statutory	G	\$931.00	\$964.00	33.00	3.54%
Jetty M2 Each License	Annual	Non - Statutory	G	\$1,449.00	\$1,500.00	51.00	3.52%
Jetty M3 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M4 (Share#1) Each License	Annual	Non - Statutory	G	\$233.00	\$241.00	8.00	3.43%
Jetty M4 (Share#2) Each License	Annual	Non - Statutory	G	\$233.00	\$241.00	8.00	3.43%
Jetty M4 (Share#3) Each License	Annual	Non - Statutory	G	\$233.00	\$241.00	8.00	3.43%
Jetty M4 (Share#4) Each License	Annual	Non - Statutory	G	\$233.00	\$241.00	8.00	3.43%
Jetty M6 Each License	Annual	Non - Statutory	G	\$931.00	\$964.00	33.00	3.54%
Jetty M7 Each License	Annual	Non - Statutory	G	\$931.00	\$964.00	33.00	3.54%
Jetty M8 (Share#1) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M8 (Share#2) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M9 Each License	Annual	Non - Statutory	G	\$931.00	\$964.00	33.00	3.54%
Jetty M10 (Share#1) Each License	Annual	Non - Statutory	G	\$311.00	\$322.00	11.00	3.54%
Jetty M10 (Share#2) Each License	Annual	Non - Statutory	G	\$311.00	\$322.00	11.00	3.54%
Jetty M10 (Share#3) Each License	Annual	Non - Statutory	G	\$311.00	\$322.00	11.00	3.54%
Jetty M11 Each License	Annual	Non - Statutory	G	\$931.00	\$964.00	33.00	3.54%
Jetty M14 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M15 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M16 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M17 (Share#1) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M17 (Share#2) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M18 (Share#1) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M18 (Share#2) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M19 (Share#1) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M19 (Share#2) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M20 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M21 (Share#1) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M21 (Share#2) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M22 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M23 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M24 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M25 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M26 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M27 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M28 (Share#1) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M28 (Share#2) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M29 (Share#1) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M29 (Share#2) Each License	Annual	Non - Statutory	G	\$414.00	\$428.00	14.00	3.38%
Jetty M30 Each License	Annual	Non - Statutory	G	\$828.00	\$857.00	29.00	3.50%
Jetty M31 (Share#1) Each License	Annual	Non - Statutory	G	\$492.00	\$509.00	17.00	3.46%
Jetty M31 (Share#2) Each License	Annual	Non - Statutory	G	\$492.00	\$509.00	17.00	3.46%
Jetty M32 Each License	Annual	Non - Statutory	G	\$983.00	\$1,017.00	34.00	3.46%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
Jetty M33 Each License	Annual	Non - Statutory	G	\$983.00	\$1,017.00	34.00	3.46%
Jetty M34 (Share#1) Each License	Annual	Non - Statutory	G	\$285.00	\$295.00	10.00	3.51%
Jetty M34 (Share#2) Each License	Annual	Non - Statutory	G	\$285.00	\$295.00	10.00	3.51%
Jetty M34 (Share#3) Each License	Annual	Non - Statutory	G	\$285.00	\$295.00	10.00	3.51%
Jetty M34 (Share#4) Each License	Annual	Non - Statutory	G	\$285.00	\$295.00	10.00	3.51%
Jetty M35 Each License	Annual	Non - Statutory	G	\$1,139.00	\$1,179.00	40.00	3.51%
Jetty M36 Each License	Annual	Non - Statutory	G	\$1,139.00	\$1,179.00	40.00	3.51%
Jetty M37 Each License	Annual	Non - Statutory	G	\$1,139.00	\$1,179.00	40.00	3.51%
Jetty M38 Each License	Annual	Non - Statutory	G	\$1,139.00	\$1,179.00	40.00	3.51%
Jetty M39 Each License	Annual	Non - Statutory	G	\$983.00	\$1,017.00	34.00	3.46%
Jetty M40 Each License	Annual	Non - Statutory	G	\$983.00	\$1,017.00	34.00	3.46%
Jetty M41 (Share#1) Each License	Annual	Non - Statutory	G	\$492.00	\$509.00	17.00	3.46%
Jetty M41 (Share#2) Each License	Annual	Non - Statutory	G	\$492.00	\$509.00	17.00	3.46%
<b>BRODRIBB RIVER MARLO JETTIES</b>							
Jetty M51 Each License	Annual	Non - Statutory	G	\$269.00	\$278.00	9.00	3.35%
Jetty M52 Each License	Annual	Non - Statutory	G	\$269.00	\$278.00	9.00	3.35%
Jetty M53 Each License	Annual	Non - Statutory	G	\$269.00	\$278.00	9.00	3.35%
Jetty M54 Each License	Annual	Non - Statutory	G	\$269.00	\$278.00	9.00	3.35%
Jetty M55 Each License	Annual	Non - Statutory	G	\$269.00	\$278.00	9.00	3.35%
Pole Mooring M56 Each License	Annual	Non - Statutory	G	\$140.00	\$145.00	5.00	3.57%
<b>RIVIERA HARBOUR CANAL JETTIES</b>							
Full Share	Annual	Non - Statutory	E	\$325.00	\$336.00	11.00	3.38%
Half Share	Annual	Non - Statutory	E	\$162.00	\$168.00	6.00	3.70%
Quarter Share	Annual	Non - Statutory	E	\$81.00	\$84.00	3.00	3.70%
Administration Fee for Late Payment (per letter)	Each	Non - Statutory	G	\$40.00	\$41.00	1.00	2.50%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>MARINA FEES</b>							
<b>General Fees</b>							
Administration Fee	Each	Non - Statutory	G	\$40.00	\$41.00	1.00	2.50%
Commission Fee on sub letting of multiple year agreements only	Each	Non - Statutory	G	\$55.00	\$57.00	2.00	3.64%
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	0.00%
Commission Fee on sale of berth of multiple year agreement. 2% of sale price.	Each	Non - Statutory	G	Refer to fee description	Refer to fee description		
<b>Chinaman's Creek Marina</b>							
<b>Operations and Maintenance Fee</b>							
K, N and P Berths	Annual	Non - Statutory	G	\$644.00	\$666.00	22.00	3.42%
L and M Moorings	Annual	Non - Statutory	G	\$200.00	\$210.00	10.00	5.00%
Replacement of Lost Key	Each	Non - Statutory	G	\$39.00	\$41.00	2.00	5.13%
<b>Rental Fee</b>							
K pen 3.5m x 10m	Annual	Non - Statutory	G	\$1,015.00	\$1,015.00	0.00	0.00%
K pen 4m x 12m	Annual	Non - Statutory	G	\$1,390.00	\$1,390.00	0.00	0.00%
N pen 3.5m x 10m	Annual	Non - Statutory	G	\$1,015.00	\$1,015.00	0.00	0.00%
N pen 4.3m x 15m	Annual	Non - Statutory	G	\$1,870.00	\$1,870.00	0.00	0.00%
L mooring pen 11m x 3m	Annual	Non - Statutory	G	\$270.00	\$270.00	0.00	0.00%
M mooring 12m	Annual	Non - Statutory	G	\$210.00	\$210.00	0.00	0.00%
M mooring 13m	Annual	Non - Statutory	G	\$220.00	\$220.00	0.00	0.00%
M mooring 14m	Annual	Non - Statutory	G	\$285.00	\$285.00	0.00	0.00%
M mooring 15m	Annual	Non - Statutory	G	\$375.00	\$375.00	0.00	0.00%
M mooring 16m	Annual	Non - Statutory	G	\$460.00	\$460.00	0.00	0.00%
M mooring 18m	Annual	Non - Statutory	G	\$585.00	\$585.00	0.00	0.00%
K pen 3.5m x 10m (20 Year Permit)	Multi Year	Non - Statutory	G	\$20,300.00	\$20,300.00	0.00	0.00%
K pen 3.5m x 10m (15 Year Permit)	Multi Year	Non - Statutory	G	\$15,225.00	\$15,225.00	0.00	0.00%
K pen 3.5m x 10m (10 Year Permit)	Multi Year	Non - Statutory	G	\$10,150.00	\$10,150.00	0.00	0.00%
K pen 3.5m x 10m (5 Year Permit)	Multi Year	Non - Statutory	G	\$5,075.00	\$5,075.00	0.00	0.00%
<b>Metung Dry Berth Marina</b>							
Operations and Maintenance Fee	Annual	Non - Statutory	G	\$155.00	\$160.00	5.00	3.23%
Dry Berth Rental	Annual	Non - Statutory	G	\$1,485.00	\$1,485.00	0.00	0.00%



## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>Metung Marina</b>							
Operations and Maintenance Fee	Annual	Non - Statutory	G	\$730.00	\$756.00	26.00	3.56%
Replacement of Lost/Temporary Key	Each	Non - Statutory	G	\$39.00	\$41.00	2.00	5.13%
<b>Rental fee</b>							#DIV/0!
Berth Unserviced 9 metre (Alongside)	Annual	Non - Statutory	G	\$1,530.00	\$1,530.00	0.00	0.00%
Berth 9 metre Pen - Serviced	Annual	Non - Statutory	G	\$1,830.00	\$1,830.00	0.00	0.00%
Berth 10 metre	Annual	Non - Statutory	G	\$2,670.00	\$2,670.00	0.00	0.00%
Berth 12 metre	Annual	Non - Statutory	G	\$3,350.00	\$3,350.00	0.00	0.00%
Berth 14 metre	Annual	Non - Statutory	G	\$4,160.00	\$4,160.00	0.00	0.00%
Alongside berth rental determined by area of vessel (per m2)	Annual	Non - Statutory	G	\$45.00	\$45.00	0.00	0.00%
Berth - 9 metre - 20 Year Permit	Annual	Non - Statutory	G	\$36,600.00	\$36,600.00	0.00	0.00%
Berth - 9 metre - 15 Year Permit	Annual	Non - Statutory	G	\$27,450.00	\$27,450.00	0.00	0.00%
Berth - 9 metre - 10 Year Permit	Annual	Non - Statutory	G	\$18,300.00	\$18,300.00	0.00	0.00%
Berth - 9 metre - 5 Year Permit	Annual	Non - Statutory	G	\$9,150.00	\$9,150.00	0.00	0.00%
Berth - 10 metre - 20 Year Permit	Multi Year	Non - Statutory	G	\$53,400.00	\$53,400.00	0.00	0.00%
Berth - 10 metre - 15 Year Permit	Multi Year	Non - Statutory	G	\$40,050.00	\$40,050.00	0.00	0.00%
Berth - 10 metre - 10 Year Permit	Multi Year	Non - Statutory	G	\$26,700.00	\$26,700.00	0.00	0.00%
Berth - 10 metre - 5 Year Permit	Multi Year	Non - Statutory	G	\$13,350.00	\$13,350.00	0.00	0.00%
Berth - 12 metre - 20 Year Permit	Multi Year	Non - Statutory	G	\$67,000.00	\$67,000.00	0.00	0.00%
Berth - 12 metre - 15 Year Permit	Multi Year	Non - Statutory	G	\$50,250.00	\$50,250.00	0.00	0.00%
Berth - 12 metre - 10 Year Permit	Multi Year	Non - Statutory	G	\$33,500.00	\$33,500.00	0.00	0.00%
Berth - 12 metre - 5 Year Permit	Multi Year	Non - Statutory	G	\$16,750.00	\$16,750.00	0.00	0.00%
Berth - 14 metre - 20 Year Permit	Multi Year	Non - Statutory	G	\$83,200.00	\$83,200.00	0.00	0.00%
Berth - 14 metre - 15 Year Permit	Multi Year	Non - Statutory	G	\$62,400.00	\$62,400.00	0.00	0.00%
Berth - 14 metre - 10 Year Permit	Multi Year	Non - Statutory	G	\$41,600.00	\$41,600.00	0.00	0.00%
Berth - 14 metre - 5 Year Permit	Multi Year	Non - Statutory	G	\$20,800.00	\$20,800.00	0.00	0.00%
<b>Slip Bight Marina</b>							
Operation and Maintenance Fee, Jetty 1-4	Annual	Non - Statutory	G	\$1,395.00	\$1,440.00	45.00	3.23%
Operation and Maintenance Fee, Jetty 5	Annual	Non - Statutory	G	\$730.00	\$756.00	26.00	3.56%
Replacement of Lost Key	Each	Non - Statutory	G	\$39.00	\$41.00	2.00	5.13%
<b>Slip Bight Marina Rental fee</b>							
8 metre berth	Annual	Non - Statutory	G	\$1,375.00	\$1,375.00	0.00	0.00%
10 metre berth	Annual	Non - Statutory	G	\$1,645.00	\$1,645.00	0.00	0.00%
8 metre berth 4m jetty	Annual	Non - Statutory	G	\$1,530.00	\$1,530.00	0.00	0.00%
10 metre berth 4m jetty	Annual	Non - Statutory	G	\$1,830.00	\$1,830.00	0.00	0.00%
12 metre berth 4m jetty	Annual	Non - Statutory	G	\$2,670.00	\$2,670.00	0.00	0.00%
14 metre berth 4m jetty	Annual	Non - Statutory	G	\$3,350.00	\$3,350.00	0.00	0.00%
18 metre berth 4m jetty	Annual	Non - Statutory	G	\$4,570.00	\$4,570.00	0.00	0.00%
8 metre berth 8m jetty	Annual	Non - Statutory	G	\$1,685.00	\$1,685.00	0.00	0.00%
10 metre berth 8m jetty	Annual	Non - Statutory	G	\$2,020.00	\$2,020.00	0.00	0.00%
12 metre berth 8m jetty	Annual	Non - Statutory	G	\$2,950.00	\$2,950.00	0.00	0.00%
14 metre berth 8m jetty	Annual	Non - Statutory	G	\$3,700.00	\$3,700.00	0.00	0.00%
16 metre berth 8m jetty	Annual	Non - Statutory	G	\$4,160.00	\$4,160.00	0.00	0.00%
Alongside berth rental determined by area of vessel (per m2)	Annual	Non - Statutory	G	\$36.00	\$36.00	0.00	0.00%
8 metre berth 20 Year Permit	Multi Year	Non - Statutory	G	\$27,500.00	\$27,500.00	0.00	0.00%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
8 metre berth 15 Year Permit	Multi Year	Non - Statutory	G	\$20,625.00	\$20,625.00	0.00	0.00%
8 metre berth 10 Year Permit	Multi Year	Non - Statutory	G	\$13,750.00	\$13,750.00	0.00	0.00%
8 metre berth 5 Year Permit	Multi Year	Non - Statutory	G	\$6,875.00	\$6,875.00	0.00	0.00%
8 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$30,600.00	\$30,600.00	0.00	0.00%
8 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$22,950.00	\$22,950.00	0.00	0.00%
8 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$15,300.00	\$15,300.00	0.00	0.00%
8 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$7,650.00	\$7,650.00	0.00	0.00%
8 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$33,700.00	\$33,700.00	0.00	0.00%
8 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$25,275.00	\$25,275.00	0.00	0.00%
8 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$16,850.00	\$16,850.00	0.00	0.00%
8 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$8,425.00	\$8,425.00	0.00	0.00%
10 metre berth 20 Year Permit	Multi Year	Non - Statutory	G	\$32,900.00	\$32,900.00	0.00	0.00%
10 metre berth 15 Year Permit	Multi Year	Non - Statutory	G	\$24,675.00	\$24,675.00	0.00	0.00%
10metre berth 10 Year Permit	Multi Year	Non - Statutory	G	\$16,450.00	\$16,450.00	0.00	0.00%
10metre berth 5 Year Permit	Multi Year	Non - Statutory	G	\$8,225.00	\$8,225.00	0.00	0.00%
10 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$36,600.00	\$36,600.00	0.00	0.00%
10 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$27,450.00	\$27,450.00	0.00	0.00%
10 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$18,300.00	\$18,300.00	0.00	0.00%
10 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$9,150.00	\$9,150.00	0.00	0.00%
10 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$40,400.00	\$40,400.00	0.00	0.00%
10 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$30,300.00	\$30,300.00	0.00	0.00%
10 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$20,200.00	\$20,200.00	0.00	0.00%
10 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$10,100.00	\$10,100.00	0.00	0.00%
12 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$53,400.00	\$53,400.00	0.00	0.00%
12 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$40,050.00	\$40,050.00	0.00	0.00%
12 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$26,700.00	\$26,700.00	0.00	0.00%
12 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$13,350.00	\$13,350.00	0.00	0.00%
12 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$59,000.00	\$59,000.00	0.00	0.00%
12 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$44,250.00	\$44,250.00	0.00	0.00%
12 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$29,500.00	\$29,500.00	0.00	0.00%
12 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$14,750.00	\$14,750.00	0.00	0.00%
14 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$67,000.00	\$67,000.00	0.00	0.00%
14 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$50,250.00	\$50,250.00	0.00	0.00%
14 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$33,500.00	\$33,500.00	0.00	0.00%
14 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$16,750.00	\$16,750.00	0.00	0.00%
14 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$74,000.00	\$74,000.00	0.00	0.00%
14 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$55,500.00	\$55,500.00	0.00	0.00%
14 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$37,000.00	\$37,000.00	0.00	0.00%
14 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$18,500.00	\$18,500.00	0.00	0.00%
16 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$83,200.00	\$83,200.00	0.00	0.00%
16 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$62,400.00	\$62,400.00	0.00	0.00%
16 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$41,600.00	\$41,600.00	0.00	0.00%
16 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$20,800.00	\$20,800.00	0.00	0.00%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
18 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	\$91,400.00	\$91,400.00	0.00	0.00%
18 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	\$68,550.00	\$68,550.00	0.00	0.00%
18 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	\$45,700.00	\$45,700.00	0.00	0.00%
18 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	\$22,850.00	\$22,850.00	0.00	0.00%
<b>Slip Bight Marina Jetty 5</b>							
10 Metre	Annual	Non - Statutory	G	\$4,360.00	\$4,360.00	0.00	0.00%
12 Metre	Annual	Non - Statutory	G	\$5,020.00	\$5,020.00	0.00	0.00%
12 Metre Multi Hull	Annual	Non - Statutory	G	\$6,950.00	\$6,950.00	0.00	0.00%
14 Metre	Annual	Non - Statutory	G	\$5,850.00	\$5,850.00	0.00	0.00%
14 Metre Multi Hull	Annual	Non - Statutory	G	\$8,320.00	\$8,320.00	0.00	0.00%
16 Metre	Annual	Non - Statutory	G	\$6,865.00	\$6,865.00	0.00	0.00%
18 Metre	Annual	Non - Statutory	G	\$7,640.00	\$7,640.00	0.00	0.00%
10 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$21,800.00	\$21,800.00	0.00	0.00%
12 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$25,100.00	\$25,100.00	0.00	0.00%
12 Metre Multi Hull 5 Year Permit	Multi Year	Non - Statutory	G	\$34,750.00	\$34,750.00	0.00	0.00%
14 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$29,250.00	\$29,250.00	0.00	0.00%
14 Metre Multi Hull 5 Year Permit	Multi Year	Non - Statutory	G	\$41,600.00	\$41,600.00	0.00	0.00%
16 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$34,325.00	\$34,325.00	0.00	0.00%
18 Metre 5 Year Permit	Multi Year	Non - Statutory	G	\$38,200.00	\$38,200.00	0.00	0.00%
10 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$43,600.00	\$43,600.00	0.00	0.00%
12 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$50,200.00	\$50,200.00	0.00	0.00%
12 Metre Multi Hull 10 Year Permit	Multi Year	Non - Statutory	G	\$69,500.00	\$69,500.00	0.00	0.00%
14 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$58,500.00	\$58,500.00	0.00	0.00%
14 Metre Multi Hull 10 Year Permit	Multi Year	Non - Statutory	G	\$83,200.00	\$83,200.00	0.00	0.00%
16 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$68,650.00	\$68,650.00	0.00	0.00%
18 Metre 10 Year Permit	Multi Year	Non - Statutory	G	\$76,400.00	\$76,400.00	0.00	0.00%
10 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$65,400.00	\$65,400.00	0.00	0.00%
12 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$75,300.00	\$75,300.00	0.00	0.00%
12 Metre Multi Hull 15 Year Permit	Multi Year	Non - Statutory	G	\$104,250.00	\$104,250.00	0.00	0.00%
14 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$87,750.00	\$87,750.00	0.00	0.00%
14 Metre Multi Hull 15 Year Permit	Multi Year	Non - Statutory	G	\$124,800.00	\$124,800.00	0.00	0.00%
16 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$102,975.00	\$102,975.00	0.00	0.00%
18 Metre 15 Year Permit	Multi Year	Non - Statutory	G	\$114,600.00	\$114,600.00	0.00	0.00%
10 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$87,200.00	\$87,200.00	0.00	0.00%
12 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$100,400.00	\$100,400.00	0.00	0.00%
12 Metre Multi Hull 20 Year Permit	Multi Year	Non - Statutory	G	\$139,000.00	\$139,000.00	0.00	0.00%
14 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$117,000.00	\$117,000.00	0.00	0.00%
14 Metre Multi Hull 20 Year Permit	Multi Year	Non - Statutory	G	\$166,400.00	\$166,400.00	0.00	0.00%
16 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$137,300.00	\$137,300.00	0.00	0.00%
18 Metre 20 Year Permit	Multi Year	Non - Statutory	G	\$152,800.00	\$152,800.00	0.00	0.00%
<b>PLANNING SCHEME AMENDMENTS</b>							
Consideration of Request and Supportive Submissions	Each	Statutory	E	206 fee units	206 fee units	0.00	0.00%
Consideration of up to 10 Submissions seeking change to an amendment	Each	Statutory	E	1021 fee units	1021 fee units	0.00	0.00%
Consideration of 11 to 20 Submissions seeking change to an amendment	Each	Statutory	E	2040 fee units	2040 fee units	0.00	0.00%
Consideration of greater than 20 Submissions seeking change to an amendment	Each	Statutory	E	2727 fee units	2727 fee units	0.00	0.00%
Adoption and Requesting Approval	Each	Statutory	E	32.5 fee units	32.5 fee units	0.00	0.00%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>WORKS WITHIN ROAD RESERVES</b>							
<b>Speed limit greater than 50 kph - Works OTHER than Minor Works</b>							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$381.60	\$381.60	0.00	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$381.60	\$381.60	0.00	0.00%
<b>Speed limit greater than 50 kph - Minor Works</b>							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$190.80	\$190.80	0.00	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$95.40	\$95.40	0.00	0.00%
<b>Speed limit NOT more than 50 kph - Works OTHER than Minor Works</b>							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$381.60	\$381.60	0.00	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$95.40	\$95.40	0.00	0.00%
<b>Speed limit NOT more than 50 kph - Minor Works</b>							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$190.80	\$190.80	0.00	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	\$95.40	\$95.40	0.00	0.00%
<b>FORGE THEATRE AND ARTS HUB</b>							
<b>VENUE HIRE AND STAFFING - COMMERCIAL HIRERS *note: staffing additional unless otherwise specified</b>							
McKean Room - minimum 3 hours	Hourly	Non - Statutory	G	\$42.00	\$43.00	1.00	2.38%
McKean Room - Daily (up to 8 hours)	Daily	Non - Statutory	G	\$190.00	\$197.00	7.00	3.68%
McKean Room - (minimum 3 hours) With AV equipment	Hourly	Non - Statutory	G	\$70.00	\$72.00	2.00	2.86%
McKean Room - (up to 8 hours) With AV equipment	Daily	Non - Statutory	G	\$370.00	\$383.00	13.00	3.51%
Theatre Hire - Non-Ticketed Event/Conference - minimum 3 hours	Hourly	Non - Statutory	G	\$180.00	\$186.00	6.00	3.33%
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	\$1,850.00	\$1,915.00	65.00	3.51%
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	\$2030+ 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		
Theatre Hire - Ticketed Event/Performance additional performance hours	Hourly	Non - Statutory	G	\$180.00	\$186.00	6.00	3.33%
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	\$61.00	\$63.00	2.00	3.28%
Front of House Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	\$56.00	\$58.00	2.00	3.57%
Stage occupancy charge	Daily	Non - Statutory	G	\$150.00	\$155.00	5.00	3.33%
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	\$70.00	\$72.50	2.50	3.57%
Yamaha Vivace Baby Grand piano - hire	Per Performance/Event	Non - Statutory	G	\$125.00	\$129.50	4.50	3.60%
Piano tuning	Per Performance/Event	Non - Statutory	G	\$240.00	\$248.50	8.50	3.54%
Hazer Machine (includes fluid)	Per Performance/Event	Non - Statutory	G	\$85.00	\$88.00	3.00	3.53%
Gaffer Tape	Per Performance/Event	Non - Statutory	G	\$25.00	\$26.00	1.00	4.00%
Lighting gels - non-standard stock	Per Performance/Event	Non - Statutory	G	Cost + 15%	Cost + 15%		
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		
DVD Player	Per day	Non - Statutory	G	\$25.00	\$26.00	1.00	4.00%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>VENUE HIRE AND STAFFING - COMMUNITY NOT FOR PROFIT AND SCHOOLS HIRERS</b> staffing additional unless otherwise specified							
McKean Room - (up to 8 hours)	Daily	Non - Statutory	G	\$125.00	\$129.50	4.50	3.60%
McKean Room - minimum 3 hours	Hourly	Non - Statutory	G	\$25.00	\$26.00	1.00	4.00%
McKean Room - Including AV equipment (minimum 3 hrs)	Hourly	Non - Statutory	G	\$40.00	\$41.50	1.50	3.75%
McKean Room - Including AV equipment (up to 8 hrs)	Daily	Non - Statutory	G	\$240.00	\$248.50	8.50	3.54%
Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours, includes Duty Technician	Hourly	Non - Statutory	G	\$65.00	\$67.50	2.50	3.85%
Theatre Hire - Additional Performance hours	Hourly	Non - Statutory	G	\$110.00	\$114.00	4.00	3.64%
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	\$1,470.00	\$1,521.50	51.50	3.50%
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	\$475.00	\$491.50	16.50	3.47%
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	\$1,110.00	\$1,149.00	39.00	3.51%
Ticketing set up fee	Each	Non - Statutory	G	\$100.00	\$103.50	3.50	3.50%
Technical Staffing - per person - minimum 3 hours	Hourly	Non - Statutory	G	\$61.00	\$63.00	2.00	3.28%
Front of House Staffing - per person - minimum 3 hours	Hourly	Non - Statutory	G	\$56.00	\$58.00	2.00	3.57%
Stage occupancy charge	Daily	Non - Statutory	G	\$75.00	\$77.50	2.50	3.33%
<b>VENUE HIRE AND STAFFING - LOCAL BUSINESSES (INCLUDING PERFORMING ARTS BUSINESSES SUCH AS DANCE, DRAMA AND MUSIC SCHOOLS) : staffing additional unless otherwise specified</b>							
McKean Room - (up to 8 hours)	Daily	Non - Statutory	G	\$145.00	\$150.00	5.00	3.45%
McKean Room - minimum 3 hours	Hourly	Non - Statutory	G	\$30.00	\$31.00	1.00	3.33%
McKean Room - Including AV equipment -(minimum 3 hours)	Hourly	Non - Statutory	G	\$45.00	\$46.50	1.50	3.33%
McKean Room - Including AV equipment (up to 8 hours)	Daily	Non - Statutory	G	\$300.00	\$310.50	10.50	3.50%
Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours hire, includes Duty Technician	Hourly	Non - Statutory	G	\$80.00	\$83.00	3.00	3.75%
Theatre Hire Additional Performance hours - includes Duty Technician	Hourly	Non - Statutory	G	\$125.00	\$129.50	4.50	3.60%
<b>Theatre Hire Non-Ticketed Event/Conference</b> (up to 8 hours access per day) Includes: Standard Equipment, up to 10 hrs of staffing and standard cleaning	Daily	Non - Statutory	G	\$1,590.00	\$1,645.50	55.50	3.49%
<b>Theatre Hire Non-Ticketed Event/Conference</b> (up to 8 hours access per day) Includes: Standard Equipment, up to 10 hrs of staffing and standard cleaning.	Daily	Non - Statutory	G	\$1,960.00	\$2,028.50	68.50	3.49%
<b>Theatre Hire Season of 3 or more Ticketed performances</b> (held on separate days) Includes: Standard Equipment McKean Room up to 8 hours, 5 hrs Duty Technician, 5 hrs FOH Team Leader, 2 hrs Box Office, 7 hrs x 2 Usher and standard cleaning	Per Performance	Non - Statutory	G	\$1,860.00	\$1,925.00	65.00	3.49%
<b>Theatre Hire Additional Ticketed Performance on the same day</b> Includes: 5 hrs Theatre access, Standard Equipment, 5 hrs use of McKean Room, hire of 1 x Radio Microphone and standard cleaning	Per Performance	Non - Statutory	G	\$490.00	\$507.00	17.00	3.47%
Technical Staffing - per person (minimum 3 hours)	Hourly	Non - Statutory	G	\$61.00	\$63.00	2.00	3.28%
Front of House Staffing - per person (minimum 3 hours)	Hourly	Non - Statutory	G	\$56.00	\$58.00	2.00	3.57%
Stage occupancy charge	Daily	Non - Statutory	G	\$75.00	\$77.50	2.50	3.33%
Ticketing Fees	Per Performance	Non - Statutory	G	3% of sales	3% of sales		
<b>Non-Standard Equipment Hire - Not-for-Profit and Schools Hirers and Local Business Hirers</b>							
Yamaha Vivace Baby Grand piano (tuning additional)	Per Performance/ Event	Non - Statutory	G	\$60.00	\$62.00	2.00	3.33%
Piano tuning	Per Performance/ Event	Non - Statutory	G	\$240.00	\$248.50	8.50	3.54%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
Hazer Machine (includes fluid)	Per Performance/Event	Non - Statutory	G	\$30.00	\$31.00	1.00	3.33%
Projector	Per Performance/Events	Non - Statutory	G	\$30.00	\$31.00	1.00	3.33%
Rostra sections (each) – per performance/event	Per Performance/Event	Non - Statutory	G	Free	Free		
Gaffer Tape	Per Performance/Event	Non - Statutory	G	\$25.00	\$26.00	1.00	4.00%
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	\$25.00	\$26.00	1.00	4.00%
DVD Player - Local Business only - NFP free of charge	Per day	Non - Statutory	G	\$18.00	\$18.50	0.50	2.78%
Use of Black folding walls x 2 - at Forge Theatre	per wall set/per day	Non - Statutory	G	\$35.00	\$36.00	1.00	2.86%
Use of Black folding walls - at outside location, includes transport	per wall set/per day	Non - Statutory	G	\$70.00	\$72.50	2.50	3.57%
<b>VENUE RECOVERABLE COSTS - ALL HIRERS - Unless otherwise stated</b>							
Additional Cleaning Costs - weekdays	Hourly	Non - Statutory	G	\$60.00	\$62.00	2.00	3.33%
Advertising placement (per placement)	Each	Non - Statutory	G	Cost + 15%	Cost + 15%		
E Blast (Marketing Email)	Each	Non - Statutory	G	\$150.00	\$155.50	5.50	3.67%
Arts Program Brochure Entry - Commercial Hirers	Each	Non - Statutory	G	\$155.00	\$160.50	5.50	3.55%
Arts Program Brochure Entry - Internal, Not for Profit, Community & Local Hirers	Each	Non - Statutory	G	\$125.00	\$129.50	4.50	3.60%
Poster Drop - all hirers	Each	Non - Statutory	G	\$110.00	\$114.00	4.00	3.64%
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	\$125 or as charged by VCGLR	\$125 or as charged by VCGLR		
Hire of BBQ & Gas bottle	Per Event	Non - Statutory	G	\$50.00	\$52.00	2.00	4.00%
Hire of Marquee & weights	Per Event	Non - Statutory	G	\$50.00	\$52.00	2.00	4.00%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>RATES/PROPERTY DATA</b>							
Land Information Certificate (LIC)	Each	Statutory	E	\$28.90	\$28.90	0.00	0.00%
Copies of Previous Year Rate Notices	Each Notice	Non - Statutory	G	\$20.00	\$20.70	0.70	3.50%
Historic Rates and Valuation information, (within 10 years only - post 2013/2014)	Each Request	Non - Statutory	G	\$20.00	\$20.70	0.70	3.50%
Historic Rates and Valuation information, -(between 2002/2003 and 2013/2014)	Each Request	Non - Statutory	G	\$31.50	\$32.60	1.10	3.49%
Historic Rates and Valuation information (pre 2002/2003) - minimum 1 hour fee.	Per hour	Non - Statutory	G	\$78.50	\$81.25	2.75	3.50%
Land Information Certificate Urgent Fee (in addition to LIC fee)	Each	Non - Statutory	G	\$98.00	\$101.50	3.50	3.57%
<b>VISITOR INFORMATION CENTRES</b>							
Affiliate Membership (Non-EG businesses)	Annual	Non - Statutory	G		\$100.00	NEW	NEW
Bronze Membership	Annual	Non - Statutory	G		\$250.00	NEW	NEW
Silver Membership	Annual	Non - Statutory	G		\$350.00	NEW	NEW
Gold Membership	Annual	Non - Statutory	G		\$500.00	NEW	NEW
Platinum Membership	Annual	Non - Statutory	G		\$990.00	NEW	NEW
Diamond Membership	Annual	Non - Statutory	G		\$1,550.00	NEW	NEW
A Frame Size Advert - supplied by operator, displayed at Bairnsdale or Lakes Entrance Visitor Information Centres (limited availability)	6 month	Non - Statutory	G	\$200.00	\$207.00	7.00	3.50%
Brochure Display - Not for profit	Annual	Non - Statutory	G	Free	Free		
<b>TIPPING FEES</b>							
General Waste - Minimum Fee (up to 80 litre bag)	Each	Non - Statutory	G	\$5.00	\$5.00	0.00	0.00%
General Waste (Bin)	Each	Non - Statutory	G	\$13.00	\$13.00	0.00	0.00%
General Waste (Car / Station Wagon)	Each	Non - Statutory	G	\$26.00	\$27.00	1.00	3.85%
General Waste (Ute Level)	Each	Non - Statutory	G	\$51.00	\$53.00	2.00	3.92%
General Waste (Ute High)	Each	Non - Statutory	G	\$104.00	\$108.00	4.00	3.85%
Waste - Domestic Household (Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	\$39.00	\$40.00	1.00	2.56%
Waste - Domestic Household (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$51.00	\$53.00	2.00	3.92%
Waste - Household/Putrescible (Weighbridge Site)	Tonne	Non - Statutory	G	\$253.00	\$262.00	9.00	3.56%
Waste - Commercial/Industrial/Building (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$92.00	\$95.00	3.00	3.26%
Waste - Commercial/Industrial/Building (Sorted Bag/Bin)	Each	Non - Statutory	G	\$22.00	\$23.00	1.00	4.55%
Waste - Commercial/Industrial/Building (Sorted Car/Station Wagon)	Each	Non - Statutory	G	\$46.00	\$48.00	2.00	4.35%
Waste - Commercial/Industrial/Building (Sorted - Ute)	Each	Non - Statutory	G	\$92.00	\$95.00	3.00	3.26%
Waste - Commercial/Industrial/Building (Sorted - Ute High)	Each	Non - Statutory	G	\$184.00	\$190.00	6.00	3.26%
Waste - Commercial/Industrial/Building (Sorted Trailer (6x4))	Each	Non - Statutory	G	\$68.00	\$70.00	2.00	2.94%
Waste - Commercial/Industrial/Building (Unsorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$106.00	\$110.00	4.00	3.77%
Waste - Commercial/Industrial/Building (Unsorted - Bag/Bin)	Each	Non - Statutory	G	\$27.00	\$28.00	1.00	3.70%
Waste - Commercial/Industrial/Building (Unsorted - Car/Station Wagon)	Each	Non - Statutory	G	\$54.00	\$56.00	2.00	3.70%
Waste - Commercial/Industrial/Building (Unsorted - Ute)	Each	Non - Statutory	G	\$108.00	\$112.00	4.00	3.70%
Waste - Commercial/Industrial/Building (Unsorted - Ute High)	Each	Non - Statutory	G	\$212.00	\$219.00	7.00	3.30%
Waste - Commercial/Industrial/Building (Unsorted - Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	\$80.00	\$83.00	3.00	3.75%
Waste - Commercial/Industrial/Building (Sorted - Weighbridge Site)	Tonne	Non - Statutory	G	\$265.00	\$274.00	9.00	3.40%
Waste - Commercial/Industrial/Building (Unsorted - Weighbridge Site)	Tonne	Non - Statutory	G	\$332.00	\$344.00	12.00	3.61%
Waste - Commercial/Industrial/Building - Penalty for incorrectly classing as sorted when it is unsorted	Each	Non - Statutory	G		\$250.00	New	New
Concrete, Brick and Tile (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$122.00	\$126.00	4.00	3.28%
Concrete, Brick and Tile (Weighbridge Site)	Tonne	Non - Statutory	G	\$183.00	\$189.00	6.00	3.28%
Packaged Organic Waste	Tonne	Non - Statutory	G	\$471.00	\$487.00	16.00	3.40%
Bulk Waste - Commercial Compactor Trucks (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$138.00	\$143.00	5.00	3.62%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
Bulk Waste - Commercial Compactor Trucks (Weighbridge Site)	Tonne	Non - Statutory	G	\$274.00	\$284.00	10.00	3.65%
Tree Prunings - Stumps and Logs >0.3m (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	\$195.00	\$202.00	7.00	3.59%
Tree Prunings - Stumps and Logs >0.3m (Weighbridge Site)	Tonne	Non - Statutory	G	\$274.00	\$284.00	10.00	3.65%
Tyre (Car / Motorcycle)	Each	Non - Statutory	G	\$9.00	\$9.00	0.00	0.00%
Tyre (Light Truck / 4x4)	Each	Non - Statutory	G	\$18.00	\$19.00	1.00	5.56%
Tyre (Truck)	Each	Non - Statutory	G	\$29.00	\$30.00	1.00	3.45%
Tyre (Tractor)	Each	Non - Statutory	G	\$141.00	\$146.00	5.00	3.55%
Tyre (Large Earthmoving)	Each	Non - Statutory	G	\$427.00	\$442.00	15.00	3.51%
Tyre Car/Motorcycle on Rim	Each	Non - Statutory	G	\$19.00	\$20.00	1.00	5.26%
Tyre (Light Truck/4x4) on Rim	Each	Non - Statutory	G	\$35.00	\$36.00	1.00	2.86%
Tyre (Truck) on Rim	Each	Non - Statutory	G	\$58.00	\$60.00	2.00	3.45%
Tyre (Tractor) on Rim	Each	Non - Statutory	G	\$286.00	\$296.00	10.00	3.50%
Tyre (Large Earthmoving) on Rim	Each	Non - Statutory	G	\$858.00	\$888.00	30.00	3.50%
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	\$18.00	\$19.00	1.00	5.56%
Mattress - Double and above	Each	Non - Statutory	G	\$25.00	\$26.00	1.00	4.00%
Mattress - King	Each	Non - Statutory	G	\$32.00	\$33.00	1.00	3.13%
Gas Bottle (10kg or smaller)	Each	Non - Statutory	G	\$11.00	\$11.00	0.00	0.00%
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	\$321.00	\$332.00	11.00	3.43%
Prescribed Waste - Low Level Contaminated Soil	Tonne	Non - Statutory	G	\$297.00	\$307.00	10.00	3.37%
Security Load Confirmation	Load	Non - Statutory	G	\$121.00	\$125.00	4.00	3.31%
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	\$257.00	\$266.00	9.00	3.50%
Dead Animal - Dog, Cat, Lamb, Calf (Less than 4 months)	Each	Non - Statutory	G	\$10.00	\$10.00	0.00	0.00%
Clean Fill	Cubic Metres	Non - Statutory	G	\$52.00	\$54.00	2.00	3.85%
Clean Fill	Tonne	Non - Statutory	G	\$39.00	\$40.00	1.00	2.56%
E-waste	Each	Non - Statutory	G	FREE	Free		
Polystyrene	Each	Non - Statutory	G	FREE	Free		
Contaminated Waste/Recyclables - Commercial Loads	Each	Non - Statutory	G	\$247.00	\$256.00	9.00	3.64%
Asbestos disposal bag - single	Each	Non - Statutory	G	\$3.00	\$3.00	0.00	0.00%
Solar Panel	Each	Non - Statutory	G		\$6.00	6.00	
<b>COMINGLED RECYCLABLES AND CARDBOARD/MIXED PAPERS</b>							
Comingled Recyclables and Cardboard/Mixed Papers	Cubic Metres	Non - Statutory	G	FREE	Free		
<b>DOMESTIC WASTE - KERBSIDE BIN COLLECTION</b>							
120 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	\$95.00	\$98.00	3.00	3.16%
120 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	\$84.00	\$87.00	3.00	3.57%
240 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	\$106.00	\$110.00	4.00	3.77%
240 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	\$94.00	\$97.00	3.00	3.19%
<b>GARDEN ORGANICS CHARGES</b>							
Garden Waste	Per Cubic Metre	Non - Statutory	G	\$12.00	\$12.00	0.00	0.00%
<b>FIRE HAZARDS</b>							
Non-Compliance Fine (10 penalty units under Monetary Units Act.)	Each	Statutory	E	\$1,923.10	\$1,923.10	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		



## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>BAIRNSDALE AQUATIC AND RECREATION CENTRE / LAKES ENTRANCE AQUADOME</b>							
<b>CASUAL ENTRY</b>							
Casual Adult Swim	Each Visit	Non - Statutory	G	\$7.40	\$7.70	0.30	4.05%
Casual Concession Swim	Each Visit	Non - Statutory	G	\$6.30	\$6.50	0.20	3.17%
Casual Child (5-15yrs) Swim	Each Visit	Non - Statutory	G	\$6.30	\$6.50	0.20	3.17%
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	\$6.30	\$6.50	0.20	3.17%
Family Swim	Each Visit	Non - Statutory	G	\$17.00	\$17.60	0.60	3.53%
Casual Group Fitness (Land and Water Based)	Each Visit 60 minutes	Non - Statutory	G	\$15.70	\$16.00	0.30	1.91%
Casual Group Fitness (Land and Water Based) Concession	Each Visit 60 minutes	Non - Statutory	G	\$13.40	\$13.90	0.50	3.73%
Casual Group Fitness (Land and Water Based)	Each Visit 30 minutes	Non - Statutory	G	\$9.00	\$9.30	0.30	3.33%
Casual Health Club	Each Visit	Non - Statutory	G	\$16.00	\$16.30	0.30	1.88%
Casual Health Club Concession	Each Visit	Non - Statutory	G	\$13.60	\$14.10	0.50	3.68%
Casual Teen Gym	Each Visit	Non - Statutory	G	\$10.00	\$10.30	0.30	3.00%
Casual Gold entry (Includes use of gym, group fitness and pool)	Each Visit	Non - Statutory	G	\$22.10	\$22.90	0.80	3.62%
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, 45 mins	Non - Statutory	G		\$45.00	NEW	NEW
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	\$4.90	\$5.10	0.20	4.08%
Huge Pool Inflatable Per Child (in addition to pool entry)	Session	Non - Statutory	G	\$3.90	\$4.00	0.10	2.56%
Evolt Body scan	Per person	Non - Statutory	G	\$10.00	\$10.30	0.30	3.00%
<b>Visit pass cards</b>							
10 pass Adult (10% discount off single entry)	Each	Non - Statutory	G	\$66.60	\$68.90	2.30	3.45%
10 pass Concession/Child (10% discount off single entry)	Each	Non - Statutory	G	\$56.70	\$58.70	2.00	3.53%
10 pass Family (Concession) (10% discount off single entry)	Each	Non - Statutory	G	\$153.00	\$158.40	5.40	3.53%
Casual Health Club Visit pass x 10 20	Each	Non - Statutory	G	\$288.00	\$146.70	-141.30	-49.06%
Casual Health Club Concession Visit pass x 10 20-	Each	Non - Statutory	G	\$244.80	\$125.10	-119.70	-48.90%
Personal Training (10% off 10 sessions)	10 session pass - 60 minute sessions	Non - Statutory	G	\$495.00	\$495.00	0.00	0.00%
Personal Training (10% off 10 sessions)	10 session pass - 45 minute sessions	Non - Statutory	G		\$405.00	NEW	
Personal Training (10% off 10 sessions)	10 session pass - 30 minute sessions	Non - Statutory	G	\$270.00	\$270.00	0.00	0.00%
<b>Schools - Aquatic Education</b>							
Aquatic Education (July to December)	Each Participant, Each 45 mins Session	Non - Statutory	E	\$9.00	\$9.30	0.30	3.33%
Aquatic Education (January to June)	Each Participant, Each 45 mins Session	Non - Statutory	E	\$9.30	\$9.60	0.30	3.23%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>Aquatic Programs</b>							
Swim Lesson 30 minute - Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$24.30	\$25.10	0.80	3.29%
Swim Lesson 30 Minute (Concession) Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$20.70	\$21.40	0.70	3.38%
Swim Lesson 30 Minutes (Multiple child ) Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$20.70	\$21.40	0.70	3.38%
Swim Lesson 45 minute Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$29.00	\$30.00	1.00	3.45%
Swim Lesson 45 minute (Concession) Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$24.70	\$25.60	0.90	3.64%
Swim Lesson 45 minute (Multiple Child) Fortnightly Direct Debit	Fortnightly	Non - Statutory	G	\$24.70	\$25.60	0.90	3.64%
Swim Lesson 30 minute - Non direct debit	per session	Non - Statutory	G	\$20.00	\$20.70	0.70	3.50%
Swim Lesson 45 minute - Non direct debit	per session	Non - Statutory	G	\$25.00	\$25.90	0.90	3.60%
Intensive Lessons - One instructor to 1 child - Fortnightly Direct Debit	30 mins Session	Non - Statutory	E		\$80.00	NEW	NEW
Intensive Lessons - Concession - One instructor to 1 child - Fortnightly Direct Debit	30 mins Session	Non - Statutory	E		\$68.00	NEW	NEW
Intensive Lesson - 1 Child	30 mins Session	Non - Statutory	E	\$50.00	\$50.00	0.00	0.00%
Intensive Lesson - Concession - 1 Child	30 mins Session	Non - Statutory	E	\$42.50	\$42.50	0.00	0.00%
Intensive Lesson - Extra Student	30 mins Session	Non - Statutory	E		\$30.00	NEW	NEW
Holiday Intensive Swim Program	Per week	Non - Statutory	E	\$60.00	\$60.00	0.00	0.00%
<b>Aquatic Hire</b>							
Lane Hire - Casual (No entry fee payable)	Per Lane, Per Hour	Non - Statutory	G	\$44.80	\$46.40	1.60	3.57%
Pool Hire	Half Daily (4 Hours)	Non - Statutory	G	\$649.00	\$671.70	22.70	3.50%
Pool Hire	Daily (8 Hours)	Non - Statutory	G	\$1,190.00	\$1,231.65	41.65	3.50%
Huge Pool Inflatable Hire	Per 1.5 hour	Non - Statutory	G	\$400.00	\$414.00	14.00	3.50%
<b>Group Fitness - Standard Programs</b>							
<b>Boot Camp and Limited Duration Programs</b>							
Member (Minimum 12 participants)	Session	Non - Statutory	G	\$11.00	\$11.40	0.40	3.64%
Non Member (Minimum 12 participants)	Session	Non - Statutory	G	\$15.20	\$15.70	0.50	3.29%
<b>Community Programs</b>							
Community program	45min Session	Non - Statutory	G	\$7.60	\$7.90	0.30	3.95%
<b>Preschool Fun Fitness</b>							
<b>Teen Fun Fitness</b>							
Casual (minimum 10 participants)	60min Session	Non - Statutory	G	\$9.30	\$9.60	0.30	3.23%
<b>Schools</b>							
Supervised Health Club (School Instructor)	Session	Non - Statutory	G	\$7.00	\$7.30	0.30	4.29%
Group Exercise - Recreation Centre Instructor (minimum 12 participants)	60min Session	Non - Statutory	G	\$9.30	\$9.60	0.30	3.23%
Supervised Health Club - Recreation Centre Instructor	60min Session	Non - Statutory	G	\$9.30	\$9.60	0.30	3.23%
<b>MEMBERSHIPS (Direct Debit or Pay in Advance)</b>							
<b>Membership Start up Fees</b>							
Late payment fee - Direct debit only	Each	Non - Statutory	G	\$16.00	\$10.00	-6.00	-37.50%
<b>Fortnightly Membership Fees</b>							
Corporate Membership Single	Fortnightly	Non - Statutory	G	\$33.75	\$34.90	1.15	3.41%
Gold Membership	Fortnightly	Non - Statutory	G	\$42.30	\$43.80	1.50	3.55%
Gold Membership (Concession)	Fortnightly	Non - Statutory	G	\$36.00	\$37.30	1.30	3.61%
Gold Family Membership	Fortnightly	Non - Statutory	G	Combination of member types less 20%	Combination of member types less 20%		
Gold Membership - Off Peak (8am to 3.30pm only)	Fortnightly	Non - Statutory	G	\$29.60	\$30.60	1.00	3.38%
DRY Membership (Gym and Group Fitness)	Fortnightly	Non - Statutory	G	\$35.00	\$36.20	1.20	3.43%
DRY Membership Concession (Gym and Group Fitness)	Fortnightly	Non - Statutory	G	\$29.80	\$30.80	1.00	3.36%
Junior Membership	Fortnightly	Non - Statutory	G	\$16.50	\$17.10	0.60	3.64%
WET Membership (Pool, Spa and Sauna)	Fortnightly	Non - Statutory	G	\$30.20	\$31.30	1.10	3.64%
WET Membership (Concession) (Pool, Spa and Sauna)	Fortnightly	Non - Statutory	G	\$25.70	\$26.60	0.90	3.50%
Tourist Park 12 months	Fortnightly	Non - Statutory	G	\$95.50	\$98.80	3.30	3.46%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>Term Memberships</b>							
Dry 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$244.30	\$252.90	8.60	3.52%
Dry 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$481.00	\$497.80	16.80	3.49%
Dry 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$960.00	\$993.60	33.60	3.50%
Dry (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$207.70	\$215.00	7.30	3.51%
Dry (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$408.90	\$423.20	14.30	3.50%
Dry (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$816.00	\$844.60	28.60	3.50%
Wet 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$212.00	\$219.40	7.40	3.49%
Wet 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$418.00	\$432.60	14.60	3.49%
Wet 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$836.00	\$865.30	29.30	3.50%
Wet (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$180.20	\$186.50	6.30	3.50%
Wet (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$355.30	\$367.70	12.40	3.49%
Wet (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$710.60	\$735.50	24.90	3.50%
Junior 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$131.50	\$136.10	4.60	3.50%
Junior 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$259.00	\$268.10	9.10	3.51%
Junior 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$516.00	\$534.10	18.10	3.51%
Gold - Off Peak (8am to 3.30pm only) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$208.00	\$215.30	7.30	3.51%
Gold - Off Peak (8am to 3.30pm only) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$410.00	\$424.40	14.40	3.51%
Gold - Off Peak (8am to 3.30pm only) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$820.00	\$848.70	28.70	3.50%
Gold 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$292.00	\$302.20	10.20	3.49%
Gold 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$575.00	\$595.10	20.10	3.50%
Gold 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$1,150.00	\$1,190.30	40.30	3.50%
Gold (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	\$248.20	\$256.90	8.70	3.51%
Gold (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	\$488.80	\$505.90	17.10	3.50%
Gold (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	\$977.50	\$1,011.70	34.20	3.50%
Tourist Park 12 months	12 Monthly	Non - Statutory	G	\$2,343.00	\$2,425.00	82.00	3.50%
<b>Holiday Memberships</b>							
Holiday Family Gold	Weekly	Non - Statutory	G	\$97.00	\$100.40	3.40	3.51%
Holiday Single Gold	Weekly	Non - Statutory	G	\$32.60	\$33.70	1.10	3.37%
Holiday Child (Swim Only)	Weekly	Non - Statutory	G	\$23.70	\$24.50	0.80	3.38%
<b>Stadium (BARC)</b>							
Room Hire - Crèche	Hourly	Non - Statutory	G	\$43.80	\$45.30	1.50	3.42%
Room Hire - Crèche with cleaning charge	Hourly	Non - Statutory	G	\$87.50	\$90.60	3.10	3.54%
Room Hire - Group Fitness Room - No instructor	Hourly	Non - Statutory	G	\$43.80	\$45.30	1.50	3.42%
Staff Hire Charge (per staff per hour)	Each	Non - Statutory	G	\$51.30	\$53.10	1.80	3.51%
Court Hire and patron entry - per court non-peak	Hourly	Non - Statutory	G	\$39.50	\$40.90	1.40	3.54%
Court Hire and patron entry - per court peak (Mon-Fri 4.30pm-7.30pm)	Hourly	Non - Statutory	G	\$51.30	\$53.10	1.80	3.51%
Court Hire - per day (8 hours)	Day	Non - Statutory	G	\$273.90	\$283.50	9.60	3.50%
Stadium Hire - per day (8 Hours)	Day	Non - Statutory	G	\$767.80	\$794.70	26.90	3.50%
Casual Rate - per person (No set-up)	Hourly	Non - Statutory	G	\$4.80	\$5.00	0.20	4.17%
Casual Rate - Family/Group rate ( Max 5 people - no set up)	Each	Non - Statutory	G	\$10.30	\$10.70	0.40	3.88%
Basketball (Monthly Hire)	Monthly	Non - Statutory	G	\$5,266.00	\$4,730.00	-536.00	-10.18%
Stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	Non - Statutory	G	\$468.60	\$485.00	16.40	3.50%
Stalls in stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	Non - Statutory	G	\$59.00	\$61.10	2.10	3.56%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
Structured Sport Fee (Senior) - Indoor cricket, netball, roller derby etc.	Each entry	Non - Statutory	G	\$8.50	\$8.80	0.30	3.53%
Structured Sport Fee (Junior) - Indoor cricket, netball, roller derby etc.	Each Entry	Non - Statutory	G	\$6.40	\$6.60	0.20	3.13%
<b>Children's Programs</b>							
After School Care (Per Session) (maximum 3 hours)	Daily	Non - Statutory	E	\$34.50	\$35.70	1.20	3.48%
After School Care (Per Early Start Session) (maximum 4 hours)	Daily	Non - Statutory	E	\$45.60	\$47.20	1.60	3.51%
Holiday Program - In and Out day (8am - 6pm)	Daily	Non - Statutory	E	\$83.20	\$86.10	2.90	3.49%
Children's Birthday Parties - per person (With Party Host and Activity) (per 2 hour session)	Session	Non - Statutory	G	\$29.30	\$30.30	1.00	3.41%
<b>BAIRNSDALE AND ORBOST OUTDOOR POOLS</b>							
<b>Aquatic</b>							
Adult Swim	Each Visit	Non - Statutory	G	\$6.30	\$6.50	0.20	3.17%
Concession/Student/Child Swim	Each Visit	Non - Statutory	G	\$5.40	\$5.60	0.20	3.70%
Adult with Child Under 10	Each Visit	Non - Statutory	G	\$5.40	\$5.60	0.20	3.70%
Family Swim	Each Visit	Non - Statutory	G	\$15.00	\$15.50	0.50	3.33%
Lane Hire	Per Lane, Per Hour	Non - Statutory	G	\$44.80	\$46.40	1.60	3.57%
Pool Hire 4 hours	Half Daily (4 Hours)	Non - Statutory	G	\$648.70	\$671.40	22.70	3.50%
Pool Hire 8 hours	Daily (8 hours)	Non - Statutory	G	\$1,190.00	\$1,231.70	41.70	3.50%
School Bulk - Provide Own Instructor	Per Child, Each Visit	Non - Statutory	G	\$4.90	\$5.10	0.20	4.08%
School Bulk - Using Recreation Centre Instructor (all year)	Per Child, Each Visit	Non - Statutory	G	\$9.30	\$9.60	0.30	3.23%
<b>Orbost Outdoor Pool Memberships (Season Passes)</b>							
Adult Season Pass	Each	Non - Statutory	G	\$121.00	\$125.20	4.20	3.47%
Concession/Student/Child Season Pass	Each	Non - Statutory	G	\$102.90	\$106.50	3.60	3.50%
Family Season Pass (per 15 week season)	Each	Non - Statutory	G	\$261.00	\$270.10	9.10	3.49%
<b>Bairnsdale Outdoor Pool Memberships (Season Passes)</b>							
Adult Season Pass	Each	Non - Statutory	G	\$87.50	\$90.60	3.10	3.54%
Concession/Student/Child Season Pass	Each	Non - Statutory	G	\$74.40	\$77.00	2.60	3.49%
Family Season Pass	Each	Non - Statutory	G	\$185.00	\$191.50	6.50	3.51%
<b>Orbost Outdoor Pool Aquatic Education</b>							
Swim Lesson (30 mins)	Session	Non - Statutory	E	\$15.00	\$15.50	0.50	3.33%
Swim Lesson (2nd Child/Concession) (30 mins)	Session 30 mins	Non - Statutory	E	\$12.80	\$13.30	0.50	3.91%
Holiday Intensive Swim Program (30 mins)	Session	Non - Statutory	E		\$60.00	NEW	NEW
Private Lessons	Session	Non - Statutory	E	\$50.00	\$51.80	1.80	3.60%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>CANN RIVER CARAVAN PARK - NO CHARGE</b>							
<b>MALLACOOTA CARAVAN PARK</b>							
Waterfront Site Powered Peak (2 adults)	Daily	Non - Statutory	G	\$64.00	\$67.00	3.00	4.69%
Waterfront Site Unpowered Peak (2 adults)	Daily	Non - Statutory	G	\$51.00	\$54.00	3.00	5.88%
Waterfront Site Powered Off Peak (2 adults)	Daily	Non - Statutory	G	\$36.00	\$38.00	2.00	5.56%
Waterfront Site Unpowered Off Peak (2 adults)	Daily	Non - Statutory	G	\$27.50	\$29.00	1.50	5.45%
Standard Site Powered Peak (2 adults)	Daily	Non - Statutory	G	\$53.00	\$56.00	3.00	5.66%
Standard Site Unpowered Peak (2 adults)	Daily	Non - Statutory	G	\$41.00	\$44.00	3.00	7.32%
Standard Site Powered Off Peak (2 adults)	Daily	Non - Statutory	G	\$29.00	\$31.00	2.00	6.90%
Standard Site Unpowered Off Peak (2 adults)	Daily	Non - Statutory	G	\$21.50	\$23.00	1.50	6.98%
Extra Adult (17 and over) peak periods	Daily	Non - Statutory	G	\$11.50	\$12.00	0.50	4.35%
Extra Adult (17 and over) Off Peak periods	Daily	Non - Statutory	G	\$8.00	\$8.50	0.50	6.25%
Extra Child (5 to 16 years)	Daily	Non - Statutory	G	\$6.50	\$7.00	0.50	7.69%
Extra Child (Under 5 years)	Daily	Non - Statutory	G	Free	Free		
Camp Park Moorings Off Peak	Daily	Non - Statutory	G	\$7.50	\$8.00	0.50	6.67%
Camp Park Jetty Off Peak	Daily	Non - Statutory	G	\$12.00	\$12.50	0.50	4.17%
Shower Fee - Non Patron	Each	Non - Statutory	G	\$7.00	\$7.00	0.00	0.00%
Administration Fee for Booking Cancellation	Each Application	Non - Statutory	G	\$35.00	\$38.00	3.00	8.57%
Online booking administration fee	Each Application	Non - Statutory	G	\$2.50	\$2.50	0.00	0.00%
Additional casual car site (per car)	Daily	Non - Statutory	G	\$5.70	\$6.00	0.30	5.26%
<p><b>Dynamic Pricing strategy</b> <i>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</i></p> <p><b>Peak</b>                      25 December to 28 January                      Easter Period (4 nights) Thursday - Sunday inclusive                      Melbourne Cup Weekend (4 nights) Friday – Monday inclusive</p> <p><b>Off-Peak - Dynamic Pricing</b>                      1 February to 25 December</p>							
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 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>EAGLE POINT CARAVAN PARK</b>							
Standard Powered Site Peak (2 adults)	Daily	Non - Statutory	G	\$60.00	\$62.00	2.00	3.33%
Standard Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$28.00	\$29.00	1.00	3.57%
LARGE Powered Site Peak (2 adults)	Daily	Non - Statutory	G	\$70.00	\$72.00	2.00	2.86%
LARGE Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$37.00	\$38.00	1.00	2.70%
Standard Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	\$40.00	\$42.00	2.00	5.00%
Standard Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$21.00	\$22.00	1.00	4.76%
View Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	\$52.00	\$54.00	2.00	3.85%
View Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$26.00	\$27.00	1.00	3.85%
Budget Cabin Peak (2 adults)	Daily	Non - Statutory	G	\$165.00	\$170.00	5.00	3.03%
Budget Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	\$108.00	\$110.00	2.00	1.85%
Standard Cabin Peak (2 adults)	Daily	Non - Statutory	G	\$175.00	\$180.00	5.00	2.86%
Standard Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	\$122.00	\$125.00	3.00	2.46%
Deluxe Cabin Peak (2 adults)	Daily	Non - Statutory	G	\$200.00	\$205.00	5.00	2.50%
Deluxe Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	\$140.00	\$140.00	0.00	0.00%
Late check out to 12noon	Daily	Non - Statutory	G	\$50.00	\$50.00	0.00	0.00%
Excess Cleaning Fee	Daily	Non - Statutory	G	\$75.00	\$80.00	5.00	6.67%
Hire additional linen	Daily	Non - Statutory	G	\$10.00	12.50	2.50	25.00%
Annual Site Standard up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	\$3,610.00	\$3,700.00	90.00	2.49%
Annual Site View up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	\$3,675.00	\$3,775.00	100.00	2.72%
Annual Site Premium View up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	\$3,750.00	\$3,850.00	100.00	2.67%
Annual site standard (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	\$42.00	\$43.00	1.00	2.38%
Annual site View (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	\$43.00	\$44.00	1.00	2.33%
Annual site Premium (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	\$44.00	\$45.00	1.00	2.27%
Extra Adult (17 and over) peak periods	Daily	Non - Statutory	G	\$20.00	\$20.00	0.00	0.00%
Extra Adult (17 and over) off peak periods	Daily	Non - Statutory	G	\$10.00	\$10.00	0.00	0.00%
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	\$5.00	\$5.00	0.00	0.00%
Extra Child (Under 5 years)	Daily	Non - Statutory	G	Free	Free		
<b>Organised Groups - in addition to site fees (2 people)</b>							
Unpowered site additional child/adult	Daily	Non - Statutory	G	\$5.00	\$5.00	0.00	0.00%
Powered site additional child/adult	Daily	Non - Statutory	G	\$10.00	\$10.00	0.00	0.00%
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	\$79.00	\$79.00	0.00	0.00%
Recreational Vehicle Site (Over 10 Metres) - Peak powered	Daily	Non - Statutory	G	\$95.00	\$95.00	0.00	0.00%
Recreational Vehicle Site (Over 10 Metres) - Off Peak unpowered	Daily	Non - Statutory	G	\$29.00	\$29.00	0.00	0.00%
Recreational Vehicle Site (Over 10 Metres) - Off Peak powered	Daily	Non - Statutory	G	\$40.00	\$40.00	0.00	0.00%
Additional casual car site (per car)	Daily	Non - Statutory	G	\$7.00	\$7.00	0.00	0.00%
Boat Storage per week	Weekly	Non - Statutory	G	\$42.00	\$42.00	0.00	0.00%
Boat Storage per month	Monthly	Non - Statutory	G	\$143.00	\$143.00	0.00	0.00%
Boat Storage (per six months)	Each	Non - Statutory	G	\$710.00	\$710.00	0.00	0.00%
Boat Storage per week	Annual	Non - Statutory	G	\$1,100.00	\$1,100.00	0.00	0.00%
Designated Parking (per m2)	Annual	Non - Statutory	G	\$34.10	\$35.00	0.90	2.64%
Shower fee (non patron)	Each	Non - Statutory	G	\$7.00	\$7.00	0.00	0.00%

## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
Postage fee - for request for paper receipts and documents	Each	Non - Statutory	G	\$2.50	\$3.00	0.50	20.00%
Late Payment Fee	Annual	Non - Statutory	G	\$43.00	\$44.00	1.00	2.33%
Administration Fee	Annual	Non - Statutory	G	\$38.00	\$41.00	3.00	7.89%
Electricity fee - Annual Permit	Annual	Non - Statutory	G	\$150.00	\$155.00	5.00	3.33%
Annual Site Sewerage Connection	Annual	Non - Statutory	G	\$150.00	\$155.00	5.00	3.33%
<b>Dynamic Pricing strategy</b> In off peak season the park has the ability to move between the off peak price and peak price subject to occupancy, and booking demands as per commercial caravan and tourism industry demands <b>Peak</b> 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive  <b>Off-Peak - Dynamic Pricing</b> 1 February to 25 December							
Recreational Vehicles under 10 metres in length will be charged the same as other patrons as they only occupy one site. The larger RVs occupy 2 sites but will be given a discount to encourage patronage in off peak and shoulder periods only;							
Site fees only cover one car per site; and check in for cabins 2pm Check in time for sites is 11am. Check out time for sites is 10am.							
<b>SWIFTS CREEK CARAVAN PARK</b>							
Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$18.00	\$19.00	1.00	5.56%
Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	\$20.00	\$21.00	1.00	5.00%
Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	\$28.00	\$29.00	1.00	3.57%
Powered Site Peak (2 adults)	Daily	Non - Statutory	G	\$32.00	\$35.00	3.00	9.38%
Shower fee (non patron)	Each	Non - Statutory	G		\$7.00	NEW	NEW
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		

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>LIVESTOCK EXCHANGE</b>							
<b>Yarding Fees</b>							
Horses	Each	Non - Statutory	G	\$30.50	\$31.00	0.50	1.64%
Bulls	Each	Non - Statutory	G	\$25.00	\$26.00	1.00	4.00%
Fat Cattle	Each	Non - Statutory	G	\$11.00	\$11.50	0.50	4.55%
Sheep	Each	Non - Statutory	G	\$2.20	\$2.30	0.10	4.55%
Store Cattle	Each	Non - Statutory	G	\$12.00	\$12.50	0.50	4.17%
Cow and Calf Unit (per Unit)	Each	Non - Statutory	G	\$13.00	\$13.50	0.50	3.85%
<b>Prime Market Fees</b>							
Live-Weight and Scanning	Each	Non - Statutory	G	\$9.20	\$9.50	0.30	3.26%
Unweighed Cattle Scanning	Each	Non - Statutory	G	\$4.30	\$4.45	0.15	3.49%
Cow and Calf Unit Scanning (per Unit)	Each	Non - Statutory	G	\$5.60	\$5.80	0.20	3.57%
Hook Cattle	Each	Non - Statutory	G	\$12.00	\$12.50	0.50	4.17%
Hook Bulls	Each	Non - Statutory	G	\$21.00	\$22.00	1.00	4.76%
<b>Store Market Fees</b>							
Weighing fee	Each	Non - Statutory	G	\$2.50	\$2.60	0.10	4.00%
Unweighed Cattle Scanning	Each	Non - Statutory	G	\$4.30	\$4.45	0.15	3.49%
Cow and Calf Unit Scanning	Each	Non - Statutory	G	\$5.60	\$5.80	0.20	3.57%
<b>Agent's Selling Fees</b>							
Agent's Selling Fees (Horse, Sheep Sales)	Each	Non - Statutory	G	\$421.00	\$435.00	14.00	3.33%
Agent's Selling Fees (Cattle Sales) - 200 head or less	Each	Non - Statutory	G	\$421.00	\$435.00	14.00	3.33%
Agent's Selling Fees (Cattle Sales) - greater than 200 head	Each	Non - Statutory	G	\$421.00	\$435.00	14.00	3.33%
<b>In-Transit Yard Use Fees</b>							
In-Transit Horse	Each	Non - Statutory	G	\$15.00	\$15.50	0.50	3.33%
In-Transit Sheep	Each	Non - Statutory	G	\$1.50	\$1.55	0.05	3.33%
In-Transit Cattle	Each	Non - Statutory	G	\$7.30	\$7.50	0.20	2.74%
In-Transit Bulls	Each	Non - Statutory	G	\$15.00	\$15.50	0.50	3.33%
Crush Use	Each	Non - Statutory	G	Free	Free		
<b>Other Services</b>							
Post Breeder Tags (Sheep)	Each	Non - Statutory	G	\$3.50	\$3.60	0.10	2.86%
Post Breeder Tags (Cattle)	Each	Non - Statutory	G	\$20.00	\$20.50	0.50	2.50%
Post Breeder Tags (Sheep) after 2nd warning	Each	Non - Statutory	G	\$19.00	\$20.00	1.00	5.26%
Post Breeder Tags (Cattle) after 2nd warning	Each	Non - Statutory	G	\$40.00	\$42.00	2.00	5.00%
Abattoirs (Cattle) Weigh/Scan Service	Each	Non - Statutory	G	\$12.00	\$12.50	0.50	4.17%
Sheep Scanning		Non - Statutory	G	\$0.30	\$0.40	0.10	33.33%
<b>Livestock Carrier Service Fees</b>							
Truck Wash Meter Charges (per Minute)	Each	Non - Statutory	G	\$1.40	\$1.50	0.10	7.14%
Shower Facilities	Each	Non - Statutory	G	Free	Free		
Rest Area Parking	Each	Non - Statutory	G	Free	Free		



## Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase (\$)	Increase (%)
<b>PLOT PLANS - GEOGRAPHIC INFORMATION SYSTEMS (GIS)</b>							
Plot Plan - A3 Black and White (per page)	Each	Non - Statutory	G	\$10.30	\$10.70	0.40	3.88%
Plot Plan - A3 Colour (per page)	Each	Non - Statutory	G	\$12.40	\$12.80	0.40	3.23%
Aerial Photograph - A3 Colour (per page)	Each	Non - Statutory	G	\$20.70	\$21.40	0.70	3.38%
Plot Plan - A1 Black and White (per page)	Each	Non - Statutory	G	\$34.10	\$35.30	1.20	3.52%
Plot Plan - A1 Colour (per page)	Each	Non - Statutory	G	\$42.30	\$43.80	1.50	3.55%
Aerial Photograph - A1 Colour (per page)	Each	Non - Statutory	G	\$52.00	\$53.80	1.80	3.46%
Plot Plan - A0 Black and White (per page)	Each	Non - Statutory	G	\$52.00	\$53.80	1.80	3.46%
Plot Plan - A0 Colour (per page)	Each	Non - Statutory	G	\$62.00	\$64.20	2.20	3.55%
Aerial Photograph - A0 Colour (per page)	Each	Non - Statutory	G	\$82.00	\$84.90	2.90	3.54%
<b>Environmental Sustainability</b>							
Council's public electric vehicle (EV) charges	per kWh	Non - Statutory	G	\$0.40	\$0.40	0.00	0.00%

## 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.

<b>Term</b>	<b>Definition</b>
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>

<b>Term</b>	<b>Definition</b>
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 2024/25 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 that are incomplete in the current budget year and will be completed in the following budget year.
Council Plan	Means a Council Plan prepared by a council under section 90 of the <i>Local Government Act 2020</i> . This document sets out the strategic objectives of the council and strategies for achieving the objectives as part of the overall strategic planning framework required by the Act.
Department of Environment, Land, Water and Planning (DELWP)	Local Government Victoria is part of the Department of Environment, Land, Water and Planning (DELWP). It was previously part of the former: <ul style="list-style-type: none"> <li>• Department of Transport, Planning and Local Infrastructure (DTPLI).</li> <li>• Department of Planning and Community Development (DPCD).</li> <li>• Department of Victorian Communities (DVC)</li> </ul>
Discretionary reserves	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
External influences in the preparation of a budget	Matters arising from third party actions over which Council has little or no control e.g. change in legislation.
Financial sustainability	A key outcome of the strategic resource plan. Longer term planning is essential in ensuring that a Council remains financially sustainable in the long term.
Financing activities	Financing activities means those activities that relate to changing the size and composition of the financial structure of the entity, including equity, and borrowings not falling within the definition of cash.
Four way budgeting methodology	The linking of the income statement, balance sheet, cash flow statement and capital works statement to produce forecast financial statements based on assumptions about future movements in key revenues, expenses, assets and liabilities.
Infrastructure	Non-current property, plant and equipment excluding land.

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

<b>Term</b>	<b>Definition</b>
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.

<b>Term</b>	<b>Definition</b>
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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## 5.1.2 Advertise 10 Year Financial Plan and Four Year Revenue and Rating Plan

Authorised by General Manager Business Excellence

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### Conflict of Interest

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

### Executive Summary

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

Council adopted a 10 Year Financial Plan 2021/22 to 2030/31 (Financial Plan) on 29 June 2021. As part of the annual budget process, the Financial Plan has now been updated and rolled forward to 2033/34.

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

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

The 10 year financial indicators, included in the draft Financial Plan, are projecting that Council is in a financially sustainable position for the medium to long term. Whilst the underlying surplus projections are less than the target of a surplus for a number of the 10 years, the average result over the last nine-year period is an underlying surplus. The underlying result for the 2024/25 year has been impacted by the expected timing of the recurrent capital grant funding for the Roads to Recovery (R2R) program which is estimated to be \$2 million less than the average year as it varies based on the expected timing of the associated capital works. There are also a number of periodic costs in the 2024/25 year, such as the Council election expenditure of \$400,000 that is only incurred every four years. Expenditure of \$605,000 for bushfire recovery projects where the grant income has been received in the previous financial year is also included in the 2024/25 year. In the years 2027/28 and 2029/30 the R2R funding is less than other years and this impacts on the underlying result. The 2027/28 year also includes the bi-annual cyclic maintenance for the Raymond Island Ferry of \$0.85 million.

The asset renewal percentage also drops slightly below the target 100 percent in some out years; but it is expected that potentially there will be funding available from grant funds in those years that would be provided for renewal projects and increase the forecast to greater than 100 percent.

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

The assumptions included in the draft Financial Plan and the annual Budget 2024/25, and the following three financial years are aligned and support Council's financial sustainability into the future.

In accordance with section 93 of the Act, Council must also prepare and adopt a Revenue and Rating Plan for a period of at least the next four financial years. Council adopted a Four Year Revenue and Rating Plan (the Plan) on 29 June 2021. The Plan has now been updated to reflect the four year period 2024/25 to 2027/28.

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

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

The draft Plan supports the draft Financial Plan and the annual Budget 2024/25.

As part of the consultation process it is proposed that the draft Financial Plan and draft Plan be advertised for community feedback at the same time as the draft Budget 2024/25.

### **Officer Recommendation**

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

- 1. receives and notes this report and the attachment pertaining to this report;***
- 2. advertises its draft 10 Year Financial Plan 2024/25 to 2033/34 provided at Attachment 1;***
- 3. advertises its draft Four Year Revenue and Rating Plan 2024/25 to 2027/28 provided at Attachment 2; and***
- 4. seeks community feedback on the draft 10 Year Financial Plan 2024/25 to 2033/34 and the draft Four Year Revenue and Rating Plan 2024/25 to 2027/28 until 12 noon on Wednesday 29 May 2024.***

### **Background**

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

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

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

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

Whilst the underlying surplus is forecasting a deficit in 2024/25 this is mainly the result of timing for the R2R capital grant as well as some one-off expenditure items that do not occur every year. There are some other years where the result is expected to be less than the target of a surplus as a result of the bi-annual cyclic maintenance for the Raymond Island Ferry which is approximately \$0.85 million in each of those years as well as the amount of R2R capital grant funding being less in some years as a result of the timing of capital projects that are funded from this grant. Excluding the 2024/25 year the remaining nine years are forecasting an average underlying surplus.

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

The draft Plan provided at **Attachment 2** provides rating and other revenue information that supports the draft Financial Plan and the annual Budget 2024/25. The draft Plan provides legislative information in relation to rating as well as information regarding Council's application of the legislation in setting of rates and charges, including differential rating.

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

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

Feedback on both the draft Financial Plan and the draft Plan will be sought from the community in conjunction with the draft Budget 2024/25.

## Legislation

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

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

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

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

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

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

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

## Collaborative procurement

This is not applicable for this report.

## **Council Plan**

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

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

## **Council Policy**

Not applicable for this report.

## **Options**

Not applicable for this report.

## **Resourcing**

### *Financial*

Refer to the draft 10 Year Financial Plan 2024/25 to 2033/34 provided at **Attachment 1** and the draft Four Year Revenue and Rating Plan 2024/25 to 2027/28 provided at **Attachment 2**.

### *Plant and equipment*

Not applicable for this report.

### *Human Resources*

Not applicable for this report.

### *Risk*

The risks associated with the draft 10 Year Financial Plan 2024/25 to 2033/34 and the draft Four Year Revenue and Rating Plan 2024/25 to 2027/28 have been considered and informed the development of the plans, including the underpinning assumptions.

## **Economic**

Not applicable for this report.

## **Social**

Acknowledging that there may be ratepayers that are experiencing financial hardship, Council has a Financial Hardship Policy and process to assist these ratepayers. Arrangements to Pay are also available to all ratepayers.

### *Gender Impact Statement*

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

## **Environmental**

Not applicable for this report.

### *Climate change*

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

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

## **Engagement**

To provide an opportunity for community feedback, Council will place the draft 10 Year Financial Plan 2024/25 to 2033/34 and the draft Four Year Revenue and Rating Plan 2024/25 to 2027/28 on its website, at its Service Centres and Libraries and advertise that it has done so. Notice will also be provided in local newspapers and on Facebook seeking community feedback on the draft Plans. It is proposed that feedback will close at 12 noon on Wednesday 29 May 2024. The Councillor group will review all feedback on the draft Plans prior to adoption of the draft Plans on 25 June 2024.

## **Attachments**

1. Draft 10 Year Financial Plan 2024/25 to 2033/34 **[5.1.2.1 - 37 pages]**
2. Draft East Gippsland Draft Four-Year Revenue and Rating Plan 2024/25 to 2027/28 **[5.1.2.2 - 26 pages]**

## East Gippsland Shire Council

### Financial Plan for the period 2024/25 to 2033/34

**DRAFT**



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### Acknowledgement of Country

East Gippsland Shire Council acknowledges the Gunaikurnai, Monero and the Bidjil 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. 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 and is now updated to reflect the 10 Years 2024/25 to 2033/34.

## 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 2024/25 to 2027/28 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 rate cap set annually by the Minister for Local Government. The 2024/25 rate cap percentage increase is 2.75%. For the nine following years the projections are 2.75% for the 2025/26 year and 3% each year for the remaining 8 years;

User fees and charges, in the main, to increase at CPI each year;

Statutory fees to increase at the CPI 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 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 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	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Consistent underlying surplus results	Adjusted underlying result greater than \$0 (shown in \$ millions)	>\$0	(\$40.209)	(\$6.785)	\$0.033	\$1.721	(\$1.734)	\$0.372	(\$0.435)	\$1.505	\$0.260	\$0.994	\$0.758	
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	2.65	2.34	2.16	2.03	2.22	2.20	2.05	2.13	2.02	1.91	2.06	
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%	182%	207%	149%	112%	103%	101%	94%	98%	94%	94%	93%	
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%	14.4%	13.5%	15.3%	15.4%	12.0%	10.1%	7.7%	6.0%	4.4%	2.7%	1.2%	
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%	122%	158%	126%	116%	130%	134%	120%	122%	122%	112%	118%	
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%	72%	84%	58%	42%	34%	32%	32%	31%	28%	29%	27%	

**Notes****Underlying Surplus/(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 2024/25 year is a deficit of \$6.785 million, which is a decrease in deficit from the forecast underlying deficit for the 2023/24 year of \$33.424 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 \$19.6 million of the 2023/24 Victoria Grants Commission allocation in the 2022/23 year has impacted on the operating result and the underlying result for the 2023/24 year. Every second year the Raymond Island Ferry slipping costs of approximately \$0.850 million are incurred and this has impacted on the underlying results for the 2023/24, 2025/26 and 2027/28 financial years. There is \$15 million of expenditure that is included in the 2023/24 year as a result of funding received in previous years but the works and services not undertaken until the 2023/24 year. There is also the cost for the Council election every four years from the 2024/25 year that ranges from \$400,000 through to \$484,000 in the 2032/33 year. Road to Recovery recurrent capital grant funding will be received each year but the annual amounts vary depending on the timing of the capital projects it is funding. As a result there are a couple of years that are forecasting an underlying deficit. For the nine years from 2025/26 through to 2033/34 the average underlying result is forecast to be a surplus of \$386,000.

**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 2024/25 to 2033/34.

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

- Annual growth at 1% each year;
- CPI assumed at 3.5% for the 1st year, 3.25% for the next year and then 3.5% next 8 years;
- Annual rates and charges increases will be at the rate cap announced each year by the Minister for Local Government;
- User fees and charges, in the main, to increase at the CPI each year;
- Statutory fees to increase at CPI each year;
- Recurrent Operating Grants to increase at 1% for the 1st 6 years and then 1.5% for the last 4 years;
- 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	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
CPI	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Rates and charges	2.75%	2.75%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Statutory fees and fines	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
User fees	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
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	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Employee costs	2.75%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Lump sum contracts and provisionals	4.50%	3.75%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Materials and services and other expenses	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
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	5.00%	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 2024/25 to 2033/34.

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

### Assets

1. There are new borrowings for LENGA totalling \$4.5 million from 2024/25 to 2026/27 year.
2. That the capital program is completely delivered every year and associated assets capitalised in that year.
3. The use of Non-discretionary Reserves will be based on identified complying projects.
4. Landfill Rehabilitation Provisions, both current and non-current are based on the planned timing for landfill rehabilitation works.
5. Employee provisions are escalated at the same rate as annual employee cost increases.
6. Unrestricted cash at year end will be sufficient to cover non-discretionary reserves.

### 3. Financial Plan Statements

This section presents information in regard to the Financial Plan Statements for the 10 years from 2024/25 to 2033/34. The following statements for the 10 years are provided with commentary following each statement.

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
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## 3.1 Comprehensive Income Statement

Income Statement	Forecast / Budget					Projections					
	Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>											
Rates and charges	69,205	72,212	74,661	77,388	80,213	83,141	86,174	89,317	92,573	95,947	99,441
Statutory fees and fines	2,967	2,646	2,732	2,827	2,926	3,029	3,135	3,244	3,358	3,475	3,597
User fees	13,194	13,187	13,600	14,058	14,533	15,024	15,532	16,058	16,602	17,165	17,748
Grants - Operating	6,285	25,924	24,959	22,378	23,028	23,698	24,388	25,103	25,840	26,599	27,380
Grants - Capital	27,561	28,538	16,205	10,255	8,427	7,854	3,404	3,704	3,204	3,204	3,204
Contributions - monetary	774	310	527	303	305	306	308	309	311	312	314
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
Other income	7,764	4,196	3,742	3,597	3,050	3,107	3,165	3,227	3,289	3,352	3,418
<b>Total income / Revenue</b>	<b>129,750</b>	<b>149,013</b>	<b>138,426</b>	<b>132,806</b>	<b>134,482</b>	<b>138,159</b>	<b>138,106</b>	<b>142,962</b>	<b>147,177</b>	<b>152,054</b>	<b>157,102</b>
<b>Expenses</b>											
Employee costs	40,772	40,155	40,648	42,405	43,697	46,225	48,502	50,130	51,811	53,547	55,339
Materials and services	68,041	52,336	50,748	46,442	47,433	49,127	51,270	52,224	56,049	58,276	61,834
Depreciation	28,667	30,214	30,533	31,039	31,590	31,744	31,911	32,015	32,406	32,555	32,656
Amortisation - intangible assets	815	1,093	1,093	1,093	1,550	1,615	1,615	1,848	1,882	1,882	1,683
Amortisation - right of use assets	71	71	71	71	71	71	71	71	71	71	71
Bad and doubtful debts - allowance for impairment losses	28	48	50	51	53	55	57	59	61	63	65
Borrowing costs	308	391	394	495	435	393	338	260	212	163	112
Finance Costs - leases	1	1	1	1	1	1	1	1	1	1	1
Net loss on disposal of property, infrastructure, plant and equipment	1,532	0	0	0	0	0	0	0	0	0	0
Other expenses	1,939	1,954	1,809	1,873	1,938	2,006	2,076	2,149	2,224	2,302	2,383
<b>Total expenses</b>	<b>142,174</b>	<b>126,263</b>	<b>125,347</b>	<b>123,470</b>	<b>126,768</b>	<b>131,237</b>	<b>135,841</b>	<b>138,757</b>	<b>144,717</b>	<b>148,860</b>	<b>154,144</b>
<b>Surplus/(deficit) for the year</b>	<b>(12,424)</b>	<b>22,750</b>	<b>13,079</b>	<b>9,336</b>	<b>7,714</b>	<b>6,922</b>	<b>2,265</b>	<b>4,205</b>	<b>2,460</b>	<b>3,194</b>	<b>2,958</b>
<b>Other comprehensive income</b>											
<b>Items that will not be reclassified to surplus or deficit in future periods</b>											
Net asset revaluation increment /(decrement)	0	0	0	30,000	120,252	0	0	30,000	135,345	0	0
<b>Total comprehensive result</b>	<b>(12,424)</b>	<b>22,750</b>	<b>13,079</b>	<b>39,336</b>	<b>127,966</b>	<b>6,922</b>	<b>2,265</b>	<b>34,205</b>	<b>137,805</b>	<b>3,194</b>	<b>2,958</b>

**OPERATING ACTIVITIES REVENUE****3.1.1 RATES AND CHARGES**

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

**RATES AND CHARGES ESTIMATES**

Description	Forecast /	Budget	Projections									
	Actual		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
	2023/24	2024/25	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Rates and Charges raised	57,260	59,838	61,868	64,135	66,481	68,909	71,422	74,026	76,722	79,514	82,402	
Waste Service charges	9,569	9,987	10,385	10,825	11,281	11,757	12,251	12,765	13,299	13,855	14,433	
Waste Levy	1,628	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	
Supplementary rates and charges	335	330	340	349	360	372	384	396	408	421	435	
Rating Agreements	133	100	103	106	109	112	116	119	123	126	130	
Penalty interest on rates and charges	280	280	288	296	305	314	324	334	344	354	364	
<b>Total</b>	<b>69,205</b>	<b>72,212</b>	<b>74,661</b>	<b>77,388</b>	<b>80,213</b>	<b>83,141</b>	<b>86,174</b>	<b>89,317</b>	<b>92,573</b>	<b>95,947</b>	<b>99,441</b>	

**3.1.2 STATUTORY FEES AND CHARGES**

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

**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 by CPI each year 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 2030/31 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 plus some small state grants for two capital projects..

**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 2023/24 year there were a number of temporary employees who were funded through bushfire funding and their employment ended during the year. For the years 2024/25 through to 2027/28 there are further reductions in FTE numbers as a result of some further positions no longer being required. The number of FTEs from 2028/29 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 CPI 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 for the cyclic maintenance for the Raymond Island Ferry. The cost of the Council election every 4 years of \$0.4M through to \$0.484M 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. Refer to Section 5 for further information on borrowing costs.

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

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

Balance Sheet	Forecast /	Budget	Projections								
	Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	83,430	49,962	34,449	32,482	34,189	37,772	34,943	33,917	35,909	34,818	33,946
Trade and other receivables	12,270	10,819	10,013	9,585	9,652	9,860	9,806	10,096	10,341	10,631	10,935
Other financial assets	0	0	0	0	0	0	0	0	0	0	0
Prepayments	699	711	734	760	787	814	843	872	903	934	967
Other assets	3,758	3,819	3,933	4,060	4,191	4,328	4,468	4,615	4,765	4,922	5,084
<b>Total current assets</b>	<b>100,157</b>	<b>65,311</b>	<b>49,129</b>	<b>46,887</b>	<b>48,819</b>	<b>52,774</b>	<b>50,060</b>	<b>49,500</b>	<b>51,918</b>	<b>51,305</b>	<b>50,932</b>
<b>Non-current assets</b>											
Trade and other receivables	200	170	160	150	140	120	100	80	60	40	20
Property, infrastructure, plant & equipment	1,480,092	1,523,058	1,546,289	1,585,533	1,709,170	1,711,723	1,714,804	1,747,375	1,883,422	1,886,554	1,888,334
Right-of-use assets	682	682	682	682	682	682	682	682	682	682	682
Investment property	7,455	7,455	7,455	7,455	7,455	7,455	7,455	7,455	7,455	7,455	7,455
Intangible assets	3,020	7,388	8,473	9,113	12,097	10,711	9,651	14,104	12,452	10,799	13,950
<b>Total non-current assets</b>	<b>1,491,449</b>	<b>1,538,753</b>	<b>1,563,059</b>	<b>1,602,933</b>	<b>1,729,544</b>	<b>1,730,691</b>	<b>1,732,692</b>	<b>1,769,696</b>	<b>1,904,071</b>	<b>1,905,530</b>	<b>1,910,441</b>
<b>Total assets</b>	<b>1,591,606</b>	<b>1,604,064</b>	<b>1,612,188</b>	<b>1,649,820</b>	<b>1,778,363</b>	<b>1,783,465</b>	<b>1,782,752</b>	<b>1,819,196</b>	<b>1,955,989</b>	<b>1,956,835</b>	<b>1,961,373</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	14,414	11,046	8,587	7,231	6,780	6,848	7,181	7,294	7,244	7,786	8,005
Trust funds and deposits	3,033	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311
Unearned Income	5,950	5,950	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Provisions	13,603	7,724	9,363	9,820	10,191	11,598	12,125	10,772	13,235	13,817	12,418
Interest-bearing liabilities	724	786	1,009	2,313	1,206	1,750	1,295	1,343	1,392	1,443	523
Lease liabilities	75	75	75	75	75	75	75	75	75	75	75
<b>Total current liabilities</b>	<b>37,799</b>	<b>27,892</b>	<b>22,745</b>	<b>23,150</b>	<b>21,963</b>	<b>23,982</b>	<b>24,387</b>	<b>23,195</b>	<b>25,657</b>	<b>26,832</b>	<b>24,732</b>
<b>Non-current liabilities</b>											
Unearned Income	419	419	419	420	423	423	423	423	423	423	422
Provisions	7,818	7,719	6,420	5,124	8,091	6,001	3,914	8,688	6,606	4,526	8,730
Interest-bearing liabilities	9,231	8,945	10,436	9,622	8,416	6,667	5,371	4,028	2,636	1,193	670
Lease liabilities	678	678	678	678	678	678	678	678	678	678	678
<b>Total non-current liabilities</b>	<b>18,146</b>	<b>17,761</b>	<b>17,953</b>	<b>15,844</b>	<b>17,608</b>	<b>13,769</b>	<b>10,386</b>	<b>13,817</b>	<b>10,343</b>	<b>6,820</b>	<b>10,500</b>
<b>Total liabilities</b>	<b>55,945</b>	<b>45,653</b>	<b>40,698</b>	<b>38,994</b>	<b>39,571</b>	<b>37,751</b>	<b>34,773</b>	<b>37,012</b>	<b>36,000</b>	<b>33,652</b>	<b>35,232</b>
<b>Net assets</b>	<b>1,535,661</b>	<b>1,558,411</b>	<b>1,571,490</b>	<b>1,610,826</b>	<b>1,738,792</b>	<b>1,745,714</b>	<b>1,747,979</b>	<b>1,782,184</b>	<b>1,919,989</b>	<b>1,923,183</b>	<b>1,926,141</b>
<b>Equity</b>											
Accumulated surplus	473,511	496,019	509,163	518,549	526,263	533,185	535,450	539,655	542,115	545,309	548,267
Reserves	1,062,150	1,062,392	1,062,327	1,092,277	1,212,529	1,212,529	1,212,529	1,242,529	1,377,874	1,377,874	1,377,874
<b>Total equity</b>	<b>1,535,661</b>	<b>1,558,411</b>	<b>1,571,490</b>	<b>1,610,826</b>	<b>1,738,792</b>	<b>1,745,714</b>	<b>1,747,979</b>	<b>1,782,184</b>	<b>1,919,989</b>	<b>1,923,183</b>	<b>1,926,141</b>

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

## **ASSETS**

### **3.2.1 CURRENT ASSETS**

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

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

#### **RECEIVABLES**

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

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

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

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

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

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

#### **INVESTMENT PROPERTIES**

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

#### **INTANGIBLE ASSETS**

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

### **3.2.3 LIABILITIES**

#### **PAYABLES**

Payables are forecast to be \$14.414 million at the end of the 2023/24 year and then decrease in 2024/25 and 2025/26 and remain stable across the remaining years of 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 to be \$2.311 million at the end of 2024/25 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 2023/24 year plus new loans over three years for the Lakes Entrance Northern Growth Area (LENGA) drainage works.

**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 or additional contributions are received. These reserves are fully cash funded.

## 3.3 Statement of Changes in Equity

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2024 Forecast Actual</b>				
Balance at beginning of the financial year	1,548,085	486,359	1,059,891	1,835
Surplus/(deficit) for the year	(12,424)	(12,424)	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	(424)	0	424
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,535,661</b>	<b>473,511</b>	<b>1,059,891</b>	<b>2,259</b>
<b>2025</b>				
Balance at beginning of the financial year	1,535,661	473,511	1,059,891	2,259
Surplus/(deficit) for the year	22,750	22,750	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	(300)	0	300
Transfers from other reserves	0	58	0	(58)
<b>Balance at end of the financial year</b>	<b>1,558,411</b>	<b>496,019</b>	<b>1,059,891</b>	<b>2,501</b>
<b>2026</b>				
Balance at beginning of the financial year	-	-	-	-
Balance at beginning of the financial year	1,558,411	496,019	1,059,891	2,501
Surplus/(deficit) for the year	13,079	13,079	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	65	0	(65)
<b>Balance at end of the financial year</b>	<b>1,571,490</b>	<b>509,163</b>	<b>1,059,891</b>	<b>2,436</b>
<b>2027</b>				
Balance at beginning of the financial year	1,571,490	509,163	1,059,891	2,436
Surplus/(deficit) for the year	9,336	9,336	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	50	0	(50)
<b>Balance at end of the financial year</b>	<b>1,610,826</b>	<b>518,549</b>	<b>1,089,891</b>	<b>2,386</b>
<b>2028</b>				
Balance at beginning of the financial year	1,610,826	518,549	1,089,891	2,386
Surplus/(deficit) for the year	7,714	7,714	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	0	0	0
<b>Balance at end of the financial year</b>	<b>1,738,792</b>	<b>526,263</b>	<b>1,210,143</b>	<b>2,386</b>
<b>2029</b>				
Balance at beginning of the financial year	1,738,792	526,263	1,210,143	2,386
Surplus/(deficit) for the year	6,922	6,922	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,745,714</b>	<b>533,185</b>	<b>1,210,143</b>	<b>2,386</b>

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2030</b>				
Balance at beginning of the financial year	1,745,714	533,185	1,210,143	2,386
Surplus/(deficit) for the year	2,265	2,265	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,747,979</b>	<b>535,450</b>	<b>1,210,143</b>	<b>2,386</b>
<b>2031</b>				
Balance at beginning of the financial year	1,747,979	535,450	1,210,143	2,386
Surplus/(deficit) for the year	4,205	4,205	0	0
Net asset revaluation increment/(decrement)	30,000	0	30,000	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,782,184</b>	<b>539,655</b>	<b>1,240,143</b>	<b>2,386</b>
<b>2032</b>				
Balance at beginning of the financial year	1,782,184	539,655	1,240,143	2,386
Surplus/(deficit) for the year	2,460	2,460	0	0
Net asset revaluation increment/(decrement)	135,345	0	135,345	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,919,989</b>	<b>542,115</b>	<b>1,375,488</b>	<b>2,386</b>
<b>2033</b>				
Balance at beginning of the financial year	1,919,989	542,115	1,375,488	2,386
Surplus/(deficit) for the year	3,194	3,194	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,923,183</b>	<b>545,309</b>	<b>1,375,488</b>	<b>2,386</b>
<b>2034</b>				
Balance at beginning of the financial year	1,923,183	545,309	1,375,488	2,386
Surplus/(deficit) for the year	2,958	2,958	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,926,141</b>	<b>548,267</b>	<b>1,375,488</b>	<b>2,386</b>



## 3.4 Statement of Cash Flows

Statement of Cash Flows	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
<b>Cash flows from operating activities</b>											
Rates and charges	68,673	72,001	74,489	77,197	80,015	82,936	85,962	89,097	92,345	95,711	99,197
Statutory fees and fines	2,967	2,646	2,732	2,827	2,926	3,029	3,135	3,244	3,358	3,475	3,597
User fees	11,023	14,770	14,424	14,509	14,492	14,851	15,621	15,804	16,394	16,911	17,483
Grants - operating	4,266	25,924	24,959	22,378	23,028	23,698	24,388	25,103	25,840	26,599	27,380
Grants - capital	16,336	28,538	11,655	10,255	8,427	7,854	3,404	3,704	3,204	3,204	3,204
Contributions - monetary	774	310	527	303	305	306	308	309	311	312	314
Interest received	5,023	2,500	1,540	1,340	1,140	1,040	1,040	1,040	1,040	1,040	1,040
Trust funds and deposits taken	7,778	7,928	8,500	8,650	8,800	8,950	9,100	9,250	9,400	9,550	9,700
Other receipts	2,725	1,695	2,203	2,256	1,910	2,067	2,125	2,185	2,248	2,312	2,378
Employee costs	(39,650)	(39,659)	(40,136)	(41,872)	(43,149)	(45,638)	(47,888)	(49,496)	(51,156)	(52,870)	(54,640)
Materials and services	(67,007)	(62,189)	(53,402)	(49,195)	(49,280)	(50,358)	(53,142)	(54,311)	(56,403)	(59,941)	(63,825)
Trust funds and deposits repaid	(8,500)	(8,650)	(8,500)	(8,650)	(8,800)	(8,950)	(9,100)	(9,250)	(9,400)	(9,550)	(9,700)
Other payments	(1,939)	(1,954)	(1,809)	(1,872)	(1,938)	(2,006)	(2,076)	(2,149)	(2,224)	(2,302)	(2,382)
<b>Net cash provided by/(used in) operating activities</b>	<b>2,469</b>	<b>43,860</b>	<b>37,182</b>	<b>38,126</b>	<b>37,876</b>	<b>37,779</b>	<b>32,877</b>	<b>34,530</b>	<b>34,957</b>	<b>34,451</b>	<b>33,746</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(67,147)	(77,312)	(54,614)	(40,687)	(34,020)	(33,196)	(34,217)	(34,599)	(32,009)	(34,586)	(33,662)
Proceeds from sale of property, infrastructure, plant and equipment	1,057	600	600	600	600	600	600	600	600	600	600
Proceeds from sale of investments	45,262	0	0	0	0	0	0	0	0	0	0
<b>Net cash provided by/ (used in) investing activities</b>	<b>(20,828)</b>	<b>(76,712)</b>	<b>(54,014)</b>	<b>(40,087)</b>	<b>(33,420)</b>	<b>(32,596)</b>	<b>(33,617)</b>	<b>(33,999)</b>	<b>(31,409)</b>	<b>(33,986)</b>	<b>(33,062)</b>
<b>Cash flows from financing activities</b>											
Finance costs	(308)	(391)	(394)	(495)	(435)	(393)	(338)	(260)	(212)	(163)	(112)
Proceeds from borrowings	7,043	500	2500	1500	0	0	0	0	0	0	0
Repayment of borrowings	0	(724)	(786)	(1,010)	(2,313)	(1,206)	(1,750)	(1,295)	(1,343)	(1,392)	(1,443)
Interest paid - lease liability	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
<b>Net cash provided by/(used in) financing activities</b>	<b>6,734</b>	<b>(616)</b>	<b>1,319</b>	<b>(6)</b>	<b>(2,749)</b>	<b>(1,600)</b>	<b>(2,089)</b>	<b>(1,556)</b>	<b>(1,556)</b>	<b>(1,556)</b>	<b>(1,556)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(11,625)</b>	<b>(33,468)</b>	<b>(15,513)</b>	<b>(1,967)</b>	<b>1,707</b>	<b>3,583</b>	<b>(2,829)</b>	<b>(1,025)</b>	<b>1,992</b>	<b>(1,091)</b>	<b>(873)</b>
Cash and cash equivalents at the beginning of the financial year	95,055	83,430	49,962	34,449	32,482	34,189	37,772	34,943	33,917	35,909	34,818
<b>Cash and cash equivalents at the end of the financial year</b>	<b>83,430</b>	<b>49,962</b>	<b>34,449</b>	<b>32,482</b>	<b>34,189</b>	<b>37,772</b>	<b>34,943</b>	<b>33,917</b>	<b>35,909</b>	<b>34,818</b>	<b>33,946</b>

Council's cash at the end of each year is restricted in use for commitments such as non-discretionary reserves and Council cash for any carried forward incomplete capital works projects. It is forecast that Council cash for incomplete capital works will only be required to be taken into account for the end of the 2023/24 year forecast with all other years assuming 100% of the capital works will be delivered in the year it was budgeted.

See Section 4 for all of the forecast indicator results for unrestricted Council cash.

## 3.5 Statement of Capital Works

Capital Works	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>											
Land	567	801	100	100	100	100	100	100	100	100	100
<b>Total land</b>	<b>567</b>	<b>801</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
Buildings	10,756	8,205	3,567	3,005	6,860	6,700	2,600	2,700	2,600	2,800	2,700
<b>Total buildings</b>	<b>10,756</b>	<b>8,205</b>	<b>3,567</b>	<b>3,005</b>	<b>6,860</b>	<b>6,700</b>	<b>2,600</b>	<b>2,700</b>	<b>2,600</b>	<b>2,800</b>	<b>2,700</b>
<b>Total property</b>	<b>11,323</b>	<b>9,006</b>	<b>3,667</b>	<b>3,105</b>	<b>6,960</b>	<b>6,800</b>	<b>2,700</b>	<b>2,800</b>	<b>2,700</b>	<b>2,900</b>	<b>2,800</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	5,692	4,500	5,191	4,331	2,980	3,992	2,258	4,157	4,650	2,512	4,083
Fixtures, fittings and furniture	28	30	30	30	30	30	30	30	30	30	30
Computers and telecommunications	2,198	5,532	2,250	1,804	445	300	625	1,413	300	300	625
Library books	209	209	209	209	209	209	209	209	209	209	209
<b>Total plant and equipment</b>	<b>8,127</b>	<b>10,271</b>	<b>7,680</b>	<b>6,374</b>	<b>3,664</b>	<b>4,531</b>	<b>3,122</b>	<b>5,809</b>	<b>5,189</b>	<b>3,051</b>	<b>4,947</b>
<b>Infrastructure</b>											
Roads	10,895	11,201	15,099	13,213	12,767	12,650	13,350	11,900	11,900	11,745	11,745
Bridges	3,850	610	2,899	500	300	300	400	400	1,150	400	400
Footpaths and cycleways	2,757	1,259	899	850	850	1,100	1,600	1,600	1,600	1,500	1,500
Drainage	1,466	4,158	6,690	4,475	1,450	1,950	2,000	2,150	1,950	2,150	1,950
Recreational, leisure and community facilities	7,492	6,582	5,045	3,020	3,475	2,220	1,320	2,670	2,370	2,670	2,370
Waste management	2,086	2,660	3,748	1,920	600	170	2,900	2,020	250	3,320	2,600
Parks, open space and streetscapes	17,058	18,133	7,407	6,480	3,104	2,875	3,725	3,150	2,800	2,750	2,750
Aerodromes	281	12,872	600	400	100	100	100	100	100	100	100
Off street car parks	1,402	175	690	200	600	100	100	100	100	100	100
Other infrastructure	410	385	190	150	150	400	2,900	1,900	1,900	3,900	2,400
<b>Total infrastructure</b>	<b>47,697</b>	<b>58,035</b>	<b>43,267</b>	<b>31,208</b>	<b>23,396</b>	<b>21,865</b>	<b>28,395</b>	<b>25,990</b>	<b>24,120</b>	<b>28,635</b>	<b>25,915</b>
<b>Total capital works expenditure</b>	<b>67,147</b>	<b>77,312</b>	<b>54,614</b>	<b>40,687</b>	<b>34,020</b>	<b>33,196</b>	<b>34,217</b>	<b>34,599</b>	<b>32,009</b>	<b>34,586</b>	<b>33,662</b>
<b>Represented by:</b>											
New asset expenditure	15,051	14,650	9,251	5,791	1,640	1,053	4,118	3,243	1,403	3,953	3318
Asset renewal expenditure	39,408	51,370	34,666	28,430	26,553	27,453	26,599	28,249	27,266	27,296	27107
Asset expansion expenditure	0	0	0	0	0	0	0	0	0	0	0
Asset upgrade expenditure	12,688	11,292	10,697	6,466	5,827	4,690	3,500	3,107	3,340	3,337	3,237
<b>Total capital works expenditure</b>	<b>67,147</b>	<b>77,312</b>	<b>54,614</b>	<b>40,687</b>	<b>34,020</b>	<b>33,196</b>	<b>34,217</b>	<b>34,599</b>	<b>32,009</b>	<b>34,586</b>	<b>33,662</b>
<b>Funding sources represented by:</b>											
Grants	27,561	28,538	16,205	10,255	8,427	7,854	3,404	3,704	3,204	3,204	3,204
Contributions	412	10	225	0	0	0	0	0	0	0	0
Council cash	30,902	46,573	31,911	27,482	25,593	25,342	30,813	30,895	28,805	31,382	30,458
Reserves	1,229	1,691	3,773	1,450	0	0	0	0	0	0	0
Borrowings	7,043	500	2,500	1,500	0	0	0	0	0	0	0
<b>Total capital works expenditure</b>	<b>67,147</b>	<b>77,312</b>	<b>54,614</b>	<b>40,687</b>	<b>34,020</b>	<b>33,196</b>	<b>34,217</b>	<b>34,599</b>	<b>32,009</b>	<b>34,586</b>	<b>33,662</b>

## 3.6 Statement of Human Resources

Staff expenditure	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total staff expenditure</b>										
Female	19,078	19,309	20,119	20,722	21,940	23,080	23,856	24,643	25,456	26,295
Male	15,988	16,097	16,888	17,414	18,543	19,493	20,153	20,848	21,566	22,307
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total staff expenditure</b>	<b>35,066</b>	<b>35,406</b>	<b>37,006</b>	<b>38,136</b>	<b>40,483</b>	<b>42,573</b>	<b>44,009</b>	<b>45,491</b>	<b>47,022</b>	<b>48,602</b>
<b>Permanent full time</b>										
Female	13,227	13,283	13,911	14,329	15,344	16,270	16,824	17,383	17,959	18,555
Male	13,277	13,304	14,011	14,452	15,490	16,341	16,899	17,488	18,097	18,725
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>26,504</b>	<b>26,587</b>	<b>27,923</b>	<b>28,780</b>	<b>30,835</b>	<b>32,611</b>	<b>33,723</b>	<b>34,871</b>	<b>36,056</b>	<b>37,280</b>
<b>Permanent part time</b>										
Female	5,851	6,027	6,207	6,394	6,596	6,810	7,032	7,260	7,496	7,740
Male	2,711	2,792	2,876	2,962	3,053	3,152	3,254	3,360	3,469	3,582
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>8,562</b>	<b>8,819</b>	<b>9,083</b>	<b>9,356</b>	<b>9,649</b>	<b>9,962</b>	<b>10,286</b>	<b>10,620</b>	<b>10,965</b>	<b>11,322</b>
<b>Total Permanent staff expenditure</b>	<b>35,066</b>	<b>35,406</b>	<b>37,006</b>	<b>38,136</b>	<b>40,483</b>	<b>42,573</b>	<b>44,009</b>	<b>45,491</b>	<b>47,022</b>	<b>48,602</b>
Casuals, temporary and other expenditure	5,089	5,242	5,399	5,561	5,742	5,928	6,121	6,320	6,525	6,737
<b>Total Operating staff expenditure</b>	<b>40,155</b>	<b>40,648</b>	<b>42,405</b>	<b>43,697</b>	<b>46,225</b>	<b>48,502</b>	<b>50,130</b>	<b>51,811</b>	<b>53,547</b>	<b>55,339</b>
Capitalised labour costs	2,914	2,516	2,214	2,205	2,251	2,098	2,147	2,197	2,249	2,302
<b>Total Operating and Capital labour costs</b>	<b>43,069</b>	<b>43,164</b>	<b>44,619</b>	<b>45,902</b>	<b>48,476</b>	<b>50,600</b>	<b>52,277</b>	<b>54,008</b>	<b>55,796</b>	<b>57,641</b>

Staff numbers	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Total permanent staff numbers</b>										
Female	191.40	188.40	188.40	188.40	188.40	188.40	188.40	188.40	188.40	188.40
Male	183.80	180.80	180.80	180.80	180.80	180.80	180.80	180.80	180.80	180.80
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total permanent staff numbers</b>	<b>375.20</b>	<b>369.20</b>	<b>369.20</b>	<b>369.20</b>	<b>369.20</b>	<b>369.20</b>	<b>369.20</b>	<b>369.20</b>	<b>369.20</b>	<b>369.20</b>
<b>Permanent full time</b>										
Female	127.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00
Male	150.00	147.00	147.00	147.00	147.00	147.00	147.00	147.00	147.00	147.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>277.00</b>	<b>271.00</b>	<b>271.00</b>	<b>271.00</b>	<b>271.00</b>	<b>271.00</b>	<b>271.00</b>	<b>271.00</b>	<b>271.00</b>	<b>271.00</b>
<b>Permanent part time</b>										
Female	64.40	64.40	64.40	64.40	64.40	64.40	64.40	64.40	64.40	64.40
Male	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>98.20</b>	<b>98.20</b>	<b>98.20</b>	<b>98.20</b>	<b>98.20</b>	<b>98.20</b>	<b>98.20</b>	<b>98.20</b>	<b>98.20</b>	<b>98.20</b>
Total permanent staff numbers	375.20	369.20	369.20	369.20	369.20	369.20	369.20	369.20	369.20	369.20
Casuals, temporary and other expenditure	54.10	54.10	54.10	54.10	54.10	54.10	54.10	54.10	54.10	54.10
Capitalised	25.00	22.50	18.50	17.50	17.50	15.50	15.50	15.50	15.50	15.50
<b>Total staff numbers</b>	<b>454.30</b>	<b>445.80</b>	<b>441.80</b>	<b>440.80</b>	<b>440.80</b>	<b>438.80</b>	<b>438.80</b>	<b>438.80</b>	<b>438.80</b>	<b>438.80</b>

Directorate	Permanent Full Time				Permanent Part Time				2024/25
	Female	Male	Self-described	Total	Female	Male	Self-described	Total	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets and Environment	3,781	8,866	0	12,647	1,881	2,192	0	4,073	16,720
Place and Community	2,373	2,033	0	4,406	1,429	60	0	1,489	5,895
Business Excellence	6,497	2,378	0	8,875	2,541	459	0	3,000	11,875
Office of the CEO	576	-	0	576	-	0	0	-	576
<b>Total permanent staff expenditure</b>	<b>13,227</b>	<b>13,277</b>	<b>0</b>	<b>26,504</b>	<b>5,851</b>	<b>2,711</b>	<b>0</b>	<b>8,562</b>	<b>35,066</b>
Casuals, temporary and other expenditure									5,089
<b>Total Employee Costs - Operating</b>	<b>13,227</b>	<b>13,277</b>	<b>0</b>	<b>26,504</b>	<b>5,851</b>	<b>2,711</b>	<b>0</b>	<b>8,562</b>	<b>40,155</b>
Capitalised labour costs									2,914
<b>Total employee costs including capitalised labour</b>	<b>13,227</b>	<b>13,277</b>	<b>0</b>	<b>26,504</b>	<b>5,851</b>	<b>2,711</b>	<b>0</b>	<b>8,562</b>	<b>43,069</b>

### 3.7 Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2034

Directorate	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets and Environment</b>										
Permanent - Full time	<b>12,647</b>	<b>12,891</b>	<b>13,528</b>	<b>13,954</b>	<b>14,946</b>	<b>15,757</b>	<b>16,296</b>	<b>16,878</b>	<b>17,479</b>	<b>18,099</b>
Women	3,781	3,944	4,113	4,236	4,504	4,780	4,936	5,108	5,286	5,470
Men	8,866	8,947	9,415	9,718	10,442	10,977	11,361	11,770	12,193	12,629
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	<b>4,073</b>	<b>4,195</b>	<b>4,321</b>	<b>4,451</b>	<b>4,584</b>	<b>4,733</b>	<b>4,887</b>	<b>5,046</b>	<b>5,210</b>	<b>5,379</b>
Women	1,881	1,937	1,996	2,055	2,117	2,186	2,257	2,330	2,406	2,484
Men	2,192	2,258	2,325	2,395	2,467	2,547	2,630	2,715	2,804	2,895
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Assets and Environment</b>	<b>16,720</b>	<b>17,087</b>	<b>17,849</b>	<b>18,405</b>	<b>19,530</b>	<b>20,490</b>	<b>21,183</b>	<b>21,924</b>	<b>22,688</b>	<b>23,477</b>
<b>Place and Community</b>										
Permanent - Full time	<b>4,406</b>	<b>4,227</b>	<b>4,454</b>	<b>4,588</b>	<b>4,928</b>	<b>5,256</b>	<b>5,427</b>	<b>5,603</b>	<b>5,785</b>	<b>5,973</b>
Women	2,373	2,269	2,397	2,469	2,689	2,894	2,988	3,085	3,185	3,289
Men	2,033	1,958	2,057	2,118	2,238	2,362	2,439	2,518	2,600	2,684
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	<b>1,489</b>	<b>1,534</b>	<b>1,580</b>	<b>1,627</b>	<b>1,680</b>	<b>1,735</b>	<b>1,791</b>	<b>1,849</b>	<b>1,909</b>	<b>1,971</b>
Women	1,429	1,472	1,516	1,562	1,612	1,665	1,719	1,775	1,832	1,892
Men	60	62	64	66	68	70	72	75	77	79
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Place and Community</b>	<b>5,895</b>	<b>5,761</b>	<b>6,034</b>	<b>6,215</b>	<b>6,608</b>	<b>6,990</b>	<b>7,218</b>	<b>7,452</b>	<b>7,694</b>	<b>7,944</b>

Directorate	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Business Excellence</b>										
Permanent - Full time	8,875	8,875	9,330	9,609	10,312	10,927	11,307	11,674	12,054	12,446
Women	6,497	6,476	6,790	6,994	7,501	7,925	8,208	8,474	8,750	9,034
Men	2,378	2,399	2,539	2,615	2,811	3,002	3,099	3,200	3,304	3,412
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	3,000	3,090	3,183	3,278	3,385	3,495	3,608	3,726	3,847	3,972
Female	2,541	2,617	2,696	2,777	2,867	2,960	3,056	3,156	3,258	3,364
Male	459	473	487	502	518	535	552	570	589	608
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Business Excellence</b>	<b>11,875</b>	<b>11,965</b>	<b>12,512</b>	<b>12,888</b>	<b>13,696</b>	<b>14,422</b>	<b>14,915</b>	<b>15,400</b>	<b>15,900</b>	<b>16,417</b>
<b>Office of the CEO</b>										
Permanent - Full time	576	593	611	629	650	671	693	715	739	763
Women	576	593	611	629	650	671	693	715	739	763
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
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
<b>Total Office of the CEO</b>	<b>576</b>	<b>593</b>	<b>611</b>	<b>629</b>	<b>650</b>	<b>671</b>	<b>693</b>	<b>715</b>	<b>739</b>	<b>763</b>
<b>Total permanent employee costs</b>	<b>35,066</b>	<b>35,406</b>	<b>37,006</b>	<b>38,136</b>	<b>40,483</b>	<b>42,573</b>	<b>44,009</b>	<b>45,491</b>	<b>47,022</b>	<b>48,602</b>
<b>Casuals, temporary and other expenditure</b>	5,089	5,242	5,399	5,561	5,742	5,928	6,121	6,320	6,525	6,737
<b>Total Operating staff expenditure</b>	<b>40,155</b>	<b>40,648</b>	<b>42,405</b>	<b>43,697</b>	<b>46,225</b>	<b>48,502</b>	<b>50,130</b>	<b>51,811</b>	<b>53,547</b>	<b>55,339</b>
<b>Total capitalised labour costs</b>	2,914	2,516	2,214	2,205	2,251	2,098	2,147	2,197	2,249	2,302
<b>Total Operating and Capital labour costs</b>	<b>43,069</b>	<b>43,164</b>	<b>44,619</b>	<b>45,902</b>	<b>48,476</b>	<b>50,600</b>	<b>52,277</b>	<b>54,008</b>	<b>55,796</b>	<b>57,641</b>

Directorate	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Assets and Environment</b>										
Permanent - Full time	147.0	147.0	147.0	147.0	147.0	147.0	147.0	147.0	147.0	147.0
Women	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Men	111.0	111.0	111.0	111.0	111.0	111.0	111.0	111.0	111.0	111.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Permanent - Part time	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4
Women	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
Men	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
<b>Total Assets and Environment</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>	<b>197.4</b>
<b>Place and Community</b>										
Permanent - Full time	43.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
Women	26.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0
Men	17.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Permanent - Part time	14.6	14.6	14.6	14.6	14.6	14.6	14.6	14.6	14.6	14.6
Women	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
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	0	0	0	0
<b>Total Place and Community</b>	<b>57.6</b>	<b>54.6</b>	<b>54.6</b>	<b>54.6</b>	<b>54.6</b>	<b>54.6</b>	<b>54.6</b>	<b>54.6</b>	<b>54.6</b>	<b>54.6</b>
<b>Business Excellence</b>										
Permanent - Full time	84.0	81.0	81.0	81.0	81.0	81.0	81.0	81.0	81.0	81.0
Women	62.0	61.0	61.0	61.0	61.0	61.0	61.0	61.0	61.0	61.0
Men	22.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Permanent - Part time	33.2	33.2	33.2	33.2	33.2	33.2	33.2	33.2	33.2	33.2
Women	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1
Men	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
<b>Total Business Excellence</b>	<b>117.2</b>	<b>114.2</b>	<b>114.2</b>	<b>114.2</b>	<b>114.2</b>	<b>114.2</b>	<b>114.2</b>	<b>114.2</b>	<b>114.2</b>	<b>114.2</b>



Directorate	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Office of the CEO</b>										
Permanent - Full time	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Women	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
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	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	0	0	0	0
<b>Total Office of the CEO</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Total permanent staff</b>	<b>375.2</b>	<b>369.2</b>	<b>369.2</b>	<b>369.2</b>	<b>369.2</b>	<b>369.2</b>	<b>369.2</b>	<b>369.2</b>	<b>369.2</b>	<b>369.2</b>
<b>Casuals, temporary and other expenditure</b>	54.1	54.1	54.1	54.1	54.1	54.1	54.1	54.1	54.1	54.1
<b>Total Permanent and Casual staff numbers</b>	<b>429.3</b>	<b>423.3</b>	<b>423.3</b>	<b>423.3</b>	<b>423.3</b>	<b>423.3</b>	<b>423.3</b>	<b>423.3</b>	<b>423.3</b>	<b>423.3</b>
<b>Total Capitalised staff numbers</b>	<b>25</b>	<b>22.5</b>	<b>18.5</b>	<b>17.5</b>	<b>17.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>
<b>Total all staff numbers</b>	<b>454.3</b>	<b>445.8</b>	<b>441.8</b>	<b>440.8</b>	<b>440.8</b>	<b>438.8</b>	<b>438.8</b>	<b>438.8</b>	<b>438.8</b>	<b>438.8</b>

There are a number of permanent staff positions that will not be required from the 2025/26 year onwards and this sees a reduction in FTE as well as only a slight increase in permanent employee costs. Casuals and temporary staff numbers will remain the same across the 10 years.

The number of capitalised staff will also decrease from the 2025/26 year as a result of some positions that have been supporting the delivery of the large capital works program in the 2022/23, 2023/24 and 2024/25 years 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	Target	Forecast	Budget	Projections										Trend
			Actual	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
<b>Operating position</b>															
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	>0%	(39.43%)	(5.68%)	0.03%	1.37%	(1.39%)	0.28%	(0.32%)	1.07%	0.18%	0.66%	0.49%	+	
<b>Liquidity</b>															
Working Capital	Current assets / current liabilities	>150%	265%	234%	216%	203%	222%	220%	205%	213%	202%	191%	206%	o	
Unrestricted cash	Unrestricted cash / current liabilities	>80%	121.6%	158.3%	126.2%	115.7%	129.7%	133.7%	119.9%	121.7%	121.7%	112.3%	118.3%	-	
<b>Obligations</b>															
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	<60%	14.4%	13.5%	15.3%	15.4%	12.0%	10.1%	7.7%	6.0%	4.4%	2.7%	1.2%	-	
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	<5%	0.4%	1.5%	1.6%	1.9%	3.4%	1.9%	2.4%	1.7%	1.7%	1.6%	1.6%	+	
Indebtedness	Non-current liabilities / own source revenue	<60%	19.5%	19.3%	19.0%	16.2%	17.5%	13.2%	9.6%	12.4%	8.9%	5.7%	8.5%	-	
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	>100%	181.7%	207.4%	148.6%	112.4%	102.5%	101.3%	94.3%	97.9%	94.4%	94.1%	92.9%	-	
<b>Stability</b>															
Rates concentration	Rate revenue / adjusted underlying revenue	No target set	67.87%	60.44%	59.55%	61.82%	64.15%	63.17%	63.64%	63.68%	63.85%	64.03%	64.20%	+	
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.35%	0.37%	0.35%	0.33%	0.31%	0.29%	0.27%	0.26%	0.24%	0.23%	0.21%	-	

Indicator	Measure	Notes	Forecast	Budget	Projections									Trend
			Actual	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	+/-
<i>Efficiency</i>														
Expenditure level	Total expenses/ no. of property assessments		\$4,317	\$3,773	\$3,708	\$3,617	\$3,677	\$3,768	\$3,862	\$3,906	\$4,033	\$4,108	\$4,211	+
Revenue level	General Rates and Municipal charges / no. of property assessments		\$1,746	\$1,795	\$1,838	\$1,886	\$1,936	\$1,987	\$2,039	\$2,092	\$2,147	\$2,203	\$2,260	+
Workforce turnover	No. of permanent staff resignations &		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	Budget	Projections									Trend
			Actual	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	+/-
<i>Sustainable Capacity</i>														
Population	Total expenses/ Municipal population		\$2,843	\$2,500	\$2,458	\$2,397	\$2,436	\$2,497	\$2,559	\$2,588	\$2,673	\$2,722	\$2,791	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		\$1,863	\$1,827	\$1,857	\$1,900	\$1,936	\$1,985	\$2,035	\$2,086	\$2,139	\$2,193	\$2,249	o
Recurrent grants	Recurrent grants / Municipal population		\$91	\$438	\$532	\$524	\$461	\$513	\$510	\$524	\$532	\$541	\$550	+

**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 \$19.6 million of the Victoria Grants Commission (VGC) 2023/24 payment in the 2022/23 year has impacted on the measure for the 2023/24 year together with \$15 million of expenditure in 2023/24 year that was a result of programs and projects that had received funding in the 2022/23 year but the works were not completed until the 2023/24 year, giving a negative result. The 2024/25 year is also forecasting an underlying deficit primarily as a result of works that will be undertaken in the 2024/25 year; but funding was received in the 2023/24 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. The expected timing of the R2R funding also impacts on the underlying result 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. In the out years it is forecast that there will be underlying surpluses generated. See the table below for information on how the underlying result is calculated.

**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 24/25 year through to 2033/34.

**4. Debt compared to rates**

As a result of planned borrowings in the 2023/24 and 2024/25 through to 2026/27 the indicator shows Council's increased reliance of debt against its annual rate revenue in those years. The indicator though continues to decrease as loans are repaid over the remaining years with no new borrowings forecast after the 2026/27 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 from 2029/30 to 2033/34 years 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**

Adjusted Underlying Result	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total Income	129,750	149,013	138,426	132,806	134,482	138,159	138,106	142,962	147,177	152,054	157,102
Total expenses	142,174	126,263	125,347	123,470	126,768	131,237	135,841	138,757	144,717	148,860	154,144
<b>Surplus/(deficit) for the year</b>	<b>(12,424)</b>	<b>22,750</b>	<b>13,079</b>	<b>9,336</b>	<b>7,714</b>	<b>6,922</b>	<b>2,265</b>	<b>4,205</b>	<b>2,460</b>	<b>3,194</b>	<b>2,958</b>
<b>Less non-operating income and expenses</b>											
Grants - Capital (non-recurrent)	(24,930)	(27,525)	(10,821)	(5,615)	(7,448)	(4,550)	(700)	(700)	(200)	(200)	(200)
Contributions - monetary (capital)	(855)	(10)	(225)	0	0	0	0	0	0	0	0
Contributions - non-monetary	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
<b>Adjusted underlying surplus/(deficit)</b>	<b>(40,209)</b>	<b>(6,785)</b>	<b>33</b>	<b>1,721</b>	<b>(1,734)</b>	<b>372</b>	<b>(435)</b>	<b>1,505</b>	<b>260</b>	<b>994</b>	<b>758</b>

\* Recurrent Capital Grants - R2R

	2,622	1,004	5,375	4,631	970	3,295	2,695	2,995	2,995	2,995	2,995
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Note: Recurrent Capital funding for R2R is planned to move up and down over the 10 years based on the capital program. This then impacts on the underlying result, in particular the 2024/25 year, the 2027/28 year and the 2029/30 year.

Also to note is that the Raymond Island Ferry Slipping of \$850k per year will impact on the underlying result every 2nd year from 2023/24.

There are also costs in the 2024/25 and 2025/26 year that will reduce in the outyears

## 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 2024 is forecast to be \$9.955M.

Council has one current loan of \$1.650M that is being repaid from the Tambo Bluff Special Charge scheme participants. The new borrowings of \$7.043M in the 2023/24 year are the draw down of loan funds approved under the Victorian governments Community Infrastructure Low Interest Loan Scheme for the Eagle Point Community Hub project and the WORLD Sporting Precinct project. New borrowings in 2024/25 through to 2026/27 are for drainage works for the Lakes Entrance Northern Growth Area (LENGA).

The interest rate for current and future loans is as follows:

Tambo Bluff - 9.5%

Eagle Point Community Hub - 3% variable (this includes the discount) and will vary from time to time depending on the market interest rates

World Spoting Precinct Loan - assumed to be 3% (with the discount applied) and will vary over time depending on the market interest rate.

New loans - assume an interest rate of 5% that will vary over time depending on the market interest rate

#### 5.1.2 Future Borrowing Requirements

Council is proposing new borrowings for the 2024/25 through to 2026/27 years for the drainage works required in relation to LENGA. The total proposed borrowings are \$4.5M.

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		Budget		Projections						
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance</b>	2,912	9,955	9,731	11,445	11,935	9,622	8,416	6,666	5,371	4,028	2,636
Plus New loans	7,043	500	2,500	1,500	0	0	0	0	0	0	0
Less Principal repayment	0	(724)	(786)	(1,010)	(2,313)	(1,206)	(1,750)	(1,295)	(1,343)	(1,392)	(1,443)
<b>Closing balance</b>	<b>9,955</b>	<b>9,731</b>	<b>11,445</b>	<b>11,935</b>	<b>9,622</b>	<b>8,416</b>	<b>6,666</b>	<b>5,371</b>	<b>4,028</b>	<b>2,636</b>	<b>1,192</b>
Interest payment	308	391	394	495	435	393	338	260	212	163	112

Performance Indicator	Target	Forecast /	Budget	Projections								
		Actual	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		2023/24	%	%	%	%	%	%	%	%	%	%
Total borrowings / Rate revenue	Below 60%	14.4%	13.5%	15.3%	15.4%	12.0%	10.1%	7.7%	6.0%	4.4%	2.7%	1.2%
Debt servicing / Rate revenue	Below 5%	0.4%	0.5%	0.5%	0.6%	0.5%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%
Debt commitment / Rate revenue	Below 10%	0.4%	1.5%	1.6%	1.9%	3.4%	1.9%	2.4%	1.7%	1.7%	1.6%	1.6%
Indebtedness / Own source revenue	Below 60%	19.5%	19.3%	19.0%	16.2%	17.5%	13.2%	9.6%	12.4%	8.9%	5.7%	8.5%

**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 of \$58K in the 2024/25 financial year. \$53K of Public Open Space reserve funds will be contributing to a playground upgrade. It is proposed that \$5K of Car Parking reserve funds will be utilised in 2024/25, \$65K in 2025/26 and \$50K in 2026/27 to contribute to car parking upgrades. There will also be public open space contributions made into the reserve of \$424K in 2023/24 and \$300K in 2024/25.

The discretionary Orbost 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.

<b>Reserves</b>	<b>Restricted / Discretionary</b>	<b>Forecast 2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>
		<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>
<b>Public Open Space Reserve</b>	<b>Restricted</b>											
<b>Opening balance</b>		1,144	1,568	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815
Transfer to reserve		424	300	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(53)	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>1,568</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>
<b>Car Parking Reserve</b>	<b>Restricted</b>											
<b>Opening balance</b>		193	193	188	123	73	73	73	73	73	73	73
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(5)	(65)	(50)	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>193</b>	<b>188</b>	<b>123</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>73</b>
<b>Development Contribution Plans</b>	<b>Restricted</b>											
<b>Opening balance</b>		129	129	129	129	129	129	129	129	129	129	129
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>
<b>Lakes Entrance Northern Growth Area</b>	<b>Restricted</b>											
<b>Opening balance</b>		1	1	1	1	1	1	1	1	1	1	1
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

		Forecast 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>Road Upgrading</b>	<b>Restricted</b>											
<b>Opening balance</b>		59	59	59	59	59	59	59	59	59	59	59
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>
<b>Reserves Summary</b>	<b>Total Restricted</b>											
		Forecast 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>Opening balance</b>		1,526	1,950	2,192	2,127	2,077	2,077	2,077	2,077	2,077	2,077	2,077
Transfer to reserve		424	300	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(58)	(65)	(50)	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>1,950</b>	<b>2,192</b>	<b>2,127</b>	<b>2,077</b>	<b>2,077</b>	<b>2,077</b>	<b>2,077</b>	<b>2,077</b>	<b>2,077</b>	<b>2,077</b>	<b>2,077</b>
<b>Reserves</b>		Forecast 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>Raymond Island Ferry Replacement</b>	<b>Discretionary</b>											
<b>Opening balance</b>		3,000	3,300	3,600	3,900	4,200	4,500	4,800	5,100	5,400	5,700	6,000
Transfer to reserve		300	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>3,300</b>	<b>3,600</b>	<b>3,900</b>	<b>4,200</b>	<b>4,500</b>	<b>4,800</b>	<b>5,100</b>	<b>5,400</b>	<b>5,700</b>	<b>6,000</b>	<b>6,300</b>
<b>Tambo Bluff Property Sales</b>	<b>Discretionary</b>											
<b>Opening balance</b>		265	61	61	61	61	61	61	61	61	61	61
Transfer to reserve		100	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		(304)	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>
<b>Orbost Landfill Bushfire Waste</b>	<b>Discretionary</b>											
<b>Opening balance</b>		9,581	8,656	7,023	3,315	1,915	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		(925)	(1,633)	(3,708)	(1,400)	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>8,656</b>	<b>7,023</b>	<b>3,315</b>	<b>1,915</b>	<b>1,915</b>	<b>1,915</b>	<b>1,915</b>	<b>1,915</b>	<b>1,915</b>	<b>1,915</b>	<b>1,915</b>
<b>Reserves Summary</b>	<b>Total Discretionary</b>											
<b>Opening balance</b>		12,846	12,017	10,684	7,276	6,176	6,476	6,776	7,076	7,376	7,676	7,976
Transfer to reserve		400	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		(1,229)	(1,633)	(3,708)	(1,400)	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>12,017</b>	<b>10,684</b>	<b>7,276</b>	<b>6,176</b>	<b>6,476</b>	<b>6,776</b>	<b>7,076</b>	<b>7,376</b>	<b>7,676</b>	<b>7,976</b>	<b>8,276</b>

Reserves Summary	Total Restricted and Discretionary	Forecast	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		2023/24	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>Opening balance</b>		14,372	13,967	12,876	9,403	8,253	8,553	8,853	9,153	9,453	9,753	10,053
Transfer to reserve		824	600	300	300	300	300	300	300	300	300	300
Transfer from reserve		(1,229)	(1,691)	(3,773)	(1,450)	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>13,967</b>	<b>12,876</b>	<b>9,403</b>	<b>8,253</b>	<b>8,553</b>	<b>8,853</b>	<b>9,153</b>	<b>9,453</b>	<b>9,753</b>	<b>10,053</b>	<b>10,353</b>

# EAST GIPPSLAND SHIRE COUNCIL

## Four Year Revenue and Rating Plan 2024/25 to 2027/28

DRAFT



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### Acknowledgement of Country

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.

## 1.1 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.

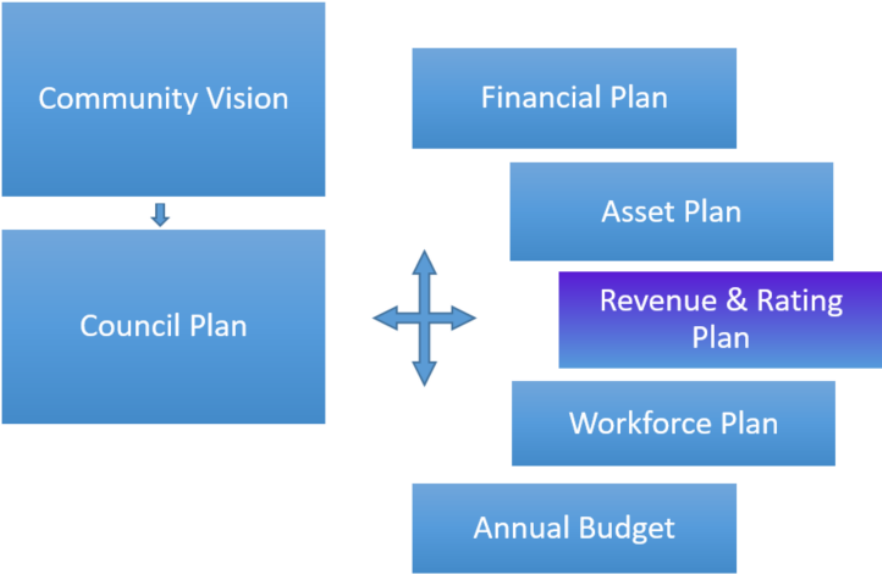
Annually Council will seek comment/feedback from the community on the Plan and will take this into consideration as part of the review process.

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.



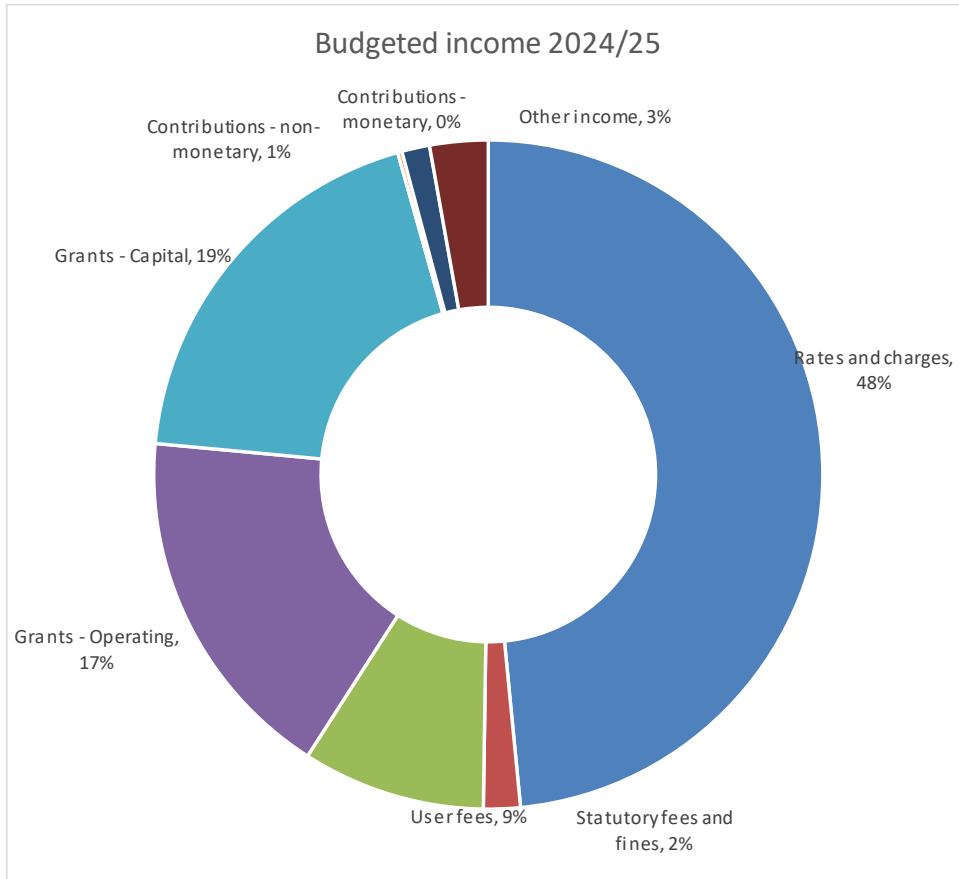
This plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

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 2024/25 year rates and charges are estimated to be 48% of total income as a result of the 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 25 June 2024 Council meeting for adoption.

Each year as part of the review of the Four Year Revenue and Rating plan, Council will 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 2024/25 year are as follows:

- Residential 100%
- Commercial / Industrial 135%
- Farm land 75%

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, except single farming enterprises who only pay one municipal charge regardless of the number of rateable assessments included in the single farming enterprise.

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.

Council considered a range of options for differential rating in the 2024/25 year as part of the budget preparation. The proposed differential rates for the 2024/25 year are General/Residential 100% (2023/24 100%), Commercial/Industrial 135% (2023/24 140%) and farm 75% (2023/24 80%). The proposed differentials for the 2024/25 year result in an average increase for total rates and municipal charge for each property class that is close to the overall rate cap increase of 2.75%.

**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 Council's 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 and is required to provide those valuations to Council for rating purposes. Council uses the Capital Improved Value (CIV) as the basis of rating.

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.

### **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 supplementary Rates and Valuation Notice.

### **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 use the same base valuation as the annual valuations. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Objections must be lodged within two months of the issue of the supplementary rate notice.

### 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 2024/25:

**Table 1**

Rating Category	Differential (i.e. relative to General) Rates 2023/24	Proposed 2024/25 Differential (i.e. relative to General) Rates
General (residential)	1.00	1.00
Commercial and Industrial	1.40	1.35
Farming	0.80	0.75

Council considered a range of options for differential rating in the 2024/25 year as part of the budget preparation. The proposed differentials for the 2024/25 year result in an average increase for total rates and municipal charge for each property class that is close to the overall rate cap increase of 2.75%.

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 135% 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:**

135% 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 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 on that land or meets the criteria for pre existing use as a farm.

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:**

75% 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 \$252.00 for the 2024/25 year. The revenue to be raised through the application of a municipal charge for the 2024/25 year is approximately 14% of total rates and municipal charges.

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of councils administrative costs can be seen as an equitable method of recovering these costs.

It also had a 'softening' effect for higher valued properties, such as commercial/industrial and farming properties. It was of particular benefit to the farming sector in that there are exemptions available to properties that qualify under the *Local Government Act 1989* as a single farm enterprise and a large proportion of farm properties would be in the higher valued property bracket due to their size.

### 1.5.6 SPECIAL CHARGE SCHEMES

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation (under the *Local Government Act 1989*) that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The special rate or special charges may be declared on the basis of any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- a. the wards, groups, uses or areas for which the special rate or charge is declared; and
- b. the land in relation to which the special rate or special charge is declared;
- c. the manner in which the special rate or special charge will be assessed and levied; and
- d. details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof "special benefit" applies to those being levied. For example, they could be used to fund co-operative fire prevention

schemes. This would ensure that there were no 'free-riders' reaping the benefits but not contributing to fire prevention.

Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

### 1.5.7 SERVICE RATES AND CHARGES

Section 162 of the *Local Government Act 1989* provides council with the opportunity to raise service rates and charges for any of the following services:

- a. The provision of a water supply;
- b. The collection and disposal of refuse;
- c. The provision of sewage services;
- d. Any other prescribed service.

#### Kerbside Collection Charge

Council currently applies a service charge for the collection and disposal of refuse on residential properties (compulsory within the designated waste collection areas) and rural properties (optional) and providing waste services for the municipality (street litter bins for instance). Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of rehabilitation of the council's landfill once it reaches the end of its useful life.

It is recommended that council retain the existing waste service charge – should council elect not to have a waste service charge, this same amount would be required to be raised by way of an increased general rate – meaning that residents in higher valued properties would substantially pay for the waste service of lower valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.

#### Waste Levy

A Waste Levy service charge of \$37 was introduced in the 2022/23 year. The waste levy applies to all property assessments on the same basis as the application of the municipal charge. The Waste Levy service charge is proposed to remain at \$51 in the 2024/25 year. It is estimated that the Waste Levy will raise revenue of \$1.677 million in the 2024/25 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 the rate cap percentage of 2.75 percent for the 2024/25 year. It is proposed that waste facility user charges will generally increase by 3.5 percent in the 2024/25 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 also offers flexible payment plans (weekly or fortnightly) that allows the ratepayer to spread the payment of rates and charges across the year.

Council offers a range of ways that rate payments can be made 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,
- Centrepay
- Australia Post (over the counter),
- Over the phone
- by mail (cheques and money orders only).

#### **Statutory Interest on arrears and overdue rates**

Statutory interest is charged on overdue rates in accordance with the *Local Government Act* 1989 (as amended) that do not have an approved payment plan.

#### **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 process. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is applied to the rate account which will reduce the rates payable.

With regards to new applications, pensioners can 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. For periods prior to the previous financial year, these 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 2023/24 being \$62.47. Applying the rate cap percentage increase to the rebate for the 2024/25 year, a rebate of \$64.19 is proposed for the 2024/25 year with a total estimated cost of \$425,000.

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.

#### **Financial Hardship Policy**

Ratepayers may elect to either negotiate a rate payment plan or apply for a rate deferral. Ratepayers seeking to apply for such assistance will be required to submit a Financial Hardship Application form

#### **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 hardship. Where Council approves an application for deferral of rates or charges, interest may continue to be levied on the outstanding balance. If interest is applied the interest rate will be set by Council at no more than the maximum interest rate set annually by the Minister. The interest rate will typically be under the penalty interest rate set by the Minister.

Ratepayers seeking to apply for deferred payment of rates and charges, will be required to submit a Financial Hardship Application form.

#### **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.

If an account becomes overdue, Council will issue a final notice which will include accrued penalty interest and advise the ratepayer of their options to enter into a payment plan or apply for assistance



under Council's Financial Hardship Policy. If the account remains unpaid with no payment plan in place, Council may take further action to recover the debt. If the account accrues more than two years of arrears with no payment plan in place, Council may commence legal action to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

### **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 2024/25 year, in general, user fees and charges will increase by 3.5 percent. 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.

#### 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.

### 1.6.2 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.

### 1.6.3 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.

### 1.6.4 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.

### 1.6.5 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 2024/25 budget and the estimates for the following three years 2025/26 to 2027/28 are shown below:

Income Type	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28
<b>Rates and Charges</b>	2.75%	2.75%	3.0%	3.0%
<b>User Fees and Charges</b>	3.5%	3.25%	3.5%	3.5%
<b>Statutory Fees and Charges</b>	3.5%	3.25%	3.5%	3.5%
<b>Recurrent Grants</b>	1%	1%	1%	1%
<b>Contributions-monetary</b>	1%	1%	1%	1%
<b>Contributions-Non monetary</b>	0%	0%	0%	0%
<b>Investment Interest rate</b>	3.25%	3.25%	3.5%	3.5%
<b>Other Income</b>	3.5%	3.25%	3.5%	3.5%
<b>Victoria Grants Commission grant</b>	3%	3%	3%	3%

These assumptions are reviewed annually in line with budget development timelines. The Revenue and Rating Plan will be reviewed and updated on an annual basis.

### 5.1.3 Finance Report Period Ended 31 March 2024

Authorised by General Manager Business Excellence

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#### Conflict of Interest

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

#### Executive Summary

Provided in this report as at the end of March 2024, is an overview of the year-to-date (YTD) operating and capital expenditure compared to the forecast result, and adjustments to the adopted budget for the full year that have been incorporated into the full year forecast result.

The *Local Government Act 2020* (the Act), section 97 (1) requires a quarterly finance report to be presented to Council as soon as practical after the end of each quarter.

Detailed variances are presented in the attachments to this report. Summaries for key areas are provided below:

#### Operating result

The forecast operating result for the 2023/24 year has benefitted from a net increase in income and is also affected by two items related to the timing of receipt of funds as outlined in the table below. The two most significant forecast changes are timing differences only and are reflected in either the previous year's surplus result or the forecast result in the next financial year.

As a result, the forecast operating result for the 2023/24 financial year is expected to be a deficit of \$12.424 million compared to the adopted operating surplus of \$43.559 million. This is a forecast reduction in operating surplus of \$55.983 million. A summary of the reasons for this are detailed in the table below:

Description	Amount	Comments	Type
Recurrent Operating Grants income reduction	(\$18.742M)	Advance payment of the 2023/24 Grants Commission allocation was received in the 2022/23 year.	Timing
Non Recurrent Capital Grants income reduction	(\$26.692M)	Capital grants have reduced based on the timing of the works for projects that the grant funding applies to.	Timing
Operating expenditure – increase	(\$15.372M)	Primarily additional expenditure for operating projects that received grant funding in the previous financial year but the works are undertaken in the 2023/24 year.	Timing
Various other minor changes – net increase in income	\$4.823M	Various changes the most significant being additional income from interest on invested surplus funds.	Substantive change

## Cash Position

The expected end-of-year cash position of \$83.43 million is \$41.456 million greater than the adopted budget. The most significant differences are detailed in the table below:

Description	Amount	Comments
Capital Works	\$31.023M	Council cash for capital and landfill rehabilitation projects that were budgeted in 2023/24 but will not be completed in 2024/25 year.
Proceeds from sale of investments	\$10.262M	Additional cash as a result of the investment redeemed in the 2023/24 year over the forecast amount.
Various other adjustments	\$0.171M	Timing of when funding has been or will be received and other minor adjustments.

## Capital works

The current forecast capital works expenditure is \$67.147 million. This is a \$52.78 million reduction from the budget of \$119.927 million. The reason is detailed in the table below:

Description	Amount	Comments
Various capital projects	\$52.78M reduction	A number of projects will not be completed until the 2024/25 year.

Details of the forecast variances and other financial information are included in **Attachments 1 to 7**.

## Officer Recommendation

### *That Council:*

- 1. receives and notes this report and all attachments pertaining to this report; and**
- 2. adopts the Finance Report for the nine-month period ended 31 March 2024, as outlined in Attachments 1 to 7.**

## Background

### Overview of Financial Performance

Provided in this report as at the end of March 2024, is an overview of the YTD operating and capital expenditure compared to the forecast result, and adjustments to the adopted budget for the full year that have been incorporated into the full year forecast result.

### Year-to-Date

#### *Net Comprehensive Result*

The YTD favourable variance of \$11.48 million is primarily the result of the timing for works and when income has been received.

Refer to **Attachment 1** for a full explanation of all variances.

## Full Year – Budget

### *Net Comprehensive Result*

As a result of the timing of receipt of a number of large grants, detailed in the executive summary of this report, the expected operating result for the year is a deficit of \$12.424 million which is \$55.983 million less than the adopted budget of a surplus of \$43.559 million.

There was \$15 million of costs associated with incomplete projects and programs where the funding was included in the 2022/23 financial year but will be completed in the 2023/24 year. The advance payment of the 2023/24 Victoria Grants Commission allocation in the 2022/23 year has reduced the recurrent operating grants forecast by \$18.7 million also. There is also a net reduction in the expected non-recurrent capital grant income of \$26.692 million as a result of the timing for when those funds will be received. Offsetting the reduction in income is additional income of \$3 million from interest earned from invested surplus funds.

### *Adjusted Underlying result*

The adjusted underlying result is the net result for the year adjusted for non-recurrent capital grants, non-monetary contributions and capital contributions from other sources. The unfavourable variance of \$30.08 million is primarily a result of the forecast reduction in operating surplus of \$55.983 million offset by a reduction in non-recurrent capital funding of \$25.903 million.

**Attachment 1** provides further explanation of the variances discussed above.

## Cash Position

### *Year-to-Date:*

As at 31 March 2024, Council held cash of \$124.894 million. This is greater than YTD expectations as a result of the timing of works and services and the delivery of the capital works and landfill rehabilitation program.

### *Full Year*

The end-of-year forecast cash position of \$83.430 million is \$41.456 million greater than the adopted budget of \$41.974 million. This forecast cash position takes into account the actual 2022/23 end-of-year result that was more favourable than estimated at the time of adopting the 2023/24 budget. The forecast end of year cash also includes \$31.023 million of Council cash for capital and landfill rehabilitation projects that will be carried forward for completion in the 2024/25 year. The cash at year end though is restricted in nature and committed to various provisions, that are required to be cash funded, for landfill rehabilitation projects and employee annual and long service leave. The use of this cash happens over time as landfill rehabilitation works are undertaken and employees take leave entitlements. It is forecast that at the end of the 2023/24 year \$14 million of cash will be required to cover both discretionary and non-discretionary reserves, leaving a total of \$2.2 million in unrestricted cash.

For further details, please refer to the Balance Sheet variance explanations in **Attachment 2**, Statement of Cash Flows at **Attachment 3** and Financial Performance Indicators and Unrestricted cash at **Attachment 7**.



## Capital Works and Landfill Rehabilitation Projects

### *Year-to-Date:*

The adopted budget for the 2023/24 financial year was \$119.262 million in capital works and a further \$6.7 million in landfill rehabilitation projects, giving a total of \$125.962 million. There were also additional projects from the 2022/23 year that were incomplete at year end and were carried forward into 2023/24, which added a total of \$0.626 million to the adopted budgets for capital and landfill rehabilitation projects.

Actual YTD capital and landfill rehabilitation projects expenditure at the end of March 2024 was \$38.299 million.

### *Full Year:*

The forecast capital and landfill rehabilitation expenditure for the 2023/24 year is \$67.744 million. There has been a forecast reduction in capital works and landfill rehabilitation expenditure of \$58.844 million from the adopted budget which includes carry forwards from the 2022/23 year. Capital and landfill rehabilitation project expenditure of \$50.423 million will be carried forward into the 2024/25 year for completion.

## Legislation

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

This report has been prepared in accordance with *Local Government Act 2020*, Section 97 of the *Local Government Act 2020* requires a quarterly budget report be presented to the Council at a Council meeting which is open to the public. The quarterly budget report must include a comparison of the actual and budgeted results to date and an explanation of material variances.

The 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.

## Collaborative procurement

This is not applicable for this report.

## Council Plan

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

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

## **Council Policy**

Not applicable for this report

## **Options**

Not applicable for this report.

## **Resourcing**

### *Financial*

Refer to the following **attachments**:

1. Income and Expenditure Statement and Explanation of Variances.
2. Balance Sheet and Explanation of Variances.
3. Statement of Cash Flows and Explanation of Variances.
4. Reconciliation of Adopted (Operating) budget to Forecast budget.
5. Summary of Capital Works and Landfill Rehabilitation.
6. Rates Performance.
7. Financial Performance Indicators including unrestricted cash information.

### *Plant and equipment*

Not applicable for this report.

### *Human Resources*

Not applicable for this report.

### *Risk*

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

## **Economic**

Not applicable for this report.

## **Social**

Not applicable for this report.

### *Gender Impact Statement*

Given that this report provides an overview of the Finance Report for the period ending 31 March 2024, a gender impact assessment is not applicable.

## **Environmental**

Not applicable for this report.

### *Climate change*

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

### **Engagement**

Not applicable for this report.

### **Attachments**

1. Income and Expenditure Statement and Explanation of Variances [5.1.3.1 - 8 pages]
2. Balance Sheet and Explanation of Variances [5.1.3.2 - 3 pages]
3. Statement of Cash Flows and Explanation of Variances [5.1.3.3 - 2 pages]
4. Reconciliation of Adopted (Operating) budget to Forecast budget [5.1.3.4 - 1 page]
5. Summary of Capital Works and Landfill Rehabilitation [5.1.3.5 - 2 pages]
6. Rates Performance [5.1.3.6 - 1 page]
7. Financial Performance Indicators including unrestricted cash information [5.1.3.7 - 1 page]

## Attachment 1

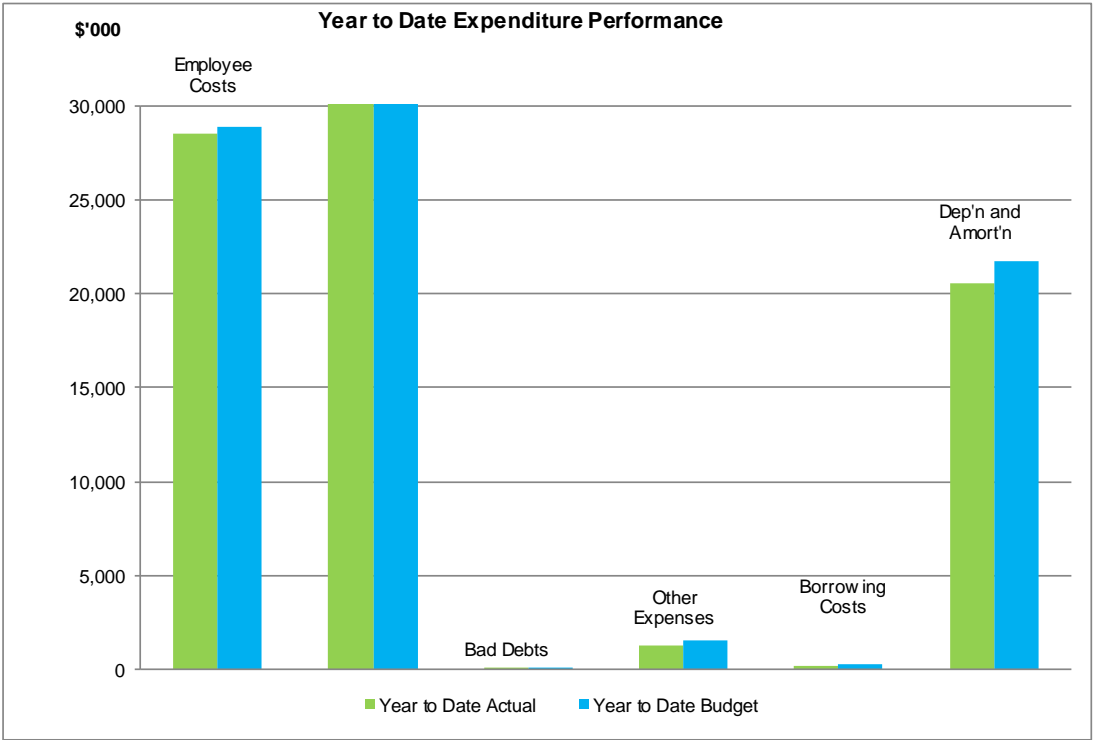
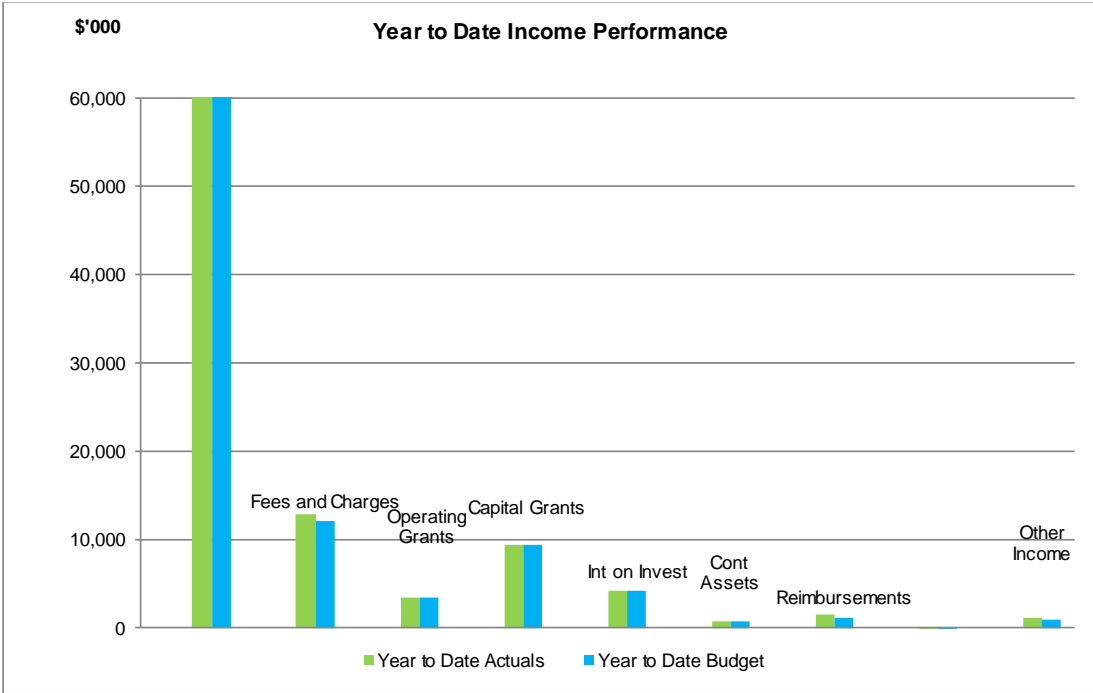
## Income Statement for the period ended 31 March 2024

Item	Year-to-date			Note	Full Year			Note
	Actual (\$'000)	Forecast			Adopted Budget (\$'000)	Forecast Budget (\$'000)	Variance (\$'000)	
		Budget (\$'000)	Variance (\$'000)					
<b>Revenues</b>								
Rates	69,734	69,138	596	A1	69,205	69,205	0	
Statutory Charges	2,259	2,099	160	A2	2,238	2,967	729	B1
User Charges	10,529	9,954	575	A3	13,241	13,194	(47)	
Recurrent Operating Grants	1,722	1,585	137	A4	20,636	1,894	(18,742)	B2
Non Recurrent Operating Grants	1,636	1,811	(175)	A5	3,281	4,390	1,109	B3
Recurrent Capital Grants	1,578	1,572	6		2,588	2,631	43	
Non Recurrent Capital Grants	7,828	7,829	(1)		51,622	24,930	(26,692)	B4
Interest on Investment	4,253	4,104	149		2,040	5,040	3,000	B5
Contributed Assets Non monetary	0	0	0		2,000	2,000	0	
Contributions Monetary	788	774	14		116	774	658	B6
Reimbursements and other contributions	1,427	1,128	299	A6	803	1,654	851	B7
Gain (Loss) on Sale of Assets	(1,366)	(1,532)	166	A7	0	(1,532)	(1,532)	B8
Other Income	1,006	833	173	A8	1,059	1,071	12	
<b>Total operating revenues</b>	<b>101,394</b>	<b>99,295</b>	<b>2,099</b>		<b>168,829</b>	<b>128,218</b>	<b>(40,611)</b>	
<b>Expenses</b>								
Employee Benefits	28,519	28,893	(374)	A9	40,767	40,772	5	
Materials and services	35,301	42,849	(7,548)	A10	52,257	68,041	15,784	B9
Depreciation and Amortisation	20,543	21,771	(1,228)	A11	29,956	29,553	(403)	B10
Bad and doubtful debts	10	5	5		28	28	0	
Borrowing costs	191	232	(41)		308	308	0	
Finance cost - leases	0	0	0		1	1	0	
Other expenses	1,311	1,506	(195)	A12	1,953	1,939	(14)	
<b>Total operating expenses</b>	<b>85,875</b>	<b>95,256</b>	<b>(9,381)</b>		<b>125,270</b>	<b>140,642</b>	<b>15,372</b>	
<b>Operating Surplus/(Deficit)</b>	<b>15,519</b>	<b>4,039</b>	<b>11,480</b>		<b>43,559</b>	<b>(12,424)</b>	<b>(55,983)</b>	B11
<b>Other Comprehensive Income</b>								
Net Asset revaluation Increment/(Decrement)	0	0	0		0	0	0	
<b>Net Comprehensive surplus</b>	<b>15,519</b>	<b>4,039</b>	<b>11,480</b>		<b>43,559</b>	<b>(12,424)</b>	<b>(55,983)</b>	
Non Recurrent Capital Grants	(7,828)	(7,829)	1		(51,622)	(24,930)	26,692	
Contributed Assets	0	0	0		(2,000)	(2,000)	0	
Capital contributions - Monetary	(444)	(452)	8		(66)	(855)	(789)	
<b>Adjusted Underlying Surplus/ (Deficit) excluding Asset valuation</b>	<b>7,247</b>	<b>(4,242)</b>	<b>11,489</b>		<b>(10,129)</b>	<b>(40,209)</b>	<b>(30,080)</b>	B12

(Note: this report has not been audited)

Please see the next page for an explanation of variances

Positive Variance - Greater income or less expenditure	Negative Variance - Less income or greater expenditure
--------------------------------------------------------	--------------------------------------------------------



**EXPLANATION OF VARIANCES**  
**INCOME AND EXPENDITURE STATEMENT**  
**PERIOD ENDING – 31 March 2024**

**Note:** Reference to timing differences through these notes mean that the actual income or expenditure has or will be received or expended at a different time to when it had been budgeted for; but will have no impact on the expected end of year result.

**Year-to-Date (YTD) Variances**

Notes (for category variances greater than 10 per cent or \$50,000)

A1	<p><b>Favourable Variance \$596k</b></p> <p><b>Rates</b> are \$596k greater than YTD budget as a result of valuation objections yet to be finalised.</p>
A2	<p><b>Favourable Variance \$160k</b></p> <p><b>Statutory Charges</b> are \$160k greater than YTD budget as a result of some animal registrations being paid earlier than expected together with some health registration fees also being paid earlier than anticipated.</p>
A3	<p><b>Favourable Variance \$575k</b></p> <p><b>User Charges</b> are \$575k greater than YTD budget mainly as a result of the recreation centre memberships being paid earlier than expected together with caravan park fees being slightly ahead of budget forecasts. The East Gippsland Livestock exchange fees are also ahead of the year to date budget forecast.</p>
A4	<p><b>Favourable Variance \$137k</b></p> <p><b>Recurrent Operating Grants</b> are \$137k greater than YTD budget mainly as a result of the early receipt of the Lake Tyers Trust grant.</p>
A5	<p><b>Unfavourable Variance \$175k</b></p> <p><b>Non-Recurrent Operating Grants</b> are \$175k less than YTD budget as a result of the timing for receipt of some grants.</p>

A6	<p><b>Favourable Variance \$299k</b></p> <p><b>Reimbursements</b> are \$299k greater than YTD budget as a result of reimbursement for works undertaken being greater than expected at the end of March.</p>
A7	<p><b>Favourable Variance \$166k</b></p> <p><b>Gain (Loss) on Sale of Assets</b> The loss on sale of assets is less than the year to date loss expected by \$166k. This is the result of assets sales as at the end of March being greater than expected and the written down value of assets sold being less than expected also at the end of March.</p>
A8	<p><b>Favourable Variance \$173k</b></p> <p><b>Other income</b> is \$173k greater than YTD budget mainly as a result of the raising of lease invoices early than originally expected together with additional income from the Fuel Tax offset.</p>
A9	<p><b>Favourable Variance \$374k</b></p> <p><b>Employee Benefits</b> expenditure is \$374k less than the YTD budget. This is mainly the result of the timing for various overhead costs.</p>
A10	<p><b>Favourable Variance \$7.548m</b></p> <p><b>Materials and Services</b> expenditure is \$7.548m less than the YTD budget. This is mainly the result of the timing for payment of funding agreements as well as expenditure related to major projects that will now occur later in the year as a result of the timing of contracts. There are also some grant related programs that have yet to commence and will progress over the remainder of the financial year.</p>
A11	<p><b>Favourable Variance \$1.228m</b></p> <p><b>Depreciation and Amortisation</b> is \$1.228m less than the YTD budget mainly as a result of the timing for completion of the new landfill cell as well as the associated air space asset together with less capitalisation of works than expected at the end of March.</p>
A12	<p><b>Favourable Variance \$195k</b></p> <p><b>Other expenses</b> are \$195k less than the YTD budget mainly as a result of the timing for lease payments, audit fees and memberships together with legal expenses being less than expected as at the end of March.</p>

### Full Year Variances

*Notes (for variances greater than 10 per cent or \$50,000)*

B1	<p><b>Favourable Variance \$729k</b></p> <p><b>Statutory Charges:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$729k mainly as a result of an expected increase in planning permit fees.</p>
B2	<p><b>Unfavourable Variance \$18.742m</b></p> <p><b>Recurrent Operating Grants:</b> The full year forecast budget is estimated to be less than the adopted budget by \$18.742m. This is a result of the Victoria Grants Commission indicative allocation for the 2023/24 year being advance paid in the 2022/23 year. The advance payment was \$19.6m. The final allocation though does see grant funding of \$878k that will be received in the 2023/24 year as a result of CPI and other adjustments.</p>
B3	<p><b>Favourable Variance \$1.109m</b></p> <p><b>Non-Recurrent Operating Grants:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$1.109m. The additional grants are the result of a number of changes for new or amended grants offset by grants that will now not be received. Refer to the summary of grants below for further information.</p>
B4	<p><b>Unfavourable Variance \$26.692m</b></p> <p><b>Non-Recurrent Capital Grants:</b> The full year forecast budget is estimated to be less than the adopted budget by \$26.692m as a result of final grant income being confirmed as well as some grant income being brought to account in the previous financial year and other grant income now expected to be received in the 2024/25 year.</p>
B5	<p><b>Favourable Variance \$3m</b></p> <p><b>Interest on Investments:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$3m as a result of the increase in interest rates during the year together with additional funds that have been available for investment as a result of the timing of some capital projects that were incomplete at the end of last year and now being completed in the current year. There was also \$15m of operational grants and projects that were incomplete at year end and this also added to the funds available for investment.</p>



B6	<p><b>Favourable Variance \$658k</b></p> <p><b>Contributions Monetary:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$658k. This is mainly due to additional contributions to be received for capital projects as well as subdivision activity.</p>
B7	<p><b>Favourable Variance \$851k</b></p> <p><b>Reimbursements:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$851k. This is due to reimbursement for a capital project and for an ICT operational project. There is also an increase in the reimbursement for workcover claims.</p>
B8	<p><b>Unfavourable Variance \$1.532m</b></p> <p><b>Gain(Loss) on Sale of Assets:</b> The full year forecast budget is estimated to be less than the adopted budget by \$1.532m and will show a loss. This is due to a number of infrastructure assets being required to be written off. The main assets were timber bridges that have been replaced by concrete bridges.</p>
B9	<p><b>Unfavourable Variance \$15.784m</b></p> <p><b>Materials and Services:</b> The full year forecast budget is estimated to be greater than the adopted budget by \$15.784m. There were a number of grant funded projects from 2022/23 year that were incomplete at year end together with other projects that were Council funded and had commitments in the previous financial year that will now be completed in the 2023/24 year. The total of these works is \$15m. There will also be additional expenditure for new grant funding for a number of projects that also added to the forecast expenditure. There are some other minor variances.</p>
B10	<p><b>Favourable Variance \$403km</b></p> <p><b>Depreciation and amortisation:</b> The full year forecast budget is estimated to be less than the adopted budget by \$403k as a result of a forecast reduction in the amortisation cost for the new landfill airspace asset.</p>
B11	<p><b>Unfavourable Variance \$55.983m</b></p> <p><b>Operating Surplus/(Deficit):</b> The decrease in operating surplus is a net result of the variances explained above; but mainly the result of projects and programs that have been carried over from the previous financial year for completion in the 2023/24 year of \$15m and the advance payment of the Victoria Grants Commission allocation which accounts for a further \$18.7m. There is also a reduction in non-recurrent capital grants of \$26.692m as a result of the timing for when these grants will now be received. Offsetting this is a number of increased income items including an additional \$3m for interest on investments.</p>

B12	<p><b>Unfavourable Variance \$30.080m</b></p> <p><b>Underlying Surplus:</b> This is a result of the change in operating surplus, taking into account the change to non-recurrent capital grants and other capital contributions.</p>
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<b>Summary of amendments to operating grant income as at 31 March 2024</b>			
<b>Grant Name</b>	<b>Adopted</b>	<b>Revised</b>	
	<b>Budget</b>	<b>Income Budget</b>	<b>New/Increase / (Decrease)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
1108 - Roadside Weeds and Pest Management	75,000	78,734	3,734
1113 - Immunisations	26,570	26,570	0
1120 - FreeZA	35,500	35,500	0
1124 - Mosquito Control	0	25,600	25,600
1133 - East Gippsland Sporting Facilities Plan	0	3,000	3,000
1135 - Be Connected	1,000	0	(1,000)
1136 - Tobacco Education	12,326	12,326	0
1140 - Municipal Emergency Resourcing	120,000	120,000	0
1170 - Vulnerable Persons Project	47,287	2,455	(44,832)
1180 - Forge Theatre - Creative Victoria MOU	60,000	60,000	0
1185 - Victorian Seniors Festival	3,105	3,105	0
1220 - VGC - General Purpose Grant	13,794,199	615,099	(13,179,100)
1225 - VGC - Local Roads Grant	5,805,397	262,632	(5,542,765)
1235 - Children's Week Event	700	0	(700)
1285 - 16 Days of Activism	0	1,500	1,500
1301 - Future Proof Young People	318,744	284,646	(34,098)
1365 - Community Road Safety - VMS	0	12,000	12,000
1390 - Hearing our Voice	2,021	83,021	81,000
1406 - Buchan Streetscape - Economic Activation	0	243,817	243,817
1407 - Bruthen Streetscape - Economic Activation	0	151,256	151,256
1475 - Sarsfield Recreation Reserve Upgrade	120,000	220,000	100,000
1476 - Buchan Recreation Reserve - LRCI	937,000	320,688	(616,312)
1480 - Swifts Creek Recreation Reserve Upgrade	1,122,000	1,330,554	208,554
1485 - OCOC – Integrated Catchment Management	0	76,000	76,000
1490 - Club Terrace Community Facility (Black Summer Gran	601,250	568,301	(32,949)
1505 - Swifts Creek Economic Development Plan	150,000	150,000	0
1512 - Desexing and Microchipping Program	8,744	8,744	0
1539 - Robotics Program	0	750	750
1541 - Solar Cars	0	1,000	1,000
1542 - Promoting the Recycling Program	0	42,840	42,840
1546 - Disaster Ready Fund	0	600,000	600,000
1547 - Skillinvest	0	8,313	8,313
2039 - Community Resilience and Development Program	0	283,801	283,801
8006 - Beach Cleaning	2,000	2,000	0
School Crossing Supervision	118,192	121,744	3,552
Library	386,000	378,582	(7,418)
Parks and Gardens	20,000	0	(20,000)
Lake Tyers Trust	150,000	150,000	0
<b>Total</b>	<b>23,917,035</b>	<b>6,284,578</b>	<b>(17,632,457)</b>

## Attachment 2

**East Gippsland Shire Council**  
**Balance Sheet - Period ended 31 March 2024**

Prior Year	Item	Year-to-date	Full Year			Note
			Actual (\$'000)	Adopted Budget (\$'000)	Forecast Budget (\$'000)	
	<b>Current assets</b>					
95,055	Cash and investments	124,894	41,974	83,430	41,456	A1
8,768	Receivables	19,869	12,401	12,270	(131)	A2
45,262	Other financial assets					
1,043	Prepayments	80	699	699	0	
4,528	Other Current Assets	2,823	3,758	3,758	0	
154,656	<b>Total Current Assets</b>	147,666	58,832	100,157	41,325	
	<b>Non-current assets</b>					
1,442,201	Property, Infrastructure & Equipment	1,457,596	1,421,840	1,480,092	58,252	A3
7,455	Investment Properties	7,338	8,263	7,455	(808)	A4
682	Right of Use Assets	682	771	682	(89)	A5
446	Intangible Assets	371	2,814	3,020	206	A6
243	Receivables	172	500	200	(300)	A7
1,451,027	<b>Total Non- Current Assets</b>	1,466,159	1,434,188	1,491,449	57,261	
1,605,683	<b>Total assets</b>	1,613,825	1,493,020	1,591,606	98,586	
	<b>Current liabilities</b>					
13,125	Payables	516	14,414	14,414	0	
3,755	Trust Funds and Other Deposits	3,796	3,033	3,033	0	
19,197	Unearned Income	19,146	5,929	5,950	21	
12,887	Current Provisions	12,025	7,246	13,603	6,357	A8
75	Lease Liabilities	75	102	75	(27)	
1,262	Interest Bearing Liabilities	7,351	746	724	(22)	
50,301	<b>Total Current Liabilities</b>	42,909	31,470	37,799	6,329	
	<b>Non-current liabilities</b>					
4,550	Non - Current Provisions	4,560	6,547	7,818	1,271	A9
419	Unearned Income	424	428	419	(9)	
678	Lease Liabilities	678	758	678	(80)	A10
1,650	Interest Bearing Liabilities	1,650	8,485	9,231	746	A11
7,297	<b>Total Non - Current Liabilities</b>	7,312	16,218	18,146	1,928	
57,598	<b>Total liabilities</b>	50,221	47,688	55,945	8,257	
1,548,085	<b>Net assets</b>	1,563,604	1,445,332	1,535,661	90,329	
	<b>Equity</b>					
1,061,726	Reserves	1,061,726	945,206	1,062,150	116,944	A12
486,359	Total Retained Earnings	501,878	500,126	473,511	(26,615)	A13
1,548,085	<b>Total Equity</b>	1,563,604	1,445,332	1,535,661	90,329	
	<b>Net Surplus for year</b>	15,519	43,559	(12,424)	(55,983)	

(Note: this report has not been audited)

Please see the next page for an explanation of variances

## EXPLANATION OF VARIANCES

## BALANCE SHEET – PERIOD ENDING 31 March 2024

## Full Year Variances

Notes (for variances greater than 10 per cent or \$50,000)

A1	<p><b>Favourable Variance \$41.456m</b></p> <p><b>Cash and Investments:</b> The end-of-year forecast cash position of \$83.430m is \$41.456m greater than the adopted budget of \$41.974m. The increase in the forecast cash position is a result of adjustments from the 2022/23 year end actual result versus the forecast result included in the adopted budget together with the revised cash projections for other balance sheet items based on the 2022/23 end of year actual result. The end of year cash position also includes the estimated net carry forward of Council cash for capital and landfill rehabilitation projects of \$31.023m which will be now be spent in the 2024/25 year.</p>
A2	<p><b>Unfavourable Variance \$131k</b></p> <p><b>Receivables:</b> The year-end forecast is \$131k less than the adopted budget to reflect a reduction in general debtors at the end of the 2022/23 year that was less than the forecast in the adopted budget.</p>
A3	<p><b>Favourable Variance \$58.252m</b></p> <p><b>Property, Infrastructure and Equipment</b> are forecast to be \$58.252m greater than the adopted budget primarily as a result of the increase in the value of assets as a result of revaluations in 2022/23 year. This is offset by a forecast reduction in the capital program of \$52.780m.</p>
A4	<p><b>Unfavourable Variance \$808k</b></p> <p><b>Investment Properties</b> are expected to be \$808k less than the adopted budget as a result of the end of 2022/23 year actual result.</p>
A5	<p><b>Unfavourable Variance \$89k</b></p> <p><b>Right of Use Assets</b> are expected to be \$89k less than the adopted budget as a result the 2022/23 end of year result being less than the adopted budget.</p>
A6	<p><b>Favourable Variance \$206k</b></p> <p><b>Intangible Assets</b> are expected to be \$206k greater than the adopted budget as a result of a reduction in the amortisation for the landfill airspace asset.</p>
A7	<p><b>Unfavourable Variance \$300k</b></p> <p><b>Non Current Receivables</b> are expected to be \$300k less than the adopted budget as a result of the South Bairnsdale Industrial Estate Special Charge Scheme instalment amounts moving to current assets.</p>

A8	<p><b>Unfavourable Variance \$6.357m</b></p> <p><b>Current Provisions</b> are expected to be \$6.357m greater than the adopted budget as a result of the timing of landfill rehabilitation works that will now be undertaken in the 2024/25 year.</p>
A9	<p><b>Unfavourable Variance \$1.271m</b></p> <p><b>Non-Current Provisions</b> are expected to be \$1.271m greater than the adopted budget as a result of the timing of landfill rehabilitation works that will be undertaken in the years after 2024/25 for the rehabilitation of the new landfill cell.</p>
A10	<p><b>Favourable Variance \$80k</b></p> <p><b>Non-Current Lease liabilities</b> are expected to be \$80k less than the adopted budget as a result of the final balance at the end of the 2022/23 year.</p>
A11	<p><b>Unfavourable Variance \$746k</b></p> <p><b>Non-Current Interest Bearing liabilities</b> are expected to be \$746k greater than the adopted budget as a result of loan principal repayments commencing later the originally expected.</p>
A12	<p><b>Favourable Variance \$116.944m</b></p> <p><b>Reserves:</b> The increase of \$116.944m is the result of the revaluation undertaken for land and buildings and infrastructure assets in 2022/23 that resulted in valuation increases that were greater than anticipated in the adopted budget. There will also be \$424k transferred to a statutory reserve during the year as well.</p>
A13	<p><b>Unfavourable Variance \$26.615m</b></p> <p><b>Retained Earnings:</b> The year-end forecast is less than the adopted budget as a direct result of the actual result at the end of the 2022/23 year being greater than forecast at the time of adopting the 2023/24 budget by \$30.154m less the \$55.983m operating surplus reduction forecast for the 2023/24 year.</p> <p>The \$55.983m reduction in operating surplus includes \$15m of operating projects incomplete from the 2022/23 year and the adjustment from the advance payment of the 2023/24 Victoria Grants Commission allocation adjustment of \$18.8m year that were reflected in the additional operating surplus of \$30.154m at the end of the 2022/23 year. There will also be the transfer to the statutory reserve of \$424k.</p>

## Attachment 3 Statement of Cashflows period ended 31 March 2024

Item	Year-to-date	Full Year			Note
		Actual (\$'000)	Adopted Budget (\$'000)	Forecast Budget (\$'000)	
<b>Cashflows from Operating Activities</b>					
Ratepayer receipts	57,915	68,060	68,673	613	
Statutory fees and fines	2,242	2,238	2,967	729	
User fees	13,202	10,952	11,023	71	
Operating Grants	2,218	23,917	4,266	(19,651)	
Capital Grants	10,790	54,209	16,336	(37,873)	
Contributions	788	116	774	658	
Interest Received	4,536	2,000	5,023	3,023	
Trust funds and deposits taken	5,271	8,650	7,778	(872)	
Other Receipts and reimbursements	2,534	1,903	2,725	822	
Net GST refund/payment	(1,154)	0	0	0	
Payments to Employees	(29,039)	(40,290)	(39,650)	640	
Payments to Suppliers	(46,839)	(53,217)	(67,007)	(13,790)	
Trust funds and deposits repaid	(5,230)	(8,650)	(8,500)	150	
Other Payments	(1,442)	(1,953)	(1,939)	14	
<b>Net Cash Provided by Operating</b>	<b>15,792</b>	<b>67,935</b>	<b>2,469</b>	<b>(65,466)</b>	A1
<b>Cashflows from Investing Activities</b>					
Payments for Property/ Plant	(37,956)	(119,263)	(67,147)	52,116	
Proceeds from Investments	45,262	35,000	45,262	10,262	
Proceeds from sale of assets	844	600	1,057	457	
<b>Net Cash Used in Investing</b>	<b>8,150</b>	<b>(83,663)</b>	<b>(20,828)</b>	<b>62,835</b>	A2
<b>Cashflows from Financing Activities</b>					
Finance costs	(191)	(308)	(308)	0	
Loan Principal Repayments	0	(724)	0	724	
New Loans	6,088	7,043	7,043	0	
Interest paid-lease liability	0	(1)	(1)	0	
Repayment of lease liabilities	0	0	0	0	
<b>Net Cash Used in Financing</b>	<b>5,897</b>	<b>6,010</b>	<b>6,734</b>	<b>724</b>	
<b>Net Increase / (Decrease) in Cash</b>	<b>29,839</b>	<b>(9,718)</b>	<b>(11,625)</b>	<b>(1,907)</b>	
Cash At Beginning of Period/Year	95,055	51,692	95,055	43,363	A3
Cash at End of Period/Year	124,894	41,974	83,430	41,456	A4

(Note: this report has not been audited)

Please see the next page for an explanation of variances

## EXPLANATION OF VARIANCES

## STATEMENT OF CASHFLOWS – PERIOD ENDING 31 March 2024

## Full Year Variances

A1	<p><b>Unfavourable Variance \$65.466m</b></p> <p><b>Net cash Operating:</b> The change to the budget for cash inflows and outflows from operating activities is partly due to the revision to budgets for operating income and expenditures discussed in Attachment 1 above. There are also cash inflows and outflows, particularly for capital grants and supplier payments that are a result of income being received in advance and accruals at year end for payments made to suppliers 2023/24. The most significant variances relates to income received in 2022/23 for capital projects in 2023/24 of \$11.527m as well as \$19.399m for capital grants now not expected to be received until the 2024/25 year together with the reduction in operating grants due to the advance payment of the Victoria Grants Commission 2023/24 grant of a net \$18.8m and supplier payments for accrued expenses in the 2022/23 year paid in the 2023/24 year plus an increase in material and service payments for the projects carried forward from the previous financial year. There are a number of other forecast adjustments relating to the expected timing of income and expenditure.</p>
A2	<p><b>Favourable Variance \$62.835m</b></p> <p><b>Net cash investing:</b> The change to the cash used in investing activities is due to the revised estimate of capital works expenditure to be completed and paid in the 2023/24 year together with the additional cash resulting from the proceeds of investments from the 2022/23 year as well as additional cash from the sale of assets.</p>
A3	<p><b>Favourable Variance \$43.363m</b></p> <p><b>Cash and Investments at the beginning of the year:</b> Cash at the beginning of the year is greater than the adopted budget primarily as a result of projects that were not completed at year end and will now be completed in the 2023/24 year and the advance income received in 2022/23 for capital projects that will be undertaken in 2023/24 and the advance Victoria Grants Commission payment.</p>
A4	<p><b>Favourable Variance \$41.456m</b></p> <p><b>Cash and Investments at the end of the year:</b> Cash and investments at the end of the year are expected to be \$41.456m greater than the adopted budget. This is the result of the end of year cash position from 30 June 2023 being greater than the forecast result included in the 2023/24 budget, after taking into account the advance capital funding received and carry forward capital and operating projects that would be completed in the current year as well as other adjustments to the current year forecasts. The forecast also takes into account the capital and landfill rehabilitation projects that will be completed in the 2024/25 year of a net \$31.023m.</p>



## ATTACHMENT 4

**RECONCILIATION OF ADOPTED BUDGET TO FORECAST BUDGET  
INCOME STATEMENT PERIOD ENDING 31 MARCH 2024**

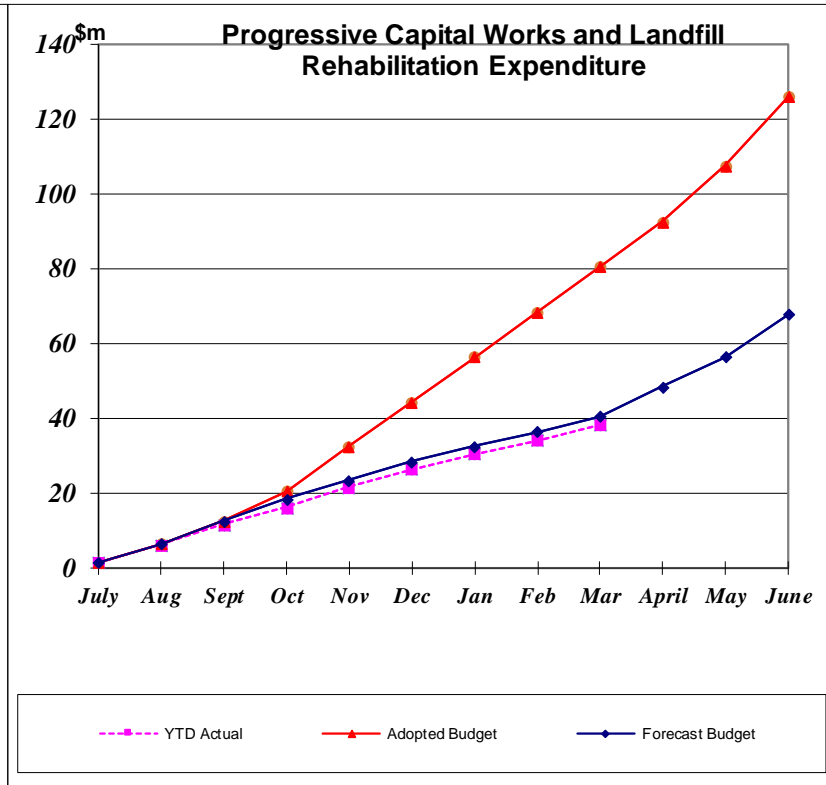
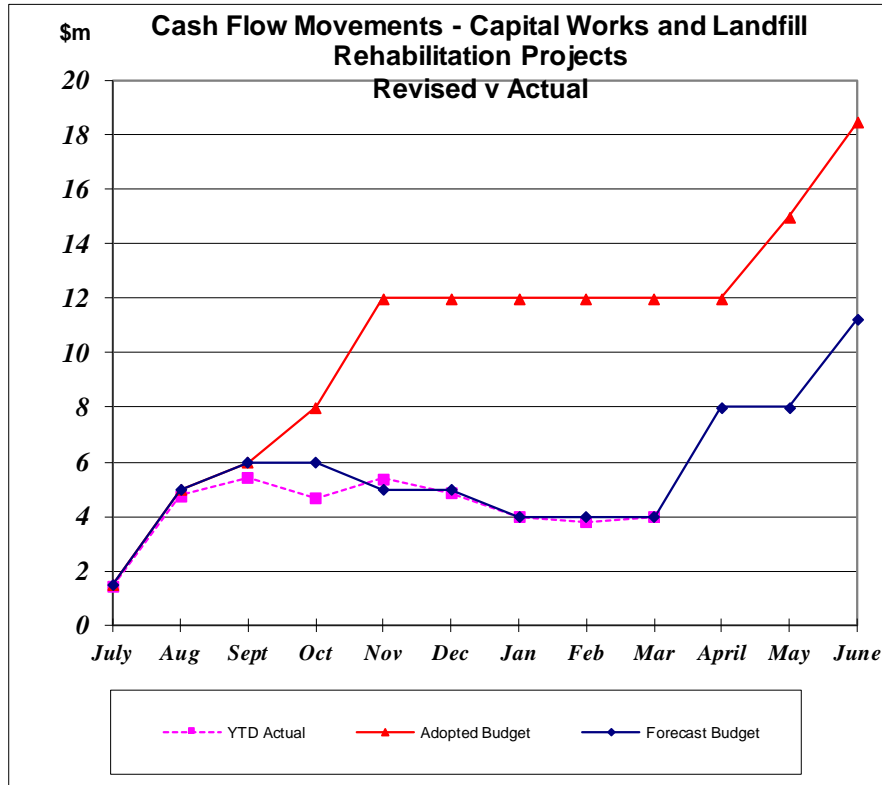
	<b>(\$'000)</b>
<b>Net operating surplus per Adopted Budget</b>	43,559
<b>Budget Variations:</b>	
<b>Budget Revisions:</b>	
Other Income Revision Increases	3,671
Expenditure Revision increases - other	2,090
Expenditure Revision increases for incomplete projects carried forward from previous year	(5,939)
<b>Capital Works Program</b>	
Increase/(Decrease) in Capital and major projects Income per Capex review	(26,649)
<b>New and adjusted Grants 23/24</b>	
Victoria Grants Commission adjusted allocation decrease	(18,722)
Other Operating Grants Income	1,089
Expenditure relating to new/adjusted Grants (including carry forward unspent grants)	(9,991)
<b>Net operating surplus/(Deficit) per Forecast Budget</b>	<b>(12,424)</b>

## ATTACHMENT 5

## Summary of Capital Works and Landfill Rehabilitation Projects as at 31 March 2024

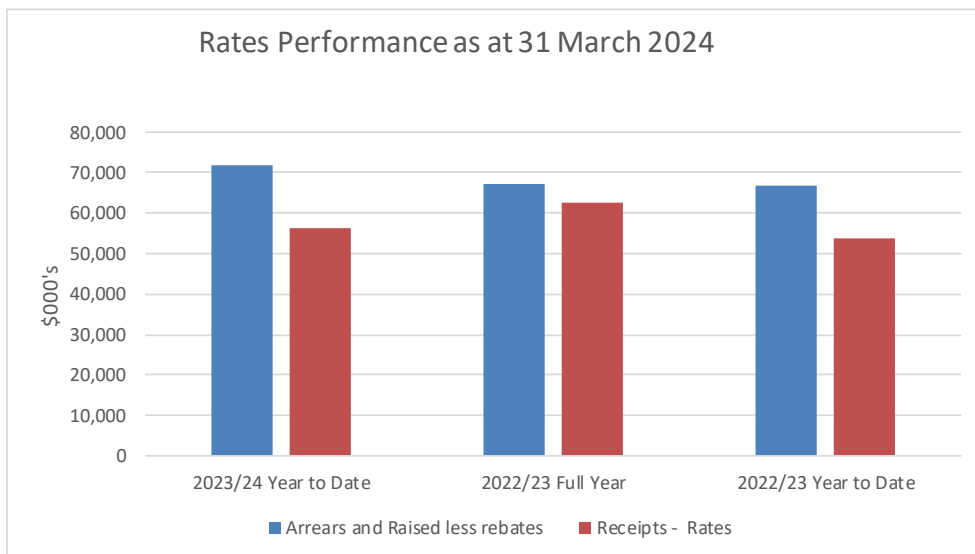
Description	Year-to-date		
	Actual (\$'000)	Forecast Budget (\$'000)	Variance (\$'000)
Capital Projects	37,956,706	40,000,000	(2,043,294)
Landfill Rehabilitation Projects	342,206	500,000	(157,794)
<b>Total</b>	<b>38,298,912</b>	<b>40,500,000</b>	<b>(2,201,088)</b>

Description	Full Year			
	Adopted Budget (\$'000)	Adopted Budget with actual c'fws from 2022/23 (\$'000)	Forecast Budget (\$'000)	Variance Forecast v adopted with C'fws (\$'000)
Capital Projects	119,262,370	119,927,223	67,146,884	(52,780,339)
Landfill Rehabilitation Projects	6,700,092	6,660,836	597,147	(6,063,689)
<b>Total</b>	<b>125,962,462</b>	<b>126,588,059</b>	<b>67,744,031</b>	<b>(58,844,028)</b>



**ATTACHMENT 6  
RATES PERFORMANCE  
FOR THE PERIOD ENDING 31 MARCH 2024**

	<b>2023/24 year to date to 31/03/2024 (\$'000)</b>	<b>2022/23 Full Year (\$'000)</b>	<b>2022/23 Year to date to 31/03/2023 (\$'000)</b>
<b>Arrears as at the start of the year</b>	4,312	3,645	3,645
<b>Rates raised 2023/24 including supplementary rates to 31/03/2024</b>	69,465	65,292	65,293
Interest raised on arrears	269	300	136
Legal Fees added to rate arrears	104	31	14
Government Pension Rebates applied	(1,687)	(1,709)	(1,685)
Council Pension Rebate applied	(416)	(407)	(402)
Rebates and Waivers	(122)	(135)	(135)
Receipts - Rates	(56,211)	(62,705)	(53,911)
<b>Balance outstanding</b>	<b>15,714</b>	<b>4,312</b>	<b>12,955</b>
	<b>2023/24 Year to Date</b>	<b>2022/23 Full Year</b>	<b>2022/23 Year to Date</b>
Arrears and Raised less rebates	71,925	67,017	66,866
Receipts - Rates	56,211	62,705	53,911
	78%	94%	81%



## ATTACHMENT 7

## Financial performance indicators

The following table highlights Council's budgeted and forecast performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance based on the current years forecast results.

Indicator	Measure	Notes	Target	Budget 2023/24	Forecast 2023/24	Trend +/-
<b>Operating position</b>						
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	>0%	(8.84)%	(39.43)%	-
<b>Liquidity</b>						
Working Capital	Current assets / current liabilities	2	>150%	186.9%	264.97%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	>80%	112.7%	121.56%	-
<b>Obligations</b>						
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	<60%	13.30%	14.38%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	4	<5%	1.5%	0.45%	o
Indebtedness	Non-current liabilities / own source revenue	5	<60%	18.3%	19.48%	+
Asset renewal	Asset renewal expenditure / depreciation	6	>100%	293.2%	181.73%	-
<b>Stability</b>						
Rates concentration	Rate revenue / adjusted underlying revenue	7	No target	60.13%	67.87%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		No target set	0.36%	0.35%	o
<b>Efficiency</b>						
Expenditure level	Total expenditure / no. of property assessments	8	No target set	\$3,803	\$4,317	-
Revenue level	Total rate revenue / No. of property assessments		No target set	\$1,738	\$1,739	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** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A result of more than 0% indicates surpluses are being generated consistently and represents a lower risk of Council not being able to fund works and services. The advance payment of \$19.6m of the 2023/24 Grants Commission allocation in the 2022/23 year together with other grants and incomplete projects of \$15m received or budgeted in 2022/23 that were unspent at year end and will be expended in the 2023/24 year has impacted on this indicator negatively as the indicator only measures an annual result and therefore does not show the the average underlying result over time which is a positive result for Council.

**2 Working Capital** - The proportion of current liabilities represented by current assets. Working capital is forecast to remain steady at an acceptable level. Council aims to have a working capital ratio on average of at least 150%.

**3 Unrestricted cash** - Cash and cash equivalents held by Council are restricted in part and are not fully available for Council's operations. This indicator measures Council's ability to fund current liabilities with unrestricted cash if they fell due at year end. Council would be targeting a result of 80% or greater for this indicator.

**4 Debt compared to rates** - The percentage for this indicator shows Council has a low reliance on borrowings at this point in time.

**5 Indebtedness** - This is a measure of Council's use of its own source revenue compared to longer term liabilities. This level of indebtedness is low even though there are new borrowings proposed in the 2023/24 year.

**6 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 greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. The forecast results for this indicator are based on the current estimate of capital works to be completed in the 2023/24 financial year.

**7 Rates concentration** - Reflects the extent of reliance on rate revenues to fund all of Council's on-going services. The forecast result is indicating that Council's reliance of rate revenue is slightly higher than the budget expectation as a result of the advance Grants Commission 2023/24 payment of \$19.6m being paid in the 2022/23 year.

**8 Expenditure Level** - Reflects the expenditure on average per ratepayer for the financial year. The forecast result is indicating that this will be slightly more than the budget expectation as a result of additional forecast expenditure for programs that were carried forward from the 2022/23 year of \$15m for completion in the current financial year as well as additional expenditure for new grants to be received.

## 5.1.4 Council Policies

Authorised by General Manager Business Excellence

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### Conflict of Interest

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

### Executive Summary

To comply with its obligations under the *Local Government Act 2020* and maintain the trust and confidence of the community, it is critical that Council demonstrates the highest possible standards of good governance, integrity, ethical behaviour and conduct by applying policy requirements in decision-making and the provision of services.

Council relies on Corporate Documents, such as Policies to:

- support Council's vision and the objectives we are working towards;
- promote transparency in decision-making and planning;
- ensure that Council complies with relevant legislation and regulations;
- enable operational efficiency by promoting a consistent approach to tasks; and
- manage and mitigate risk.

Council is required to comply with the *Privacy and Data Protection Act 2014* and the Information Privacy Principles (IPP) which promote and ensure the fair and responsible collection and handling of personal and health information. IPP five requires Council to have in place a Policy that clearly expresses how personal information will be managed.

Council last adopted the existing [Information Privacy Policy](#) and [Information Privacy Guidelines](#) on 4 April 2017. Both documents were due for review by 1 April 2021.

Given the extent of changes that were proposed to be made, it was determined that a new Policy should be developed to replace the two existing documents. Accordingly, this report presents the Privacy Policy, provided at **Attachment 1**, for consideration and adoption by Council.

It also seeks a resolution of Council to rescind the following Corporate Documents, which are no longer required:

- Information Privacy Policy;
- Information Privacy Guidelines;
- Service Provision and Fire Danger Ratings Policy;
- Access to Information (Record) Policy;
- After Hours On-Call / Callout Policy; and
- Timber Encouragement Policy.

## Officer Recommendation

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

- 1. receives and notes this report and the attachment pertaining to this report;***
- 2. adopts the Privacy Policy, as provided at Attachment 1; and***
- 3. rescinds the:***
  - a. Information Privacy Policy;***
  - b. Information Privacy Guidelines;***
  - c. Service Provision and Fire Danger Rating Policy;***
  - d. Access to Information (Record) Policy;***
  - e. After Hours On-Call / Callout Policy;***
  - f. Timber Encouragement Policy; and***
  - g. Drone (Remote Piloted Aircraft) Policy.***

## Background

To comply with its obligations under the *Local Government Act 2020* and maintain the trust and confidence of the community, it is critical that Council demonstrates the highest possible standards of good governance, integrity, ethical behaviour and conduct by applying policy requirements in decision-making and the provision of services.

Council relies on Corporate Documents, such as Policies to:

- support Council's vision and the objectives we are working towards;
- promote transparency in decision-making and planning;
- ensure that Council complies with relevant legislation and regulations;
- enable operational efficiency by promoting a consistent approach to tasks; and
- manage and mitigate risk.

## Privacy Policy

Council is required to comply with the *Privacy and Data Protection Act 2014* and the IPP which promote and ensure the fair and responsible collection and handling of personal and health information. IPP five requires Council to have in place a Policy that clearly expresses how personal information will be managed.

The purpose of the Privacy Policy is to outline Council's commitment to protecting an individual's right to privacy and maintaining a culture that respects that right.

It provides an overview of the types of information that Council may receive or create, and how it handles information, ensuring personal and health information is managed in compliance with the:

- *Privacy and Data Protection Act 2014* and the IPPs;
- *Health Records Act 2001* and the Health Privacy Principles (HPPs); and
- *Freedom of Information Act 1982*.

Council last adopted the existing [Information Privacy Policy](#) and [Information Privacy Guidelines](#) on 4 April 2017. Both documents were due for review by 1 April 2021.

Given the extent of changes that were proposed to be made, it was determined that a new Policy should be developed to replace the two existing documents.

### **Other Policies to be Rescinded**

A review of the Corporate Documents Register has identified that a number of Council Policies are no longer required to be maintained.

Accordingly, a resolution of Council will be sought to rescind the following Policies for reasons outlined below:

#### [Service Provision and Fire Danger Rating Policy](#)

The Service Provision and Fire Danger Rating Policy was last adopted by Council on 15 December 2020 and was due for review by 15 December 2023.

The purpose of this Policy is to outline changes to Council's service provision to the community on days predicted to pose the highest fire danger risks to the public.

A comprehensive review has been undertaken and given the operational nature of the Policy it was determined that it was more appropriate for it to be reclassified and maintained as a Management Policy.

To prepare for the 2023/24 season and ensure that Council operations and staff had clear governance arrangements in effect in the event of an extreme or catastrophic day being declared, the updated Policy was adopted by the Executive Leadership Team on 22 January 2024.

#### [Access to Information \(Record\) Policy](#)

The Access to Information (Record) Policy was last adopted by Council on 9 May 2017 and was due for review by 1 May 2019.

The purpose of this Policy is to ensure the preservation and security of Council records.

An assessment of this Policy has been undertaken which identified it is no longer required as the content has been superseded by the following Policies:

- Public Transparency Policy;
- Privacy Policy; and
- Information Management Policy.

#### [After Hours On-Call / Callout Policy](#)

The After Hours On-Call / Callout Policy was last adopted by Council on 10 November 2009 and was due for review 1 July 2013.

The purpose of this Policy is to provide guidelines for Council's On-call Officers to assist with the assessment, prioritisation and response to after-hours calls and callout matters.

A comprehensive review has been undertaken and given the operational nature of the Policy it was determined that it was more appropriate for it to be reclassified and maintained as a Management Policy.

Accordingly, the updated Policy was adopted by the Executive Leadership Team on 14 December 2023.



### [Timber Encouragement Policy](#)

The Timber Encouragement Policy was last adopted by Council on 1 May 2018 and was due for review by 1 August 2021.

The purpose of this Policy is to encourage the use of timber as Council's preferred material for the construction and fit out of Council buildings and infrastructure, wherever possible and appropriate.

Given the recent changes to the timber industry and the impact this is having on both supply and pricing of timber, this Policy is no longer encouraging use of local timber and is no longer required as it was specifically developed to support the local timber industry.

### [Drone \(Remote Piloted Aircraft\) Policy](#)

The Drone (Remote Piloted Aircraft) Policy was last adopted by Council on 1 September 2020 and was due for review by June 2022.

The purpose of this Policy is to ensure that all legislated requirements for the use of Council-owned and/or Council-managed drone technology, (which is also referred to as 'remote piloted aircraft' technology), is applied and adhered to by Council Officers, as well as the management and use of data collected by the remote piloted aircraft.

A comprehensive review has been undertaken and given the operational nature of the Policy it was determined that it was more appropriate for it to be reclassified and maintained as a Management Policy.

### **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 and the draft Policy 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 and the draft Policy, 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*.

### **Collaborative procurement**

Collaborative procurement is 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: 5.4 Continuous improvement systems are strengthened, and organisational efficiency enhanced.

## **Council Policy**

This report seeks to adopt a new Privacy Policy and rescind the following Corporate Documents:

- Information Privacy Policy;
- Information Privacy Guidelines;
- Service Provision and Fire Danger Rating Policy;
- Access to Information (Record) Policy;
- After Hours On-Call / Callout Policy;
- Timber Encouragement Policy; and
- Drone (Remote Piloted Aircraft) Policy.

## **Resourcing**

### *Financial*

Financial resourcing is not applicable to this report.

### *Plant and equipment*

Plant and equipment resourcing is not applicable to this report.

### *Human Resources*

There are no human resourcing implications associated with this report.

### *Risk*

There are no risk implications associated with this report.

## **Economic**

There are no economic implications associated with this report.

## **Social**

### *Gender Impact Statement*

The Privacy Policy has considered the *Gender Equality Act 2020* in its preparation 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

In accordance with Council's Community Engagement Policy, a process of community consultation is not required to be undertaken as the Privacy Policy gives effect to our statutory obligations under the *Privacy and Data Protection Act 2014* by articulating Council's commitment to managing personal information in accordance with all applicable privacy laws.

## Attachments

1. Draft Privacy Policy [**5.1.4.1** - 14 pages]



# Privacy Policy

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## 1. Purpose

The purpose of this policy is to outline the East Gippsland Shire Council's (Council) commitment to protecting an individual's right to privacy and maintaining a culture that respects that right.

It provides an overview of the types of information that Council may receive or create, and how it handles information, ensuring personal and health information is managed in compliance with the:

- *Privacy and Data Protection Act 2014* (Vic) (PDP Act) and the Information Privacy Principles (IPPs);
- *Health Records Act 2001* (Vic) (HR Act) and the Health Privacy Principles (HPPs); and
- *Freedom of Information Act 1982* (Vic) (FOI Act).

## 2. Scope

This policy applies to all Council staff, Councillors, contractors and volunteers.

This policy covers all personal and health information including sensitive and/or confidential information held by Council, or any contractors providing services on behalf of Council, and includes information Council has collected:

- about individuals through any of Council's public access interfaces;
- from individuals, including information collected from third parties; and
- about individuals irrespective of the format, which includes information collected on forms, in person, in correspondence, over the telephone, via our website, YourSay and social media applications.

This policy supports Council's Privacy Officers, whose responsibilities are to assist Council and staff to understand their obligations within this Policy and comply with the PDP Act. The Privacy Officers are authorised to provide advice, receive and investigate complaints, and assist with requests for access and correction from internal and external stakeholders.

## 3. Context

Council delivers good governance for the benefit and wellbeing of all residents, visitors and ratepayers by providing a range of services and programs that meets the needs of the local community.

Under the *Local Government Act 2020* (LG Act), Council's functions include to:

- advocate and promote proposals which are in the best interests of the local community;
- plan for and provide services and facilities;
- provide and maintain community infrastructure;
- undertake strategic and land use planning;
- raise revenue to enable Council to perform its functions;

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- make and enforce local laws;
- exercise, perform and discharge the duties, functions and powers of Council under the LG Act and the other Acts; and
- exercise any other function relating to the peace, order and good government in the municipality.

Council believes that the responsible handling of personal information is a key characteristic of good corporate governance and it is strongly committed to an approach of protecting an individual's right to privacy and maintaining a culture that respects that right.

To fulfil its functions, Council needs to balance the public interest in the free flow of information while also protecting individuals' privacy. Council is dedicated to ensuring that when it receives personal and health information, it is collected and handled in a responsible manner, and meeting the requirements of the PDP Act and the HR Act.

## 4. Statement

Council is committed to protecting the right to privacy through implementing proactive actions to ensure that it handles personal and health information consistently with privacy legislation and the expectations of the community. Council is required to comply with the IPPs and HPPs, which promote and ensure the fair and responsible collection and handling of personal and health information.

Where personal and health information has been collected by Council from an external provider engaged to provide services on Council's behalf, or where non-council staff are authorised by Council to collect information, analyse it or deliver services, then those service providers will be required to handle your personal and health information in the same way as Council does.

### Principle 1 - Collection

Council will only collect personal or health information that is necessary for its functions. In some instances, Council is legally required to collect personal or health information.

When Council collects personal or health information it will do so by fair and lawful means and not in an unreasonably intrusive way. Where it is practicable to do so, at the time Council collects the personal or health information, Council will also provide details of:

- why it is collecting the information;
- how that information can be accessed by the individual it was collected from;
- the purpose for which the information is collected;
- with whom Council shares this information;
- any relevant laws; and
- the consequences for the individual if all or part of the information is not collected.

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If it is reasonable and practicable to do so, Council will collect personal or health information directly from the individual. If Council collects personal or health information about an individual from someone else, it will take reasonable steps, if they are practicable, to make them aware of these matters.

Council will, from time to time, use this information for purposes, such as:

- to issue accounts;
- to make direct contact on a range of issues regarding Council performing its functions; or
- to make contact in relation to Council exercising its powers under various Acts, Regulations or Local Laws.

All areas of Council that collect personal or health information will (at the very least) provide notice of the purpose of collecting the personal or health information on the form. The following collection notice is provided as a sample only and context may differ depending upon the activity for which the information is being collected:

*“The East Gippsland Shire Council will only collect personal or health information for municipal purposes as specified in the Local Government Act 2020 or other legislation. Personal and/or health information will be used by Council for the purpose for which it was collected or for a directly related purpose. The intended recipients of the information are authorised Council staff, contractors, and consultants. Council may disclose the information to law enforcement agencies, courts or other organisations if it is required by law to do so. Individuals may apply to Council for access to and/or amendment of their information using the Freedom of Information Act 1982. More information is available on Council’s website or from Council’s Privacy Officer. Individuals may view Council’s Privacy Policy on Council’s website or obtain a copy from any Council Customer Service Centre.”*

There are specific requirements that Council must meet when it collects health information. It must have obtained the individuals consent, or the law must provide for it to collect the health information or some other exception set out in the HR Act must apply.

There are also some specific requirements where health information is provided to Council when it is providing health services. In some situations, a person providing health information about another individual, for example a family member, may request Council to keep the information confidential. In such a situation, Council will:

- confirm with the person providing the information that it is to remain confidential;
- record it only if required to provide health services;
- take reasonable steps to ensure the health information is accurate and not misleading; and
- take reasonable steps to record the information is provided in confidence and is to remain confidential.

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## Principle 2 – Use and Disclosure

Council will only use personal or health information within Council, or disclose it outside Council, for:

- the primary purpose for which it was collected;
- a secondary purpose that is related to the primary purpose and disclosure would be reasonably expected by an individual;
- where the individual has consented to the use; or
- other limited circumstances, such as when required to do so by law.

Council will take all necessary steps to prevent unauthorised access to or disclosure of an individual's personal or health information.

Council may disclose personal or health information to external organisations where it has a contracted service provider to perform a service for and on behalf of Council. Council limits the personal or health information provided to its contractors by only providing them with the information that is necessary to provide services on behalf of Council.

Council may disclose:

- personal information to debt collection agencies, to recover a debt owed to Council;
- personal or health information to government agencies, where there is a legal requirement; or
- personal or health information to law enforcement agencies, including the Courts and Victoria Police, such as where a court order requires the information to be provided.

Some examples of circumstances where personal or health information may be disclosed by Council are:

- names and contact information for applications for employment with Council will be supplied to agencies, where certain pre-employment assessments are required. Where such checks are required, this will be explicitly stated in the relevant advertising and the results will not be disclosed to third parties unless authorised by law;
- public submissions to a Council or a committee meeting may be included with published agenda papers and minutes of the meeting. The published agenda papers and minutes are displayed online and available in hardcopy format;
- public registers held by Council may be required, or permitted, by law to be made available for inspection;
- Council may be establishing or defending a legal claim, or has reason to suspect unlawful activity; and
- there may be a serious threat to an individual's life, health, safety or welfare, or a serious threat to public health, public safety or public welfare.

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### Principle 3 – Data Quality

Council will take reasonable measures to make sure that the personal or health information it collects, uses or discloses, is accurate, complete and up-to-date. In addition, for health information, those steps will be reasonable in the circumstances and the Council will have regard to the purpose for which the health information is to be used, to ensure that it is relevant to Council's function and activities.

Personal or health information supplied to Council may be amended by an individual. Details on how to do so can be found under Principle 6.

### Principle 4 – Data Security

Council will take all necessary steps to protect all personal or health information it holds from misuse, loss, unauthorised access, modification or disclosure. This applies regardless of the format in which the information is held.

Council will take reasonable steps to lawfully and responsibly destroy or permanently de-identify personal or health information when it is no longer needed for any purpose, subject to its compliance with *Public Records Act 1973*, the HR Act and other legal requirements.

### Principle 5 - Openness

Council will make publicly available its policies relating to the management of personal or health information. On request, Council will take reasonable steps to provide individuals with general information on:

- the types of personal or health information it holds about the individual making the request;
- for what purpose the information is held; and
- how it collects, holds, used and discloses that information.

### Principle 6 – Access and Correction

As Council is subject to the FOI Act, access or correction of personal or health information is managed under that legislation.

Requests under the FOI Act must be made in writing stating as precisely as possible what information is sought and addressed to the:

Freedom of Information Officer  
PO Box 1618, Bairnsdale, Victoria 3875  
Email: [feedback@egipps.vic.gov.au](mailto:feedback@egipps.vic.gov.au)

The Freedom of Information Officer may review a request and deem that the information can be managed outside of the FOI Act. In these instances, the Freedom of Information Officer may refer the request to the Privacy Officer for review and actioning under the PDP Act and IPPs, or other applicable legislation.

Where the Council holds personal or health information about an individual and the individual is able to establish that the information is incorrect, then Council will take reasonable steps to correct the information as soon as practicable or within 30 business days of the request being received. If Council denies access or correction, then Council will provide reasons why.

In the event that Council and an individual disagree about the veracity of personal information held by Council, Council will take reasonable measures to record a statement relating to the disputed information if requested by the individual.

### Principle 7 – Unique Identifiers

A unique identifier is a number or a code that is assigned to an individual's record to assist with identification (similar to a driver's licence number).

Council will not assign, adopt, use, disclose, or require unique identifiers from individuals unless it is necessary to enable Council to carry out its functions more efficiently. Council will only use or disclose unique identifiers assigned to individuals by other organisations if the individual consents to Council doing so, or there are legal requirements for Council to do so, or the conditions for use and disclosure in the privacy legislation are satisfied.

### Principle 8 - Anonymity

Where it is both lawful and practicable, Council will provide the option of anonymity when supplying information or entering into transactions with it.

Anonymity may limit Council's ability to process a complaint or other matter. Therefore, if an individual chooses not to supply personal or health information that is necessary for Council to perform its functions, Council reserves the right to take no further action on the matter.

### Principle 9 – Transborder Data Flows

Council may transfer personal or health information about an individual to a recipient outside the state of Victoria only in the following instances:

- the individual has provided consent; or
- disclosure is authorised by law; or
- the recipient of the information is subject to a law, scheme or contract with principles that substantially similar to the PDP Act; or
- where the information is health information, the specific provisions of HPPs are met.

By way of an example, Council may use cloud computing services based outside the state of Victoria, in which case, Council will ensure to comply with IPPs and HPPs whilst engaging in those services.

### Principle 10 – Sensitive Information (IPP 10)

Council will not collect sensitive information about an individual except where:

- the individual has provided consent; or
- the law requires the information to be collected; or
- it is necessary to collect the sensitive information for establishing, exercising or defending a legal claim; or
- in certain prescribed circumstances, such as where the collection is necessary to prevent or lessen a serious or imminent threat to the life or health of any individual, or as otherwise prescribed by the PDP Act.

### Principle 11 – Health Service Provider Changes (HPPs 10 and 11)

In the event that a health service offered by Council is discontinued, the health information held by Council will be managed in accordance with the HR Act. For example, the health information may continue to be held by Council or it may be transferred to a competent and safe storage facility until such time as it can be destroyed in accordance with the principle on data security.

Where an individual requests Council to make health information available to another health service provider, this will be done in accordance with the HR Act. Council reserves its right to charge a fee for this service in accordance with the HR Act.

## 5. Privacy Complaints

The privacy complaint process is available to an individual who is dissatisfied with Council's handling of their personal information or believes that an officer of the Council is in breach of the PDP Act or HR Act. All privacy complaints, must be made in writing to:

Privacy Officer  
PO Box 1618, Bairnsdale, Victoria 3875  
Email: [feedback@egipps.vic.gov.au](mailto:feedback@egipps.vic.gov.au)

## 6. Roles and Responsibilities

All Council staff have a statutory responsibility under the PDP Act to comply with the IPPs.

Council staff, Councillors, contractors, volunteers and consultants are expected to read and comply with this Policy and related Procedures.

The following teams or positions have direct and/or supporting responsibilities associated with this Policy:

Position	Roles and Responsibilities
Executive Leadership Team	Overall responsibility for organisational compliance.

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Position	Roles and Responsibilities
Managers and Supervisors	<p>Implementation and compliance monitoring of the Policy within respective Business Units.</p> <p>Ensuring all Council staff who fall in their business unit(s) and management responsibilities, are aware of privacy handling requirements.</p> <p>Reporting any breaches to the Governance and Compliance Coordinator.</p>
Manager Governance	Privacy Officer. Overall responsibility for Council's Privacy Framework and conducting internal reviews of all complaint outcomes.
Governance and Compliance Coordinator	Privacy Officer and Authorised Freedom of Information Officer. Responsible for the review and maintenance of this policy, receiving and investigating privacy complaints and responding to Privacy Complaint enquiries received from the Office of the Victorian Information Commissioner.
Governance and Compliance Officer	Privacy Officer.
Freedom of Information Officer	Privacy Officer and Authorised Freedom of Information Officer.

## 7. Definitions

Term	Meaning
Community	Individuals who live in East Gippsland; Individuals and organisations who are ratepayers in East Gippsland; and Individuals and organisations who conduct activities in East Gippsland.
Contractor / Contracted Service Provider	An individual or company engaged to undertake works on behalf of Council, including service providers / service partners and sub-contractors.
Council	East Gippsland Shire Council.
Councillor	An individual who has been elected to the office of "Councillor" of East Gippsland Shire Council.
Council officer	A current member of East Gippsland Shire Council staff with the authority to engage in activities on behalf of Council.

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Term	Meaning
Health Information	<p>This is defined in the HR Act, as including:</p> <ul style="list-style-type: none"> <li>• information or opinion about the physical or mental health, disability, of an individual;</li> <li>• an individual's expressed preferences about the future provision of health, disability or aged care services to him or her;</li> <li>• the nature of health, disability or aged care services that have been, or are to be, provided to an individual;</li> <li>• information originally collected in the course of providing a health, disability or aged care service to an individual;</li> <li>• personal information collected in connection with the donation of human tissue; or</li> <li>• genetic information that is or could be predictive of the health of an individual or their descendants;</li> </ul> <p>where the information is also personal information.</p> <p>The following can all be health information if they identify an individual or their identity is ascertainable:</p> <ul style="list-style-type: none"> <li>• services required by Council nursing staff;</li> <li>• services required by Council aged care staff;</li> <li>• information collected by maternal child health care staff.</li> </ul> <p>The Council may hold health information of Council customers, Council staff and Council service providers.</p>
Health Privacy Principles or HPPs	<p>These are a set of Principles set out in Schedule 1 to the HR Act that regulate the handling of the health information.</p>
Information Privacy Principles or IPPs	<p>These are a set of Principles set out in Schedule 1 to the PDP Act that regulate the handling of the personal information.</p> <p>Further support in understanding the IPP's can be found on the <a href="#">Office of the Victorian Information Commissioner website</a>, or by contacting Council's Privacy Officers (see <a href="#">Roles and Responsibilities</a> section of this policy).</p>

Term	Meaning
Personal Information	<p>This is defined in the PDP Act as meaning information or an opinion (including information or an opinion forming part of a database), whether true or not about an individual whose identity is apparent, or can reasonably be ascertained, from the information or opinion, but does not include information of a kind which to the HR Act applies.</p> <p>The following can all be personal information if they identify a person or their identity is ascertainable:</p> <ul style="list-style-type: none"> <li>• name;</li> <li>• address (postal or email);</li> <li>• telephone (home, work or mobile);</li> <li>• date of birth;</li> <li>• marital status;</li> <li>• religion;</li> <li>• occupation;</li> <li>• images, such as CCTV footage; or</li> <li>• motor vehicle registration number.</li> </ul> <p>Council may hold personal information of Council customers, Council staff and Council service providers.</p>
Primary Purpose	<p>A primary purpose is the purpose that the Council needed to collect an individual's personal or health information. Using their information for this purpose would be within the individual's reasonable expectation.</p>
Public Registers	<p>These are sources of information that the Council is required to make publicly available under various Acts or Regulations.</p> <p>Public registers:</p> <ul style="list-style-type: none"> <li>• can be inspected by members of the public;</li> <li>• contain information that Council is required or permitted by legislation to collect; and</li> <li>• may contain personal information.</li> </ul>
Secondary Purpose	<p>A secondary purpose is any purpose other than the purpose for which the information was originally collected. A permitted secondary purpose under PDP Act or HR Act must fit within IPP 2.1 or HPP 2.2. Further support in understanding IPP 2.1 can be found on the <a href="#">Office of the Victorian Information Commissioner website</a>, or by contacting Council's Privacy Officers (see <a href="#">Roles and Responsibilities</a> section of this policy).</p>
Sensitive Information	<p>This is defined in Schedule 1 to the PDP Act as information or an opinion about an individual's:</p> <ul style="list-style-type: none"> <li>• race or ethnic origin;</li> <li>• political opinions, or membership or a political association;</li> <li>• philosophical beliefs;</li> <li>• memberships of a professional or trade association;</li> <li>• membership of a trade union;</li> <li>• sexual preferences or practices; or</li> <li>• criminal record.</li> </ul>

Term	Meaning
Staff	All staff engaged by East Gippsland Shire Council, including all full-time, part-time and casual employees, labour hire agency staff, contractors and volunteers.
Third party	Has the same meaning as prescribed in the PDP Act: <i>a person or body other than the organisation holding the information and the individual to whom the information relates.</i>
Volunteer	Formally recognised, unpaid member of the public who assists with the provision of Council services e.g. Visitor Information Centre, Library.

## 8. Human Rights

Council is committed to upholding the Human Rights principles as outlined in the *Charter of Human Rights and Responsibilities Act 2006* (the Charter). This Policy has been assessed as compliant with the obligations and objectives of the Charter.

## 9. Gender Equality

This Policy has considered the *Gender Equality Act 2020* in its preparation and has been assessed as not requiring a Gender Impact Assessment (GIA).

## 10. Risk Reference

This Policy is implemented as a control to mitigate risks in the following categories:

Risk Category	✓	Risk Category	✓
Environmental		Technology and Information Management	✓
Health and Safety		Assets, Facilities and Security	
Project, Product and Service Delivery		Human Resources	
Financial and Economic		Procurement	
Leadership and Political Awareness	✓	Corporate Governance and Compliance	✓
Reputation and Corporate Image	✓	Legal	✓

## 11. References and Supporting Documents

### 11.1 Applicable Legislation:

*Privacy and Data Protection Act 2014*  
*Health Records Act 2001*  
*Freedom of Information Act 1982*  
*Public Records Act 1973*  
*Local Government Act 2020*  
*Charter of Human Rights and Responsibilities Act 2006*

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## 11.2 Applicable Policy and Procedure:

Guidelines for Compliance with the IPPs  
Staff Code of Conduct

## 11.3 Supporting Documents:

[Office of Victorian Information Commissioner IPP Guidelines](#)

# 12. Review and Revision History

Version Number	Date Approved	Approved By	Review Summary
1	27/02/2002	Council	New Policy
2	01/07/2006	Administrative Update	Minor update
3	06/10/2009	Council	Policy Review
4	09/04/2013	Council	Policy Review
5	2015	Administrative Update	Policy Review
6	04/04/2017	Council	Policy Review
7	04/01/2018	Administrative Update	Policy Review
8		Council	Redevelopment of Policy

### 12.1 Administrative Updates

Minor amendments to this document may be required from time to time. Where amendments do not materially alter the intent of a document, they will be made administratively and approved by the Document Owner.

### 12.2 Document Control Disclaimer

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## 5.1.5 Election Period Policy

Authorised by General Manager Business Excellence

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### Conflict of Interest

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

### Executive Summary

In accordance with section 69 of the *Local Government Act 2020* (the Act), Council must include an Election Period Policy (Policy) in its Governance Rules. The Policy was last adopted on 25 August 2020 in preparation for the 2020 General Election.

The Policy has been comprehensively reviewed in preparation for the next General Election which is due to be held on Saturday 26 October 2024 and is presented for Council's consideration at **Attachment 1**.

### Officer Recommendation

#### *That Council:*

- 1. receives and notes this report and all attachments pertaining to this report;***
- 2. adopts the updated Election Period Policy as presented at Attachment 1;***
- 3. notes that the Election Period Policy forms part of the Governance Rules as required under section 69 of the Local Government Act 2020; and***
- 4. notes that the amount referred to in section 4.2.1 of the Election Period Policy as being one per cent of Council's income from general rates, municipal charges, and service rates and charges for the 2023/24 financial year (being \$688,000) is a forecast amount only and if required, will be updated administratively following the end of financial year processes.***

### Background

Prior to a General Election, Council enters the 'Election Period' (also commonly known as 'caretaker mode'). The purpose of the Election Period is to avoid actions and decisions which could be seen to be influencing voters or which will have a significant impact on the incoming Council. This period is for 32 days from midday Tuesday, 24 September 2024 until 6.00 pm Saturday 26 October 2024.

In accordance with section 69 of the Act, Council must include the Policy in its Governance Rules. The Policy was last adopted on 25 August 2020 in preparation for the 2020 General Election.

The purpose of the Policy is to provide guidance to Councillors, Council Officers, and candidates in the lead up to a Local Government General Election, known as the Election Period. It also provides a framework for decisions prohibited by the Council during the Election Period in accordance with the Act, and the procedures to be applied by Council during the Election Period.

The Policy provisions are intended to assist Councillors and Officers to continue to conduct ordinary matters of administration that need to be addressed in the lead up to a General Election, while maintaining public confidence in an unbiased election process.

The Act prescribes that the Policy must prohibit any Council decisions during an Election Period that:

- relate to appointment and remuneration of the Chief Executive Officer but not to the appointment and remuneration of an Acting Chief Executive Officer;
- commits the Council to expenditure exceeding one per cent of Council's income from general rates, municipal charges and service rates and charges in the preceding financial year;
- the Council considers could be reasonably deferred until the next Council is in place;
- the Council considers should not be made during an election period; and
- would enable the use of Council's resources in a way that is intended to influence, or is likely to influence, voting at the election.

The Policy has been comprehensively reviewed in preparation for the next General Election which is due to be held on Saturday 26 October 2024 and is presented for Council's consideration at **Attachment 1**.

### Summary of Changes

Whilst the marked-up Policy presented at **Attachment 2** shows extensive proposed refinements, it is worth noting that many of these changes are administrative in nature and reflect updates to the Policy structure and format or changes to legislative requirements. Such refinements are intended to provide increased clarity and understanding of the Policy requirements.

Operationally, the key changes to the Policy are summarised as follows:

- inclusion of:
  - considerations to assist Council Officers with the decision-making process when acting as a delegate of Council during the Election Period (refer Section 4.2.3);
  - modified governance arrangements that will apply to all Council and Committee meetings held during the Election Period (refer Section 4.4);
  - Electoral Offences as prescribed by the Act (refer Section 4.8.1);
  - requirements to be observed by Council Officers who are standing as a Candidate (refer Section 4.15);
  - matters that will be suspended during the Election Period as prescribed by section 173 of the Act (refer Section 4.16); and
  - Planning Scheme and Local Law requirements relating to Electoral Signage (refer Section 4.18);

- refinement of the Election Period Statements to be included in all reports presented to Council during the Election Period (refer Section 4.3);
- strengthened Policy provisions that prohibit the use of Council resources by an individual where such use is in connection with election campaigning (refer Section 4.5);
- where the Mayor or a Councillor is required to represent the Council as a delegate or in a Forum during the Election Period, the representative arrangements will be determined by the Chief Executive Officer removing the requirement for a resolution of Council in such circumstances (refer Section 4.6);
- an approval process for all communications and publications is proposed to replace the certification requirements following the repeal of section 55D of the *Local Government Act 1989*, which required all publications during the Election Period to be certified in writing by the Chief Executive Officer (refer Section 4.8); and
- comments will be disabled on all social media platforms during the Election Period replacing the need for continuous monitoring by Council Officers (refer Section 4.9).

## 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 section 69 of the *Local Government Act 2020*, which requires Council to include an Election Period Policy in its Governance Rules.

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*.

## Collaborative procurement

Collaborative procurement is not relevant 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: 5.4 Continuous improvement systems are strengthened, and organisational efficiency enhanced.

## Council Policy

This report seeks to update the existing Election Period Policy in preparation for the 2025 Local Government General Elections.

## **Resourcing**

### *Financial*

There are no financial implications associated with this report.

### *Plant and equipment*

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

### *Human Resources*

The implementation requirements of the Election Period Policy will be supported by existing staff resources.

### *Risk*

The Election Period Policy is an important control to mitigate the risk of non-compliance with statutory requirements and governs the activities of Council during an Election Period.

## **Economic**

There are no economic implications associated with this report.

## **Social**

There are no social implications associated with this report.

### *Gender Impact Statement*

The Election Period Policy has considered the *Gender Equality Act 2020* in its preparation 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**

Section 60(4) of the Act requires Council to undertake a process of community engagement in amending the Governance Rules. This also applies to amending the Election Period Policy as section 69 of the Act prescribes that the Policy forms part of the Governance Rules.

Given the nature of the Policy and its impact on third parties, the level of engagement selected was 'inform' in accordance with Council's Community Engagement Policy. Accordingly, public notice was given of Council's intent to adopt an updated Election Period Policy in the Bairnsdale Advertiser on Wednesday 28 February 2024 and a copy of the Policy was made available for viewing on Council's website.

## **Attachments**

1. Election Period Policy - Clean version [**5.1.5.1** - 16 pages]
2. Election Period Policy - Tracked Changes [**5.1.5.2** - 20 pages]



# Election Period Policy

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## 1. Purpose

The purpose of this Policy is to provide guidance to Councillors, Council staff and candidates in the lead up to a Local Government General Election (General Election), known as the Election Period.

The Election Period Policy provides a framework for decisions prohibited by the Council during the Election Period in accordance with the *Local Government Act 2020* (the Act), and the procedures to be applied by Council during the Election Period. These provisions are intended to assist Councillors and officers to continue to conduct ordinary matters of administration that need to be addressed in the lead up to an election, while maintaining public confidence in an unbiased election process.

## 2. Scope

This Policy applies to all current Councillors, all candidates to the General Election, the Chief Executive Officer, Delegated Committee Members and all Council staff, who must comply with this Policy during an Election Period, regardless of whether they intend to nominate, or have already nominated as a candidate for election.

### **This Policy applies during the Election Period and covers:**

- decisions made by Council, delegated committees, community asset committees, or Council staff as delegates;
- requirements for a Councillor or member of Council staff who nominate as a candidate;
- any material that is published by Council;
- attendance and participation at functions and events;
- use of Council resources;
- access to Council information; and
- media services.

### **This Policy will affect individuals during the Election Period if they are:**

- involved in making a Prohibited Decision as defined by the *Local Government Act 2020* (the Act) (refer section 4.2.1);
- involved in making a Major Decision (refer section 4.2.2);
- intending to publish any written or electronic material that refers to a candidate (including any current Councillor or member of Council staff); or the Council election; or an issue before the voters in connection with the election; or could be seen to advantage or disadvantage any candidate for election;
- involved in the creation of any Council publication;
- involved in the planning and/or organisation of any community engagement process;
- involved in the planning and/or organisation of any public Council functions or events;
- asked to supply resources, support or information to Councillors;
- a Councillor who is standing for re-election; or
- a member of Council staff nominating as a candidate.

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### 3. Context

Section 69(1) of the Act requires Council to include an Election Period Policy in the Governance Rules.

### 4. Statement

Council is committed to the principle of fair and democratic elections and has adopted the practices detailed within this Policy to guide the conduct of Councillors and Council staff during the Election Period.

#### 4.1 Election Period

Prior to a General Election, Council enters the 'Election Period' (also commonly known as 'caretaker mode'). The purpose of the Election Period is to avoid actions and decisions which could be seen to be influencing voters or which will have a significant impact on the incoming Council.

The Act defines the Election Period as the period that starts at the time that nominations close on nomination day and ends at 6pm on election day.

For the 2024 General Election, the Election Period commences at 12pm Tuesday 24 September 2024 and concludes at 6pm Saturday 26 October 2024.

#### 4.2 Decision Making during the Election Period

During the Election Period, Council will not make any Prohibited Decisions, or decisions that significantly affect the municipality and will unreasonably bind the incoming Council. This includes decisions at Council meetings, decisions of delegated committees or decisions by Council staff as delegates.

All decisions to be presented to Council during the Election Period must be assessed and approved by the Chief Executive Officer as being necessary for operational purposes or pursuant to a statutory requirement.

##### 4.2.1 Prohibited Decisions

In accordance with section 69(2) of the Act, and for the purpose of this Policy, a Prohibited Decision is defined as decisions:

- a) relating to the appointment or remuneration of the Chief Executive Officer, but not to the appointment or remuneration of an Acting Chief Executive Officer; or
- b) that commit Council to expenditure exceeding one (1) per cent of Council's income from general rates, municipal charges and service rates and charges in the preceding financial year; or
- c) the Council considers could be reasonably deferred until the next Council is in place; or

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- d) the Council considers should not be made during an Election Period (refer section 4.2.2); or
- e) that would enable the use of Council's resources in a way that is intended to influence, or is likely to influence, voting at the election.

For the purpose of the 2024 General Election, one (1) per cent of Council's income from general rates, municipal charges, and service rates and charges for the 2023/24 financial year was \$688,000 (figure may be subject to change following EOFY processes).

Any decision made in contravention of 4.2.1(a) and (b) is invalid in accordance with section 69(4) of the Act, and a person who suffers a loss or damage as a result of acting in good faith on a Council decision that is invalid is entitled to compensation from the Council for the loss of damage (section 69(5)).

#### 4.2.2 Major Decisions

In addition to Prohibited Decisions, Council will not make Major Decisions during the Election Period. For the purpose of this Policy, a Major Decision is defined as:

- a) decisions that would affect voting in an election; or
- b) irrevocable decisions that commit the Council to substantial expenditure or major actions; or
- c) decisions that will have a major impact on the municipality or the community and will unreasonably bind the incoming Council.

Examples include, but are not limited to, the following:

- entering into a beneficial enterprise as defined in section 110 of the Act;
- acquisition or disposal of land or assets;
- adoption or amendment of policies, strategies or plans;
- adoption of a revised budget;
- adoption or amendment of a Local Law;
- appointment of representatives to Committees;
- endorsing submissions to government or public bodies;
- employment matters relating to the Chief Executive Officer;
- allocation of community grants or other direct funding to community organisations;
- Planning Scheme amendments;
- changes to strategic objectives and strategies in the Council Plan;
- committing Council to significant actions;
- decisions that will have a significant impact on the municipality or the community.

Where a Major Decision during the Election Period is deemed necessary for operational purposes or pursuant to a statutory requirement, the relevant General Manager will seek approval from the Chief Executive Officer for an exception to be made. An appropriate rationale substantiating the reason/s why an exception should be made must be included in the applicable Election Period Statement (refer 4.3).

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### 4.2.3 Considerations for Council Staff as Delegates

Before making any decisions as a delegate of Council during the Election Period, Council staff should consider the following:

- a) whether the decision is a Prohibited Decision as detailed in section 4.2.1;
- b) whether the decision is a Major Decision as detailed in section 4.2.2;
- c) the urgency of the issue or matter, or if it can be deferred until after the election;
- d) the possibility of financial repercussions if the decision is deferred;
- e) whether the decision is likely to influence voters or be controversial; and
- f) if the decision is in the best interests of Council.

Council staff who require assistance in determining whether a decision is likely to be a Prohibited or Major Decision should seek advice from their General Manager, the Manager Governance or the Governance and Compliance Coordinator.

### 4.3 Election Period Statement

During the Election Period the Chief Executive Officer will ensure that an Election Period Statement is included in every report submitted to a Council meeting for a decision.

Council will not decide on any matter or report that does not include a statement. This will ensure that no agenda item is included that could potentially influence voters' intentions or encourage Councillor candidates to use the item as part of their electioneering campaign.

The Election Period Statement will be in the form of:

- 1) *The recommended decision is not a Prohibited Decision as defined in section 69(2) of the Local Government Act 2020, or a Major Decision as defined by Council's Election Period Policy.*

*or*

- 2) *The recommended decision is a Major Decision within the meaning of Council's Election Period Policy, but an exception should be made for the following reasons: [insert reasons].*

### 4.4 Council and Committee Meetings

The agenda for any Council meeting held during the Election Period will be modified and the following items will not be considered:

- Open Forum (including Petitions, Questions of Council and Public Submissions);
- Councillor or Delegate Reports; and
- Notices of Motion.

No Council advisory or committee meetings will be held during the Election Period unless exceptional circumstances apply, and the Chief Executive Officer has approved the meeting.

In accordance with section 100(2) of the Act, a Council meeting that is open to the public may be conducted during the Election Period (on a day not later than the day before election day) to report on the implementation of the Council Plan by presenting the Annual Report.

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#### 4.5 Council Resources

It is an established democratic principle that public resources must not be used in a way that would influence the way people vote in elections.

It is also an offence under section 123 of the Act for a Councillor to misuse their position to gain or attempt to gain an advantage for themselves or others, or to cause or attempt to cause detriment to the Council to another person. The statutory penalty for misuse of position by a Councillor is 600 penalty units, or imprisonment for five years.

While Council is committed to this principle, it is also important that Councillors continue to have access to the resources they need to fulfil their elected roles until the end of their term of office.

Council resources must not be used by an individual in connection with election campaigning. This includes but is not limited to Council:

- a) vehicles and equipment; or
- b) property, offices, hospitality and stationery; or
- c) computers, mobile phones or email accounts; or
- d) logos, letterhead or other Council branding; or
- e) owned photographs/images; or
- f) staff.

#### 4.6 Travel/Accommodation and Professional Development

Councillors will not participate in any interstate or overseas travel during the Election Period in their capacity as a Councillor.

In circumstances where it is imperative that the Mayor or a Councillor represent the Council as a delegate or in a Forum, the Chief Executive Officer will determine the representative arrangements.

No new professional development opportunities will be undertaken or commenced during the Election Period by:

- a) Councillors; or
- b) members of Council staff who nominate as a candidate.

#### 4.7 Councillor Expenditure

Claims for reimbursement of expenses may continue to be lodged by Councillors, provided it conforms to the requirements set out in the Councillors Support and Expenses Policy and this Policy.

Reimbursements of Councillors' out-of-pocket expenses during the Election Period will only apply to costs that have been incurred in the performance of normal Council duties, and not for expenses that could be perceived as supporting or being connected with any candidate's election campaign.

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## 4.8 Communications and Publications

The Chief Executive Officer will review all publications produced and distributed by the Council during the Election Period to confirm it does not contain electoral matter (refer 4.8.1).

Without limiting the generality of the definition, electoral matter is to be taken to be intended or likely to affect voting in an election if it contains an express or implicit reference to, or comment on the election, a candidate in the election, or an issue submitted to, or otherwise before, the voters in connection with the election.

This is to be broadly interpreted to refer to documents that are produced for communicating with the community and will include, amongst other things:

- Council newsletters and other circulars (hardcopy and/or electronic);
- advertisements and notices;
- media releases and responses to media enquiries;
- leaflets, brochures, pamphlets, handbills, flyers, magazines, books and stickers;
- mail outs to multiple addresses;
- new website material and social media content (refer section 4.9);
- material to publicise a function or event; and
- notices or posters placed on Council controlled property, including walls, noticeboards, and electronic noticeboards and screens.

The following outlines the approaches that will be taken for specific communication and publications:

- Council communications and publications will be restricted to promoting normal Council activities and services, and for informing residents about the conduct of the General Election.
- General correspondence addressed to Councillors will be managed in accordance with normal protocols. However, Councillors will sign only the necessary minimum of correspondence during the Election Period, and correspondence regarding significant, sensitive or controversial matters should be signed by the Chief Executive Officer. Responses will be prepared without political bias.
- Media releases will not mention or quote any Councillor(s) during the Election Period.
- No media advice or assistance will be provided to Councillors in relation to election campaign matters.
- Councillors will not use their position as an elected representative, or their access to Council staff and other Council resources, to gain media attention in support of any candidate's election campaign.
- Council is required by the Act to produce an Annual Report, which may be published during the Election Period. However, it will not contain any information that could be regarded as electoral material or promotion of individual Councillors. Councillor images will be kept to a minimum, and achievements of individual Councillors will not be included.

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#### 4.8.1 Electoral Offences

##### Printing and Publication of Electoral Material (section 287)

A person must not print, publish or distribute or cause, permit or authorise to be printed, published or distributed, electoral material unless the name and address of the person who authorised the electoral material is clearly displayed on its face.

*Penalty:*

*In the case of a natural person, 10 penalty units;*

*In the case of a body corporate, 50 penalty units.*

##### Misleading or Deceptive Matter (section 288)

A person must not print, publish or distribute; or cause, permit or authorise to be printed, published or distributed any matter or thing that the person knows, or should reasonably be expected to know, is likely to mislead or deceive a voter in relation to the casting of the vote of the voter.

*Penalty:*

*In the case of a natural person, 60 penalty units or imprisonment for 6 months;*

*In the case of a body corporate, 300 penalty units.*

##### Author to be Identified (section 290)

A person must not during the election period print, publish or distribute; or cause, permit or authorise to be printed, published or distributed a newspaper, circular or pamphlet containing an article, report, letter or other matter containing electoral matter unless the author's name and address are set out at the end of the article, report, letter or other matter, or if only part of the article, report, letter or other matter appears in any issue of a newspaper, circular or pamphlet at the end of that part.

*Penalty:*

*In the case of a natural person, 10 penalty units;*

*In the case of a body corporate, 50 penalty units*

#### 4.9 Social Media and Website

Council's website and social media platforms may continue to be a corporate voice for Council, and will not be used for any electioneering purposes by Councillors or Council staff.

A statement will be posted on Council's website and in social media channels informing the community that comments will be disabled during the Election Period.

No new pages, documents or posts will be uploaded to Council's website or social media platforms during the Election Period without prior written approval by the Chief Executive Officer.

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Current Councillor profiles on the Council website will be limited to a name and contact details. Photographs and profiles will be removed. The electronic Honour Rolls for former Councillors, Mayors and Deputy Mayors, will be disabled during the Election Period.

Individual Councillors and/or achievements, or any material considered campaign material, will not be published on Council's website or social media platforms.

#### 4.10 Community Engagement

For the purposes of this Policy, community engagement is any process that involves inviting individuals, groups or organisations or the community generally to comment on an issue or proposed action. It includes discussion of those matters with members of the public.

Community engagement processes will only be permitted during the Election Period where it is essential to maintain the normal day-to-day business of Council and with prior written approval of the Chief Executive Officer.

Facilitators of any consultation held during the Election Period must be able to justify to the community the special circumstances making the session necessary and how the risks of influencing the election will be mitigated or prevented to avoid potential electioneering.

##### YourSay

The community engagement website [YourSay](#) will be restricted for the duration of the Election Period. Existing content will remain available for viewing, however no community engagement processes will be permitted to occur on the YourSay site during the Election Period.

#### 4.11 Functions and Events / Speeches

Wherever practicable, civic events and functions will not be conducted during the Election Period.

Where this is not possible, during the Election Period these will relate only to legitimate Council business and will not be used, or be capable of being seen as being used, to promote the campaign of any candidate.

Prior to being approved by the Chief Executive Officer, all speeches prepared for use at events or functions will be reviewed by the Manager Customer Experience and Communications (or another officer nominated by the Chief Executive Officer), to ensure the content does not breach this Policy.

Where required and consistent with normal practice, a Councillor may make a speech during an event or function. However, the speech must be approved by the Chief Executive Officer in advance and delivered as written. Speeches will not have any political reference that may be construed as providing any candidate with an advantage.

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#### 4.12 Council Spokesperson

In the event that a spokesperson is required in relation to any publication or communication, the Chief Executive Officer will fulfil that role or nominate an appropriate officer to act as spokesperson.

Council staff must not make any public statement that could be construed as influencing the election. Statements of clarification may be required from time to time and these are to be approved by the Chief Executive Officer.

#### 4.13 Provision of Information

Council recognises that all election candidates have certain rights to information from the Council administration subject to the *Privacy and Data Protection Act 2014 (Vic)* which restricts disclosure of certain information.

It is important that current Councillors continue to receive information that is necessary to fulfil their roles. However, Councillors must not request or receive information from Council staff to support election campaigns, and there shall be complete transparency in the provision of all information during the Election Period.

##### Information Requests

Council may receive requests for information from candidates during the Election Period. All candidates must have access to the same level of information wherever possible.

To enable this to occur, an Information Request Register will be maintained during the Election Period. This register will be a publicly available document and will record all requests relating to electoral matters, and non-routine requests for information by Councillors and election candidates, as well as the responses provided.

Any candidate may, upon request, obtain a copy of the Information Request Register by contacting the Manager Governance.

The Chief Executive Officer, or delegate, may at their discretion automatically circulate to all candidates a response to any request recorded in the Information Request Register.

#### 4.14 Advice to Candidates

Any advice provided to candidates as part of the conduct of the Council election will be provided equally to all candidates.

All election related enquiries from candidates, whether current Councillors or not, will be directed to the Victorian Electoral Commission Election Managers, or where the matter is outside the responsibilities of the Election Managers, to the Chief Executive Officer or General Manager Business Excellence (or delegate).

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#### 4.15 Council Staff Standing as a Candidate

Council staff who are standing as a candidate must:

- a) notify the Chief Executive Officer; and
- b) take leave from their duties for the duration of the Election Period in accordance with section 256(8) of the Act (if not enough paid leave is accrued, unpaid leave must be taken); and
- c) return any Council equipment (including, but not limited to, motor vehicles, mobile phones and computers), documents or information which is not available to the public for the duration of the Election Period; and
- d) if elected, immediately resign from their employed position at Council.

#### 4.16 Suspension of Matters during Election Period

In accordance with section 173 of the Act, any applications made, or proceedings before a Councillor Conduct Panel or the Victorian Civil and Administrative Tribunal regarding the serious or gross misconduct of a person who is a Councillor, must be suspended during the Election Period for a general election.

#### 4.17 Breaches

Any alleged breach of this Policy is to be referred to the Chief Executive Officer.

Alleged breaches relating to all other matters are to be referred to the [Local Government Inspectorate](#).

#### 4.18 Electoral Signage and Electioneering

Councillors, like other candidates, must comply with the East Gippsland Planning Scheme and General Local Law requirements regarding electoral signage and electioneering in public places.

##### **General Local Law Requirements**

Part 6, Division 1, Section 43 – Advertising Signs

*A person must not, without a Permit, erect or place an Advertising Sign on any part of a Road, Road Reserve or Council Land or cause or another person to do so.*

*Penalty: 10 Penalty Units*

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### **East Gippsland Planning Scheme Requirements**

Clause 52.05-10 of the East Gippsland Planning Scheme – Signs not requiring a permit

*Despite any provision in a zone, overlay, or other particular provision of this scheme, a permit is not required to construct or put up for display any of the following signs:*

*A sign with a display area not exceeding 5 square metres publicising a local educational, cultural, political, religious, social or recreational event not held for commercial purposes. Only one sign may be displayed on the land, it must not be an animated or internally illuminated sign and it must not be displayed longer than 14 days after the event is held or 3 months, whichever is sooner. A sign publicising a local political event may include information about a candidate for an election.*

#### **4.19 Disclaimer**

This Policy is not intended as a substitute for legal advice and individuals should seek their own independent advice if they are unsure about any aspect of the *Local Government Acts 1989 and 2020*, associated regulations, Governance Rules and this Policy in relation to the Election Period.

## **5. Roles and Responsibilities**

The following teams or positions have direct and/or supporting responsibilities associated with this Policy:

<b>Party / Parties</b>	<b>Role and Responsibilities</b>
<b>Chief Executive Officer</b>	<p>Ensure that scheduling of Prohibited or Major Decisions is made well in advance of the Election Period or deferred for consideration by the incoming Council.</p> <p>Approve all publications, communications, social media post, website content, speeches and community engagement.</p> <p>Ensure the Election Period Statement is included on Council Reports where applicable.</p>
<b>General Manager Business Excellence</b>	<p>Ensure all Councillors and staff are informed of the requirements of this policy.</p> <p>Provide advice and guidance on the implementation of the Policy.</p> <p>Ensure that a copy of this Policy is given to each Councillor as soon as practicable after it is adopted and is published on Council's website.</p>
<b>General Managers</b>	<p>Review all publications for their Directorates before they are recommended to be approved by the Chief Executive Officer as suitable for printing, publishing or distributing during the Election Period.</p>

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Party / Parties	Role and Responsibilities
<b>Manager Customer Experience and Communications</b>	Review all speeches to be delivered by Councillors at Council approved events during the Election Period. Implement an appropriate process to ensure that no material is published without Chief Executive Officer approval. Suspend YourSay page and disable comments and posts to all Social Media channels for the duration of the Election Period.
<b>Executive Leadership Team</b>	Provide support and guidance to staff with implementing this Policy.
<b>Manager Governance</b>	Maintain the Information Request Register and ensure it is available for public inspection on request.
<b>Governance and Compliance Coordinator</b>	Assist with any day-to-day queries with respect to the implementation of this Policy.
<b>All Councillors and staff</b>	Adhere to the guiding principles as outlined in this Policy.

All staff have an obligation to report occurrences of non-compliance with Council policy. Incidents of non-compliance should be reported immediately to the Chief Executive Officer.

Where non-compliance has been identified the matter will be investigated by internal review and where applicable further action taken in accordance with Council's Disciplinary Procedure.

## 6. Definitions

Term	Meaning / Responsibility
<b><i>Council Officers</i></b>	East Gippsland Shire Council staff.
<b><i>Election Period / Caretaker Mode</i></b>	As defined in the Act, commences at the time nominations close on nomination day and ends at 6pm on election day.
<b><i>Election Period Statement</i></b>	Statement by the Chief Executive Officer published on all reports submitted to a Council meeting for decision during an Election Period.
<b><i>Electoral material</i></b>	As defined in the Act, means an advertisement, handbill, pamphlet or notice that contains electoral matter, but does not include an advertisement in a newspaper that is only announcing the holding of a meeting. It includes any matter that is intended or likely to affect voting in the election, but does not include any electoral material produced by or on behalf of the election manager for the purposes of conducting an election.

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Term	Meaning / Responsibility
<b>Publication</b>	A broad interpretation should be used to include all documents that are produced for the purpose of communicating with people in the community, including newsletters, advertisements and notices, media releases, leaflets and brochures, emails and mailouts to multiple addresses, electronic information and web-based productions including Council's website and social media pages.
<b>Publish</b>	Means publish by any means including by publication on the internet.

## 7. Human Rights

Council is committed to upholding the Human Rights principles as outlined in the *Charter of Human Rights and Responsibilities Act 2006* (the Charter). This Policy has been assessed as compliant with the obligations and objectives of the Charter.

## 8. Gender Equality

The Election Period Policy has considered the Gender Equality Act 2020 in its preparation and has been assessed as not requiring a Gender Impact Assessment (GIA).

## 9. Risk Reference

This Policy is implemented as a control to mitigate risks in the following categories:

Risk Category	✓	Risk Category	✓
Environmental		Technology and Information Management	
Health and Safety		Assets, Facilities and Security	
Project, Product and Service Delivery		Human Resources	
Financial and Economic	✓	Procurement	
Leadership and Political Awareness	✓	Corporate Governance and Compliance	✓
Reputation and Corporate Image	✓	Legal	✓

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## 10. References and Supporting Documents

### 10.1 Applicable Legislation:

*Local Government Act 2020*  
*Local Government Act 1989*

### 10.2 Applicable Policy and Procedure:

Councillor Code of Conduct  
Councillors Support and Expenses Policy  
Staff Code of Conduct

### 10.3 Supporting Documents:

Information Request Register

## 11. Review and Revision History

Version Number	Date Approved	Approved By	Summary of Changes
1	07/08/2012	Council	
2	09/04/2013	Council	Redraft into new template format
3	01/03/2016	Council	Merge Policy and Procedure into one Policy document
4	21/11/2017	Council	Amended to make dates/times/content generic rather than specific to the timeframes of the previous election
5	18/02/2020	Council	Redraft into new template format, update position titles
6	25/08/2020	Council	Updated in line with the <i>Local Government Act 2020</i> for adoption by 1 September 2020.
7			Comprehensive review undertaken in preparation for the 2024 General Election.

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## 1. Purpose

~~The Local Government Act 2020 (2020 Act) requires Council to adopt Governance Rules (section 60) which incorporate an election period policy (section 69). The Governance Rules stipulate the requirements for an election period policy.~~

~~An election period policy will ensure the conduct of the Local Government election is open and fair to all candidates by setting out procedures and practices to be followed during the election period.~~

The purpose of this Policy is to provide guidance to Councillors, Council staff and candidates in the lead up to a Council Local Government General eElection (General Election), known as the eElection pPeriod, to ensure that the election process remains free from inappropriate electioneering by existing Councillors, and to safeguard the authority of the incoming Council.

~~The Governance Rules require an Election Period Policy to prohibit Councils from making major policy decisions, using Council resources or publishing and/or distributing electoral matter during an election period.~~ The Election Period Policy provides a framework for decisions prohibited by the Council during the Election Period in accordance with the Local Government Act 2020 (the Act), and the procedures to be applied by Council during the Election Period.

These provisions are intended to assist Councillors and officers to continue to conduct ordinary matters of administration that need to be addressed in the lead up to an election, while maintaining public confidence in an unbiased election process.

~~East Gippsland Shire Council is committed to the principle of fair and democratic elections and has adopted the practices detailed within this policy to guide the conduct of Councillors and officers throughout the election process.~~

## 2. Scope

This pPolicy applies to all current Councillors, all candidates to the gGeneral eElection, the Chief Executive Officer, Delegated Committee Members and all Council officersstaff, who, and they must ecomply with this pPolicy during an eElection pPeriod, regardless of whether they intend to nominate, or have already nominated as a candidate for election.

**This pPolicy applies during the eElection pPeriod (see Definitions for explanation) and covers:**

- decisions made by Council, delegated committees, community asset committees, or Council staff as delegates;
- requirements for a Councillor or member of Council staff that-who nominates as a candidate;
- any material that is published by East Gippsland Shire Council;
- attendance and participation atin functions and events;
- use of Council resources;
- access to Council information; and
- media services.

**This pPolicy will affect you individuals during the Election Period if you-they are:**

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- involved in making a ~~major policy~~ Prohibited dDecision as defined by the Local Government Act 2020 (the Act) (refer section 4.2.1);
- involved in making a ~~significant decision~~ Major Decision that may bind the incoming Council(refer section 4.2.2);
- intending to publish any written or electronic material that refers to a candidate (including any current Councillor or member of Council staff); or the Council election; or an issue before the voters in connection with the election; or could be seen to advantage or disadvantage any candidate for election;~~;~~
- involved in the creation of any Council publication;
- involved in the planning and/or organisation of any ~~public consultation~~ community engagement process;
- involved in the planning and/or organisation of any public Council functions or events;
- asked to supply resources, support or information to Councillors;
- a Councillor who is standing for re-election; or
- a member of Council staff nominating as a candidate.

### 3. Context

Section 69(1) of ~~the Local Government Act 2020 (the Act)~~ requires Council to include an Election Period Policy in the Governance Rules.

#### 3.4. Policy Statement

~~Council is committed to the principle of fair and democratic elections and has adopted the practices detailed within this pPolicy to guide the conduct of Councillors and Council staff during the eElection pPeriod. This Policy establishes a series of practices to ensure that actions of the current Council do not bind an incoming Council and limit its freedom of action.~~

~~The provisions operate during the election period, which commences at the close of nominations to be a candidate for the Local Government elections 22 September 2020. The election period will conclude at 6.00 pm on election day.~~

#### 4.1 Election Period

~~Prior to a General Election, Council goes into~~ enters the 'Election Period' (also commonly known as 'caretaker mode'). The purpose of the Election Period is to avoid actions and decisions which could be seen to be influencing voters or which will have a significant impact on the incoming Council.

~~The Act defines the Election Period as the period that starts at the time that nominations close on nomination day and ends at 6pm on election day.~~

~~For the 2024 General Election, the Election Period commences at 12pm Tuesday 24 September 2024 and concludes at 6pm Saturday 26 October 2024.~~

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## 4.2 1.0 — Council Decision Making during the Election Periods

During the Election Period, Council will not make any ~~p~~Prohibited ~~d~~Decisions, or decisions that significantly affects the municipality and will unreasonably bind the incoming Council. This includes decisions at Council meetings, decisions of delegated committees or decisions by Council ~~O~~fficers~~s~~staff as delegates.

All decisions to be presented to Council during the Election Period must be assessed and approved by the Chief Executive Officer as being necessary for Council-operational purposes or pursuant to a statutory requirement.

### 4.2.1 -Prohibited Decisions

In accordance with section 69(2) of the Act, and for the purpose of this Policy, a Prohibited Decision is defined as decisions:

- i.—
- a) relating to the appointment or remuneration of the Chief Executive Officer, but not to the appointment or remuneration of an Acting Chief Executive Officer; or
  - b) that commit Council to expenditure exceeding one (1) per cent of Council's income from general rates, municipal charges and service rates and charges in the preceding financial year; or
  - ~~b)c)~~ the Council considers could be reasonably deferred until the next Council is in place; or
  - ~~e)d)~~ the Council considers should not be made during an Election Period (refer section 4.2.2); or
  - e) that would enable the use of Council's resources in a way that is intended to influence, or is likely to influence, voting at the election.

For the purpose of the 2024 General Election, one (1) per cent of Council's income from general rates, municipal charges, and service rates and charges for the 2023/24 financial year was \$688,000 (figure may be subject to change following EOFY processes).

~~Section 69 of the Local Government Act 2020 requires an election period policy to prohibit a Council from making major policy decisions during the election period. Any D~~ecisions made in contravention ~~of the 2020 Act may be of 4.2.1(a) and (b) is~~ invalid ~~(in accordance with section 69(4) of the Act, and a person who suffers a loss or damage as a result of acting in good faith on a Council decision that is invalid may be~~is entitled to compensation from the Council for the loss of damage (section 69(5)).

### 4.2.2 Major Decisions

In addition to Prohibited Decisions, Council will not make ~~m~~Major ~~d~~Decisions during the ~~e~~Election ~~p~~Period, relative to:

For the purpose of this ~~p~~Policy, ~~a~~a Major Decision ~~is~~ defined as:

- a) decisions that would affect voting in an election; or
- b) irrevocable decisions that commit the Council to substantial expenditure or major actions; or
- c) decisions that will have a major impact on the municipality or the community and will unreasonably bind the incoming Council.

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Examples include, but are not limited to, the following:

- ~~terminating the appointment of the CEO, unless they have been found guilty of unlawful conduct, or an official investigation conducted by an integrity agency (such as the Independent Broad-Based Anti-Corruption Commission), recommends the termination of the CEO; the remuneration, appointment or dismissal of a Chief Executive Officer;~~
  - ~~entering into any contracts worth more than one (1) percent of the Council's income revenue from general rates, municipal and charges and service rates and charges in the preceding financial year levied under section 158 of the *Local Government Act 1989* in the previous financial year; and~~
  - ~~the exercise of any entrepreneurial power under section 193 of the *Local Government Act 1989* if the amount assessed under section 193(5A) of the *Local Government Act 1989* in respect of the proposal exceeds whichever is greater of \$100,000 or 1% of the Council's revenue from rates and charges levied under section 158 of the *Local Government Act 1989* in the previous financial year entering into a beneficial enterprise as defined in section 110 of the Act;~~
  - ~~acquisition or disposal of land or assets;~~
  - ~~adoption or amendment of policies, strategies or plans;~~
  - ~~adoption of a revised budget;~~
  - ~~adoption or amendment of a Local Law;~~
  - ~~appointment of representatives to Committees;~~
  - ~~endorsing submissions to government or public bodies;~~
  - ~~employment matters relating to the Chief Executive Officer;~~
  - ~~allocation of community grants or other direct funding to community organisations;~~
  - ~~major Planning Scheme amendments;~~
  - ~~changes to strategic objectives and strategies in the Council Plan;~~
  - ~~committing Council to significant actions;~~
  - ~~decisions that will have a significant impact on the municipality or the community.~~
- ~~Council will not make inappropriate decisions, that may affect voting in an election or could reasonably be made after the election.~~

~~During the election period Council will not make significant decisions, i.e. decisions that may:~~

- ~~have a significant effect on the municipality or the community;~~
- ~~commit the Council to substantial expenditure or major actions; and/or~~
- ~~otherwise unreasonably bind the incoming Council.~~

~~Where a Major Decision during the Election Period is deemed necessary for operational purposes or pursuant to a statutory requirement, the relevant General Manager will seek approval from the Chief Executive Officer for an exception to be made. An appropriate rationale substantiating the reason/s why an exception should be made must be included in the applicable Election Period Statement (refer 4.3).~~

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#### 4.2.3 ~~Decisions by~~ Considerations for Council Officers/Staff as Delegates

Before making any decisions as a delegate of Council during the Election Period, Council staff should consider the following:

- a) whether the decision is a Prohibited Decision as detailed in section 4.2.1;
- b) whether the decision is a Major- Decision as detailed in section 4.2.2;
- c) the urgency of the issue or matter, or if it can be deferred until after the election;
- d) the possibility of financial repercussions if the decision is deferred;
- e) whether the decision is likely to influence voters or be controversial; and
- f) if the decision is in the best interests of Council.

Council staff who require assistance in determining whether a decision is likely to be ~~inappropriate~~ a Prohibited or Major Decision should seek advice from their General Manager, the Manager Governance or the Governance and Compliance Coordinator.

#### 4.3 Election Period Statement ~~4.2.4 Council Decisions~~

During the Election Period the Chief Executive Officer will ensure that an Election Period Statement is included in every report submitted to a Council meeting for a decision.

Council will not ~~make a decision~~ decide on any matter or report that does not include a statement. This will ensure that no agenda item is included that could potentially influence voters' intentions or encourage Councillor candidates to use the item as part of their electioneering campaign.

The Election Period Statement will be ~~one of the following~~ in the form of:

1) ~~The recommended decision is not a Prohibited Decision/major policy decision as defined in section 69(2) of the Local Government Act 2020, or a significant-Major Decision as defined by Council's Election Period Policy.~~

or

2) ~~The recommended decision is not a major policy decision as defined by Council's Election Period Policy.~~ The recommended decision is a significant-Major Decision within the meaning of Council's Election Period Policy, but an exception should be made for the following reasons: *[insert reasons]*.

~~Examples of other decisions that should be avoided during the election period include, but are not limited to:~~

- ~~• allocation of community grants or other direct funding to community organisations;~~
- ~~• allocation of funds from the Capital Quick Response Fund;~~
- ~~• major planning scheme amendments; and~~
- ~~• changes to strategic objectives and strategies in the Council Plan.~~

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#### 4.4 Council and Committee Meetings

The agenda for any Council meeting held during the Election Period will be modified and the following items will not be considered:

- Open Forum (including Petitions, Questions of Council and Public Submissions);
- Councillor or Delegate Reports; and
- Notices of Motion.

No Council advisory or committee meetings will be held during the Election Period unless exceptional circumstances apply, and the Chief Executive Officer has approved the meeting.

In accordance with section 100(2) of the Act, a Council meeting that is open to the public may be conducted during the Election Period (on a day not later than the day before election day) to report on the implementation of the Council Plan by presenting the Annual Report.

#### 4.532.0 Council Resources

It is an established democratic principle that public resources must not be used in a way that would influence the way people vote in elections.

It is also an offence under section 12376D of the Local Government Act 1989 Act for a Councillor to misuse his or her their position to gain or attempt to gain an advantage for themselves or others, or to cause or attempt to cause detriment to the Council to another person anyone. The statutory penalty for misuse of position by a Councillor is 600 penalty units, or imprisonment for five years, or both.

While East Gippsland Shire Council is committed to this principle, it is also important that Councillors continue to have access to the resources they need to fulfil their elected roles until the end of their term of office.

Council resources must not be used by an individual in connection with election campaigning. This includes but is not limited to Council~~The following arrangements will apply during the e~~Election Period:

- a) vehicles and equipment; or
- b) property, Council resources, including offices, support staff, hospitality, equipment, email, mobile phones and stationery will be used exclusively for normal Council business and will not be used in connection with election campaigning; or
- c) computers, mobile phones or email accounts; or
- a)–
- Reimbursements of Councillors' out-of-pocket expenses during the Election Period will only apply to costs that have been incurred in the performance of normal Council duties, and not for expenses that could be perceived as supporting or being connected with any candidate's election campaign.
- b)d) Council logos, letterhead, or other Council branding; or must not be used for, or linked in any way to any candidate's election campaign.
- e)e) Council owned photographs/images; or will not be used for any candidate's electioneering purposes.

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~~e)f) Council staff will not be asked or permitted to undertake any tasks connected with any candidate's election campaign.~~

~~Where it is impractical for Councillors to discontinue their use of Council funded services/ or equipment (e.g. mobile phones, computers, vehicles, etc.) Councillors will reimburse East Gippsland Shire Council for any election campaign-related usage of these services during the Election Period. Councillors will keep logbooks for this purpose, and these will be provided, on request.~~

~~Councillors will not use their Council-supplied email account for election campaigning for themselves or any other candidate.~~

#### **4.642.2 Travel/Accommodation and Professional Development**

Councillors will not participate in any interstate or overseas travel during the ~~e~~Election ~~p~~Period in their capacity as a Councillor.

In circumstances where it is imperative that the Mayor ~~(or nominee)~~ or a Councillor represent the ~~organisation on a delegation or in a forum~~, Council may, by resolution, approve such attendance. ~~If consideration by Council is impractical, Council as a delegate or in a Forum,~~ the Chief Executive Officer ~~may will~~ determine the ~~issue~~representative arrangements.

~~Allocations of budget for Councillor seminars/training and attendance at events directly relevant to their work as a Councillor will be allocated on a pro-rata basis between the commencement of the relevant financial year and the election date. This will ensure incoming Councillors receive a fair allocation of the budget allocated for this purpose.~~

No new professional development opportunities will be undertaken or commenced during the Election Period by:

a) ~~Councillors; or during the election period.~~

a)b) ~~members of Council staff who nominate as a candidate.~~

#### **4.762.3 Councillor Expenditure**

Claims for ~~the~~ reimbursement of expenses may continue to be lodged by Councillors, provided it conforms to the requirements set out in the Councillors Support and Expenses Policy and this Policy.

Reimbursements of Councillors' out-of-pocket expenses during the Election Period will only apply to costs that have been incurred in the performance of normal Council duties, and not for expenses that could be perceived as supporting or being connected with any candidate's election campaign.

#### **4.873.0 Council Communications and Publicity Publications**

~~Council communications are a legitimate way to promote Council activities and services. It is important that all Councillors have access to the Council's communication resources to enable them to fulfil their roles. However, they will not be developed or used in any way that might influence the outcome of a Council election. The Chief Executive Officer will review all publications produced and distributed by the Council during the Election Period to confirm it does not contain electoral matter (refer 4.8.1).~~

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Without limiting the generality of the definition, electoral matter is to be taken to be intended or likely to affect voting in an election if it contains an express or implicit reference to, or comment on the election, a candidate in the election, or an issue submitted to, or otherwise before, the voters in connection with the election.

This is to be broadly interpreted to refer to documents that are produced for communicating with the community and will include, amongst other things:

- Council newsletters and other circulars (hardcopy and/or electronic);
- advertisements and notices;
- media releases and responses to media enquiries;
- leaflets, brochures, pamphlets, handbills, flyers, magazines, books and stickers;
- mail outs to multiple addresses;
- new website material and social media content (refer section 4.9);
- material to publicise a function or event; and
- notices or posters placed on Council controlled property, including walls, noticeboards, and electronic noticeboards and screens.

The following outlines the approaches that will be taken for specific communication and publications:

- Council communications and publications will be restricted to promoting normal Council activities and services, and for informing residents about the conduct of the ~~g~~eGeneral ~~e~~Election.
- General correspondence addressed to Councillors will be managed in accordance with normal protocols. However, Councillors will sign only the necessary minimum of correspondence during the Election Period, and correspondence regarding significant, sensitive or controversial matters should be signed by the Chief Executive Officer. Responses will be prepared without political bias.
- Media releases will not mention or quote any Councillor(s) during the Election Period.
- No media advice or assistance will be provided to Councillors in relation to election campaign matters.
- Councillors will not use their position as an elected representative, or their access to Council staff and other Council resources, to gain media attention in support of any candidate's election campaign.
- Council is required by the ~~Act Local Government Act 1989~~ to produce an Annual Report, which ~~will may~~ be published during the ~~e~~Election ~~p~~Period. ~~The Annual Report does not require certification.~~ However, it will not contain any ~~material information~~ that could be regarded as ~~electioneering~~ electoral material or promotion of individual Councillors. Councillor images will be kept to a minimum, and achievements of individual Councillors will not be included. ~~A Council meeting will be conducted at an appropriate time during the election period to finalise the Annual Report process in accordance with the provisions of the Local Government Act 1989.~~

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#### 4.8.1 Electoral Offences

##### Printing and Publication of Electoral Material (section 287)

A person must not print, publish or distribute or cause, permit or authorise to be printed, published or distributed, electoral material unless the name and address of the person who authorised the electoral material is clearly displayed on its face.

Penalty:

In the case of a natural person, 10 penalty units;

In the case of a body corporate, 50 penalty units.

##### Misleading or Deceptive Matter (section 288)

A person must not print, publish or distribute; or cause, permit or authorise to be printed, published or distributed any matter or thing that the person knows, or should reasonably be expected to know, is likely to mislead or deceive a voter in relation to the casting of the vote of the voter.

Penalty:

In the case of a natural person, 60 penalty units or imprisonment for 6 months;

In the case of a body corporate, 300 penalty units.

##### Author to be Identified (section 290)

A person must not during the election period print, publish or distribute; or cause, permit or authorise to be printed, published or distributed a newspaper, circular or pamphlet containing an article, report, letter or other matter containing electoral matter unless the author's name and address are set out at the end of the article, report, letter or other matter, or if only part of the article, report, letter or other matter appears in any issue of a newspaper, circular or pamphlet at the end of that part.

Penalty:

In the case of a natural person, 10 penalty units;

In the case of a body corporate, 50 penalty units

~~Council will not release pamphlets, notices, advertisements etc. without a written declaration being included from the Chief Executive Officer certifying that the item does not contain electioneering material.~~

~~In respect of print and electronic media, during the defined election period:~~

- ~~• Council must not print, publish or distribute or cause, permit or authorise to be printed, published or distributed, any advertisement, handbill, pamphlet or notice unless the advertisement, handbill, pamphlet or notice has been certified, in writing, by the Chief Executive Officer. Only the Chief Executive Officer can certify items do not contain electioneering material.~~

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~~No publication or communication during the election period may be printed, published or distributed unless the following certification—over the Chief Executive Officer's signature—has been applied to the material:~~

~~Certified by the Chief Executive Officer that this document does not contain electioneering material.~~

~~Although the certification does not need to be printed on published versions, copies of all certifications and certified material must be retained on Council records.~~

~~Any publications that cannot be scheduled for before or after the election period, whether by Council or anyone acting on behalf of Council, must be certified by the Chief Executive Officer as not containing electoral material—this includes bulk letters/emails and newsletters issued during the election period.~~

#### **4.93.1 Social Media and Website**

Council's website and social media ~~sites platforms such as Facebook, Twitter, YouTube and Linked In and electronic newsletters blogs~~ may continue to be a corporate voice for Council, and will not be used for any electioneering purposes by Councillors or Council ~~officers staff~~.

A statement will be posted on Council's website and in social media channels informing the ~~community general public~~ notice/comment posted during the election period ~~cannot be responded to, or published, should the post be political in nature. that comments will be disabled during the Election Period.~~

No new pages, documents or posts will be uploaded to Council's website or social media platforms during the Election Period without prior written ~~certification approval~~ by the Chief Executive Officer.

Current Councillor profiles on the Council website will be limited to a name, ~~portfolio title~~ and contact details. Photographs and profiles will be removed. ~~The electronic Honour Rolls for former Councillors, Mayors and Deputy Mayors, will be disabled during the Election Period.~~ Individual Councillors and/or achievements, or any material considered campaign material, will not be published on ~~any of Council's website or social media platforms~~.

~~Council's social media sites will be monitored for electioneering material and any inappropriate posts will be removed as soon as practicable.~~

#### **4.10 -Community Engagement**

For the purposes of this Policy, community engagement is any process that involves inviting individuals, groups or organisations or the community generally to comment on an issue or proposed action ~~or proposed policy~~. It includes discussion of those matters with members of the public.

~~Wherever possible, c~~Community engagement ~~processes~~ will ~~only~~ be ~~avoided permitted~~ during the ~~e~~Election ~~p~~Period.

~~Where community engagement during the election period where it~~ is essential to maintain the normal day-to-day business of Council ~~and, it may be undertaken only~~ with prior written approval of the ~~General Manager Chief Executive Officer~~.

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~~The community engagement website <http://yoursay.eastgippsland.vic.gov.au/your-say> will be disabled for the duration of the election period.~~

Facilitators of any consultation held during the ~~e~~Election ~~p~~Period must be able to justify to the community the special circumstances making the session necessary and how the risks of influencing the election will be mitigated or prevented to avoid potential electioneering.

~~In view of the potential for a matter or issue to become contentious or politically sensitive in the course of the election period, Council reserves the right to postpone a matter if the issue is likely to affect voting.~~

~~Council will not continue or commence consultation on any contentious or politically sensitive matter during the election period.~~ YourSay

The community engagement website YourSay will be restricted for the duration of the Election Period. Existing content will remain available for viewing, however no community engagement processes will be permitted to occur on the YourSay site during the Election Period.

#### ~~4.113.2~~      **4.113.2      Functions and Events / Speeches**

Wherever practicable, civic events and functions will not be conducted during the ~~e~~Election ~~p~~Period.

Where this is not possible, during the ~~e~~Election ~~p~~Period these will relate only to legitimate Council business and will not be used, or be capable of being seen as being used, to promote the campaign of any candidate.

~~Prior to being approved by the Chief Executive Officer, A~~all speeches prepared for use at events or functions will be reviewed by the Manager Customer Experience and Communications ~~(~~or another officer nominated by the Chief Executive Officer~~)~~, to ensure the content does not breach this Policy.

Where required and consistent with normal practice, a Councillor may make a speech during an event or function.- However, the speech must be approved by the Chief Executive Officer in advance and delivered as written. -Speeches will not have any political reference that may be construed as providing any candidate with an advantage.

~~Council officers may conduct the mandatory candidate training as prescribed in regulation or assist with Council election information sessions.~~

#### ~~4.1245.0~~      **4.1245.0      Council Spokesperson**

In the event that a spokesperson is required in relation to any publication or communication, the Chief Executive Officer will fulfil that role or nominate an appropriate officer to act as spokesperson.

Council ~~employees-staff~~ must not make any public statement that could be construed as influencing the election. -Statements of clarification may be required from time to time and these are to be approved by the Chief Executive Officer.

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~~NOTE: The Policy is not intended as a substitute for legal advice and individuals should seek their own independent advice if they are unsure about any aspect of the Local Government Acts 1989 and 2020, associated regulations, Governance Rules and this policy in relation to the election period.~~  
**4.13-3 Provision of Information**

Council recognises that all election candidates have certain rights to information from the Council administration subject to the *Privacy and Data Protection Act 2014 (Vic)* which restricts disclosure of certain information.

It is important that current Councillors continue to receive information that is necessary to fulfil their roles. However, Councillors must not request or receive information ~~or advice~~ from Council ~~officers~~ staff to support election campaigns, and there shall be complete transparency in the provision of all information ~~and advice~~ during the ~~e~~Election ~~p~~Period.

### **Information Requests**

Council may receive requests for information from candidates during the Election Period. All candidates must have access to the same level of information wherever possible.

~~Request for Information Register~~ During the election period To enable this to occur, an ~~Request for~~ Information ~~Request~~ Register will be maintained ~~by the Chief Executive Officer~~ during the Election Period. This register will be a publicly available for inspection by the public document and will record all requests relating to electoral matters, and non-routine requests for information by Councillors and election candidates, as well as the responses provided.

Any candidate may, upon request, obtain a copy of the Information Request Register by contacting the Manager Governance.

The Chief Executive Officer, or delegate, may at their discretion automatically circulate to all candidates a response to any request recorded in the Information Request Register.

### **3.4.14 Advice to Candidates**

~~All candidates for the Council election will be treated equally.~~ Any advice ~~to be~~ provided to candidates as part of the conduct of the Council election will be provided equally to all candidates.

All election related enquiries from candidates, whether current Councillors or not, will be directed to the Victorian Electoral Commission Election Managers, or where the matter is outside the responsibilities of the Election Managers, to the Chief Executive Officer or General Manager Business Excellence (or ~~nominee~~delegate).

### **4.15 Council Staff Standing as a Candidate**

Council ~~staff~~ who are standing as a candidate must ~~also~~:

- a) notify the Chief Executive Officer; and
- b) ~~T~~ake leave from their duties for the duration of the ~~Election p~~Period in accordance with ~~S~~ection 256(8) of the Act (if not enough paid leave is accrued, unpaid leave must be taken); ~~-and~~

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c) Return any Council equipment (including, but not limited to, motor vehicles, tele mobile phones and computers), documents or information which is not available to the public for the duration of the eElection pPeriod; and

d) If elected, immediately resign from their employed position at Council.

#### **4.16 Suspension of Matters during Election Period**

In accordance with section 173 of the Act, any applications made, or proceedings before a Councillor Conduct Panel or the Victorian Civil and Administrative Tribunal regarding the serious or gross misconduct of a person who is a Councillor, must be suspended during the Election Period for a general election.

#### **4.17 Breaches**

Any alleged breach of this Policy is to be referred to the Chief Executive Officer.

Alleged breaches relating to all other matters are to be referred to the Local Government Inspectorate.

#### **4.18 Electoral Signage and Electioneering**

Councillors, like other candidates, must comply with the East Gippsland Planning Scheme and General Local Law requirements regarding electoral signage and electioneering in public places.

##### **General Local Law Requirements**

Part 6, Division 1, Section 43 – Advertising Signs

A person must not, without a Permit, erect or place an Advertising Sign on any part of a Road, Road Reserve or Council Land or cause or another person to do so.

Penalty: 10 Penalty Units

##### **East Gippsland Planning Scheme Requirements**

Clause 52.05-10 of the East Gippsland Planning Scheme – Signs not requiring a permit

Despite any provision in a zone, overlay, or other particular provision of this scheme, a permit is not required to construct or put up for display any of the following signs:

A sign with a display area not exceeding 5 square metres a local educational, cultural, political, religious, social or recreational event not held for commercial purposes. Only one sign may be displayed on the land, it must not be an animated or internally illuminated sign and it must not be displayed longer than 14 days after the event is held or 3 months, whichever is sooner. A sign a local political event may include information about a candidate for an election.

#### **4.19 Disclaimer**

This Policy is not intended as a substitute for legal advice and individuals should seek their own independent advice if they are unsure about any aspect of the *Local Government Acts*

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1989 and 2020, associated regulations, Governance Rules and this Policy in relation to the Election Period.

## 4.5. Roles and Responsibilities

These management positions are responsible for implementation and compliance monitoring of the policy in their work areas. The following teams or positions have direct and/or supporting responsibilities associated with this Policy:

Party / Parties	Role and Responsibilities
<b>Chief Executive Officer</b>	<p>Ensure that scheduling of <del>Prohibited or significant policy or strategy</del> Major Decisions is made well in advance of the <del>e</del>Election <del>p</del>Period or deferred for consideration by the incoming Council.</p> <p><del>Certify that</del>Approve any published material does not contain electoral matter, all publications, communications, social media post, website content, <u>speeches and community engagement.</u></p> <p>Ensure the Election Period Statement is included on Council Reports where applicable.</p>
<b>General Manager Business Excellence</b>	<p><del>Policy owner.</del></p> <p>Ensure all Councillors and staff are informed of the requirements of this policy.</p> <p>Provide advice and guidance on the implementation of the <del>p</del>Policy.</p> <p>Ensure that a copy of this <del>p</del>Policy is given to each Councillor as soon as practicable after it is adopted; <del>available for inspection by the public at all Council Service Centres;</del> and <u>is published on Council's website.</u></p>
<del>Responsible</del> General Managers	<p><del>Approve in writing, any public consultation that is considered essential to maintain the normal day to day business of Council and must be conducted during the election period.</del>Review all publications for their Directorates before they are recommended to be approved by the Chief Executive Officer as suitable for printing, publishing or distributing during the Election Period.</p>
<b>Manager Customer Experience and Communications</b>	<p>Review all speeches to be delivered by Councillors at Council approved events during the <del>e</del>Election <del>p</del>Period.</p> <p>Implement an appropriate process to ensure that no material is published without Chief Executive Officer <del>certification</del>approval.</p> <p><u>Suspend YourSay page and disable comments and posts to all Social Media channels for the duration of the Election Period.</u></p>

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Party / Parties	Role and Responsibilities
<b>Executive Leadership Team</b>	Provide support and guidance to staff with implementing this <del>p</del> Policy.
<b>Manager Governance</b>	Maintain the <del>Request for</del> Information <del>Request</del> Register and ensure it is available for public inspection on request.
<b>Governance and Compliance Unit Coordinator</b>	Assist with any <del>day to day</del> <del>day-to-day</del> queries with respect to the implementation of this <del>p</del> Policy.
<b>All Councillors and staff</b>	Adhere to the guiding principles as outlined in this <del>p</del> Policy.

All staff have an obligation to report occurrences of non-compliance with Council policy. Incidents of non-compliance should be reported immediately to the ~~General Manager Business Excellence or the Governance and Compliance Unit~~ Chief Executive Officer.

Where non-compliance has been identified the matter will be investigated by internal review and where applicable further action taken in accordance with Council's Disciplinary Procedures ~~Policy~~.

## 5.6. Definitions

Term	Meaning / Responsibility
<del>Certification by Chief Executive Officer</del>	<del>The certification by the Chief Executive Officer that material for publication or distribution does not contain electoral matter.</del>
<b>Council Officers</b>	East Gippsland Shire Council staff.
<del>Election p</del> <u>Period / Caretaker m</u> <u>Mode</u>	As defined in the Act, commences at the time nominations close on nomination day and ends at 6:00 pm on election day.
<del>Election p</del> <u>Period s</u> <u>Statement</u>	Statement <u>by the Chief Executive Officer</u> published on all reports submitted to a Council meeting for decision <u>during an Election Period by the Chief Executive Officer</u> .
<b>Electoral material</b>	<u>As D</u> defined in the Act, means an advertisement, handbill, pamphlet or notice that contains electoral matter, but does not include an advertisement in a newspaper that is only announcing the holding of a meeting. It includes any matter that is intended or likely to affect voting in the election, <u>but does not include any electoral material produced by or on behalf of the election manager for the purposes of conducting an election.</u>

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Term	Meaning / Responsibility
<del><b>Inappropriate decision</b></del>	<del>A decision made by a Council during an election period including any of the following— a) (a) decisions that would affect voting in an election; b) (b) decisions that could reasonably be made after the election.</del>
<del><b>Major decision</b></del>	<del>Means decisions that relate to: • the appointment or remuneration of the Chief Executive Officer; or • committing the Council to expenditure exceeding 1% of the Council's income from general rates, municipal charges and service rates and charges in the preceding financial year; or • matters that could reasonably be deferred until the next Council is in place; or • the Council considers should not be made during an election period.</del>
<b>Publication</b>	A broad interpretation should be used to include all documents that are produced for the purpose of communicating with people in the community, including newsletters, advertisements and notices, media releases, leaflets and brochures, emails and mailouts to multiple addresses, electronic information and web-based productions including Council's website and social media pages.
<b>Publish</b>	Means publish by any means including by publication on the internet.
<del><b>Significant decisions</b></del>	<del>Include irrevocable decisions that commit the council to substantial expenditure or major actions, or decisions that will have a major impact on the municipality or the community and will unreasonably bind the incoming Council.</del>
<del><b>The Policy</b></del>	<del>Election Period Policy</del>

## 6.7. Human Rights

Council is committed to upholding the Human Rights principles as outlined in the *Charter of Human Rights and Responsibilities Act 2006* (the Charter). This Policy has been assessed as compliant with the obligations and objectives of the Charter.

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## 8. Gender Equality

The Election Period Policy has considered the Gender Equality Act 2020 in its preparation and has been assessed as not requiring a Gender Impact Assessment (GIA).

## 9. Risk Reference

This Policy is implemented as a control to mitigate risks in the following categories:

<u>Risk Category</u>	✓	<u>Risk Category</u>	✓
<u>Environmental</u>		<u>Technology and Information Management</u>	
<u>Health and Safety</u>		<u>Assets, Facilities and Security</u>	
<u>Project, Product and Service Delivery</u>		<u>Human Resources</u>	
<u>Financial and Economic</u>	✓	<u>Procurement</u>	
<u>Leadership and Political Awareness</u>	✓	<u>Corporate Governance and Compliance</u>	✓
<u>Reputation and Corporate Image</u>	✓	<u>Legal</u>	✓

## 7.10. References and Supporting Documents

### 10.1 Applicable Legislation:

Local Government Act 2020  
Local Government Act 1989

### 10.2 Applicable Policy and Procedure:

Councillor Code of Conduct  
Councillors Support and Expenses Policy  
~~East Gippsland Shire Council~~ Staff Code of Conduct

### 10.3 Supporting Documents:

Information Request Register

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## 8.11. Review and Revision History

Version Number	Date Approved	Approved By	Summary of Changes
1	07/08/2012	Council	
2	09/04/2013	Council	Redraft into new template format
3	01/03/2016	Council	Merge Policy and Procedure into one Policy document
4	21/11/2017	Council	Amended to make dates/times/content generic rather than specific to the timeframes of the previous election
5	18/02/2020	Council	Redraft into new template format, update position titles
6	25/08/2020	Council	Updated in line with the <i>Local Government Act 2020</i> for adoption by 1 September 2020.
7			Comprehensive review undertaken in preparation for the 2024 General Election.

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## 5.1.6 Council Meeting Resolution Register

Authorised by Acting General Manager Business Excellence

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### Conflict of Interest

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

### Executive Summary

Council's Chief Executive Officer is responsible for ensuring that the decisions of the Council are implemented without undue delay.

This report provides the status for outstanding Council resolutions up to 31 December 2023, from the previous report tabled on 27 February 2024 (**Attachment 1 and Attachment 2**) and resolutions from 1 January 2024 – 31 March 2024 (not including resolutions that are for noting only) (**Attachment 3 and Attachment 4**).

### Officer Recommendation

***That Council receives and notes this report and all attachments pertaining to this report.***

### Background

The primary role of the Council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community. Council must perform its role in accordance with the Overarching Governance Principles as set out in section 9 of the *Local Government Act 2020*, in which one of the principles states:

*'...the transparency of Council decisions, actions and information is to be ensured'*.

The reporting of Council resolutions is a vital measure of Council's performance and provides the information it needs to demonstrate transparency and Council's accountability to the community.

For the period of 1 January 2024 – 31 March 2024, there were 16 open Council resolutions (not including resolutions for noting only) in the reporting period, of which 15 have been completed and one is in progress. There was one closed Council resolution (not including resolutions for noting only), of which is completed.

### Legislation

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

This report has been prepared in accordance with *Local Government Act 2020* section 9(i) and section 58.

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

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act 2020*.

### **Council Plan**

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

Strategic Objective 5: 5.4 Continuous improvement systems are strengthened, and organisational efficiency enhanced.

### **Council Policy**

This report is consistent with the Governance Rules and the Community Engagement Policy.

### **Options**

There are no alternate approaches for Council on this reporting requirement.

### **Resourcing**

#### *Financial*

There are no financial implications associated with this Report.

#### *Plant and equipment*

There are no plant and equipment requirements with this Report.

#### *Human Resources*

There are no resource issues with this Report.

#### *Risk*

The risks of this proposal have been considered and once the Resolution Register is published, there may be questions or negative responses from the community. This will be managed in accordance with Council's Complaints Management Policy.

### **Economic**

There are no economic implications stemming from this Report.

### **Social**

This Report is assessed as having no direct social impact.

#### *Gender Impact Statement*

This Report is compliant with the obligations and objectives of the Victorian *Gender Equality Act 2020* and has been assessed as not requiring a Gender Impact Assessment (GIA).

### **Environmental**

There are no environmental implications stemming from this Report.

### *Climate change*

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

### **Engagement**

Internal engagement has been undertaken to garner the updates on the progress of resolutions. The register will be made available on Council's website, consistent with the Community Engagement Policy.

### **Attachments**

1. Open Council Resolutions up to 31 December 2023 [**5.1.6.1** - 1 page]
2. Closed Council Resolutions up to 31 December 2023 [**5.1.6.2** - 1 page]
3. Open Council Resolutions from 1 January 2024 31 March 2024 [**5.1.6.3** - 2 pages]
4. Closed Council Resolutions from 1 January 2024 31 March 2024 [**5.1.6.4** - 1 page]

## Update on Open Council Meeting Resolutions up to 31 December 2023

	Meeting Date	Item No.	Item	Directorate	Status
1	28 February 2023	5.1.2	CON2023 1478 Heritage Listed Hinnomunjie Timber Truss Bridge - Structural Stabilisation	Assets and Environment	In progress
2	15 August 2023	5.2.1	Toonalook Waters Revegetation Project	Assets and Environment	Completed
3	14 November 2023	2.1	Climate Change Initiatives	Assets and Environment	In progress

Update on **Closed** Council Meeting Resolutions up to 31 December 2023

Meeting Date	Item No.	Item	Directorate	Status
<b>Closed Council Meeting</b> 17 October 2023	8.2	Slip Road Paynesville	Assets and Environment	Completed

## Open Council Meeting Resolutions from 1 January to 31 March 2024

	Meeting Date	Item No.	Item	Directorate	Status
1	6 February 2024	5 1.1	Planning Permit Application - 5.2018.32.3 - 550 Metung Road, Metung - Use and development of the land for racing dog husbandry (excluding racing dog training) - Amendment to permit	Place and Community	Completed
2	6 February 2024	5 1.2	Application for Planning Permit - Use and Development of a Solar Energy Facility - 910 Princes Highway, Bairnsdale	Place and Community	Completed
3	6 February 2024	5 2.1	Interim Appointment to the Destination Gippsland Limited Board	Office of the Chief Executive Officer	Completed
4	27 February 2024	2.1	Amendment to the contents of East Gippsland Shire Council's Meeting Minutes	Business Excellence	Completed
5	27 February 2024	5 1.4	Discontinuance of Road Reserve - part of Lake Tyers Beach Road Lake Tyers Beach	Business Excellence	Completed
6	19 March 2024	1 7 1.1	Urgent Upgrade to Chilas Road, Wy Yung	Assets and Environment	Completed
7	19 March 2024	5 1.1	Planning Permit Application 5.2022.498.1 - 105 Mathiesons Road, Eagle Point	Place and Community	Completed
8	19 March 2024	5 2.1	East Gippsland Shire Road Safety Strategy	Assets and Environment	Completed
9	19 March 2024	5 2.2	CON2024 1661 Construction of Bairnsdale Recycling Centre Shed	Assets and Environment	Completed
10	19 March 2024	5 2.3	CON2024 1638 Bairnsdale Recycling Centre Civil Works	Assets and Environment	Completed
11	19 March 2024	5 2.4	CON2024 1621 Maintenance and Repair Services for Mobile Plant	Assets and Environment	Completed



	Meeting Date	Item No.	Item	Directorate	Status
12	19 March 2024	5 2.5	CON2024 1535 Sealed Roads - Major Rehabilitation Capital Works	Assets and Environment	In progress
13	19 March 2024	5 3.1	S11A Instrument of Appointment and Authorisation under the Planning and Environment Act 1987	Business Excellence	Completed
14	19 March 2024	5 3.2	Municipal Association of Victoria Sub Delegate Nomination - Councillor Representation Register	Business Excellence	Completed
15	19 March 2024	5 3.3	Municipal Association of Victoria May 2024 State Council Meeting Motions	Business Excellence	Completed
16	19 March 2024	5 3.4	Australian Local Government Association National General Assembly 2024 – Notices of Motion	Business Excellence	Completed

Update on **Closed** Council Meeting Resolutions up to 31 March 2024

Meeting Date	Item No.	Item	Directorate	Status
<b>Closed Council Meeting</b> 19 March 2024	8.2	Economic Development Advisory Committee - Member Appointment	Place and Community	Completed

## 5.1.7 Amendment to the Contents of East Gippsland Shire Council's Meeting Minutes

Authorised by Acting General Manager Business Excellence

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### Conflict of Interest

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

### Executive Summary

This report provides information related to a Council resolution on 27 February 2024 seeking a report on revisions to Council's Governance Rules (Rules) in line with recommendations in the Independent Broad-based Anti-Corruption Commission (IBAC) Operation Sandon Special Report (the Sandon Report).

The resolution sought revisions to the Rules concerning the recording of Councillors' participation in Council meetings. Specifically, it requested consideration of incorporating the names of Councillors who speak on motions and their voting behaviour (for, against, or abstained) into the meeting minutes. The resolution further noted that the Chief Executive Officer (CEO) would consider the implementation of administrative practices to record the names of all Councillors who vote for, against or abstain for each agenda item, in the Council meeting minutes.

The Sandon Report recommended the development of Model Governance Rules (Model Rules) and legislative reforms that would require all Councils to adopt the Model Rules. On the 20 March 2024, the State Government formally responded to the recommendations with in-principle support for the introduction of Model Rules and legislative reforms.

If these changes are mandated by legislative reforms requiring Councils to adopt the Model Rules as recommended in the Sandon Report, additional parameters such as schedules to Council's Rules may become necessary.

In the meantime, the Chief Executive Officer has implemented an administrative change to the Council meeting minutes, recording how Councillors vote on each agenda item. This action reduces the need for immediate amendments to the Council's Rules for this specific purpose, providing a temporary solution while the Officers wait for the proposed amendments to the *Local Government Act 2020* (the Act).

It is also worth noting that on 24 January 2023, the Minister for Local Government appointed Municipal Monitors at Greater Geelong City Council under Section 179(1) of the Act to monitor governance processes and practices at Greater Geelong City Council. The appointment was for a period of twelve months, ending on 24 January 2024.

The Monitors have since provided their [final report](#) to the Minister which includes a recommendation that *the Council does not undertake a review of the Governance Rules prior to the 2024 Local Government elections as any such review should be the province of the newly elected Council.*

## Officer Recommendation

### *That Council:*

- 1. receives and notes this report;**
- 2. notes that the Chief Executive Officer has implemented an administrative change to the Council meeting minutes to record how Councillor's vote on each agenda item. As such, there is no need to amend the Governance Rules for this purpose; and**
- 3. notes that Council's Governance Rules will be revised in due course, informed by the model Governance Rules, once released, and as required by legislative reforms.**

## Background

At the Council meeting held Tuesday 27 February 2024, Council resolved to seek a report on the possibility of revising Council's Rules, with the resolution being:

### *That Council:*

- 1. seeks a report on revising its Governance Rules to include in the minutes of each Council meeting the names of each Councillor who:*
  - a) spoke on each motion; and*
  - b) voted for, against or abstained from voting on each motion.*
- 2. notes that the Acting Chief Executive Officer will also consider introducing administrative practices to record the names of all Councillors who vote for, against or abstain for each agenda item, in the Council meeting minutes.*

Council's Rules were updated on 30 August 2022 to reflect changes made to the Act which required all Councils to incorporate relevant procedures into the Governance Rules relating to electronic attendance and participation at meetings of Council and Delegated Committees.

At that time, it was decided that only the amendments required to address the legislative changes would be presented to Council for adoption, and a further review would be undertaken to determine if and/or how Council can incorporate feedback received from the community in relation to other aspects in a future iteration of the Governance Rules.

Councillors were presented with an update at the Briefing Session held on 29 November 2022, and additional feedback was provided to Officers.

On 23 July 2023, IBAC released the Operation Sandon Special Report which made 34 recommendations to address the risk of corruption and other forms of improper influence and the planning policy settings that incentivise corruption in Council decisions. As a result of Operation Sandon, IBAC recommended a suite of reforms to address corruption risks to:

- promote transparency in planning decisions;
- enhance donation and lobbying regulation;
- improve the accountability of ministerial advisors and electorate Officers; and
- strengthen Council governance.

IBAC has recommended that a Taskforce be appointed to oversee the implementation of the recommendations and provide quarterly reporting to IBAC detailing progress and report publicly within 18-months on actions taken.

The IBAC recommendations propose to introduce several other changes to be incorporated into the Model Rules including:

- expressly prohibiting voting 'en bloc' in Council meetings;
- requirement for minutes to include the names of Councillors who spoke on each motion, and the names of Councillors who voted for and against each motion (regardless of whether a division was called);
- requirements for Officer reports on planning matters to contain specific information including a schedule of reportable donations and a statement of interested parties; and
- procedures for disclosing conflicts of interest.

Whilst not specifically included in the IBAC recommendations, there has been further speculation within the sector that the Model Rules will also expressly prohibit:

- urgent business from being raised (except in limited circumstances); and
- alternate motions being moved before consideration of Officer recommendations.

On the 20 March 2024, the State Government formally responded to the recommendations with in-principle support for the introduction of Model Rules and legislative reforms.

If these changes are mandated by legislative reforms requiring Councils to adopt the Model Rules, additional parameters such as schedules to Council's Rules may become necessary.

Consequently, further amendments are likely be required to accommodate local circumstances, potentially necessitating community engagement. Thus, it is advisable to revisit Council's Rules upon the release of the Model Rules. This approach ensures that all necessary revisions can be addressed concurrently, streamlining the process and minimising disruption to Council operations.

In the meantime, it is worth noting that the Chief Executive Officer has implemented an administrative change to the Council meeting minutes, recording how Councillors vote on each agenda item. This action reduces the need for immediate amendments to the Council's Rules for this specific purpose, providing a temporary solution while the Officers wait for the proposed amendments to the Act.

## **Legislation**

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

This report has been prepared in accordance with *Local Government Act 2020* section 9(i) and section 58.

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

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act 2020*.

## **Council Plan**

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

Strategic Objective 5: 5.4 Continuous improvement systems are strengthened, and organisational efficiency enhanced.

## **Council Policy**

There is no applicable Council Policy associated with this report.

## **Options**

Option 1 (**preferred**) - Revise Council's Rules once the Model Rules have been released, ensuring that all necessary revisions can be addressed concurrently to streamline the process and minimise disruption to Council operations; or

Option 2 - Revise Council's rules in line with the adopted resolution at the Council meeting held Tuesday 27 February 2024.

## **Resourcing**

### *Financial*

There are no financial implications associated with this report.

### *Plant and equipment*

There are no plant and equipment requirements with this report.

### *Human Resources*

There are no resource issues with this report.

### *Risk*

There are no risk implications associated with this report.

## **Economic**

There are no economic implications stemming from this report.

## **Social**

This report is assessed as having no direct social impact.

### *Gender Impact Statement*

This report is compliant with the obligations and objectives of the Victorian *Gender Equality Act 2020* and has been assessed as not requiring a Gender Impact Assessment (GIA).

## **Environmental**

There are no environmental implications stemming from this report.

### *Climate change*

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

### **Engagement**

This report has been prepared in consultation with appropriate personnel in the Governance Business Unit.

### **Attachments**

Nil

## 5.2 Assets and Environment

### 5.2.1 Capital Works and Major Projects - Quarter Three 2023/24

Authorised by Acting General Manager Assets and Environment

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#### Conflict of Interest

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

#### Executive Summary

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

This report, as outlined below, summarises the progress of Capital Works and Major Projects 2023-24 for the program up to the period ended 31 March 2024, Quarter Three.

At the end of Quarter Three 103% of the forecast budget, across a program of 265 projects, had been expended or committed. A snapshot of this activity is provided in the table below and is outlined in more detail through the body of the report and the attachments.

	Quarter Three to 31/03/24 (\$)
<b>Total Revised Budget at 1 January 2024 – combined Capital Works and Landfill Rehabilitation Projects (including final carry forwards)</b>	<b>95,518,405</b>
Less Identified Carry Forwards to 23-24	27,415,414
Plus Identified Bring Backs from 24-25 and 25-26	273,703
Less Other Budget variances 23/24	632,663
<b>Revised Forecast</b>	<b>67,744,031</b>
Actual Expenditure	38,298,912
Committed Expenditure	31,567,498
Percentage Capital Works Delivered or in Delivery ( <i>against Forecast</i> )	103%
Percentage Capital Works Delivered or in Delivery ( <i>against Adopted Budget plus actual carry forwards of \$126,588,059 million</i> )	55%

The report outlines risks across the program and how these risks are being managed. Details of all 265 projects that make up the program are also provided as **Attachment 1**.

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

#### Officer Recommendation

***That Council receives and notes the Capital Works and Major Projects (Landfill Rehabilitation Projects) Report 2023-24 for Quarter Three period ended 31 March 2024 and all attachments pertaining to this report.***



## Background

This report details the progress of Capital Works and Major Projects (Landfill Rehabilitation Projects) 2023-24 for the period ended 31 March 2024. The report will also be provided to the Audit and Risk Committee for their consideration at the next Audit and Risk Committee meeting.

## Budget Variances

The revised forecast is a decrease of \$27,774,374 on the revised budget. This is summarised as follows:

	\$
<b>Total Revised Budget at 1 January 2024 – combined Capital Works and Landfill Rehabilitation Projects (including final carry forwards)</b>	<b>95,518,405</b>
Plus Bring Backs	273,703
Less Carry Forwards	27,415,414
Less Funding Changes	220,808
Plus, Budgets Transferred from Holding Account	98,736
Less funds transferred from Operating Accounts	510,591
<b>Revised Forecast</b>	<b>67,744,031</b>
Decrease	27,774,374

## Changes to Funding

During Quarter Three, we have received \$221,928 additional funding and \$442,735 was either returned to the funding body as not required or unsuccessful. The detail can be seen in **Attachment 2**.

The main changes are:

- \$150,000 grant for Bairnsdale Composting Facility reduced due to change in scope.
- \$150,000 grant for East Bairnsdale Play Area – Hoddinott Reserve funding application unsuccessful. This project has been resubmitted for funding consideration in 24/25.

## Additional Funds from Operating Accounts

During Quarter Three, a net total of \$510,591 was transferred from Capital projects to operating budgets. Detail of these transactions can be seen in **Attachment 3**.

The main changes are:

- \$519,000 transferred from IT projects to fund resources to deliver the projects.
- \$100,000 transferred to Community facilities to commence concept design work on Omeo Council Precinct redevelopment.

## Bought Forward

During Quarter Three, one (1) project was bought back from 2024/25 to be undertaken in 2023/24.

Project	Amount \$	Notes
Vehicle Renewal Program	273,703	To fund vehicles purchased in 23/24

## Holding Account Summary

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

During Quarter Three, savings from projects of \$1,903,268 were identified. Further to this, distribution to new projects or projects requiring additional funding totalled \$2,002,004. The balance of the Holding Account at 31 March 2024 is \$413,567. A summary of Holding Account transactions is provided as **Attachment 4**.

## Carry Forwards

At the end of March 2024, the Capital works program was reviewed and projects that are not expected to spend their 2023-24 budget are revised. Where a project is identified as unlikely to spend some or all its budget in the current financial year, the amount is 'carried forward.' These carry forward amounts will be available for expenditure in 2024-25. These adjustments are normal, especially for multi-year projects, when the spread of expenditure is different to original forecasts due to a range of factors i.e., weather delays, funding announcement delays, contractor availability, detailed community engagement and design delays.

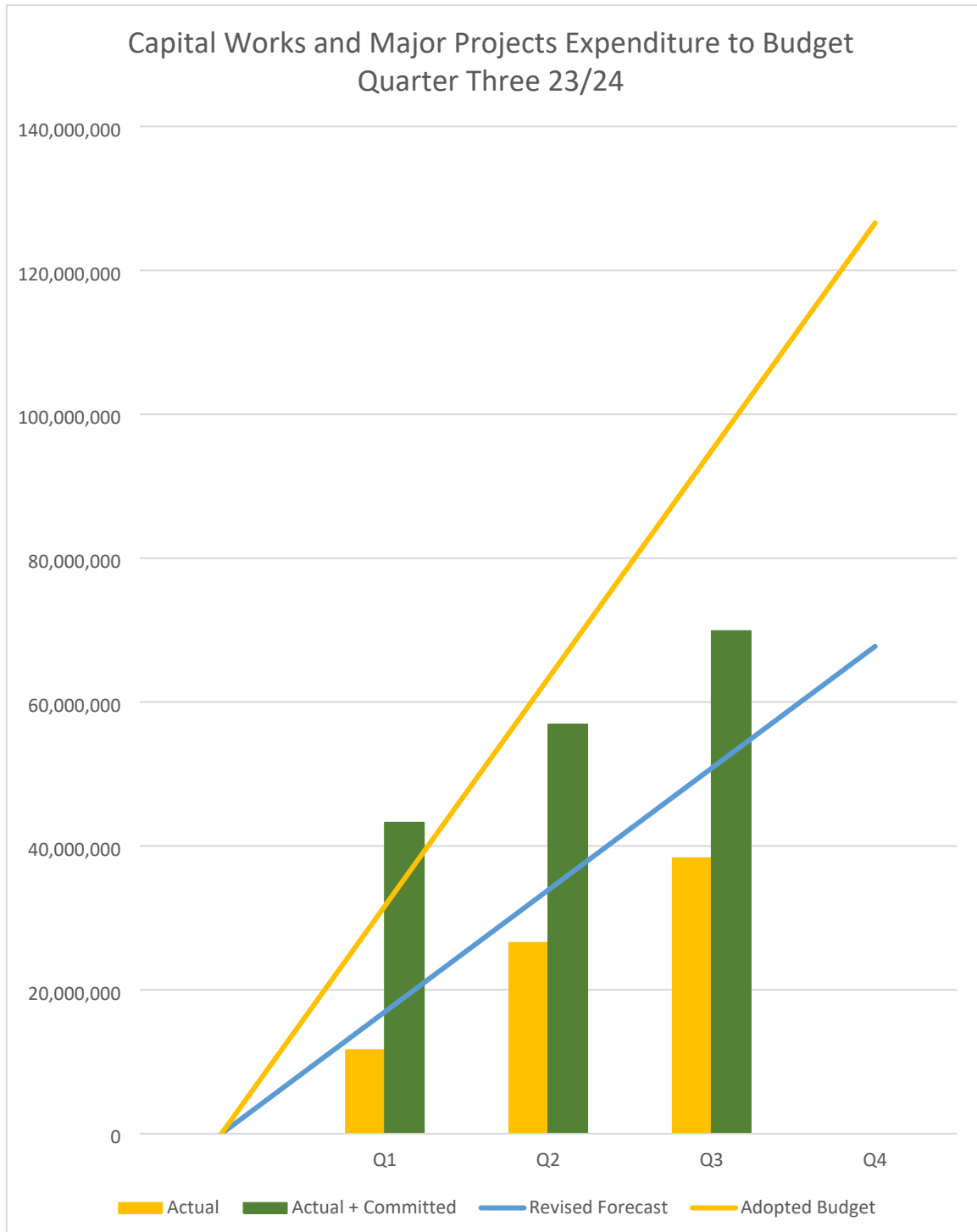
During Quarter Three an additional \$27,415,414 of carry forwards were identified. This brings the total to \$50,423,118.

A detailed list of projects with identified carry forward is provided as **Attachment 5**. This report identifies the amount committed to date and uses a traffic light system to identify risk:

- Projects highlight green, are multi year. Construction contracts are awarded, and budget is moved to 24/25 to complete expenditure.
- Project highlighted yellow, are on track. They are either in the design phase or awaiting the award of construction contracts. They are not considered as behind schedule but are now multi-year projects; and
- Projects highlighted orange are delayed. These projects are on hold for reasons beyond the control of Council.

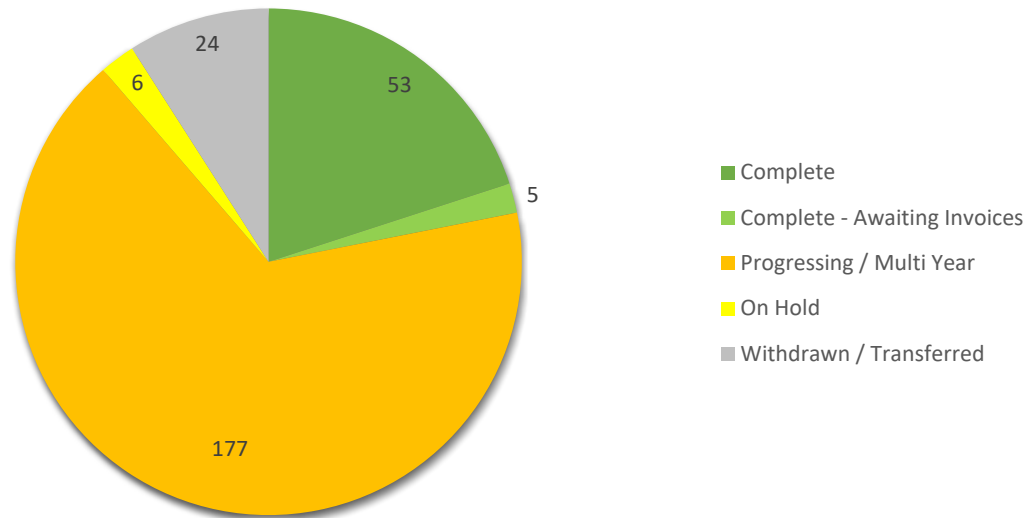
## Project Status

As at 31 March 2024, \$69,866,410 (103% of total revised forecast) was expended or committed to works within the program.



At the end of Quarter Three, the program covered 265 separate projects of which 58 projects had been completed, 177 are progressing, 24 projects have been withdrawn or transferred. The remaining projects are on hold. A detailed list of all project status is provided at **Attachment 1**.

## Status of Capital Works & Major Project as at March 2024



### Capital Works Contracts Awarded Under Delegation

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

The Chief Executive Officer has a financial delegation of \$500,000 including GST. During Quarter Three a total of three (3) Capital works contracts were awarded under Chief Executive Officer delegation, the contracts are listed below:

Project	Value \$ (ex GST)	Contractor
Construction of Footpath and Associated Works - Hotel Road Kalimna	202,959,49	GBM Contractors Pty Ltd
Construction of Bogong High Plains Road - Safety Improvements	151,598.55	GBM Contractors Pty Ltd
Construction of Nicholson Street, Bairnsdale - Additional Parking Redevelopment	101,400.00	Cranes Asphaltting & Bitumen Sealing Pty Ltd

## **Legislation**

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

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

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

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

## **Collaborative procurement**

Not applicable for this report.

## **Council Plan**

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

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

## **Council Policy**

Expenditure of the Capital Works program is undertaken in accordance with the adopted Council Budget 2023-24 and Council's Procurement Policy.

## **Options**

Not applicable for this report.

## **Resourcing**

### *Financial*

This report outlines the financial position of the 2023-24 Capital Works and Major Projects program as at 31 March 2024.

### *Plant and equipment*

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

### *Human Resources*

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

## *Risk*

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

### *Program Risk*

As previously discussed with Council, the size of the 2023-24 program coupled with supply issues and escalation of costs triggered by the global pandemic present risks to individual projects and the program overall.

Significant risks within the program include:

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

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

1. Design requests are set to 60% of 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 / QS process to value manage prior to putting the project to tender. Where the project design is identified as potentially being over budget, the scope is reduced prior to tender;
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; and
9. Increased in-house resourcing with additional project supervisors; project design managers; procurement officers; and an additional business unit manager.

### *Climatic Risk*

While eastern Australia was forecast to be entering an El Niño period, typically leading to reduced spring and early summer rainfall and warmer days, there has been a high level of rainfall leading to flooding across numerous localities. This has impacted on several projects, as well as the priorities and concerns of the community however have been managed to mitigate negative outcomes where possible.

### **Economic**

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

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

### **Social**

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

### *Gender Impact Statement*

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

### **Environmental**

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

### *Climate change*

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

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

### **Engagement**

No engagement has been undertaken in the compilation of this report. However, engagement with community members, agencies and stakeholders has been a critical element in the design and delivery of many of the projects in the 2023-24 Capital program. The Capital program was also part of deliberative engagement undertaken to develop the Council Plan and Budget.

## **Attachments**

1. Capital Works and Major Projects Status Report - Q 3 [5.2.1.1 - 9 pages]
2. Q 3 Summary of Funding Changes [5.2.1.2 - 1 page]
3. Q 3 Summary of Operating Account Transactions [5.2.1.3 - 1 page]
4. Q 3 Summary of Holding Account Transactions [5.2.1.4 - 3 pages]
5. Q 3 Summary of Carry Forwards [5.2.1.5 - 2 pages]



East Gippsland Shire Council  
Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2024

Project No	Project Name	Status	ACTUALS	COMMITMENTS		ADOPTED BUDGET (with Actual carryovers)	REVISED BUDGET	CHANGE	REVISED FORECAST	CARRY FORWARDS TO 2024/25	BRING BACK
			YTD Actual Expenditure - 31 March, 2024	YTD Commitments - 31 March, 2024	YTD Actual Expenditure & Commitments - 31 March, 2024	Adopted Budget Expenditure - 1 July, 2023	Expenditure - 1 January, 2024	Expenditure - Change	Forecast Expenditure - 31 March, 2024	Expenditure Carry Forward	Funded from 2024/25 Budget
11586	Purchase Library Resources non-specified	Complete - awaiting invoices	140,637	41,854	182,491	205,165	200,151	-	200,151	-	-
11834	LRCI3 - Eagle Point Foreshore Hub	Complete - awaiting invoices	2,802,917	13,374	2,816,291	2,531,449	3,036,449	-	3,036,449	-	-
11948	Omeo Caravan Park to Livingston Park Footpath	Complete - awaiting invoices	59,901	2,900	62,801	49,000	57,000	6,000	63,000	-	-
12191	Lochiel Park Sport Ground Lighting Upgrade	Complete - awaiting invoices	224,923	60	224,983	197,886	248,761	(23,779)	224,982	-	-
12294	James Road, Timber Bridge Renewal	Complete - awaiting invoices	-	96,000	96,000	-	100,000	-	100,000	-	-
11395	Lakes Entrance Transfer Station Upgrade	Completed	227,116	-	227,116	205,268	227,737	(621)	227,116	-	-
12091	Eastern Beach Caravan Park toilet Block	Completed	295,649	-	295,649	287,336	287,336	8,313	295,649	-	-
11581	Raymond Island Ferry Renewal	Completed	203,593	-	203,593	350,000	350,000	(146,407)	203,593	-	-
11767	Design for Gymnastics Facility at Lucknow	Completed	13,411	7,652	21,063	-	4,965	16,224	21,189	-	-
11825	Kerb and Channel Replacement, Shire-wide	Completed	219,615	9,489	229,104	400,000	240,000	-	240,000	-	-
11854	Street Litter Bins	Completed	23,638	-	23,638	9,231	23,638	-	23,638	-	-
11900	Bullock Island Bridge Replacement	Completed	294,159	-	294,159	862,446	294,159	-	294,159	-	-
11918	Cann River Roadside Rest Area	Completed	1,220,125	-	1,220,125	1,209,114	1,220,125	-	1,220,125	-	-
11920	Newmerella Roadside Rest Area	Completed	19,674	-	19,674	18,073	19,674	-	19,674	-	-
11926	Reinstatement of Mallacoota Coastal Infrastructure	Completed	-	-	-	112,088	22,088	(22,088)	-	-	-
11928	Mallacoota Foreshore Holiday Park Toilet Block 3 D	Completed	257,712	-	257,712	285,284	285,284	(27,572)	257,712	-	-
11991	Bullock Island Masterplan Implementation	Completed	2,683,665	6,175	2,689,840	1,828,907	2,728,194	(38,354)	2,689,840	-	-
12023	LRCI3Lakes Entrance Slipway Upgrade	Completed	363,837	18,931	382,768	921,646	466,646	-	466,646	-	-
12042	Chinamans Creek Open Space Toilet Upgrade	Completed	34,157	-	34,157	32,937	34,157	-	34,157	-	-
12066	LRCI3 Bairnsdale City Oval Lighting & Scoreboard Upgrade	Completed	407,527	60	407,587	416,728	416,728	(9,339)	407,389	-	-
12072	R2R40 Moroney St Bairnsdale Stage 2	Completed	487,557	-	487,557	1,006,186	487,557	-	487,557	-	-
12087	AJ Freeman Cricket Nets Upgrade	Completed	53,070	-	53,070	57,556	52,191	879	53,070	-	-
12094	Nowa Nowa Streetscape	Completed	-	-	-	16,650	-	-	-	-	-
12115	Static Water Tanks (Black Summer Grant)	Completed	-	-	-	-	300	(300)	-	-	-
12116	Cann River Skatepark (Black Summer Grant)	Completed	507,017	-	507,017	592,705	592,705	(85,688)	507,017	-	-
12117	Omeo Netball Court Upgrade (Black Summer Grant)	Completed	66,677	-	66,677	148,037	148,037	(81,360)	66,677	-	-
12122	Lake Road Landslip (Newmerella)	Completed	9,338	-	9,338	19,592	19,592	(10,254)	9,338	-	-
12124	Lindenow Sports Lighting	Completed	62	-	62	16,943	62	-	62	-	-

East Gippsland Shire Council  
Capital Works and Landfill Rehabilitation Projects - Finance Report - March 2024

Project No	Project Name	Status	ACTUALS	COMMITMENTS		ADOPTED BUDGET (with Actual carryovers)	REVISED BUDGET	CHANGE	REVISED FORECAST	CARRY FORWARDS TO 2024/25	BRING BACK
			YTD Actual Expenditure - 31 March, 2024	YTD Commitments - 31 March, 2024	YTD Actual Expenditure & Commitments - 31 March, 2024	Adopted Budget Expenditure - 1 July, 2023	Expenditure - 1 January, 2024	Expenditure - Change	Forecast Expenditure - 31 March, 2024	Expenditure Carry Forward	Funded from 2024/25 Budget
12128	Mallacoota Foreshore Holiday Park Toilet Block 1	Completed	3,842	-	3,842	11,085	3,842	-	3,842	-	-
12133	Bosworth Road West	Completed	256,582	-	256,582	592,937	392,937	(136,355)	256,582	-	-
12138	Nungurner Road Safety Improvements	Completed	95,216	-	95,216	129,489	95,253	(37)	95,216	-	-
12139	Sydenham Inlet Road Safety Improvements	Completed	148,654	-	148,654	165,899	148,654	-	148,654	-	-
12144	LRCI3 Lindenow Footpath Connections	Completed	901,012	-	901,012	627,229	977,229	(76,217)	901,012	-	-
12148	Metung Bowling Green	Completed	181,284	60	181,344	216,255	180,751	393	181,144	-	-
12149	Metung Tennis Court Upgrade	Completed	-	-	-	-	-	-	-	-	-
12152	Shaving Point Boat Ramp Upgrade, Metung	Completed	708,902	-	708,902	775,200	708,902	-	708,902	-	-
12154	Kalimna Foreshore Rockwall Protection & Upgrade	Completed	-	-	-	35,018	-	-	-	-	-
12166	Wallace Street, Bairnsdale - Footpath Installation	Completed	184,456	-	184,456	235,191	184,456	-	184,456	-	-
12172	Concrete Cricket Pitch upgrade	Completed	37,755	-	37,755	54,530	37,744	763	38,507	-	-
12194	Mississippi Creek, Scriveners Road	Completed	-	-	-	-	-	-	-	-	-
12216	The Hub, Bairnsdale Drainage Renewal	Completed	113	-	113	-	113	-	113	-	-
12233	Portable Toilets	Completed	-	-	-	-	-	-	-	-	-
12234	Omeo Soldiers Hall - floor renewal	Completed	11,638	-	11,638	-	15,104	(3,466)	11,638	-	-
12237	Additional Excavator for Works Concrete Crew	Completed	91,268	-	91,268	110,000	91,268	-	91,268	-	-
12254	Upper Wingan Road, timber bridge renewal	Completed	348,297	-	348,297	375,000	375,000	(26,703)	348,297	-	-
12255	W B Line Track, timber bridge renewal	Completed	343,421	-	343,421	388,000	343,421	-	343,421	-	-
12257	Glen Arte Road, timber bridge renewal	Completed	339,008	-	339,008	388,683	339,008	-	339,008	-	-
12259	Suttons Access Road, Timber Bridge Renewal	Completed	310,786	-	310,786	320,682	310,786	-	310,786	-	-
12268	Display Screens Virtual Group Fitness - LARC	Completed	2,311	-	2,311	1,768	2,311	-	2,311	-	-
12269	Be connected - 2023	Completed	-	-	-	-	-	-	-	-	-
12270	Bouchers Lane Timber Bridge Renewal	Completed	337,566	-	337,566	350,000	337,775	(209)	337,566	-	-
12272	Lakes Entrance Gangway	Completed	123,710	-	123,710	117,951	117,951	5,759	123,710	-	-
12274	AJ Freeman Tennis Court Short Term Upgrade	Completed	65,361	-	65,361	35,700	65,360	1	65,361	-	-
12279	Noorinbee Storm Water Drainage investigations, Cann River	Completed	6,482	-	6,482	-	43,000	(36,518)	6,482	-	-
12288	People Counter - Library	Completed	5,014	-	5,014	-	5,014	-	5,014	-	-
12292	West's Road Bridge	Completed	102,485	-	102,485	-	102,485	-	102,485	-	(94,000)
12298	Goal Storage Compound - Howitt Park Oval	Completed	13,109	-	13,109	-	13,109	-	13,109	-	-

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12309	Traffic Counter	Completed	-	-	-	-	-	-	-	-	-
11906	QRF Dinni Birrak Walk - Backwater Ct Paynesville	Concept Design Progressing	1,165	25,623	26,788	143,000	143,000	(100,000)	43,000	100,000	-
11958	Cann River Waste Transfer Station	Concept Design Progressing	453,460	22,825	476,285	1,458,281	858,281	(380,000)	478,281	980,000	-
11961	Foreshore Management Plan Implementation - Marlo	Concept Design Progressing	15,216	15,710	30,926	545,365	295,365	(260,000)	35,365	510,000	-
12013	LER - Livingstone Park Community Facilities	Concept Design Progressing	4,237	4,510	8,747	1,516,011	516,011	(500,000)	16,011	1,500,000	-
12052	Shaving Point Park Metung	Concept Design Progressing	10,634	25,500	36,134	31,735	36,735	-	36,735	-	-
12076	Forward Design Seawalls Shirewide	Concept Design Progressing	10,779	14,000	24,779	50,000	50,000	-	50,000	-	-
12078	Event Infrastructure -Fencing Aerdorme	Concept Design Progressing	15,542	-	15,542	150,000	150,000	(134,458)	15,542	134,458	-
12129	Gippsland Lakes Yacht Club	Concept Design Progressing	281,572	127,220	408,792	397,574	402,574	6,639	409,213	-	-
12134	LENGA Drainage	Concept Design Progressing	9,275	60,572	69,847	196,950	196,950	(187,675)	9,275	187,675	-
12140	Power Station Road	Concept Design Progressing	12,141	-	12,141	300,000	300,000	(165,000)	135,000	165,000	-
12151	BARC Health Club Floor Upgrade	Concept Design Progressing	-	-	-	65,000	65,000	-	65,000	-	-
12157	Krautungalung Walk Stage 2	Concept Design Progressing	21	90	111	3,740,000	140,000	(130,000)	10,000	130,000	-
12159	Metung/Tambo Bluff/Kings Cove Trail Link	Concept Design Progressing	5,562	800	6,362	5,273	5,273	1,089	6,362	-	-
12210	Centre Goon Nure Road - Protective Treatment	Concept Design Progressing	50,744	21,892	72,636	28,162	96,662	-	96,662	-	-
12211	Boundary Road - Protective Treatment	Concept Design Progressing	49,830	21,892	71,722	28,481	95,581	-	95,581	-	-
12212	Comleys Road - Protective Treatment	Concept Design Progressing	38,682	19,192	57,874	27,619	81,619	-	81,619	-	-
12213	Aerodrome road - Protective Treatment	Concept Design Progressing	33,124	16,419	49,543	27,228	72,728	-	72,728	-	-
12214	Humphreys Road - Protective Treatment	Concept Design Progressing	32,189	16,420	48,609	28,574	73,074	-	73,074	-	-
12215	Morrison Road - Protective Treatment	Concept Design Progressing	36,143	6,038	42,181	22,703	59,803	-	59,803	-	-
12219	Eagle Point School Connection	Concept Design Progressing	19,940	30,948	50,888	549,473	249,473	(198,585)	50,888	498,585	-
12220	Replace Ferry Landings at Paynesville & Raymond Island	Concept Design Progressing	37,181	7,259	44,440	436,756	46,756	-	46,756	390,000	-
12238	Upgrade existing facilities for accessibility & Female Friendly	Concept Design Progressing	-	-	-	125,000	125,000	-	125,000	-	-
12240	Lakes Entrance Service Centre - Courtyard Upgrade	Concept Design Progressing	555	-	555	25,000	25,000	-	25,000	-	-
12244	Benambra Streetscape Improvements	Concept Design Progressing	-	-	-	25,000	25,000	-	25,000	-	-
12249	Lindenow Sports Ground - Fire Services	Concept Design Progressing	-	-	-	128,000	128,000	-	128,000	-	-
12251	Relocation of Lakes Entrance Weighbridge to Bairnsdale	Concept Design Progressing	1,023	-	1,023	263,000	263,000	(261,977)	1,023	261,977	-
12252	Raymond Island Township Road & Drainage Upgrade	Concept Design Progressing	5,074	-	5,074	57,901	57,901	(50,000)	7,901	50,000	-

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12277	18 Flounder Road, Lake Tyers Beach	Concept Design Progressing	22,007	41,872	63,879	-	60,000	3,879	63,879	-	-
12290	Bogong Street, Lakes Entrance – Drainage Renewal	Concept Design Progressing	-	-	-	-	5,000	-	5,000	-	-
12296	Creation of Cormorant Drive, Metung	Concept Design Progressing	20,658	12,060	32,718	-	50,000	-	50,000	-	-
12297	Mississippi Creek, Scriveners Road - Stage 2	Concept Design Progressing	20,954	97,495	118,449	-	120,000	(80,000)	40,000	80,000	(120,000)
50016	Bairnsdale Cell 3A Capping Design	Concept Design Progressing	17,619	74,689	92,308	2,308,092	308,092	(290,473)	17,619	2,290,473	-
11589	Renew Guard Rails Non-Specified	Delivery Progressing	1,782	-	1,782	100,000	100,000	-	100,000	-	-
11591	Dust Suppression Seal Non-Specified	Delivery Progressing	88,873	66,695	155,568	272,162	232,162	-	232,162	-	-
11662	LRCI3 Eastwood Playground	Delivery Progressing	522,004	57,311	579,315	476,000	539,469	109,431	648,900	-	-
11679	Omeo Mountain Bike Trails - Stage 1	Delivery Progressing	1,063,793	735,702	1,799,495	2,267,165	2,267,165	(1,022,027)	1,245,138	1,022,027	-
11698	Construction Cell 4 Bairnsdale Tip	Delivery Progressing	45,532	173,121	218,653	139,515	139,515	80,000	219,515	-	-
11718	Omeo Justice Precinct	Delivery Progressing	10,122	101,182	111,304	110,303	110,303	(75,000)	35,303	80,000	-
11774	Jemmy Point lookout infrastructure renewal	Delivery Progressing	1,217,231	654,325	1,871,556	1,956,641	1,956,641	-	1,956,641	-	-
11922	Orbost Forest Park Upgrade	Delivery Progressing	108,692	1,422,321	1,531,013	1,625,030	1,625,030	(600,000)	1,025,030	600,000	-
11950	WORLD Sporting Precinct Stage 1	Delivery Progressing	3,290,510	1,828,066	5,118,576	10,773,180	10,773,180	(5,895,558)	4,877,622	3,988,257	-
11962	Bruthen Streetscape	Delivery Progressing	34,060	9,037	43,097	229,824	229,824	-	229,824	-	-
11969	Slip Road Maritime Precinct - Paynesville	Delivery Progressing	524,024	7,035,719	7,559,743	6,262,886	3,262,886	-	3,262,886	3,000,000	-
12001	Lakes Entrance Foreshore Park	Delivery Progressing	9,283	246,178	255,461	1,634,186	884,186	(500,000)	384,186	1,250,000	-
12024	Buchan Streetscape	Delivery Progressing	678,711	1,075,649	1,754,360	1,127,163	1,507,163	250,000	1,757,163	-	-
12029	Community Resilience and Development Program	Delivery Progressing	29,041	41,323	70,364	208,809	208,809	(138,445)	70,364	147,197	-
12058	East Gippsland Trail Network	Delivery Progressing	23,114	14,147	37,261	106,905	106,905	-	106,905	-	-
12060	Krautunglung Walk Stage 1	Delivery Progressing	136,324	1,772,558	1,908,882	2,027,693	427,693	-	427,693	1,600,000	-
12065	Bairnsdale City Oval Changerooms Upgrade	Delivery Progressing	458,390	149,602	607,992	812,180	812,180	(200,000)	612,180	200,000	-
12080	Mallacoota Hall Upgrades	Delivery Progressing	75,576	16,997	92,573	820,688	820,688	(400,000)	420,688	400,000	-
12086	Bruce Road Depot - Safety Upgrades	Delivery Progressing	70,454	69,224	139,678	222,207	222,207	-	222,207	-	-
12096	Bemm River Footpath Connections	Delivery Progressing	165,151	798,034	963,185	1,047,782	1,047,782	-	1,047,782	-	-
12112	Lake Tyers Beach Hall Upgrade	Delivery Progressing	334,673	631,900	966,573	909,820	979,820	-	979,820	-	-
12119	Parks and Gardens Plants, Vehicle and Equipment	Delivery Progressing	217,662	103,095	320,757	416,408	416,408	-	416,408	-	-
12123	Air Handling Unit, Lakes Aquadome	Delivery Progressing	31,759	1,102,349	1,134,108	516,702	1,124,702	(600,000)	524,702	600,000	(496,000)
12132	Entry Road & Parking at Lucknow Rec Res/Gymnastics	Delivery Progressing	676,621	14,490	691,111	689,340	689,340	11,190	700,530	-	-
12136	Rural Road Improvement Program	Delivery Progressing	13,497	109,427	122,924	146,041	146,041	-	146,041	-	-
12137	Bogong High Plains Road Safety Improvements	Delivery Progressing	137,173	33,177	170,350	288,121	288,121	(100,000)	188,121	-	-
12147	Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	Delivery Progressing	571,244	1,447,504	2,018,748	2,009,436	790,436	-	790,436	1,300,000	-

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12158	Omeo Mountain Bike Trails - Stage 2	Delivery Progressing	856,534	1,883,705	2,740,239	3,802,521	3,802,521	(2,333,040)	1,469,481	2,333,040	-
12161	Street Trees Program	Delivery Progressing	14,830	34,932	49,762	66,967	66,967	-	66,967	-	-
12170	Bairnsdale Recycling Centre	Delivery Progressing	96,658	1,473,865	1,570,523	583,913	933,913	(200,000)	733,913	200,000	-
12173	Lindenow Scorers Box Access Improvements	Delivery Progressing	28,844	-	28,844	38,171	38,171	(9,327)	28,844	-	-
12188	Community Facilities - Emergency Power Project	Delivery Progressing	359,739	95,520	455,259	479,834	479,834	-	479,834	-	-
12192	AJ Freeman Netball Tennis Changerooms	Delivery Progressing	237,084	1,440,651	1,677,735	1,579,378	1,723,378	-	1,723,378	-	-
12193	Lakes Entrance Changing Places Development	Delivery Progressing	28,626	-	28,626	221,953	221,953	(193,327)	28,626	193,327	-
12223	R2R55 Moroney Street Stage 3	Delivery Progressing	163,279	1,048,103	1,211,382	1,062,727	1,385,200	-	1,385,200	-	-
12224	Greer Street, Mallacoota	Delivery Progressing	78,348	151,351	229,699	170,000	405,000	(150,000)	255,000	-	-
12227	Garnetts Track Landslip, Omeo	Delivery Progressing	11,526	89,793	101,319	287,526	287,526	-	287,526	-	-
12241	Orbost Service Centre - paint internal & external	Delivery Progressing	-	15,636	15,636	25,000	25,000	-	25,000	-	-
12243	Eastwood Toilet Block	Delivery Progressing	-	-	-	172,900	109,431	(109,431)	-	-	-
12245	Street Furniture Renewal (inc Signs)	Delivery Progressing	16,879	19,057	35,936	50,000	50,000	-	50,000	-	-
12250	Lindenow South Recreation Reserve, Lighting Upgrade	Delivery Progressing	11,329	339,858	351,187	361,285	370,285	-	370,285	-	-
12256	Little River Road, timber bridge renewal	Delivery Progressing	435,298	56,700	491,998	504,000	504,000	-	504,000	-	-
12258	Reedy Creek, timber bridge renewal	Delivery Progressing	438,209	526,069	964,278	1,010,000	1,010,000	-	1,010,000	-	-
12260	McKean Street Pedestrian Crossings	Delivery Progressing	11,506	418,484	429,990	110,000	510,000	-	510,000	-	(400,000)
12271	Nicholson Street, Bairnsdale – Additional Parking	Delivery Progressing	5,079	101,400	106,479	30,000	112,000	-	112,000	-	-
12276	Forge Theatre Lighting Board Renewal	Delivery Progressing	116,934	-	116,934	140,000	140,000	-	140,000	-	-
12285	Road Rehabilitation Program	Delivery Progressing	337,739	-	337,739	-	500,000	(150,248)	349,752	-	-
12286	Tambo Upper Road Black Spot Safety Improvements	Delivery Progressing	64,868	150,249	215,117	-	259,000	3,648	262,648	-	-
12287	LRCI 1- Buchan Orbost Road Reseal	Delivery Progressing	289,350	-	289,350	-	178,000	111,350	289,350	-	-
12293	LRCI4 Portable Changeroom Wy Yung Oval	Delivery Progressing	27,458	175,294	202,752	-	232,900	9,316	242,216	-	-
12310	Giles Street - RTR	Delivery Progressing	41,761	-	41,761	-	-	270,000	270,000	-	-
12311	Mitchells Road - RTR	Delivery Progressing	150,259	-	150,259	-	-	154,258	154,258	-	-
12312	Omeo Valley Road Part 1 - RTR	Delivery Progressing	47,172	-	47,172	-	-	47,172	47,172	-	-
12313	Omeo Valley Road Part 2 - RTR	Delivery Progressing	37,070	-	37,070	-	-	39,300	39,300	-	-
12314	Omeo Valley Road Part 3 - RTR	Delivery Progressing	29,354	-	29,354	-	-	34,100	34,100	-	-
12315	Tamboon Road Part 1 - RTR	Delivery Progressing	-	-	-	-	-	7,900	7,900	-	-
12316	Tamboon Road Part 2 - RTR	Delivery Progressing	-	-	-	-	-	4,500	4,500	-	-
12317	Bogong High Plains Road - RTR	Delivery Progressing	-	-	-	-	-	118,951	118,951	-	-
50004	Orbost Landfill Capping	Delivery Progressing	12,803	73,486	86,289	51,482	83,386	2,903	86,289	-	-

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50008	Lakes Entrance Landfill Capping	Delivery Progressing	132,451	35,512	167,963	90,376	160,376	7,587	167,963	-	-
12189	Mobile Library Bus	Delivery Progressing	-	53,259	53,259	78,382	78,382	-	78,382	-	-
12261	R2R54 Stirling / David Road Metung, Drainage upgrade	Delivery Progressing	184,867	19,686	204,553	232,786	232,786	(5,710)	227,076	370,000	-
11709	Forward Design - Roads and Drainage	Detailed Design Progressing	23,783	-	23,783	416,525	54,700	(24,032)	30,668	-	-
11712	Marlo Township Drainage Design	Detailed Design Progressing	29,388	20,750	50,138	536,013	536,013	(400,000)	136,013	400,000	-
11715	Progress Jetty Precinct Design	Detailed Design Progressing	50,955	38,619	89,574	270,552	270,552	-	270,552	-	-
11823	Parking Design - Marine Parade, Lakes Entrance	Detailed Design Progressing	7,203	126,435	133,638	2,249,279	1,454,279	(1,000,000)	454,279	1,600,000	-
11930	Mallacoota Foreshore Holiday Park Fire Safety work	Detailed Design Progressing	-	-	-	431,636	431,636	(431,636)	-	431,636	-
11932	Council Managed Caravan Park - Fire Safety Works	Detailed Design Progressing	20,870	75,855	96,725	300,000	300,000	(203,275)	96,725	203,275	-
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgra	Detailed Design Progressing	83,195	27,194	110,389	5,266,452	266,452	(156,063)	110,389	5,156,063	-
12018	Mallacoota Streetscape	Detailed Design Progressing	54,546	16,097	70,643	1,688,771	688,771	(618,128)	70,643	1,618,128	-
12043	Gilsenan Reserve Toilet Replacement	Detailed Design Progressing	1,206	10,890	12,096	199,257	199,257	(190,000)	9,257	190,000	-
12062	Integrated Water Management - Bairnsdale	Detailed Design Progressing	-	-	-	355,000	355,000	(355,000)	-	355,000	-
12067	Bastion Point Geotactile Groin Wall	Detailed Design Progressing	34,874	16,910	51,784	215,563	215,563	(137,536)	78,027	177,536	-
12071	Raymond Island Koala Experience	Detailed Design Progressing	61,084	67,240	128,324	383,209	383,209	(254,885)	128,324	254,885	-
12120	Mallacoota Mudbrick Pavilion (Black Summer)	Detailed Design Progressing	99,352	8,697	108,049	518,291	518,291	-	518,291	-	-
12171	Bairnsdale Composting Facility	Detailed Design Progressing	39,635	335,716	375,351	476,738	476,738	(150,000)	326,738	-	-
12195	Marine Parade Marlo, Drainage Repair	Detailed Design Progressing	18,765	4,350	23,115	316,123	316,123	(293,008)	23,115	293,008	-
12196	R2R53 Myer Street & service roads - urban road improvement	Detailed Design Progressing	73,592	8,345	81,937	810,846	810,846	(728,909)	81,937	728,909	-
12200	Connleys Road, Omeo - Rural Road Improvement	Detailed Design Progressing	54,877	67,643	122,520	96,022	119,022	(45,081)	73,941	50,000	-
12203	Apron & Taxiway C, Bairnsdale Airport	Detailed Design Progressing	20,954	129,576	150,530	2,238,897	1,238,897	(1,088,367)	150,530	2,088,367	-
12204	Omeo Valley Road - Road Renewal	Detailed Design Progressing	31,722	18,180	49,902	20,227	50,227	-	50,227	-	-
12205	Bung Bung Lane - Road Renewal	Detailed Design Progressing	29,317	26,085	55,402	22,327	54,730	672	55,402	-	-
12206	Howitt Avenue - Road Renewal	Detailed Design Progressing	16,765	18,940	35,705	16,731	34,976	729	35,705	-	-
12207	Limestone Road - Road Renewal	Detailed Design Progressing	60,927	29,240	90,167	15,084	89,713	454	90,167	-	-
12208	Tambo Boulevard - Stormwater Improvement	Detailed Design Progressing	42,137	33,044	75,181	26,662	51,662	23,519	75,181	-	-
12229	Bairnsdale Cell 4a	Detailed Design Progressing	4,228	71,233	75,461	75,557	75,557	-	75,557	-	-
12235	Bairnsdale Airport Terminal (Air Ambulance Facility)	Detailed Design Progressing	58,686	60,850	119,536	160,000	160,000	(40,464)	119,536	165,464	-
12262	Eastern Beach Road Drainage Improvements	Detailed Design Progressing	17,950	21,000	38,950	62,967	62,967	-	62,967	-	-
12263	Robin Street, Lakes Entrance Drainage Renewal	Detailed Design Progressing	35,110	22,000	57,110	94,901	94,901	(35,000)	59,901	35,000	-

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Project No	Project Name	Status	ACTUALS	COMMITMENTS		ADOPTED BUDGET (with Actual carryovers)	REVISED BUDGET	CHANGE	REVISED FORECAST	CARRY FORWARDS TO 2024/25	BRING BACK
			YTD Actual Expenditure - 31 March, 2024	YTD Commitments - 31 March, 2024	YTD Actual Expenditure & Commitments - 31 March, 2024	Adopted Budget Expenditure - 1 July, 2023	Expenditure - 1 January, 2024	Expenditure - Change	Forecast Expenditure - 31 March, 2024	Expenditure Carry Forward	Funded from 2024/25 Budget
12264	35 Marlo Road, Drainage Renewal	Detailed Design Progressing	20,198	13,327	33,525	126,604	126,604	(90,000)	36,604	90,000	-
12275	Raymond Island Hall - Disabled Facility	Detailed Design Progressing	989	-	989	39,248	39,248	-	39,248	-	-
12283	Apex Park, Boat Ramp & Carpark, Lakes Entrance	Detailed Design Progressing	803	-	803	-	50,000	-	50,000	-	-
12284	Cann River – Changing Places Facility	Detailed Design Progressing	2,298	6,900	9,198	-	247,000	(237,802)	9,198	237,802	(67,000)
50022	Bairnsdale Cell 3B capping	Detailed Design Progressing	-	4,995	4,995	2,400,000	-	4,995	4,995	2,400,000	-
12135	Tambo Upper Road, outside Primary School	Detailed Design Progressing	1,874	27,210	29,084	559,424	28,404	680	29,084	-	-
11592	Culvert Renewal Non-Specified	Progressing	594	154,545	155,139	100,000	100,000	60,000	160,000	-	-
11605	Quick Response Fund	Progressing	-	2,500	2,500	100,000	87,273	-	87,273	-	-
11940	Public Space CCTV Refresh	Progressing	14,051	-	14,051	151,859	151,859	(137,808)	14,051	137,808	-
12239	Omeo Service Centre - Floor Replacement	Progressing	-	7,205	7,205	30,000	30,000	-	30,000	-	-
12289	Gay Street, Lakes Entrance – Drainage Renewal	Progressing	104	-	104	-	5,000	-	5,000	-	-
11456	Premiers Reading Challenge	Progressing	1,443	3,195	4,638	9,208	9,208	-	9,208	-	-
11569	Building Renewal	Progressing	139,591	39,792	179,383	761,404	681,404	-	681,404	-	-
11577	Plant Renewal	Progressing	1,232,237	235,077	1,467,314	2,996,773	2,996,773	(492,000)	2,504,773	600,000	-
11578	Vehicles Renewal	Progressing	1,346,777	317,439	1,664,216	1,055,974	1,221,974	523,703	1,745,677	-	(273,703)
11583	Office Furniture Non-Specified	Progressing	22,799	1,475	24,274	30,000	28,201	-	28,201	-	-
11585	Information Technology Infrastructure	Progressing	136,554	1,386	137,940	450,000	450,000	6,500	456,500	-	-
11587	Gravel Road Resheet Non-Specified	Progressing	480,398	7,465	487,863	1,000,000	1,000,000	-	1,000,000	-	-
11588	Roads Resealed Non-Specified	Progressing	590,928	28,804	619,732	2,460,000	2,488,216	(1,431,779)	1,056,437	-	-
11670	Asset Management System	Progressing	-	-	-	150,000	-	-	-	-	-
11672	Internal CCTV Renewal	Progressing	4,110	-	4,110	287,000	287,000	(180,000)	107,000	180,000	-
11717	Strategic Property Acquisitions	Progressing	10,388	142,155	152,543	201,243	263,243	-	263,243	-	-
11738	Property Acquisitions (Admin Services)	Progressing	800	-	800	304,049	304,049	-	304,049	-	-
11805	Photocopiers / Printers Renewal	Progressing	3,534	-	3,534	190,000	190,000	(186,466)	3,534	186,466	-
11807	Renewal and upgrade to corporate systems	Progressing	295,461	114,260	409,721	1,400,041	1,772,705	(1,000,000)	772,705	1,000,000	-
11938	CCTV Commerical Marinas	Progressing	69,243	65,822	135,065	165,000	165,000	-	165,000	-	-
12047	Network Equipment - Footprint Consolidation	Progressing	69,056	-	69,056	130,011	130,011	-	130,011	-	-
12089	Mobile devices for Out door crew	Progressing	14,894	-	14,894	121,635	121,635	-	121,635	-	-
12105	EV Charge Points -Streetscapes	Progressing	49,161	144,848	194,009	350,316	350,316	(156,307)	194,009	156,307	-
12131	Digital Services	Progressing	173,416	-	173,416	3,845,000	1,608,379	(1,434,963)	173,416	3,142,821	-
12165	Final Seal Program	Progressing	-	-	-	200,000	200,000	(200,000)	-	-	-
12174	Caravan Park Equipment Renewal	Progressing	-	13,636	13,636	-	-	15,000	15,000	-	-
12190	Upgrade Omeo Streetscape	Progressing	16,451	5,088	21,539	385,280	385,280	(363,741)	21,539	363,741	-
12199	Golf Links Road, Lakes Entrance - Urban Improvement	Progressing	382	-	382	26,677	-	382	382	-	-
12242	Paynesville Service Centre - upgrade outdoor space	Progressing	-	-	-	18,000	18,000	-	18,000	-	-

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			YTD Actual Expenditure - 31 March, 2024	YTD Commitments - 31 March, 2024	YTD Actual Expenditure & Commitments - 31 March, 2024	Adopted Budget Expenditure - 1 July, 2023	Expenditure - 1 January, 2024	Expenditure - Change	Forecast Expenditure - 31 March, 2024	Expenditure Carry Forward	Funded from 2024/25 Budget
12281	Skidale Reserve	Progressing	257	-	257	53,000	53,000	(52,743)	257	52,743	-
12291	Omeo Service Centre – Female Toilets Upgrade	Progressing	-	-	-	-	80,000	(80,000)	-	80,000	-
12299	Variable Message Sign (VMS) Trailer	Progressing	27,524	-	27,524	-	-	27,785	27,785	-	-
12300	LRCI3 – Resealing 2023 Paynesville	Progressing	80,461	-	80,461	-	-	84,034	84,034	-	-
12301	LRCI3 – Resealing 2023 Bairnsdale	Progressing	172,247	-	172,247	-	-	173,480	173,480	-	-
12302	LRCI3 – Resealing 2023 Lakes Entrance	Progressing	222,434	-	222,434	-	-	225,884	225,884	-	-
12303	LRCI3 – Resealing 2023 Orbost	Progressing	243,969	-	243,969	-	-	244,246	244,246	-	-
12304	LRCI3 – Resealing 2023 Omeo	Progressing	177,066	-	177,066	-	-	210,867	210,867	-	-
12305	LRCI3 – Resealing 2023 Mallacoota	Progressing	-	-	-	-	-	32,454	32,454	-	-
12306	LRCI3 – Resealing 2023 Metung	Progressing	90,348	-	90,348	-	-	98,427	98,427	-	-
12308	LRCI 2 LED Lighting Orbost Laneway	Progressing	-	29,035	29,035	-	-	29,035	29,035	-	-
12318	Orbost Airport Apron Extension	Progressing	682	-	682	-	-	20,000	20,000	80,000	-
50009	Bosworth Road Aftercare	Progressing	11,993	12,871	24,864	40,000	40,000	-	40,000	-	-
50011	Orbost Landfill Aftercare	Progressing	4,120	-	4,120	10,000	10,000	-	10,000	-	-
50012	Mallacoota Landfill Aftercare	Progressing	716	1,680	2,396	7,000	7,000	-	7,000	-	-
50015	Cann River Landfill Capping	Progressing	-	37,491	37,491	1,590,000	90,000	(52,509)	37,491	1,552,509	-
50017	Bairnsdale Cell 1 Aftercare	Progressing	8,888	4,314	13,202	28,919	28,919	-	28,919	-	-
50018	Bairnsdale Cell 2 Aftercare	Progressing	8,888	4,314	13,202	30,000	30,000	-	30,000	-	-
50020	Lakes Entrance Landfill Aftercare	Progressing	144,728	22,143	166,871	104,967	130,244	36,627	166,871	-	-
12280	LRCI4 Portable Changeroom West Bairnsdale Oval	Progressing	64,210	450	64,660	300,000	67,100	7,791	74,891	-	-
12130	Server Equipment Cloud Services	Progressing	118,167	-	118,167	254,000	254,000	-	254,000	-	-
11963	East Bairnsdale Play Area Renewal	On Hold	-	-	-	300,000	300,000	(300,000)	-	139,091	-
12082	Hinnomunjie Bridge Restoration	On Hold	1,751	27,289	29,040	993,414	993,414	(991,663)	1,751	991,663	-
12127	Asset Investment Opportunity	On Hold	-	-	-	880,880	700,880	(700,880)	-	700,880	-
12160	Bairnsdale Streetscape - Nicholson to Bailey St	On Hold	-	-	-	100,000	100,000	-	100,000	-	-
12230	Dragway Demolition	On Hold	-	42,760	42,760	83,760	83,760	-	83,760	-	-
12295	Benambra Playground Shade Sails - CRC SUPPORT FUNDING (2295)	On Hold	-	21,818	21,818	-	22,000	(22,000)	-	22,000	-
12045	Omeo Council Precinct Redevelopment	Transferred	-	-	-	200,000	100,000	(100,000)	-	-	-
11584	Equipment Renewal BARC	Transferred	-	-	-	47,000	-	-	-	-	-
11695	Skip Bins	Transferred	-	-	-	108,000	108,000	(108,000)	-	-	-
11820	Footpath Renewal Program	Transferred	-	-	-	350,000	-	-	-	-	-
11937	Scanner Refresh, Shirewide	Transferred	-	-	-	122,664	-	-	-	-	-
12141	Protective treatments for roads vulnerable to changing climate	Transferred	-	-	-	200,000	-	-	-	-	-



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12247	Aquatic Facility Plant Equipment Renewal Program	Transferred	-	-	-	50,000	-	-	-	-	-
12253	Rural Road Maintenance Seal	Transferred	1,319	-	1,319	300,000	300,000	(298,681)	1,319	-	-
12265	New Areas WSUD detailed design	Transferred	-	-	-	81,000	-	-	-	-	-
12267	Council Operational Facilities Renewal Program	Transferred	-	-	-	500,000	-	-	-	-	-
12307	Stirling Road, Metung Drainage - Stage 2	Transferred	-	-	-	-	-	-	-	-	-
11929	Eagle Point Caravan Park Amenities Block Renewal D	Withdrawn	-	-	-	367,215	-	-	-	-	-
11990	Lakes Entrance Marine Parade Upgrade	Withdrawn	-	-	-	2,698,000	-	-	-	-	-
12070	Upgrade Bairnsdale Landfill Compliance Works	Withdrawn	-	-	-	800,000	-	-	-	-	-
12107	Calulu Road Intersection at Settlement Road	Withdrawn	3,605	-	3,605	124,683	3,605	-	3,605	-	-
12155	Bairnsdale Cell 5	Withdrawn	-	-	-	150,000	-	-	-	-	-
12180	R2R49 Pyke Street, Bairnsdale	Withdrawn	4,067	-	4,067	-	4,067	-	4,067	-	-
12201	Lower Goon Nure Road - Rural Road Improvement	Withdrawn	-	-	-	16,519	-	-	-	-	-
12202	Olivers Road Nicholson - Rural Road Improvement	Withdrawn	1,091	-	1,091	17,419	-	1,091	1,091	-	-
12209	Sydenham Inlet Road, Stormwater Improvement	Withdrawn	-	-	-	18,558	-	-	-	-	-
12231	Eagle Point Beach Regeneration	Withdrawn	-	-	-	143,660	-	-	-	-	-
12246	Purchase of Land - Encroachment, Marlo	Withdrawn	-	-	-	62,000	-	-	-	-	-
12266	Seventh Parade Carparking, Raymond Island	Withdrawn	-	-	-	160,615	-	-	-	-	-
12282	Plant for composting facility	Withdrawn	-	-	-	250,000	-	-	-	-	-
<b>Grand Total</b>			<b>38,298,912</b>	<b>31,567,498</b>	<b>69,866,410</b>	<b>126,588,059</b>	<b>95,518,405</b>	<b>(27,774,374)</b>	<b>67,744,031</b>	<b>50,423,118</b>	<b>(1,450,703)</b>

## Funding Changes - Quarter Three 23/24

Project	Amount \$	Reason
East Bairnsdale Play Area Renewal	- 150,000	Funding unsuccessful - re-applied for 24/25
Lochiel Park Sport Ground Lighting Upgrade	- 25,416	Project complete - funding adjusted as per acquittal
Tambo Upper Road Black Spot Safety Improvements	- 3,552	Funding adjusted to match agreement
Bairnsdale Composting Facilit	- 150,000	Funding reduced due to change in scope of works
AJ Freeman Tennis Court Short Term Upgrade	- 5,865	Unused contribution returned to the club
Upper Wingan Bridge	- 12,480	Project complete - funding adjusted as per acquittal
Cann River Skatepark (Black Summer Grant)	- 14,138	Project complete - funding adjusted as per acquittal
Omeo Netball Court Upgrade (Black Summer Grant)	- 72,472	Project complete - funding adjusted as per acquittal
Lake Road Newmerella LandSlip	- 8,812	Project complete - funding adjusted as per acquittal
Design for Lucknow Gymnastics Facility	4,422	Additional funding from Gymnastics Club for minor works
Bairnsdale City Oval Lighting & Scoreboard Upgrade	1,666	Funding adjusted to match agreement
Metung Bowling Green	10,268	Project complete - funding adjusted as per acquittal
VMS Trailer	27,410	New project - funding successful
Buchan Streetscape	150,000	Funding transferred from operating (not new funding)
LRCI LED Lights	21,830	Funding transferred from operating (not new funding)
LRCI 2 LED Lighting Orbest Laneway	6,332	Funding transferred from operating (not new funding)
<b>Decrease in Funding</b>	<b>- 220,808</b>	

## Operating Account Transactions - Quarter Three 23/24

Project	Amount \$	Reason
<i>From Capital to Operating</i>		
Digital Services	519,000	To fund additional resources to deliver IT projects
Holding Account	20,000	Additional funds for Club Terrace Facility*
Omeo Council Precinct Redevelopment	100,000	Transferred to Community Facilities for concept design work
Holding Account	20,000	Allocation to Asset Management to complete road surveys
<i>From Operating to Capital</i>		
VS Trailer	375	Matching funding for grant received
Lakes Entrance Aftercare	36,482	Allocated from Waste Reserve
Bairnsdale Cell3B Capping	4,995	Allocated from Waste Reserve
Orbost Landfill Capping	2,903	Allocated from Waste Reserve
Orbost Apron Extension	50,000	Commence design
Culvert Renewal	35,000	Transferred from culvert maintenance program
IT Renewal	6,500	Purchase of IT Assets for various teams
Gymnastics Pavilion	4,422	Transferred from community facilities for minor works
Lakes Entrance Landfill Aftercare	145	Allocated from Waste Reserve
Lakes Entrance Landfill Capping Stage 1&2	7,587	Allocated from Waste Reserve












\* Club Terrace Community Facility is not a Council Asset

## Holding Account Transactions

	<b>Opening Balance 1 January 2024</b>	<b>512,303</b>	
<b>Savings</b>	Static Water Tanks	300	
	Bouchers Lane Timber Bridge Complete	209	
	Noorinbee Storm Water Drainage complete	36,518	
	Upper Wingan Bridge Complete	16,909	
	Mallacoota Coastal Infrastructure - Fire Damage	22,088	
	Nungurner Road	37	
	Omeo Soldiers Hall - Floor renewal	3,466	
	AJ Freeman Tennis Court Short Term Upgrade	11,435	
	Mallacoota Toilet Block 3 complete	37,313	
	Bosworth Road West	392,018	
	Final Seal Program	200,000	
	Rural Road Maintenance Seal	298,681	
	Road Rehabilitation Program	150,248	
	Lakes Entrance Waste Transfer Station Upgrade	621	
	Raymond Island Ferry Chains Renewal	146,407	
	Bairnsdale City Oval Lighting & Scoreboard Upgrade	11,033	
	Bogong High Plains Road Safety Improvements	100,000	
	Metung Bowling Green	10,208	
	Lindenow Scorers Box Access Improvements	9,327	
	rec Res Pavilion carpark Greer Street, Mallacoota	150,000	
	Income from Opex for Orbost Apron Extension	50,000	
	LRCI phase 3 - Buchan Orbost Road Reseal	429	
	Forward Designs for Roads and Drainage	965	
	Lake Road Newmerella LandSlip	1442	
	Omeo Netball Court Upgrade (Black Summer Grant)	8,888	
	East Bairnsdale Play Area Renewal - Hoddinott Reserve Upgrade	10,909	
	Bullock Island Masterplan Implementation	38,354	
	Resealing of Sealed Roads	47,696	
	Cann River Skatepark (Black Summer Grant)	71,550	
	LRCI Lindenow South Footpath Connections	76,217	
		<b>Total Savings end of Q3</b>	<b>1,903,268</b>
		LRCI LED Lights from Opex	873
		Metung Bowling Green	333
		Omeo Caravan Park Walking path	6,000
		Buchan Streetscape	100,000
	Bastion Point Geotech Wall	40,000	
	Olivers Road design	1,000	
	Air Ambulance Design	125,000	
	Hard Wicket Upgrade	387	
	WORLD Sporting Precinct Stage 1	1,853	
	Gippsland Lakes Yacht Club	1,639	
	Entry Road & Parking at Lucknow Rec Res/Gymnastics	1,190	
	Tambo Upper Road, outside Primary School	605	
	Metung/Tambo Bluff/Kings Cove Trail Link	954	
	Connleys Road, Omeo - Rural Road Improvement	2,919	
	Bung Bung Lane	522	
	Howitt Avenue (from Flinns Road to Balmoral Crescent)	347	

Additional Budget or New Project	Limestone Road road Renewal	239
	Lakes Entrance Gangway	1,783
	Drainage upgrades 18 Flounder Road, Lake Tyers Beach	1,759
	LRCI4 Portable Changeroom West Bairnsdale Oval	7,791
	LRCI4 Portable Changeroom Wy Yung Oval	9,316
	Club Terrace	20,000
	Myer Street & service roads - urban road improvement	572,000
	Stirling / David Road Metung, Drainage upgrade	44,000
	Stirling Road, Metung Drainage - Stage 2	396,290
	Giles Street - RTR	20,000
	Mitchells Road - RTR	4,000
	Bogong High Plains Road - RTR	4,861
	Vehicle Fleet Replacement Program	250,000
	Design for Lucknow Gymnastics Facility	7,380
	Mallacoota Foreshore Holiday Park Toilet Block 3	8,089
	Community Resilience and Development Program	8,752
	Eastern Beach Caravan Park Toilet Block	7,277
	Gippsland Lakes Yacht Club	5,000
	Entry Road & Parking at Lucknow Rec Res/Gymnastics	10,000
	Metung/Tambo Bluff/Kings Cove Trail Link	135
	Lochiel Park Sport Ground Lighting Upgrade	1,637
	Golf Links Road, Princes Hwy to Palmers Road Urban Improvement	382
	Connleys Road, Omeo - Rural Road Improvement	2,000
	Olivers Road Nicholson - Rural Road Improvement	91
	Howitt Avenue (from Flinns Road to Balmoral Crescent)	231
	Limestone Road road Renewal	3
	Upper Wingan Road, timber bridge renewal	2,686
	Lakes Entrance Gangway	1,452
	Drainage upgrades 18 Flounder Road, Lake Tyers Beach	2,000
	Tambo Upper Road Black Spot Safety Improvements	7,200
	AJ Freeman Tennis Courts	17,301
	Orbost Airport Apron Extension	100,000
	Bairnsdale Cell 4	80,000
	Omeo Valley Road part 1 - RTR	27,072
	Culvert Renewal	25,000
	Transferred from HA to opex	20,000
	Caravan Park Equipment Renewal	15,000
	LRCI phase 3 – Resealing 2023 Orbost	13,000
	LRCI phase 3 – Resealing 2023 Bairnsdale	12,000
	Omeo Justice Precinct	5,000
	Lakes Entrance Gangway	2,524
	Mallacoota Foreshore Holiday Park Toilet Block 3	1,652
	Eastern Beach Caravan Park Toilet Block	1,036
	AJ Freeman Cricket Net Upgrades	879
	Tambo Boulevard - Stormwater Improvement	452
Hard Wicket Upgrade	376	
Limestone Road road Renewal	212	
Howitt Avenue (from Flinns Road to Balmoral Crescent)	151	
Bung Bung Lane	150	
Drainage upgrades 18 Flounder Road, Lake Tyers Beach	120	
Tambo Upper Road, outside Primary School	75	
Bairnsdale City Oval Lighting & Scoreboard Upgrade	28	
<b>Total Additional Budget Allocated end of Q3</b>	<b>2,002,004</b>	

**Reallocation - No Change to  
overall budget**

	Resealing of Sealed Roads	111,779
	LRCI - Buchan Orbost Road Reseal	-111,779
	Eastwood Toilet Block	109,431
	Eastwood Playground	-109,431
	Income from opex for IT	6,500
	IT Infrastructure, Shire Wide	-6,500
	Income from Opex for Culvert renewal	35,000
	Culvert Renewal	-35,000
	Lindenow South Footpath Connections	166,926
	Resealing of Sealed Roads	-166,926
	Skip Bins	108,000
	Plant Replacement Program	- 108,000
<b>Reallocation - No Change to overall budget</b>		<b>0</b>
<b>Closing Balance 31 March 2024</b>		<b>413,567</b>

## Carry Forwards as at 31 March 2024

Project	CFWD	Commitment	Comments
11969 Slip Road Maritime Precinct	3,000,000	7,035,719	Multi Year project - revised contract let, works to recommence on site
12060 Krautungalung Walk - Stage 1	1,600,000	1,772,558	Multi Year project - contracts let, works to commence May and be complete by November
12123 Air Handling Unit, Lakes Aquadome	600,000	1,102,349	Multi Year project - contract let, works to commence April
11922 Orbst Forest Park	600,000	1,422,321	Multi Year project - contracts let, works have commenced completion expected Q1 24/25
11679 Omeo Mountain Bike Trails Stage 1	1,022,027	95,231	Multi Year project - contracts let, and works progressing - trails to be released for use when ready
11718 Omeo Justice Precinct	80,000	101,182	Works under contract - delayed suspended over winter - recommence in Spring
12170 Bairnsdale Recycling Facility (inc Office)	200,000	1,473,865	Under contract - with majority of works to be complete in 23/24, however, remaining works to be finished early 24/25
12158 Omeo Mountain Bike Trails - Stage 2	2,333,040	1,883,705	Multi Year project - contracts let, and works progressing - trails to be released for use when ready
12065 Bairnsdale City Oval Upgrade	200,000	149,602	Multi Year Project - remaining funds for top dressing in spring
11672 Internal CCTV Renewal	180,000	-	Project delayed due to contractor closing down
11577 Plant Replacement	600,000	235,077	Delays in delivery of large plant items - commitments scheduled for remainder of 23/24
11712 Marlo Town Drainage	400,000	20,750	Multi Year project - Design work progressing - construction scheduled for early 24/25
11805 Photocopiers / Printers Renewal	186,466	-	Tender being prepared - delivery expected in 24/25
11807 Renewal and upgrade of corporate systems	1,000,000	114,260	This project is linked to Digital Services - see below
11940 Public Space CCTV Refresh	137,808	575	Project delayed due to contractor closing down
11823 Marine Parade Stage 1, Lakes Entrance	1,600,000	126,435	Multi Year project - construction contract to be awarded in Q4 23/24
11906 Dinni Birrak Walk - Backwater Ct Paynesville	100,000	18,146	Project under going Community Consultation to inform design
11950 WORLD Sporting Precinct	3,988,257	1,828,066	Multi Year project - awaiting outcome of EPBC to proceed with Soccer build
11958 Cann River Waste Transfer Station	980,000	22,825	Multi Year project - construction contract to be awarded in Q4 23/24
11961 Foreshore Management Plan Implementation - Marlo	510,000	15,710	Multi Year project - works to commence in 23/24 and be complete in first half of 24/25
11963 East Bairnsdale Play Area Renewal - Hoddinott Reserve Upgrade	139,091	-	Grant application submitted - if successful project will proceed in 24/25
12001 Lakes Entrance Foreshore Park	1,250,000	246,178	Multi Year project - project to be delivered by inhouse crews, commencing May 2024.
12013 Livingstone Park Community Facilities	1,500,000	4,510	Multi Year project - construction contract to be awarded in Q4 23/24
12018 Mallacoota Streetscape	1,618,128	16,097	Multi Year project - construction contract to be awarded in Q4 23/24
12043 Gilsean Reserve Toilet Replacement	190,000	10,890	Design underway, construction scheduled for first half of 24/25
12062 Integrated Water Management - Bairnsdale	355,000	-	Preparation of tender documentation underway. Project delayed by EGW commitment
12140 Power Station Road	165,000	-	Design is underway - construction scheduled for 24/25
12147 Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	1,300,000	1,447,504	On hold pending redesign - contract let for construction
12203 Apron & Taxiway C, Bairnsdale Airport	2,088,367	129,576	Multi Year project - construction contract to be awarded in Q3 23/24
12219 Eagle Point School Connection	498,585	30,948	Multi Year project - currently in design - initial construction works to commence late Q4 23/24
12157 Krautungalung Walk Stage 2	130,000	90	Design is underway - construction scheduled for 24/25
12067 Bastion Point Geotactile Groynes Wall	177,536	16,910	Multi Year project - currently in design
12220 Replace Ferry Landings at Paynesville & Raymond Island	390,000	7,259	Multi Year project - currently in design
11930 Mallacoota Foreshore Holiday Park Fire Safety works	431,636	-	Multi Year project - currently in design
11932 Council Managed Caravan Park - Fire Safety Works	203,275	75,855	Multi Year project - Orbst Caravan Park works let, remainder in design
12029 Community Resilience and Development Program	147,197	41,323	Multi Year project - works programmed in remote areas
12071 Raymond Island Koala Experience	254,885	67,240	Project delayed by petition. Design for toilet block complete
12078 Fencing at aerodrome for Field Days event space	134,458	-	Temporary fencing installed - design for permanent solution underway
12082 Hinnomunjie Bridge Restoration	991,663	27,289	Awaiting outcome from Minister
12190 Upgrade Omeo Streetscape	363,741	5,088	Design complete, road safety audit complete - works to commence early 24/25
12195 Marine Parade Marlo, Drainage Repair	293,008	4,350	Design underway, construction scheduled for first half of 24/25
12196 Myer Street & service roads - urban road improvement	728,909	8,345	Multi Year project - construction contract to be awarded in Q4 23/24
12235 Bairnsdale Airport Terminal (Air Ambulance Facility)	165,464	60,850	Multi Year Project - Design under contract. Construction scheduled for 24/25
12251 Relocation of Lakes Entrance Weighbridge to Bairnsdale	261,977	-	Multi Year project linked to Bairnsdale Recycling Facility site
12261 Stirling / David Road Metung, Drainage upgrade	370,000	19,686	Stage one works complete, Stage in design. Construction scheduled for 24/25
12281 Skidale Reserve	52,743	-	Design complete - construction pending funding in 24/25
12284 Cann River - Changing Places Facility	237,802	6,900	Design under review - construction scheduled for 24/25
12291 Omeo Service Centre - Female Toilet Upgrades	80,000	-	Project delayed due to other priorities - will commence late 23/24
12080 Mallacoota Hall & Recreation Reserve	400,000	16,997	Multi Year project
12105 EV Charge Points for Streetscapes	156,307	144,848	Design underway, construction scheduled for first half of 24/25
12134 LENGA Drainage	187,675	60,572	Multi Year project - design contract to be awarded in Q4 23/24
12193 Lakes Entrance Changing Places Development	193,327	-	Design under review - construction scheduled for 24/25
12200 Connleys Road, Omeo - Rural Road Improvement	50,000	67,643	Design underway, construction scheduled for first half of 24/25
12252 Raymond Island Township Road & Drainage Upgrade	50,000	-	Scoping and initial design commenced
12263 Robin Street, Lakes Entrance Drainage Renewal	35,000	22,000	Scoping and initial design commenced
12264 35 Marlo Road, Drainage Renewal	90,000	13,327	Scoping and initial design commenced
12297 Mississippi Creek, Scriveners Road - Stage 2	80,000	97,495	Scoping and initial design commenced
12318 Orbst Airport Apron Extension	80,000	-	Scoping and initial design commenced

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11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	5,156,063	27,194	Multi Year project - pending outcome of EPBC process to secure permits.
12127	Asset Investment Opportunity	700,880	-	On hold - pending direction from Executive
12131	Digital Services		-	This is a multiyear project for the replacement of council's legacy applications and business systems as outlined in Councils ICT Forward Plan 2023-2026. A carry forward of budget is required due to the significant re-prioritisation of resourcing to facilitate post implementation issues following implementation of Council's new Enterprise Resource Platform.
12295	Benambra Playground Shade Sails	3,142,821	21,818	On hold - pending planning permit on road reserve
50015	Cann River Capping	22,000	37,491	On hold - Waste Transfer Station to be built first
50016	Bairnsdale Cell 3A Capping	1,552,509	74,689	On hold - cap needs to match in with the new approved heights from EPA audit.
50022	Bairnsdale Cell 3B capping	2,290,473	4,995	On hold - cap needs to match in with the new approved heights from EPA audit.
		2,400,000		
		<b>50,423,118</b>	<b>20,234,333</b>	



## 5.2.2

### CON2024 1627 Provision of Arboriculture - General Tree Services - Panel of Suppliers

Authorised by General Manager Assets and Environment

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#### 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

Council currently carries out tree maintenance activities utilising an in-house crew. At times, Council engages qualified contractors to complete works that are beyond the in-house crew's capabilities, such as confined aerial tree removal and higher Elevated Work Platform works. It is also more efficient to utilise contractors in more remote areas. This panel of contractors is set up for unforeseen circumstances e.g. storm events and peak periods, allowing for streamlined access to contractors. The contractor will be selected based on price, availability, and capability.

The existing panel contract, CON2019 1352 – Provision of Arboriculture – General Tree Services (Panel of Suppliers) expires on 28 April 2024.

Categories for contractor works are below with contractors tendering for all or a number of works:

- A. General tree pruning and parasite removal;
- B. Electric line clearance;
- C. Tree removal;
- D. Stump removal;
- E. Pest and disease management including Elm Leaf Beetle (ELB) pest management; and
- F. Arboriculture consultancy, tree inspection and data collection.

The intent of this contract is to engage a panel of appropriately qualified and experienced contractors for general tree services on request.

The initial term of the contract is for three years with an anticipated commencement being 29 April 2024. There is one further extension option of up to 12 months, at Council's sole discretion.

As a result of the invitation to tender and the subsequent tender evaluation Council is able to award the contract. The Evaluation Panel's recommendations are 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 tendered Schedule of Rates for CON2024 1627 – Provision of Arboriculture – General Tree Services:**

- \_\_\_\_\_ **for categories A, B, C, D and E;**
- \_\_\_\_\_ **for categories A, B, C, D and F;**
- \_\_\_\_\_ **for category F;**
- \_\_\_\_\_ **for categories A, B, C, D, E and F;**
- \_\_\_\_\_ **for categories A, C and D;**
- \_\_\_\_\_ **for category F; and**
- \_\_\_\_\_ **for categories A, B, C, D, E and F;**

**for CON2024 1627 – Provision of Arboriculture – General Tree Services – Panel of Suppliers for a three-year term, as provided in Appendix 1 of Confidential Attachment 1;**

- 3. authorises the Chief Executive Officer or delegate to finalise the terms and to sign the contract in the form proposed;**
- 4. delegates the power to the Chief Executive Officer to exercise the one extension option of twelve months, inclusive of annual CPI adjustment if the contractor has met all contractual requirements; and**
- 5. resolves that Confidential Attachment 1 to this report and all discussions relating to that attachment remain confidential.**

## Background

To ensure a consistent and transparent approach to engaging qualified contractors, and to achieve a cost-effective outcome for Council, it was determined to undertake a formal tender process for this procurement. The tender is a Schedule of Rates arrangement for a three-year term, with scope for a one-year extension. This tender process would result in a panel of providers being established so that no one contractor would necessarily be awarded all works.

The panel allows officers to choose the most appropriate contractor for the location and works required. Performance of the contractors and quality of work will be monitored throughout the contract period.

## Legislation

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

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

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

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

### **Collaborative procurement**

Pursuant of section 109(2) of the *Local Government Act 2020*, this report has not been prepared in collaboration with other agencies given the bespoke nature of the contract.

### **Council Plan**

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

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

### **Council Policy**

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

### **Options**

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

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

### **Resourcing**

#### *Financial*

The budget for this contract is sourced from Council's Operating Budget. There is no defined amount and works will be programmed utilising this panel of providers rates within the budgets available in each year.

Should there be insufficient budget in any given period, works will not be scheduled, and the contractors not engaged. Various Council businesses will require this type of service.

#### *Human Resources*

This project will be supervised by an officer from Council's Community Facilities and Open Space Unit. No additional Council human resources are required to manage this project.

### *Risk*

As per the Procurement Policy, the risks of this proposal have been considered and tenderers were requested to develop a method that minimises risks identified in relation to safe work methodology, property access, traffic management, and other key issues associated with the works.

### *Economic*

In accordance with Council's Procurement Policy, 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.

#### *Benefits to the local economy:*

Various local businesses will benefit from this project, including purchasing of equipment.

### **Social**

This project involves the management of tree pruning and removal of debris, servicing communities from Bairnsdale to Mallacoota.

### **Environmental**

As per the Procurement Policy, a 5% weighting has been used in the evaluation of the tenders regarding environmental sustainability, with preference given to contractors.

### **Climate change**

This report is assessed as having no direct impact on Climate Change.

### **Engagement**

The project supervisor for the works will be responsible for providing advice to the community regarding the timing and locations of any works.

### **Attachments**

1. CONFIDENTIAL - CON2024 1627 Tender Evaluation Report [5.2.2.1 - 20 pages]

### 5.2.3

## CON2024 1609 Road Safety Upgrades - Marine Parade, Lakes Entrance

Authorised by Acting General Manager Assets and Environment

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### 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** 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

Council secured funding through the Australian Government for the upgrade and redevelopment of Marine Parade in Lakes Entrance. The project area extends from the entry roundabout at Marine Parade and the Princes Highway along to the Barkes Avenue intersection. It should be noted that the Barkes Avenue intersection has been removed from the scope to further develop parking options for this area.

The project aims to achieve traffic calming measures, improve pedestrian safety, and improve on-road parking safety.

The type of works being undertaken will include:

- installation of pedestrian crossings and footpaths;
- installation of raised asphalt platforms at key locations to control traffic speed; and
- road widening in multiple locations to allow for indented on-road parking.

Although the concept design stage has considered the interaction between foreshore and road use, committed funding to the project (\$1.2 million) from the Commonwealth and Council allows for the construction within the footprint of the road reserve and excludes off-road parking and the foreshore area.

Council will continue to advocate for funding for further construction stages as opportunities arise in coming years.

The scope of the project also includes management of areas subject to flooding with drainage for appropriate function designation.

## Officer Recommendation

### *That Council:*

- 1. receives and notes this report and all attachments pertaining to this report;**
- 2. accepts the tender submitted by \_\_\_\_\_ for CON2024 1609 Road Safety Upgrades – Marine Parade, Lakes Entrance, 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

Parking along Marine Parade has become problematic over the years with parallel parking on both sides of the existing roadway in peak periods resulting in insufficient width for two-way traffic along this busy road. Consultation with two of the hire boat proprietors also recognised safety issues and loss of appreciation to walkers due to the shared use of the waterside footpath with cyclists. The current informal nature of overflow parking is degrading the quality of parklands and the aesthetic value to other existing and potential users.

In addition, parking facilities for vehicles and vehicles with boat trailers are insufficient and informal during higher demand periods. This design project supports upgrade and construction of parking locations, increased safety at intersections and parking areas, increased safety for pedestrians, reduced impact on garden and grass areas, and the reduction of traffic congestion.

To resolve this, a design to widen Marine Parade along the northern side of the roadway at locations was developed, to accommodate protected parallel parking. The project area extends from the entry roundabout at Marine Parade and the Princes Highway along to the Barks Avenue intersection.

Council secured funding \$1.2 million through the Australian Government for the upgrade. Under the funding agreement Council committed to a \$300,000 matching contribution, however \$445,000 was included within the 2023/24 Adopted Budget. To ensure that the drainage component could be included following an unsuccessful request for variation Additional Council contributions have been added to the project, including \$393,078 transferred from the Stormwater Renewal Program (reported in the March 2023 Capital Works and Major Projects briefing).

The purpose of this procurement is to secure a contract with an experienced contractor for the complete reconstruction of road pavements in Marine Parade including the installation of Council supplied signage (where applicable), concrete paving and associated drainage works from Apex Car Park to the intersection of Barks Avenue and Marine Parade, Lakes Entrance.

## Legislation

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

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

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

In preparing this report the Victorian *Gender Equality Act 2020* has been considered. The implications of the project have been assessed and are compliant with the obligations and principles 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 another local government or agency.

## 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 the Council's Procurement Policy.

## Options

This report considers the awarding of the Lakes Entrance Marine Parade Upgrade construct package. The tender process used for this project has seen multiple contractors bid for the works. The Tender Evaluation Panel evaluated these options to arrive at a preferred tenderer recommendation as outlined in **Confidential Attachment 1**.

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 is being jointly funded from the Federal Government's Department of Infrastructure, Transport, Cities and Regional Development Infrastructure Investment - Princess Highway East Program and Council funds.

The funding is phased over the 2024/25 budget years.

### *Plant and equipment*

Plant and equipment are to be supplied as a condition in the contract by the successful contract in the entirety.

### *Human Resources*

This project will be supervised by a Project Supervisor from Council's Infrastructure Projects Unit. No additional human resources are required to manage this project.

### *Risk*

The risks of this proposal have been considered and tenderers were requested to develop a construction method that minimises risks identified in relation to property access, traffic management, vibration, dust, and other key issues associated with the works.

### **Economic**

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 current situation allows uncontrolled parking throughout the whole area all year.

The scope of this project will allow the use of designated overflow areas to provide expansion of parking during high season onto grassed areas, while maintaining the visual and lifestyle advantage of broader undisturbed areas during off peak times and can offer a wide range of positive social and recreational opportunities.

### *Gender Impact Statement*

The Lakes Entrance Marine Parade Upgrade has considered the *Gender Equality Act 2020* in its preparation. The Lakes Entrance Marine Parade Upgrade has been assessed as not requiring a Gender Impact Assessment (GIA).

### **Environmental**

To satisfy that scope effectively and to support a longer-term strategy towards optimal outcomes, this project will be the first stage in a broad-brush design of parklands, plantings, and recreational facilities.

The further stages will enhance the reputation of Lakes Entrance as a beautiful place to visit and enjoy.

### *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

There has been significant engagement with the Lakes Entrance community during the development of the Lakes Entrance Marine Parade Upgrade project design. This has included;

- A Project Reference Group (PRG) has been established to help guide this project moving forward and consists of seven (7) community members;
- Online engagements;
- Mail outs to the community; and
- Regular updates to the community via Your Say and use of community channels.

Community consultation in October and November 2022 led to the development of the concept plan. 100+ responses received after a mailout, and letter box drop was conducted to all residents and businesses along Marine Parade.

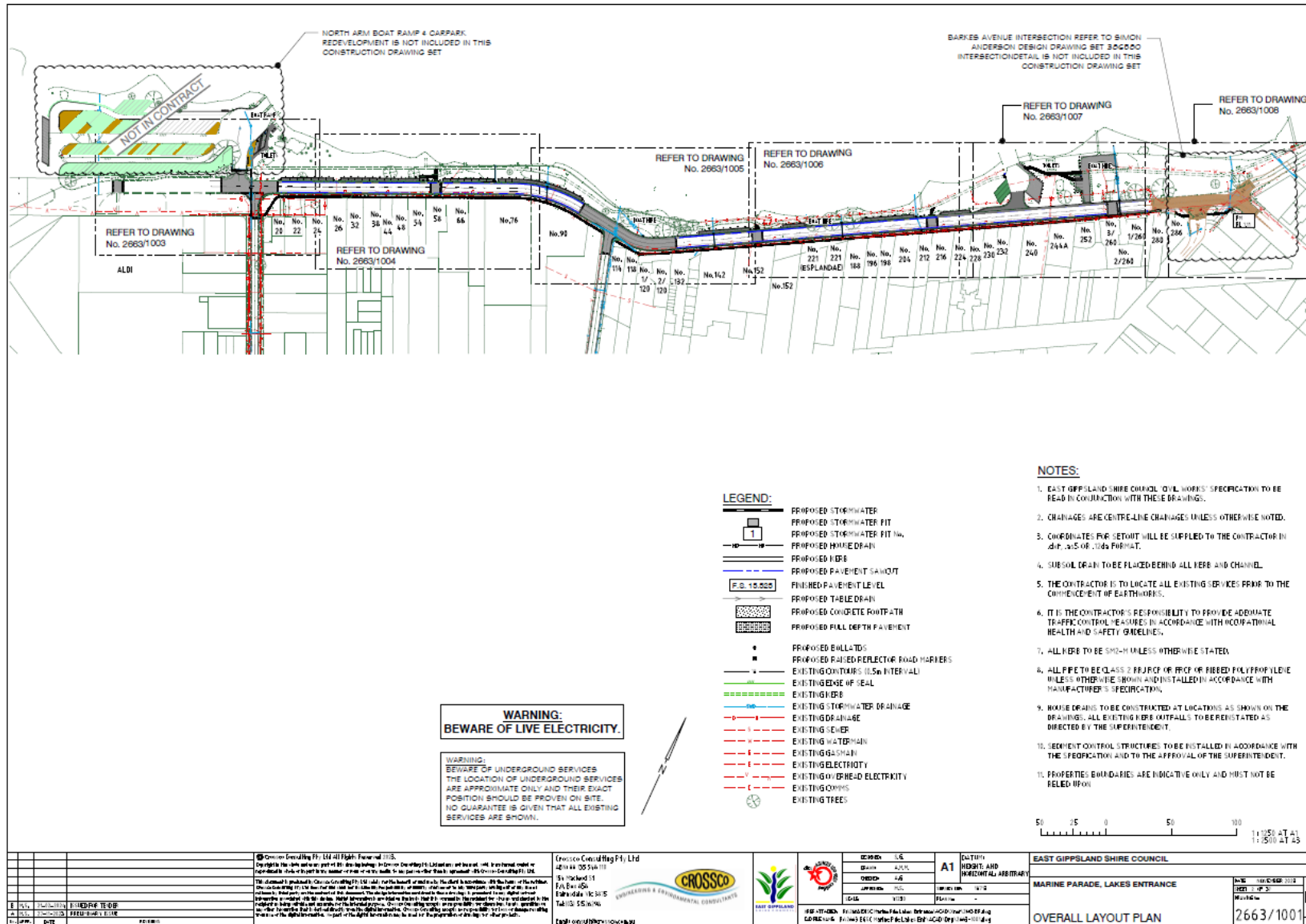
Councillors and Council Officers also attended a site meeting at the Barkes Avenue intersection to discuss concerns, resulting in intersection works being removed from the scope.

The concept plan includes:

- New raised pedestrian crossings
- New parallel parking bays
- New 1.8 metre footpaths along the residential (south) side of Marine Parade.

## Attachments

1. CONFIDENTIAL - CON2024 1609 Road Safety Upgrades - Marine Parade, Lakes Entrance - TEP [5.2.3.1 - 12 pages]
2. Marine Parade Road Safety Upgrades - Lakes Entrance Plan [5.2.3.2 - 1 page]



## **6 Urgent Business**

## **7 Confidential Business**

## **8 Close of Meeting**