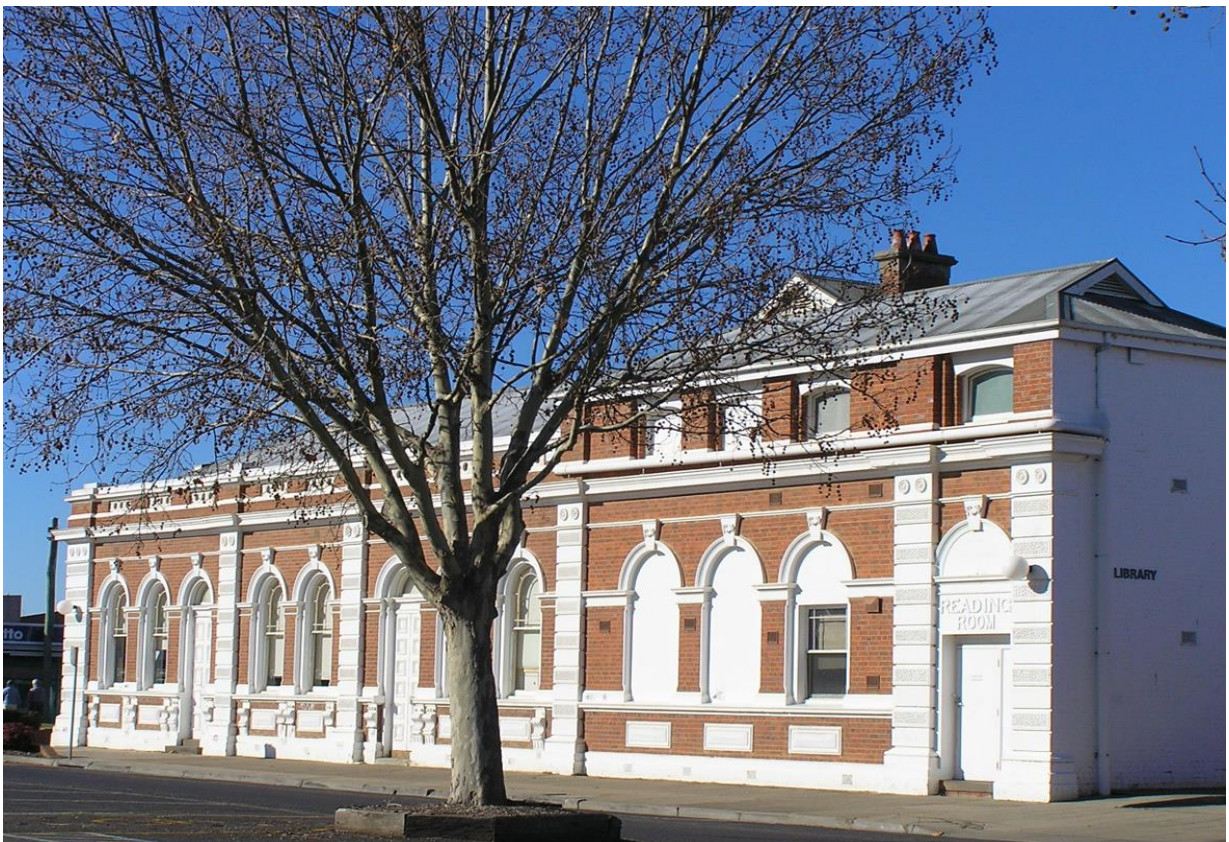


# East Gippsland Shire Council

## Budget 2024/25



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## 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.

## A responsible budget that delivers for the community

Our 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	\$132.5m
• Investment in infrastructure	\$91.3m
• Income from rates and charges	\$72.2m
• Income from user fees and charges	\$16.1m
• Borrowings	\$0.5m
• Other income sources	\$10.8m
• Operating and capital grants	\$62.2m

Our commitment is to work with the community to continue to progress what is important to East Gippslanders and use our budget prudently.

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

**- 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 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 step to preparing the budget in accordance with the Act.

### **Our 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 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 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.

**\$12.8 million**  
**13.02% of budget**



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

**\$39.6 million**  
**40.14% of budget**



A natural environment that is managed and enhanced.

**\$15.3 million**  
**15.5% of budget**



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

**\$2.42 million**  
**2.46% of budget**



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

**\$28.44 million**  
**28.84% 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 18 - 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.
- Develop engagement and collaboration agreements to build sustainable and beneficial relationships with Aboriginal organisation and communities.



- Develop and commence delivery of Marine and Coastal Management Plan and 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.
- 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 Services 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 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 18 - 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 continuing from 2023/24 and new projects in 2024/25 include:

- \$2.18m on road reseal projects
- \$1.2m on the gravel road program
- \$1.14m on the final stage of Moroney Street Upgrade, Bairnsdale
- \$2.179m for Myer Street, Lakes Entrance – safety upgrades
- \$1.51m Jones Bay Southern Catchment WSUD drainage
- \$11.13m Bairnsdale Runway extension and lighting upgrade
- \$2.138m Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron
- \$3.138m Bairnsdale Airport terminal (Air Ambulance Facility)
- \$2.062m Marine Parade Lakes Entrance upgrade
- \$3.988 WORLD Sporting Precinct Stage 1
- \$1.7m Bastion Point Geotextile Groyne Wall
- \$1.25m Lakes Entrance Foreshore Park
- \$2.18m Livingston Park, Omeo
- \$8.27m Slip Road Maritime Precinct
- \$3.42m Streetscapes in Mallacoota and Omeo
- \$1m Forest Park, Orbost
- \$1.786m Krauatungalung Walk Stages 1 & 2
- \$3.48m 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
- \$2.96m 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**

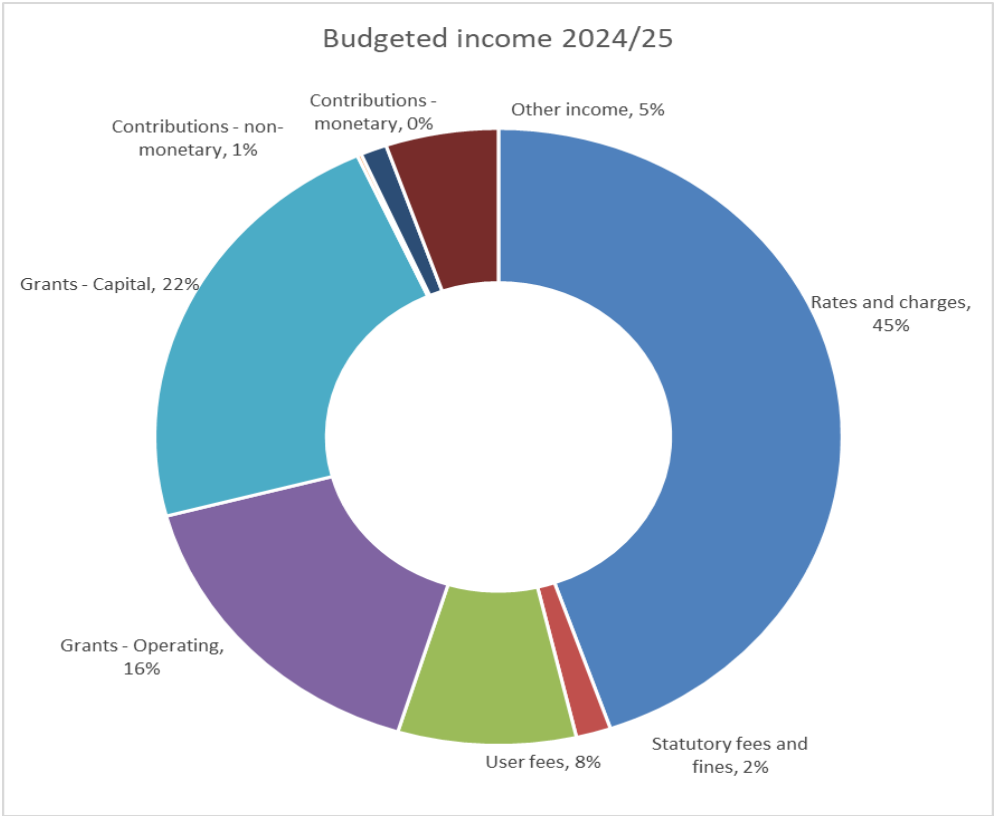
As well as replacing assets when they reach end of life, we invest heavily in the maintenance of assets through the budget's Operating component. This supports all residents and visitors using our roads, buildings, open spaces and sporting facilities.

In 2024-25 our maintenance budget includes:

- Roads and bridges: \$18m. Includes sealed and unsealed roads, road reserves, off street car parks, signs, bridges (timber and concrete), culverts and concreting (excluding depreciation).
- Parks and gardens: \$8.5m. Maintenance and operating costs include landscaping supplies, fuel, small plant equipment etc (excluding depreciation).
- 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 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 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.

37% 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 89.*

### **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 \$62.2m 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 \$36.1m).
- 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 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 \$5.608m, which is a decrease in deficit from the forecast underlying deficit of \$41.3 million for 2023-24 of \$35.692m.
- 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 10 years 2024/25 through to 2033/34 is an average underlying surplus.

### Budget Statements

The 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 Forecast \$'000	2024/25 Budget \$'000
Total Income	135,698	161,499
Total Expenditure	146,693	132,538
Surplus for the Year	(10,995)	28,961
Underlying operating surplus	(41,300)	(5,608)

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 \$5.608 million, which is a decrease in deficit from the forecast underlying deficit for the 2023/24 year of \$41.3 million of \$35.692 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	(4,117)	(40,664)
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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 for more details.

Capital Works Program	56,272	91,383
Funding the Capital Works Program		
Council	24,785	54,704
Contributions	918	10
Borrowings	7,043	500
Grants	23,526	36,169
Total funding for capital works program	56,272	91,383

Refer to Section 4.5 Capital works for further information

Budgeted expenditure by strategic objective	2024/25 Budget \$'000	Budget %
1. An inclusive and caring community that respects and celebrates diversity	12,843	13.02%
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities	39,583	40.14%
3. A natural environment that is managed and enhanced	15,313	15.53%
4. A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment	2,422	2.46%
5. A transparent organisation that listens and delivers effective, engaging, and responsive services	28,442	28.84%

## 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%	0
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.

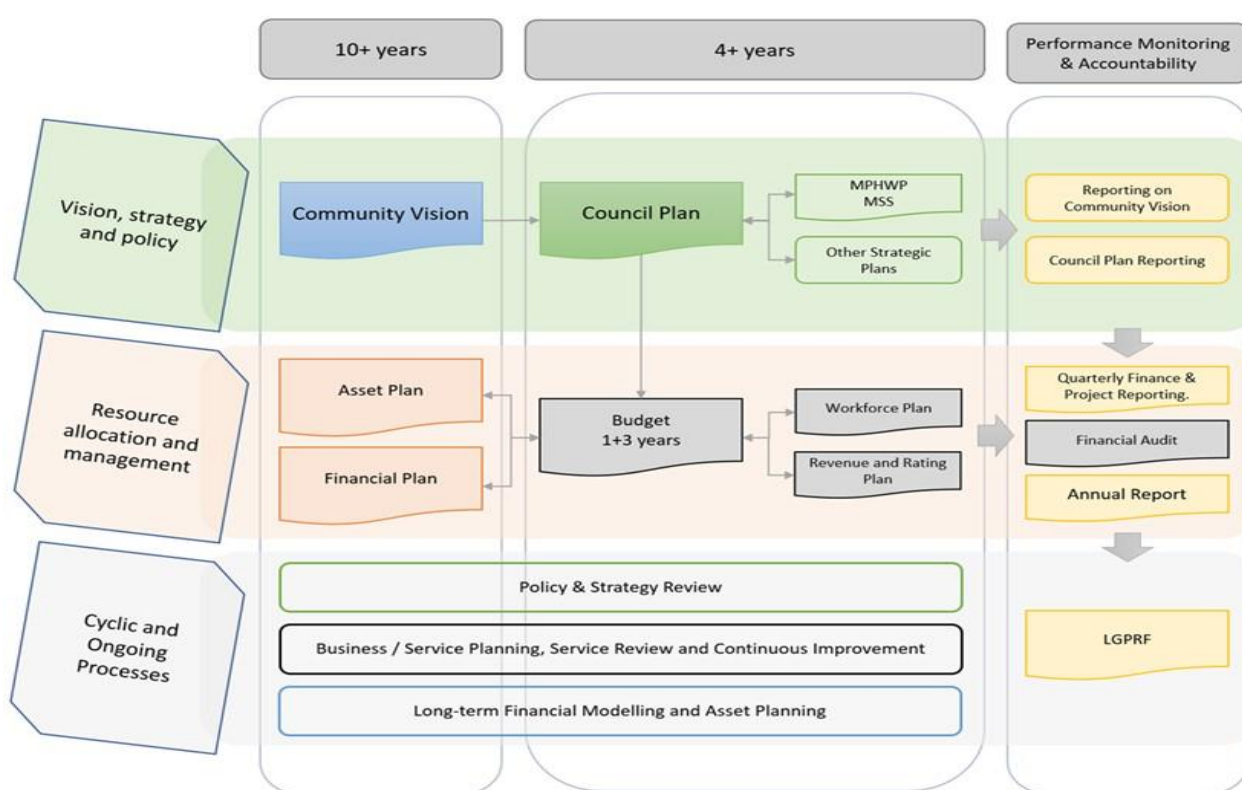


## 1. Link to the Integrated Strategic Planning and Reporting Framework

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.*

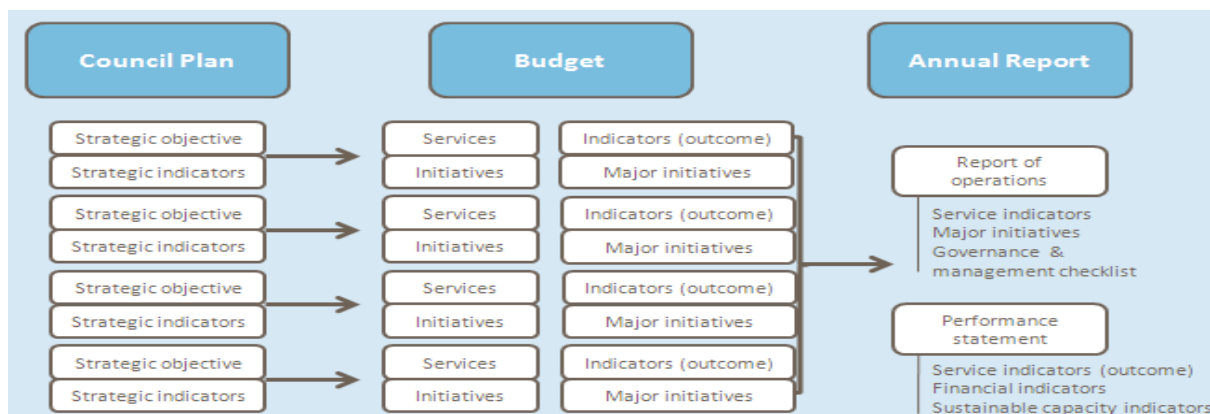
## 1.3 Strategic objectives

*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 and celebrates diversity.
	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 everyone.

#### 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	2	2
		<i>Exp</i> 419	383	495
		<i>Surplus / (deficit)</i> (404)	(381)	(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	417	136
		<i>Exp</i> 754	1,860	1,136
		<i>Surplus / (deficit)</i> (546)	(1,443)	(1,000)
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	408	410
		<i>Exp</i> 1,047	1,236	1,211
		<i>Surplus / (deficit)</i> (609)	(828)	(801)
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	405	288
		<i>Exp</i> 839	908	869
		<i>Surplus / (deficit)</i> (545)	(503)	(581)

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Community Planning	The Community Planning function supports, <i>Inc</i> encourages and works with citizens and community groups to identify their needs and aspirations and how to achieve them with responsive, high quality services and facilities.	-	-	-
		<i>Exp</i> 68	581	336
		<i>Surplus / (deficit)</i> (68)	(581)	(336)
Community Support	Council provides a range of aged support programs and services to the community.	-	-	4
		<i>Exp</i> 177	1,040	1,136
		<i>Surplus / (deficit)</i> (177)	(1,040)	(1,132)
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.	42	-	-
		<i>Exp</i> 580	510	346
		<i>Surplus / (deficit)</i> (538)	(510)	(346)
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.	498	518	529
		<i>Exp</i> 756	924	918
		<i>Surplus / (deficit)</i> (258)	(406)	(389)
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.	1,015	911	982
		<i>Exp</i> 1,617	1,967	2,006
		<i>Surplus / (deficit)</i> (602)	(1,056)	(1,024)
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.	2,903	2,633	2,948
		<i>Exp</i> 4,508	4,319	4,390
		<i>Surplus / (deficit)</i> (1,605)	(1,686)	(1,442)



## 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 Engage with the local community groups to identify culturally sensitive programming and service opportunities.
- 12 Support community-led emergency relief centre volunteers and continue to build volunteer capacity,
- 13 Encourage health and wellbeing through the delivery of recreation services, including the allied health service program.
- 14 Introduce cultural awareness training to enhance knowledge of Aboriginal Culture across our organisation.
- 15 Embed a culture of safety and inclusivity into our internal processes to deepen our connections with Aboriginal Communities.
- 16 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	875	643
		<i>Exp</i>	3,938	2,951	2,179
		<i>Surplus / (deficit)</i>	(3,854)	(2,076)	(1,536)
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	1,976	2,078
		<i>Surplus / (deficit)</i>	337	(1,243)	(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	7,588	2,851
		<i>Surplus / (deficit)</i>	6,721	(7,304)	(2,851)
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	6,762	5,418
		<i>Surplus / (deficit)</i>	(3,144)	(5,981)	(3,942)
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	20	-
		<i>Exp</i>	796	1,873	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	2,024	1,307
		<i>Exp</i>	1,828	2,157	2,228
		<i>Surplus / (deficit)</i>	(433)	(133)	(921)

Service area	Description of services provided	2022/23	2023/24	2024/25
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Building Control	This service enforces statutory building regulations <i>Inc</i> 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.	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.	101	79	92
		<i>Exp</i> 1,262	1,693	1,171
		<i>Surplus / (deficit)</i> (1,161)	(1,614)	(1,079)
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.	2	3	4
		<i>Exp</i> 363	1,248	792
		<i>Surplus / (deficit)</i> (361)	(1,245)	(788)
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.	9,215	10,221	6,895
		<i>Exp</i> 19,185	21,700	21,148
		<i>Surplus / (deficit)</i> (9,970)	(11,479)	(14,253)

### 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 Finalise the 'Bairnsdale 2050' Project and seek Council endorsement.
- 5 Improve the management of Council's assets, by enhancing data accuracy within the Asset Management Framework system
- 6 Set and implement service standards for the maintenance of key asset classes.
- 7 Deliver the WORLD Sporting Precinct, Omeo Mountain Bike Trails and Bairnsdale Airport Terminal (Air Ambulance Facility) projects.
- 8 Maintain Council's roads, footpaths, and other infrastructure to provide safe and suitable physical connectivity for all communities.
- 9 Implement the key actions of the Road Safety Strategy.
- 10 Commence detail designs for capital projects that have been identified as priority projects for future years, including the Lakes Entrance Indoor Sports Facility, Benambra Streetscape and the West Bairnsdale Recreation Reserve.
- 11 Implement key actions for the East Gippsland Sporting Facilities Plan and the Bairnsdale Sporting Facilities Plan.
- 12 Commence the use of recycled materials in road maintenance projects.
- 13 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> and manages broad-based environmental issues on Council owned or managed land including Council's <i>Exp</i> Mosquito Management Program, pest plants and animals and Urban Waterways.	199	116	81
		755	972	1,242
	<i>Surplus / (deficit)</i>	(556)	(856)	(1,161)
Environmental Sustainability	This service develops environmental policy and strategies, coordinates and implements <i>Inc</i> environmental projects and works with other <i>Exp</i> 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.	714	21	30
		544	806	539
	<i>Surplus / (deficit)</i>	170	(785)	(509)
Waste Services	This service provides kerbside waste collection of <i>Inc</i> household, recycling and green waste from <i>Exp</i> households; and landfill and transfer station facilities. The service operates and rehabilitates Council's current and legacy landfills, and manages the East Gippsland Waste and Recycling Centre in ways that promote positive waste behaviour in the community and minimise environmental impacts.	4,117	4,923	5,105
		11,363	12,890	13,532
	<i>Surplus / (deficit)</i>	(7,246)	(7,967)	(8,427)

### Major Initiatives

- 4 Finalise Councils Greenhouse Gas Emissions Reduction Plan and commence delivery of year one actions.
- 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 to reduce emissions and increase awareness of the impacts of climate change.
- 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 environmental 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 commence the review of key environmental planning scheme tools.
- 8 Establish partnerships with key organisations and stakeholders as a mechanism for managing natural values on Council land.
- 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 Actual \$'000	2023/24 Forecast \$'000	2024/25 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.	<div>Inc</div> <div>Exp</div> <div>Surplus / (deficit)</div>	<div>-</div> <div>149</div> <div>(149)</div>	<div>-</div> <div>150</div> <div>(150)</div>
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.	<div>Inc</div> <div>Exp</div> <div>Surplus / (deficit)</div>	<div>371</div> <div>3,171</div> <div>(2,800)</div>	<div>-</div> <div>941</div> <div>(941)</div>
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.	<div>Inc</div> <div>Exp</div> <div>Surplus / (deficit)</div>	<div>101</div> <div>953</div> <div>(852)</div>	<div>101</div> <div>969</div> <div>(868)</div>
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.	<div>Inc</div> <div>Exp</div> <div>Surplus / (deficit)</div>	<div>-</div> <div>389</div> <div>(389)</div>	<div>-</div> <div>362</div> <div>(362)</div>

### Major Initiatives

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

### Other Initiatives

- Support businesses to transition toward greater resilience in a changing economic landscape.
- Support business to create a collective voice for regional representation.
- Work with partners to establish the Gippsland Circular Economy Hub, to advance new investment and job creation opportunities.
- 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.
- Engage young people, youth organisations, training organisations and industries to understand and address the barriers to training and employment.
- Support networks and programs that will retain young professionals in the region.
- 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.
- Advocate for a new approach to agri-forestry to improve forest health, reduced bushfire risk and provide benefits for a range of forest users.
- Streamline the business approval process and strengthen customer information and services for investors.
- Plan, deliver and support major project developments that enhance the amenity of our towns, improve the visitor experience and facilitate new business investment.
- Implement priority recommendations from the Visitor Information Services review.
- 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 <i>Inc</i>	13	20	20
	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>Exp</i>	639	1,674	1,638
	<i>Surplus / (deficit)</i>	(626)	(1,654)	(1,618)
Finance and Treasury	This service predominantly provides financial based <i>Inc</i>	27,949	5,810	2,767
	services to both internal and external customers <i>Exp</i>	1,838	2,435	2,405
	including the management of Council's finances and raising and collection of rates and charges. <i>Surplus / (deficit)</i>	26,111	3,375	362
Governance	This service provides a range of governance, <i>Inc</i>	61	535	47
	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>Exp</i>	3,885	6,589	4,098
	<i>Surplus / (deficit)</i>	(3,824)	(6,054)	(4,051)
Media, Communications and Civic Events	This service oversees provision of advice on <i>Inc</i>	20	16	-
	communications, in consultation with relevant stakeholders, on behalf of Council. It also provides in-house graphic design services. <i>Exp</i>	683	870	829
	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>Surplus / (deficit)</i>	(663)	(854)	(829)
Council Enterprises	This service supports the local economy and provides an alternative revenue stream for Council <i>Inc</i>	5,706	5,602	5,254
	through the effective operation of a range of Council-managed commercial enterprises such as caravan parks, marinas and the East Gippsland Livestock Exchange. <i>Exp</i>	4,204	5,307	4,472
	<i>Surplus / (deficit)</i>	1,502	295	782
Customer and Civic Services	This service acts as the main customer interface <i>Inc</i>	87	64	49
	with the community. It provides accessible, high-quality customer service at Council's Corporate, <i>Exp</i>	2,209	2,547	2,539
	Business and Service Centres, which connects people to Council services and general information. <i>Surplus / (deficit)</i>	(2,122)	(2,483)	(2,490)

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 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	264
		<i>Exp</i>	4,658	6,233
		<i>Surplus / (deficit)</i>	(4,506)	(5,969)
				(5,626)
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	678
		<i>Exp</i>	422	633
		<i>Surplus / (deficit)</i>	(273)	45
				(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	2,418
		<i>Surplus / (deficit)</i>	(1,653)	(2,416)
				(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	550
		<i>Exp</i>	1,824	2,783
		<i>Surplus / (deficit)</i>	(1,304)	(2,233)
				(2,195)
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
		<i>Exp</i>	92	828
		<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 overall 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 Implement improvement process to reduce statutory planning approval timeframes.
- 11 Review the 10 Year Financial Plan and develop the 2025/26 Annual Budget.
- 12 Implement actions from the Workforce Plan 2021-25 to retain and support the council workforce to deliver services for the community.
- 13 Implement the on-boarding program for the newly elected Council, following the October 2024 Council Elections.
- 14 Deliver actions from the Gender Equality Action Plan 2021-25 to continue progress towards achieving workplace gender equality.
- 15 Implement recruitment practices to attract and support a diverse workforce.
- 16 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	(7,544)	12,843	5,299
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities	(28,177)	39,583	11,406
3. A natural environment that is managed and enhanced	(10,097)	15,313	5,216
4. A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment	(2,321)	2,422	101
5. A transparent organisation that listens and delivers effective, engaging, and responsive services	(19,642)	28,442	8,800
<b>Total</b>	<b>(67,781)</b>	<b>98,603</b>	<b>30,822</b>

#### Expenses added in:

Depreciation	31,378
Finance costs	392

<b>Surplus/(Deficit) before funding sources</b>	<b>(99,551)</b>
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#### Funding sources added in:

Rates and charges revenue	60,458
Waste charge revenue	11,764
Victoria Grants Commission	20,111
Capital Grants and contributions	36,179

<b>Total funding sources</b>	<b>128,512</b>
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<b>Operating surplus/(deficit) for the year</b>	<b>28,961</b>
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### 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 2023/24	Budget 2024/25	Projections		
NOTES		\$'000	\$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	69,285	72,221	74,671	77,399	80,225
Statutory fees and fines	4.1.2	2,967	2,646	2,732	2,827	2,926
User fees	4.1.3	13,436	13,527	13,945	14,410	14,891
Grants - operating	4.1.4	6,708	26,062	25,099	22,519	23,171
Grants - capital	4.1.4	23,526	36,169	17,355	12,239	13,927
Contributions - monetary	4.1.5	1,010	310	475	476	305
Contributions - non-monetary	4.1.5	8,487	2,000	2,000	2,000	2,000
Other income	4.1.6	10,279	8,564	4,042	3,904	3,367
<b>Total income / revenue</b>		135,698	161,499	140,319	135,774	140,812
<b>Expenses</b>						
Employee costs	4.1.7	40,538	41,504	40,863	42,626	43,925
Materials and services	4.1.8	71,292	57,260	51,437	47,206	48,284
Depreciation	4.1.9	28,667	30,214	30,647	31,169	31,741
Amortisation - intangible assets	4.1.10	815	1,093	1,101	1,101	1,300
Depreciation - right of use assets	4.1.11	71	71	71	71	71
Allowance for impairment losses		28	48	50	51	53
Borrowing costs	4.1.12	308	391	394	495	435
Net loss on disposal of property, infrastructure, plant and equipment		2,989	-	-	-	-
Finance costs - leases		1	1	1	1	1
Other expenses	4.1.13	1,984	1,956	1,812	1,875	1,941
<b>Total expenses</b>		146,693	132,538	126,376	124,595	127,751
<b>Surplus/(deficit) for the year</b>		(10,995)	28,961	13,943	11,179	13,061
<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>		-	-	-	30,000	120,252
<b>Total comprehensive result</b>		(10,995)	28,961	13,943	41,179	133,313

## Balance Sheet

For the four years ending 30 June 2028

		Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Projections		
	NOTES			2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		90,938	50,274	33,823	32,081	33,825
Trade and other receivables		12,270	11,693	10,149	9,781	10,096
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	107,665	66,497	48,639	46,682	48,899
<b>Non-current assets</b>						
Trade and other receivables		200	170	160	150	140
Property, infrastructure, plant & equipment		1,474,063	1,530,010	1,554,477	1,595,575	1,724,561
Right-of-use assets	4.2.4	682	611	540	469	398
Investment property		7,455	7,455	7,455	7,455	7,455
Intangible assets		3,051	8,580	9,729	10,432	12,877
<b>Total non-current assets</b>	4.2.1	1,485,451	1,546,826	1,572,361	1,614,081	1,745,431
<b>Total assets</b>		1,593,116	1,613,323	1,621,000	1,660,763	1,794,330
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		14,413	12,565	8,748	7,433	7,273
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	7,696	9,137	9,596	9,911
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	37,798	29,383	22,680	23,128	22,176
<b>Non-current liabilities</b>						
Contract and other liabilities		419	419	419	420	423
Provisions		7,900	7,847	6,793	5,742	8,151
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	18,228	17,889	18,326	16,462	17,668
<b>Total liabilities</b>		56,026	47,272	41,006	39,590	39,844
<b>Net assets</b>		1,537,090	1,566,051	1,579,994	1,621,173	1,754,486
<b>Equity</b>						
Accumulated surplus		474,570	503,289	517,297	528,526	541,587
Reserves	4.3.1	1,062,520	1,062,762	1,062,697	1,092,647	1,212,899
<b>Total equity</b>	4.3.2	1,537,090	1,566,051	1,579,994	1,621,173	1,754,486

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

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'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		(10,995)	(10,995)	-	-
Transfers to other reserves		-	(794)	-	794
<b>Balance at end of the financial year</b>		<b>1,537,090</b>	<b>474,570</b>	<b>1,059,891</b>	<b>2,629</b>
<b>2025 Budget</b>					
Balance at beginning of the financial year		1,537,090	474,570	1,059,891	2,629
Surplus/(deficit) for the year		28,961	28,961	-	-
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>1,566,051</b>	<b>503,289</b>	<b>1,059,891</b>	<b>2,871</b>
<b>2026</b>					
Balance at beginning of the financial year		1,566,051	503,289	1,059,891	2,871
Surplus/(deficit) for the year		13,943	13,943	-	-
Transfers from other reserves		-	65	-	(65)
<b>Balance at end of the financial year</b>		<b>1,579,994</b>	<b>517,297</b>	<b>1,059,891</b>	<b>2,806</b>
<b>2027</b>					
Balance at beginning of the financial year		1,579,994	517,297	1,059,891	2,806
Surplus/(deficit) for the year		11,179	11,179	-	-
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>1,621,173</b>	<b>528,526</b>	<b>1,089,891</b>	<b>2,756</b>
<b>2028</b>					
Balance at beginning of the financial year		1,621,173	528,526	1,089,891	2,756
Surplus/(deficit) for the year		13,061	13,061	-	-
Net asset revaluation gain/(loss)		120,252	-	120,252	-
<b>Balance at end of the financial year</b>		<b>1,754,486</b>	<b>541,587</b>	<b>1,210,143</b>	<b>2,756</b>

## Statement of Cash Flows

For the four years ending 30 June 2028

		Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Projections 2025/26 \$'000      2026/27 \$'000      2027/28 \$'000		
	Notes	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		68,753	72,010	74,499	77,208	80,028
Statutory fees and fines		2,967	2,646	2,732	2,827	2,926
User fees		11,265	14,237	15,507	14,801	14,602
Grants - operating		4,689	26,062	25,099	22,519	23,171
Grants - capital		12,301	36,169	12,805	12,239	13,927
Contributions - monetary		1,010	310	475	476	305
Interest received		5,523	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		4,739	6,063	2,503	2,565	2,226
Employee costs		(39,418)	(40,995)	(40,349)	(42,091)	(43,374)
Materials and services		(70,203)	(65,589)	(55,405)	(49,674)	(49,597)
Trust funds and deposits repaid		(8,500)	(8,650)	(8,500)	(8,650)	(8,800)
Other payments		(1,984)	(1,956)	(1,812)	(1,875)	(1,941)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	(1,080)	50,735	37,594	40,335	43,413
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(56,272)	(91,383)	(55,964)	(42,671)	(39,520)
Proceeds from sale of property, infrastructure, plant and equipment		1,239	600	600	600	600
Proceeds from sale of investments		45,262	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(9,771)	(90,783)	(55,364)	(42,071)	(38,920)
<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		(4,117)	(40,664)	(16,451)	(1,742)	1,744
Cash and cash equivalents at the beginning of the financial year		95,055	90,938	50,274	33,823	32,081
<b>Cash and cash equivalents at the end of the financial year</b>		90,938	50,274	33,823	32,081	33,825

## Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast Actual	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		185	401	100	100	100
<b>Total land</b>		185	401	100	100	100
Buildings		8,673	10,416	3,567	3,005	6,860
<b>Total buildings</b>		8,673	10,416	3,567	3,005	6,860
<b>Total property</b>		8,858	10,817	3,667	3,105	6,960
<b>Plant and equipment</b>						
Plant, machinery and equipment		4,030	6,597	5,191	4,331	2,980
Fixtures, fittings and furniture		60	30	30	30	30
Computers and telecommunications		1,044	6,622	2,250	1,804	445
Library books		209	209	209	209	209
<b>Total plant and equipment</b>		5,343	13,458	7,680	6,374	3,664
<b>Infrastructure</b>						
Roads		9,809	12,192	15,099	15,197	17,267
Bridges		3,797	610	2,899	500	300
Footpaths and cycleways		2,601	1,290	899	850	850
Drainage		1,059	4,544	6,690	4,475	2,450
Recreational, leisure and community facilities		7,439	7,112	6,045	3,020	3,475
Waste management		1,997	2,859	3,748	1,920	600
Parks, open space and streetscapes		13,708	24,161	7,757	6,480	3,104
Aerodromes		211	13,553	600	400	100
Off street car parks		1,324	175	690	200	600
Other infrastructure		126	612	190	150	150
<b>Total infrastructure</b>		42,071	67,108	44,617	33,192	28,896
<b>Total capital works expenditure</b>	4.5.1	56,272	91,383	55,964	42,671	39,520
<b>Represented by:</b>						
New asset expenditure		15,977	16,323	10,251	5,791	1,640
Asset renewal expenditure		31,278	58,899	34,666	30,004	30,054
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		9,017	16,161	11,047	6,876	7,826
<b>Total capital works expenditure</b>	4.5.1	56,272	91,383	55,964	42,671	39,520
<b>Funding sources represented by:</b>						
Grants		23,526	36,169	17,355	12,239	13,927
Contributions		918	10	225	-	-
Council cash		24,785	54,704	35,884	28,932	25,593
Borrowings		7,043	500	2,500	1,500	-
<b>Total capital works expenditure</b>	4.5.1	56,272	91,383	55,964	42,671	39,520



## 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	40,538	41,504	40,863	42,626	43,925
Employee costs - capital	2,760	2,914	2,516	2,214	2,205
<b>Total staff expenditure</b>	43,298	44,418	43,379	44,840	46,130
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	470.0	467.3	446.8	442.8	441.8
Total staff numbers	470.0	467.3	446.8	442.8	441.8

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

Department	Budget	Comprises			
		Permanent			
		Full Time	Part time	Casual	Temporary
	2024/25				
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets and Environment	16,800	12,727	4,073	1,610	1,881
Place and Community	5,903	4,414	1,489	173	1,498
Business Excellence	11,875	8,875	3,000	393	735
Office of the CEO	636	636	-	-	-
<b>Total permanent staff expenditure</b>	35,214	26,652	8,562	2,176	4,114
Casual temporary and other expenditure	6,290				
<b>Total Operational expenditure</b>	41,504				
Capitalised labour costs	2,914				
<b>Total expenditure</b>	44,418				

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

Department	Budget	Comprises			
		Permanent			
		Full Time	Part time	Casual	Temporary
	2024/25				
Assets and Environment	198.4	148.0	50.4	20.0	17.5
Place and Community	57.6	43.0	14.6	2.0	14.2
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>	376.2	278.0	98.2	26.9	39.2
Casual and temporary staff	66.1				
<b>Total Operational staff</b>	442.3				
Capitalised labour	25.0				
<b>Total staff</b>	467.3				

**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	12,727	13,037	13,677	14,154
Women	3,781	3,944	4,113	4,236
Men	8,946	9,092	9,564	9,918
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>16,800</b>	<b>17,232</b>	<b>17,998</b>	<b>18,604</b>
<b>Place and Community</b>				
Permanent - Full time	4,414	4,235	4,462	4,587
Women	2,381	2,277	2,406	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>5,903</b>	<b>5,769</b>	<b>6,042</b>	<b>6,215</b>
<b>Business Excellence</b>				
Permanent - Full time	8,875	8,875	9,330	9,637
Women	6,497	6,476	6,790	7,022
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>12,916</b>
<b>Office of the CEO</b>				
Permanent - Full time	636	655	675	629
Women	636	655	675	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>636</b>	<b>655</b>	<b>675</b>	<b>629</b>
<b>Total permanent expenditure</b>	<b>35,214</b>	<b>35,621</b>	<b>37,227</b>	<b>38,364</b>
<b>Casuals, temporary and other expenditure</b>	<b>6,290</b>	<b>5,242</b>	<b>5,399</b>	<b>5,561</b>
<b>Total Operational expenditure</b>	<b>41,504</b>	<b>40,863</b>	<b>42,626</b>	<b>43,925</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>44,418</b>	<b>43,379</b>	<b>44,840</b>	<b>46,130</b>

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>Assets and Environment</b>				
Permanent - Full time	148.0	148.0	148.0	148.0
Women	36.0	36.0	36.0	36.0
Men	112.0	112.0	112.0	112.0
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>198.4</b>	<b>198.4</b>	<b>198.4</b>	<b>198.4</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>376.2</b>	<b>370.2</b>	<b>370.2</b>	<b>370.2</b>
<b>Casuals and temporary staff</b>	<b>66.1</b>	<b>54.1</b>	<b>54.1</b>	<b>54.1</b>
<b>Total Operational staff numbers</b>	<b>442.3</b>	<b>424.3</b>	<b>424.3</b>	<b>424.3</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>467.3</b>	<b>446.8</b>	<b>442.8</b>	<b>441.8</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 \$72.221 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	%
General rates *	49,429		51,642	2,213	4.48%
Municipal charge *	7,831		8,185	354	4.52%
Waste management charge	9,569		10,007	438	4.58%
Waste Levy	1,628		1,657	29	1.78%
Supplementary rates and rate adjustments	335		350	15	4.48%
Interest on rates and charges	360		280	80	-22.22%
Revenue in lieu of rates	133		100	(33)	(24.81%)
<b>Total rates and charges</b>	<b>69,285</b>		<b>72,221</b>	<b>2,936</b>	<b>4.24%</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 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.00256872	0.00265466	3.35%
General rate for rateable commercial/ industrial properties	0.00359621	0.00358379	(0.35%)
General rate for rateable Farm land properties	0.00205498	0.00199100	(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	39,908	1,884	4.95%
Commercial/Industrial	5,553	5,797	244	4.39%
Farm	5,852	5,937	85	1.45%
<b>Total amount to be raised by general rates</b>	<b>49,429</b>	<b>51,642</b>	<b>2,213</b>	<b>4.48%</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	28,657	557	1.98%
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>33,465</b>	<b>530</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	15,121,800	15,033,080	(88,720)	(0.59%)
Commercial/Industrial	1,578,723	1,617,498	38,775	2.46%
Farm	2,792,076	2,982,269	190,193	6.81%
<b>Total value of land</b>	<b>19,492,599</b>	<b>19,632,847</b>	<b>140,248</b>	<b>0.72%</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	8,185	354	4.52%

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 \$'000	2024/25 \$'000	Change \$'000	%
Kerbside collection with recycling (120L Bin)	1,301	1,341	40	3.07%
Kerbside collection with recycling and green waste (120L Bin)	8,123	8,498	375	4.62%
Additional Household waste bin	35	53	18	51.43%
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>11,664</b>	<b>467</b>	<b>4.17%</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 \$'000	2024/25 \$'000	Change \$'000	%
General rates *	49,429	51,642	2,213	4.48%
Municipal charge *	7,831	8,185	354	4.52%
Waste management charge	9,569	10,007	438	4.58%
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>71,941</b>	<b>3,016</b>	<b>4.38%</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	\$ 58,226,584
Number of rateable properties	32,935	33,465
Base Average Rate	\$ 1,679.78	\$ 1,739.92
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$ 1,738.57	\$ 1,787.77
Maximum General Rates and Municipal Charges Revenue	\$ 57,259,894	\$ 59,827,815
Budgeted General Rates and Municipal Charges Revenue	\$ 57,259,896	\$ 59,827,651
Budgeted Supplementary Rates	\$ 250,000	\$ 250,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 57,509,896	\$ 60,077,651

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 \$'000	2024/25 \$'000	Change \$'000	%
Residential	45,873	47,129	1,256	2.74%
Commercial/Industrial	6,216	6,350	134	2.16%
Farm *	6,138	6,349	211	3.44%
<b>Total amount to be raised by general rates and municipal charge</b>	<b>58,227</b>	<b>59,828</b>	<b>1,601</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 and the Waste Levy (2024/25: estimated \$100,000 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 0.00265466 cents in the dollar of CIV for all rateable residential properties (100% of the general rate);
- A general rate of 0.00358379 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 0.0019910 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 \$214,700 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		
	\$'000	\$'000	\$'000	%
Infringements and costs	80	80	0	0.00%
Statutory planning fees	745	695	(50)	(6.71%)
Building regulatory fees	274	185	(89)	(32.48%)
Fire Hazard Fines	15	30	15	100.00%
Land Information Certificates	80	75	(5)	(6.25%)
Animal Registration Fees	450	520	70	15.56%
Parking fines	140	140	0	0.00%
Other Community Laws Licences and fines	90	100	10	11.11%
Septic Tank fees	80	80	0	0.00%
Health Registration fees	363	370	7	1.93%
Subdivision Fees	540	300	(240)	(44.44%)
Other statutory fees	110	71	(39)	(35.45%)
<b>Total statutory fees and fines</b>	<b>2,967</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		
	\$'000	\$'000	\$'000	%
Waste Disposal	4,774	5,070	296	6.20%
East Gippsland Livestock Exchange	1,038	751	(287)	(27.65%)
Indoor Recreation Centres	2,632	2,946	314	11.93%
Outdoor Pools	50	53	3	6.00%
Caravan Parks	2,877	2,551	(326)	(11.33%)
Raymond Island Ferry	225	225	0	0.00%
Building services	32	60	28	87.50%
Visitor Information Centres	86	86	0	0.00%
Animals	15	15	0	0.00%
Immunisation	22	22	0	0.00%
Marinas	1,201	1,177	(24)	(2.00%)
Arts and Culture	332	230	(102)	(30.72%)
Customer Service Centres	54	49	(5)	(9.26%)
Aerodrome	13	11	(2)	(15.38%)
Library	23	23	0	0.00%
Eagle Point Foreshore Hub	0	200	200	#DIV/0!
Other	62	58	(4)	(6.45%)
<b>Total user fees</b>	<b>13,436</b>	<b>13,527</b>	<b>91</b>	<b>0.68%</b>

#### User fees (\$0.091 million increase)

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include livestock exchange operations, 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 increase by 0.68% or \$0.091 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	2024/25		
	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	18,900	47,173	28,273	149.59%
State funded grants	11,307	15,058	3,751	33.17%
Other	27	0	(27)	(100.00%)
<b>Total grants received</b>	<b>30,207</b>	<b>62,231</b>	<b>32,024</b>	<b>106.02%</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%
School Crossing supervisors	122	120	(2)	(1.64%)
Environmental Management	104	79	(25)	(24.04%)
Emergency Management	122	120	(2)	(1.64%)
Library	379	380	1	0.26%
Public Health	39	42	3	7.69%
Lake Tyers Trust	150	150	0	0.00%
Recreational, Leisure and Community Facilities	2	0	(2)	(100.00%)
	1,017	991	(26)	(2.56%)
<b>Total recurrent grants</b>	<b>1,895</b>	<b>21,102</b>	<b>19,207</b>	<b>1013.56%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Community Development	221	0	(221)	(100.00%)
Economic Development	215	0	(215)	(100.00%)
Emergency Management	600	600	0	0.00%
Recreational, Leisure and Community Facilities	796	1,650	854	107.29%
<b>Total Non-recurrent - Commonwealth Government</b>	<b>1,832</b>	<b>2,250</b>	<b>418</b>	<b>22.82%</b>
<b>Non-recurrent - State Government</b>				
Community Development	392	157	(235)	(59.95%)
Economic Development	150	0	(150)	(100.00%)
Emergency Management	575	75	(500)	(86.96%)
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%)
Planning	20	0	(20)	(100.00%)
Skillinvest	8	0	(8)	(100.00%)
Waste	43	18	(25)	(58.14%)
<b>Total Non-recurrent - State Government</b>	<b>2,902</b>	<b>2,704</b>	<b>(198)</b>	<b>(6.82%)</b>
<b>Non-recurrent - Other</b>				
Community Development	1	0	(1)	(100.00%)
Environmental Management	77	0	(77)	(100.00%)
Library	1	6	5	500.00%
<b>Total Non-recurrent - Other</b>	<b>79</b>	<b>6</b>	<b>(73)</b>	<b>(92.41%)</b>
<b>Total non-recurrent grants</b>	<b>4,813</b>	<b>4,960</b>	<b>147</b>	<b>3.05%</b>
<b>Total operating grants</b>	<b>6,708</b>	<b>26,062</b>	<b>19,354</b>	<b>288.52%</b>

<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	2,617	3,601	984	37.60%
<b>Recurrent - State Government</b>				
Library	9	9	0	0.00%
<b>Total recurrent grants</b>	<b>2,626</b>	<b>3,610</b>	<b>984</b>	<b>37.47%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Buildings	1,550	8,458	6,908	445.68%
Plant and machinery	62	0	(62)	(100.00%)
Parks open space and streetscapes	4,291	2,028	(2,263)	(52.74%)
Recreational, Leisure and Community Facilities	1,830	3,273	1,443	78.85%
Roads	1,478	2,423	945	63.94%
Bridge	1,767	0	(1,767)	(100.00%)
Footpath	1,513	0	(1,513)	(100.00%)
Car Park	1,060	0	(1,060)	(100.00%)
Aerodrome	0	4,999	4,999	100.00%
Other Infrastructure	22	30	8	36.36%
<b>Total Non-recurrent - Commonwealth Government</b>	<b>13,573</b>	<b>21,211</b>	<b>7,638</b>	<b>56.27%</b>
<b>Non-recurrent - State Government</b>				
Buildings	1,264	5,816	4,552	360.13%
Plant and machinery	531	54	(477)	(89.83%)
Parks open space and streetscapes	2,578	3,458	880	34.13%
Recreational, Leisure and Community Facilities	2,206	1,421	(785)	(35.58%)
Roads	414	0	(414)	(100.00%)
Waste Management	239	0	(239)	(100.00%)
Other Infrastructure	68	239	171	251.47%
Drainage	0	360	360	100.00%
<b>Total Non-recurrent - State Government</b>	<b>7,300</b>	<b>11,348</b>	<b>4,048</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>20,900</b>	<b>32,559</b>	<b>11,659</b>	<b>55.78%</b>
<b>Total capital grants</b>	<b>23,526</b>	<b>36,169</b>	<b>12,643</b>	<b>53.74%</b>
<b>Total Grants</b>	<b>30,234</b>	<b>62,231</b>	<b>31,997</b>	<b>105.83%</b>

#### Grants - operating (\$19.354 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 288.52% or \$19.354 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 (\$12.643 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 53.74% or \$12.643 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	1,010	310	(700)	(69.31%)
Non-monetary	8,487	2,000	(6,487)	(76.43%)
<b>Total contributions</b>	<b>9,497</b>	<b>2,310</b>	<b>(7,187)</b>	<b>(75.68%)</b>

#### Contributions - monetary (\$7.187 million decrease)

Monetary 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.

Monetary contributions are projected to decrease by \$0.700 million or 69.31% compared to 2023/24. This is due to less monetary contributions expected for projects in 2024/25.

Non-monetary relate to assets that are handed over to Council as a result of contributions required from developments.

Non-monetary contributions are projected to decrease by \$6.487 million or 76.43% compared to 2023/24. This is due to less assets being handed over to Council by developers expected in the 2024/25 year.

#### 4.1.6 Other income

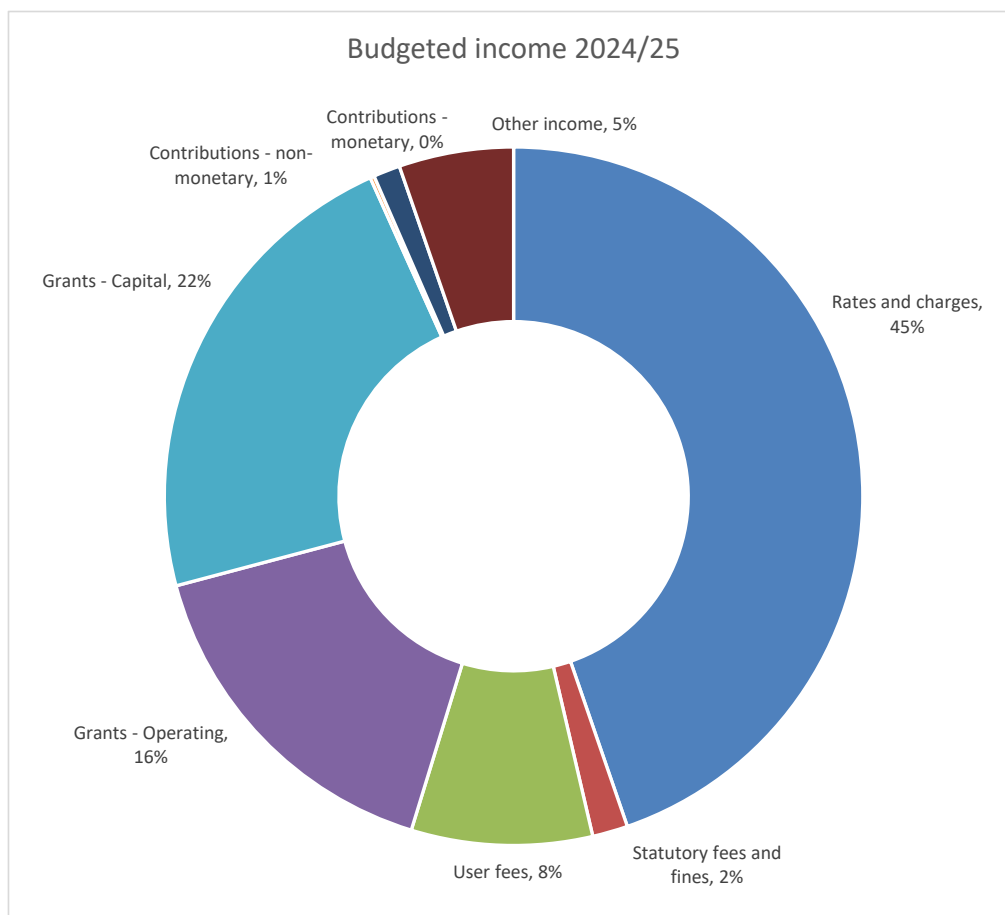
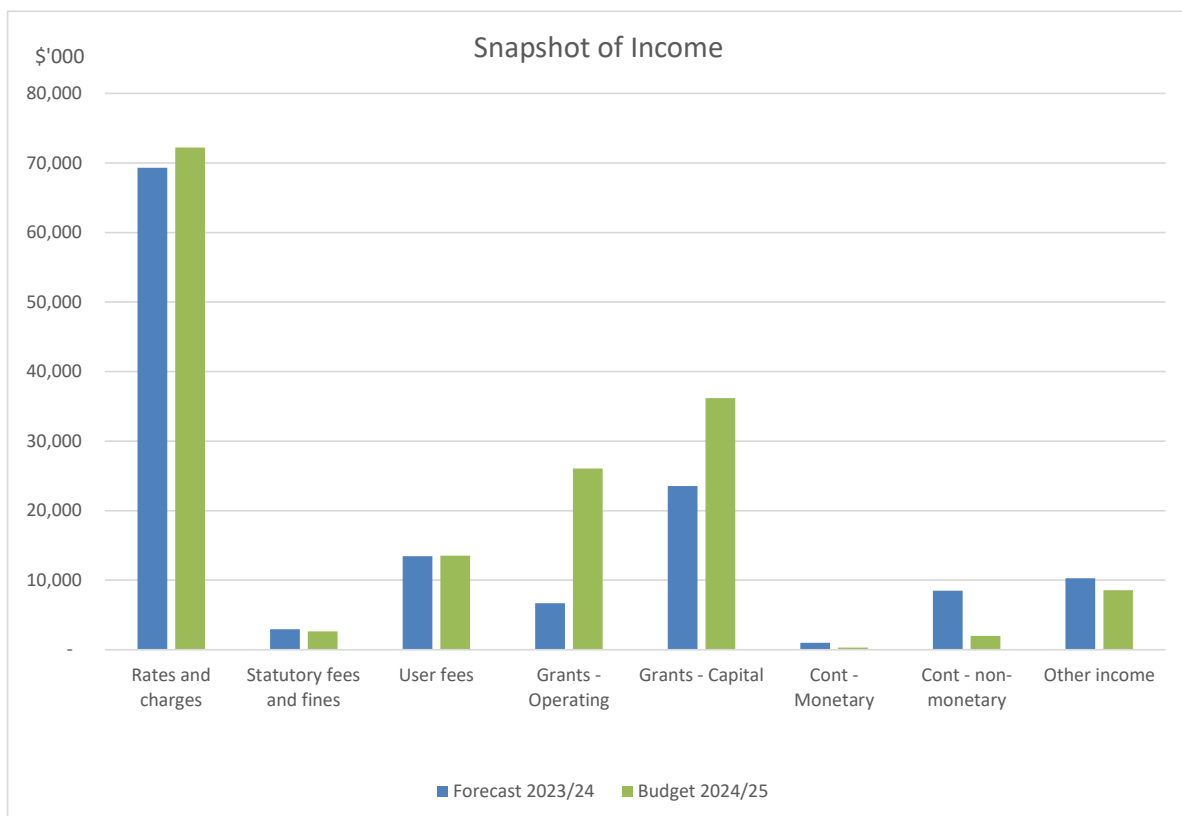
	Forecast Actual	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%
Interest	5,540	2,540	(3,000)	(54.15%)
Reimbursements	3,601	4,924	1,323	36.74%
Investment property rental/leases	1,023	1,049	26	2.54%
Other Sundry	115	51	(64)	(55.65%)
<b>Total other income</b>	<b>10,279</b>	<b>8,564</b>	<b>(1,715)</b>	<b>(16.68%)</b>

#### Other income (\$1.715 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.

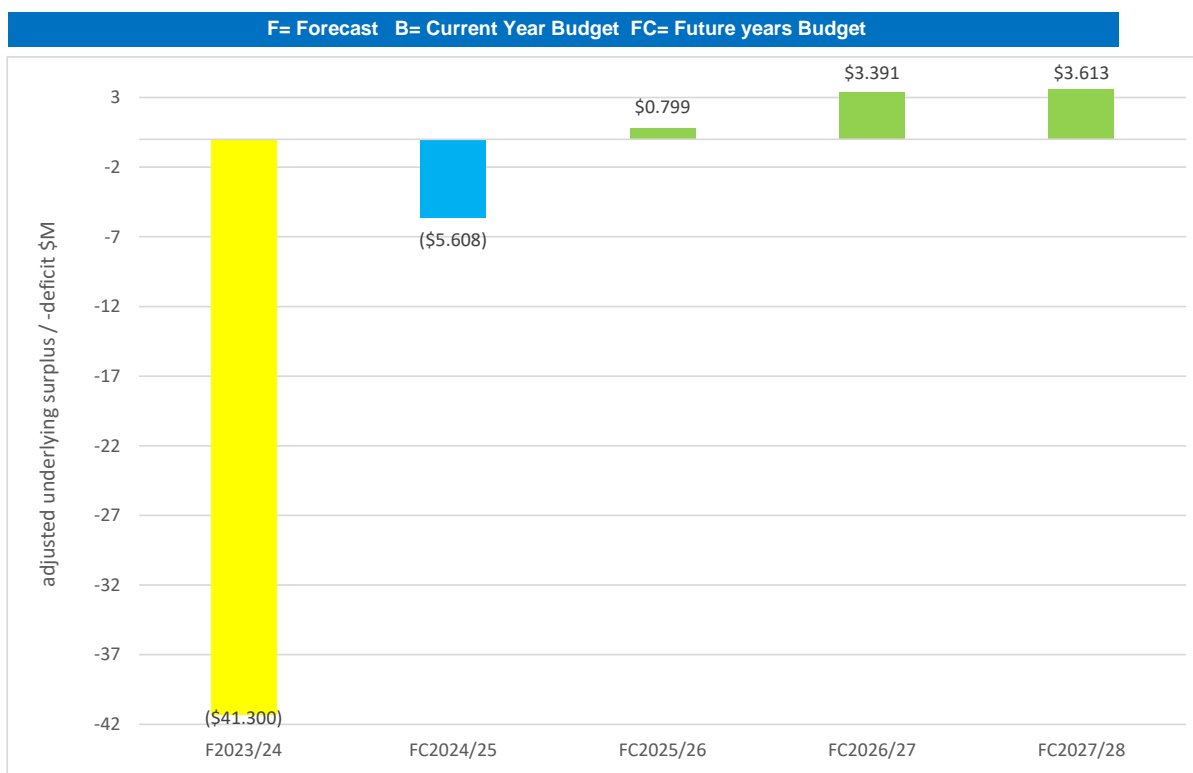
Other income is forecast to decrease by \$1.715 million compared to 2023/24. This is a result of interest on investments income forecast to be \$3.0 million less than the 2023/24 year as a result of forecast less cash being available for investing. There was also two reimbursements for capital projects in 2023/24 totalling \$0.466 million that will not reoccur in the 2024/25 year. Workcover reimbursements are also forecast to be \$0.300 million less in the 2024/25 year. Reimbursements for natural disaster events is forecast to be \$4.077 million in 2024/25 which is an increase of \$2.344 million from the 2023/24 year.





### Adjusted underlying surplus/(Deficit) (\$35.692 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 \$5.608 million, which is a decrease in deficit from the forecast underlying deficit of \$41.3 million for the 2023/24 year of \$35.692 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 \$'000	2024/25 \$'000	\$'000	%
Wages and salaries	34,653	35,236	583	1.68%
WorkCover	1,779	1,828	49	2.75%
Superannuation	3,966	4,300	334	8.42%
Fringe Benefits	140	140	0	0.00%
<b>Total employee costs</b>	<b>40,538</b>	<b>41,504</b>	<b>966</b>	<b>2.38%</b>

#### Employee costs (\$0.966 million increase)

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

Employee costs are forecast to increase by 2.38% or \$0.966 million compared to 2023/24. The increase in employee costs is 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 \$'000	2024/25 \$'000	\$'000	%
<b>Contracts</b>				
Roadside Weed and Pest management	220	332	112	50.91%
Emergency Management	791	10	(781)	(98.74%)
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	14,948	11,227	(3,721)	(24.89%)
Bridges and Culverts	115	-	(115)	(100.00%)
Maintenance of Buildings	135	135	0	0.00%
Maintenance of parks, trees and Shrubs	795	112	(683)	(85.91%)
Swifts Creek Recreation Reserve Upgrade	1,330	-	(1,330)	(100.00%)
Club Terrace Community Facility	588	-	(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	61	16	(45)	(73.77%)
Animal Management	250	252	2	0.80%
<b>Total Contracts</b>	<b>29,589</b>	<b>23,288</b>	<b>(6,301)</b>	<b>(21.30%)</b>
<b>Other Materials and Services</b>				
General maintenance and services	6,117	9,044	2,927	47.85%
Service Agreements	2,248	3,033	785	34.92%
Office administration	8,520	5,012	(3,508)	(41.17%)
Utilities	2,489	2,367	(122)	(4.90%)
Insurance	1,594	2,035	441	27.67%
Vehicles and Plant - Maintenance and insurances	1,884	1,824	(60)	(3.18%)
Information Technology	3,529	3,388	(141)	(4.00%)
Consultants	6,563	2,655	(3,908)	(59.55%)
Grants and Contributions	5,523	1,699	(3,824)	(69.24%)
Waste Levy	2,600	2,300	(300)	(11.54%)
Training and associated costs	636	615	(21)	(3.30%)
	<b>41,703</b>	<b>33,972</b>	<b>(7,731)</b>	<b>(18.54%)</b>
<b>Total materials and services</b>	<b>71,292</b>	<b>57,260</b>	<b>(14,032)</b>	<b>(19.68%)</b>

#### Materials and services (\$14.032 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 19.68% or \$14.032 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 \$11.993 million.

Contracts are forecast to decrease by \$6.301 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 \$'000	2024/25 \$'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		
	\$'000	\$'000	\$'000	%
Intangible assets	815	1,093	278	34.11%
<b>Total amortisation - intangible assets</b>	<b>815</b>	<b>1,093</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		
	\$'000	\$'000	\$'000	%
Right of use assets	71	71	0	0.00%
<b>Total depreciation - right of use assets</b>	<b>71</b>	<b>71</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		
	\$'000	\$'000	\$'000	%
Borrowing costs	308	391	83	26.95%
<b>Total borrowing costs</b>	<b>308</b>	<b>391</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:

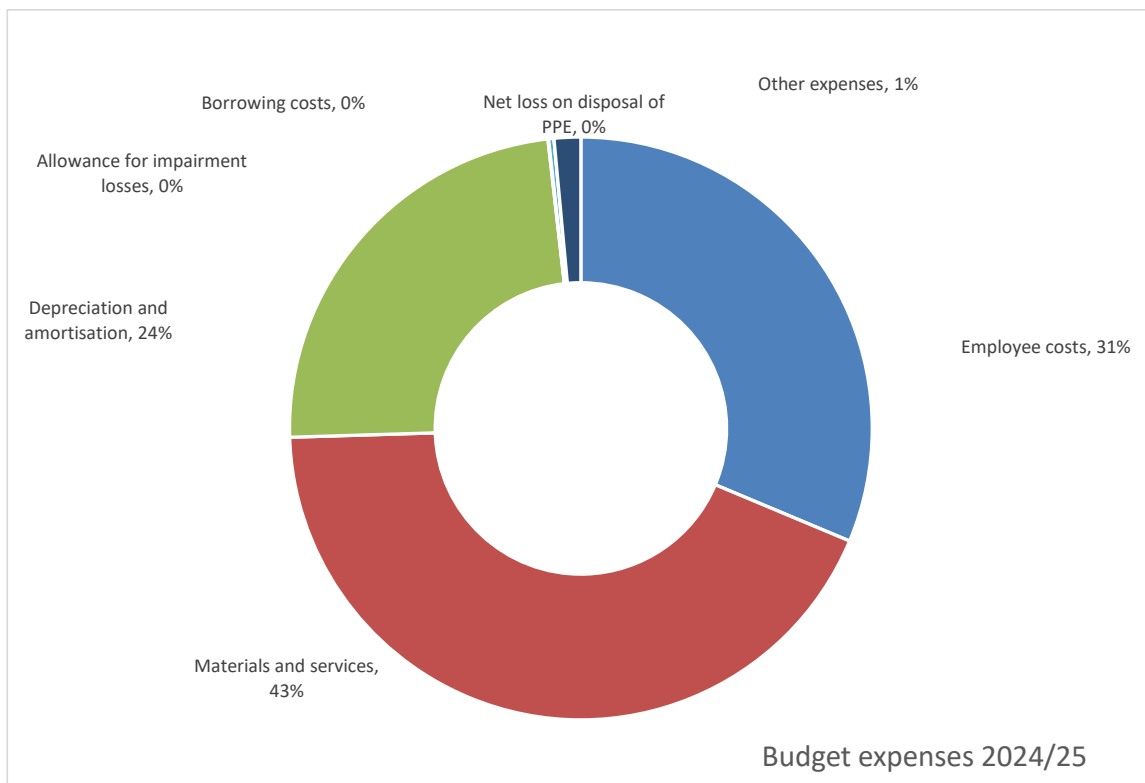
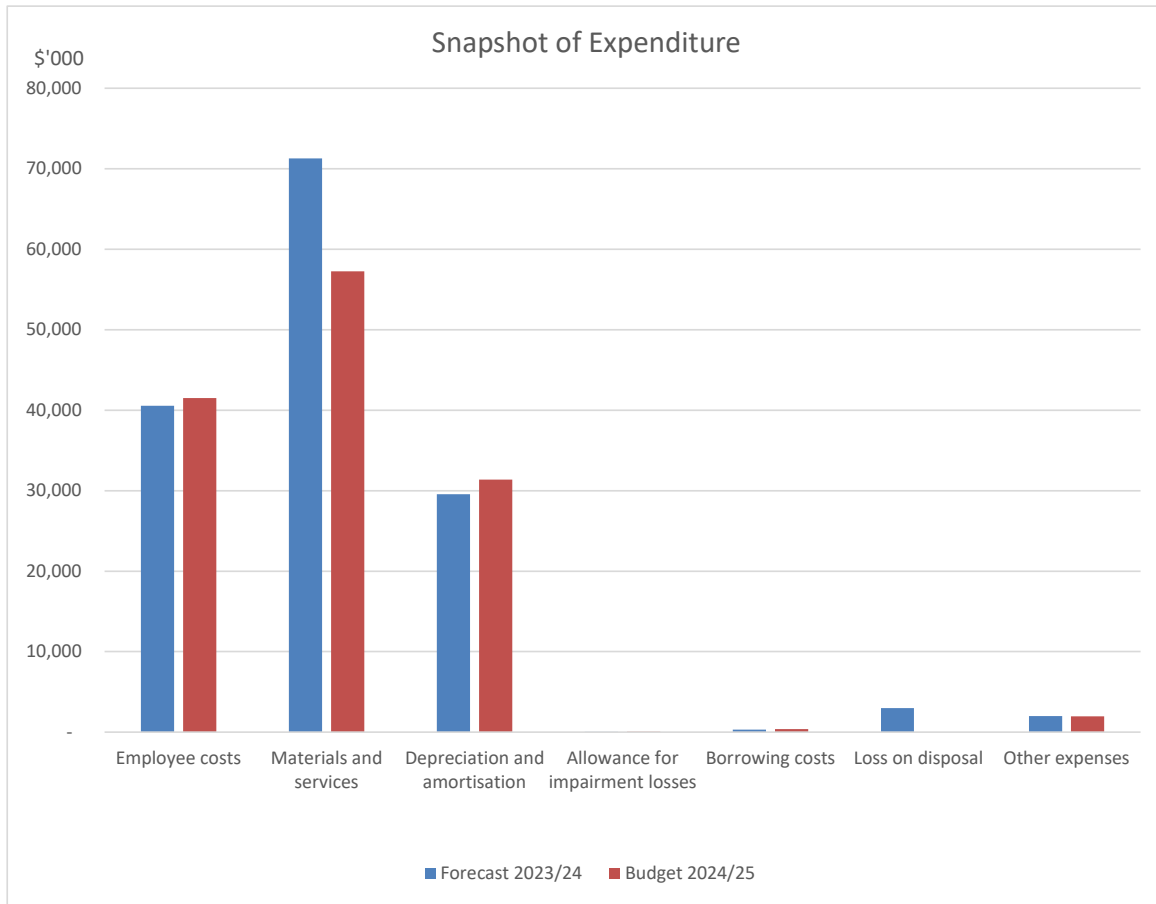
- Tambo Bluff - existing loan - 9.5%.
- Eagle Point Community Hub - 2023/24 year for 10 years - 3% variable (this includes the discount from Treasury Victoria) and will vary from time to time depending on the market interest rates.
- World Sporting Precinct Loan - 2023/24 year and for 10 years - assumed 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		
	\$'000	\$'000	\$'000	%
Auditors External	55	59	4	7.27%
Auditors Internal	45	48	3	6.67%
Councillor allowances	376	389	13	3.46%
Operating lease rentals	164	170	6	3.66%
Memberships/Subscriptions	407	387	(20)	(4.91%)
Bank Fees and Charges	261	221	(40)	(15.33%)
Legal Fees	608	615	7	1.15%
Other	68	67	(1)	(1.47%)
<b>Total other expenses</b>	<b>1,984</b>	<b>1,956</b>	<b>(28)</b>	<b>(1.41%)</b>

#### Other expenses (\$0.028 million decrease)

Other expenses relate to a range of unclassified items including Councillor allowances, audit fees, legal costs, memberships and subscriptions, bank charges and other miscellaneous expenditure items. Other expenses are forecast to decrease by \$0.028 million or 1.41% compared to 2023/24. The changes are only minor.



## 4.2 Balance Sheet

### 4.2.1 Assets

#### Current Assets (\$41.168 million decrease) and Non-Current Assets (\$61.375 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 \$40.664 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 \$39.276 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 \$55.947 million increase in this balance is attributable to the net result of the capital works program (\$91.383 million less \$6.622 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 \$5.529 million as a result of additional intangible assets of \$6.622 million added during the year less the amortisation of intangible assets of \$1.093 million.

### 4.2.2 Liabilities

#### Current Liabilities (\$8.415 million decrease) and Non Current Liabilities (\$0.339 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 \$6.342 million as at 30 June 2025 based on the expected rehabilitation works to be undertaken in the 2024/25 financial year less the expected works to be undertaken in the 2025/26 year. Employee entitlement provisions are expected to increase by \$0.435 million. Trade and other payables are forecast to decrease by \$1.848 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	576
Equipment	50	35
<b>Total right-of-use assets</b>	<b>682</b>	<b>611</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)

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 (\$28.961 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 \$28.961 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 \$3.6 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 \$0.277 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 \$50.735 million inflow (\$51.815 million inflow increase)

Rates and Charges are forecast to increase by \$3.257 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 \$21.373 million as a result of \$19.23 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 \$23.868 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 \$2.972 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 \$3.023 million as a result of less surplus cash being available for investing. The other significant cashflow movement is an increase in other receipts of \$1.324 million as a result of an expected increase in reimbursements for the 2024/25 year mainly for natural disasters. Materials and services are expected to decrease by \$4.614 million as a number of grant funded projects were completed in the 2023/24 year. Employee costs are expected to increase by \$1.577 million as a result of expected increases in employee costs for EA, superannuation and banding movements.

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>	(10,995)	<b>28,961</b>	39,956	<b>(363.40%)</b>
Contributions - non-monetary	(8,487)	<b>(2,000)</b>	6,487	<b>(76.43%)</b>
Depreciation and amortisation	29,553	<b>31,378</b>	1,825	<b>6.18%</b>
Loss on disposal of property, infrastructure, plant and equipment	2,989	<b>0</b>	(2,989)	<b>0.00%</b>
Finance costs	308	<b>391</b>	83	<b>26.95%</b>
Net movement in current assets and liabilities	(14,448)	<b>(7,995)</b>	6,453	<b>(44.66%)</b>
<b>Cash flows available from operating activities</b>	(1,080)	<b>50,735</b>	<b>51,815</b>	<b>(4,797.69%)</b>

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

#### Investing activities \$90.793 million outflow (\$81.012 million increase in outflows)

The outflows in cash from investing activities have increased as a result of the increase in cash outflow of \$35.111 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 \$0.639 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	8,858	<b>10,817</b>	1,959	<b>22.1%</b>
Plant and equipment	5,343	<b>13,458</b>	8,115	<b>151.88%</b>
Infrastructure	42,071	<b>67,108</b>	25,037	<b>59.51%</b>
<b>Total</b>	<b>56,272</b>	<b>91,383</b>	35,111	<b>62.40%</b>

#### Property (\$10.817 million)

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

For the 2024/25 year \$10.817 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) (\$3.138 million), Hinomunje Bridge Restoration - Stage 1 (\$0.749 million) and Replacement of Air Handling Unit - Lakes Aquatic Centre (\$0.378 million).

#### Plant and equipment (\$13.458 million)

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

For the 2024/25 year, \$13.458 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$4.859 million), upgrade and replacement of information and communications technology (ICT) (\$6.622 million) and the purchase of library books (\$0.209 million).

#### Infrastructure (\$67.108 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 \$12.192 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 \$1.147 million, Marine Parade Lakes Entrance Upgrade \$2.062 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 \$1.290 million are planned. Eagle Point School Connection will be constructed at a cost of \$0.530 million.

Drainage works of \$4.544 million will be undertaken, this includes Jones Bay Southern Catchment WSUD of \$1.510 million and LENGA drainage for \$0.687 million

Waste projects of \$2.859 million are planned, including the Cann River Waste Transfer Station at \$0.982 million and Bairnsdale Resource and Recovery Centre at \$1.025 million.

Recreation and community facilities will be upgraded at a cost of \$7.112 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 \$1.704 million.

Parks, Open Space and Streetscape works at a cost of \$24.161 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 \$8.276 million, Omeo Mountain Bike Trails \$3.48 million, Krauatungalung Walk \$1.786 million and Orbost Forest Park Upgrade \$1.0 million. Various streetscape works are planned in Buchan, Omeo and Mallacoota with a total cost of \$4.154 million.

Aerodrome upgrade works will be undertaken at a cost of \$13.553 million. This includes the Bairnsdale Aerodrome upgrade at a cost of \$13.274 million. Car parking works of \$0.175 million as well as other Infrastructure works of \$0.612 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	10,817	846	7,892	2,079	0	4,279	301	6,237	0
Plant and equipment	13,458	1,033	12,356	69	0	63	0	13,395	0
Infrastructure	67,108	14,444	38,651	14,013	0	31,827	1,645	33,136	500
<b>Total</b>	<b>91,383</b>	<b>16,323</b>	<b>58,899</b>	<b>16,161</b>	<b>0</b>	<b>36,169</b>	<b>1,946</b>	<b>52,768</b>	<b>500</b>

#### Asset renewal (\$58.899 million), new assets (\$16.323 million) and upgrade (\$16.161 million)

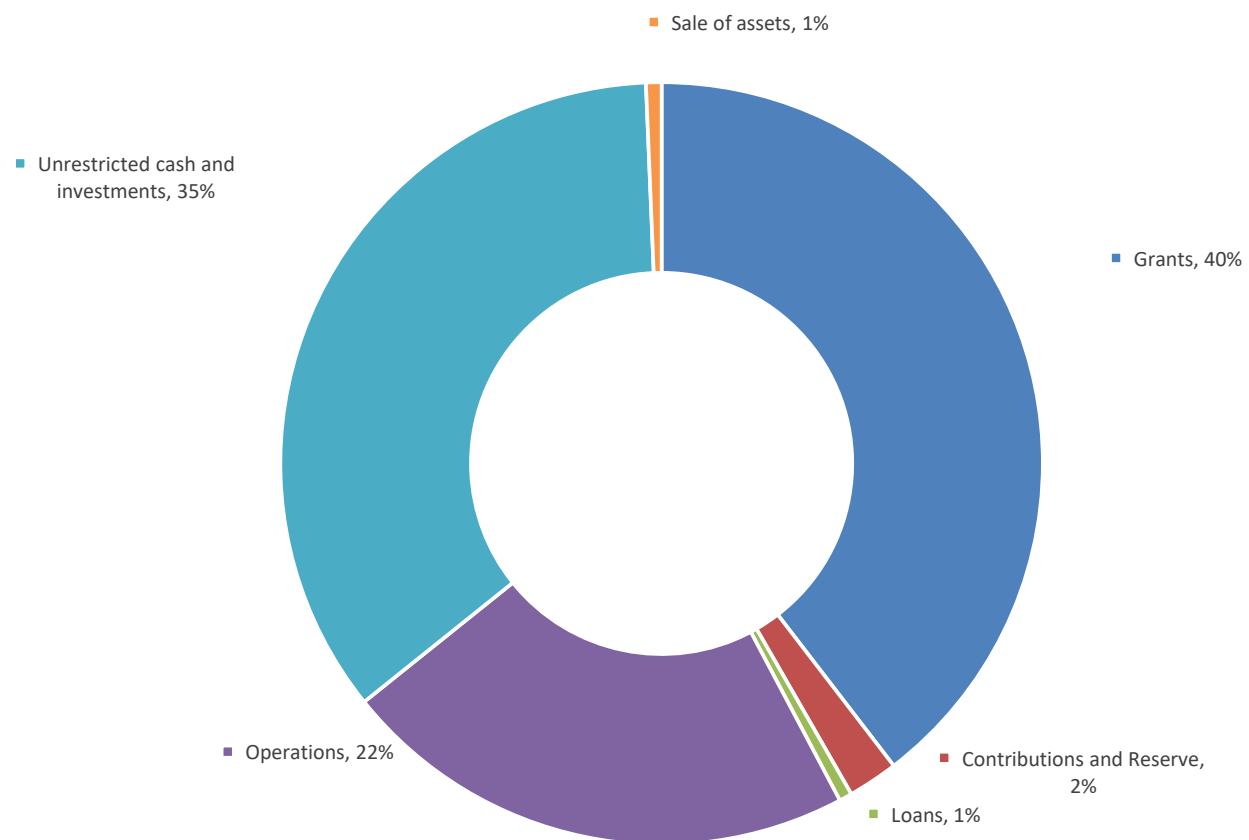
A distinction is made between expenditure on new assets, asset renewal, asset upgrade and asset expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does 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 (\$3.480 million), the WORLD Sporting Precinct (\$3.988 million), Lakes Entrance Foreshore Park (\$0.938 million) and Krauatungalung Walk (\$1.786 million). Various other small projects make up the remainder of new capital works expenditure. The remaining capital expenditure represents renewals, expansion and upgrades of existing assets.

## Funding sources

Sources of funding	Forecast		
	Actual	Budget	Variance
	2023/24 \$'000	2024/25 \$'000	\$'000
<b>Works carried forward</b>			
<i><b>Current year funding</b></i>			
Grants	0	22,334	22,334
Contributions	0	0	0
Loans	0	0	0
<b>Council cash</b>			
- reserve cash and investments	0	829	829
- unrestricted cash and investments	0	32,074	32,074
<b>Total works carried forward</b>	<b>0</b>	<b>55,237</b>	<b>55,237</b>
<b>New works</b>			
<i><b>Current year funding</b></i>			
Grants	23,526	13,835	(9,691)
Contributions	918	10	(908)
Loans	7,043	500	(6,543)
<b>Council cash</b>			
- operations	22,764	20,094	(2,670)
- proceeds on sale of assets	1,093	600	-493
- reserve cash and investments	928	1,107	179
- unrestricted cash and investments	0	0	0
<b>Total new works</b>	<b>56,272</b>	<b>36,146</b>	<b>(20,126)</b>
<b>Total funding sources</b>	<b>56,272</b>	<b>91,383</b>	<b>35,111</b>

## Budgeted total funding sources 2024/2025



### **Grants - Capital (\$36.169 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 (\$3.601 million), Marine Parade Lakes Entrance upgrade stage 1 (\$1.109 million), Bairnsdale Airport Terminal (Air Ambulance Facility) (\$1.546 million), WORLD Sporting Precinct Stage 1 (\$1.773 million), Omeo Mountain Bike Trails - Stage 2 (\$1.739 million), Lakes Entrance Foreshore Park (\$1.250 million), Bairnsdale Runway 04/22 Extension & Lighting Upgrade (\$5.0 million), Krauatungalung Walk Stage 1 and 2 (\$1.54 million), Orbost Forest Park upgrade (\$0.819 million), Myer Street (Church to Coates) & Service Roads Lakes Entrance (\$1.45 million), Livingston Park Omeo (\$0.891 million), various streetscapes (\$1.902 million) and Slip Road maritime precinct (\$3.657 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 (\$20.094 million)**

Council generates cash from its operating activities that is used as a funding source for the capital works program. It is forecast that \$20.094 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 (\$1.936 million)**

Council has cash reserves that are set aside for specific purposes. During 2024/25 it is proposed to utilise \$1.025 million for the Bairnsdale Resource and Recovery Centre, \$0.277 million for the Bairnsdale Composting Facility, \$0.275 million for the Cann River Transfer Station and \$0.301 million for Tambo Bluff property acquisitions. These are all using discretionary reserve funds. There is also \$0.053 million of Public Open Space Reserve (Statutory Reserve) funding that will be used towards the Skidale Reserve renewal and \$0.005 million of car parking reserve for car parking in Lakes Entrance..

### **Council cash - unrestricted cash and investments (\$32.074 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 \$32.074 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	0	100	0
	<b>Total Land</b>	100	100	0	0	0	0	0	100	0
	<b>Buildings</b>									
12128	Mallacoota Foreshore Holiday Park Toilet Block 1	100	0	100	0	0	0	0	100	0
12320	Mallacoota Foreshore Holiday Park Toilet Block 4	30	0	30	0	0	0	0	30	0
12321	Leased Caravan Parks - upgrade powerheads	65	0	32	33	0	0	0	65	0
12322	Nowa Nowa Pony Club Building Recladding *	30	0	15	15	0	24	0	6	0
12362	Community Resilience & Development Program Phase 2	642	0	642	0	0	600	0	42	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>	4,927	147	3,163	1,617	0	2,320	0	2,607	0
	<b>TOTAL PROPERTY</b>	5,027	247	3,163	1,617	0	2,320	0	2,707	0
	<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>	3,510	353	3,157	0	0	0	0	3,510	0
	<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>	30	0	30	0	0	0	0	30	0



Project No	Capital Works Area 2024/2025	Project	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
Computers and Telecommunications										
11939	CCTV Cameras at Waste Transfer Stations	80	80	0	0	0	0	0	80	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
Total Computers and Telecommunications		885	80	736	69	0	0	0	885	0
Library books										
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
Total Library books		209	9	200	0	0	9	0	200	0
TOTAL PLANT AND EQUIPMENT		4,634	442	4,123	69	0	9	0	4,625	0
INFRASTRUCTURE										
Roads										
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
12332	Upgrade to Moroney Street, Bairnsdale. Stage 3B	1,147	0	1,147	0	0	947	0	200	0
12252	Raymond Island Township Road & Drainage Upgrade	58	0	43	15	0	0	0	58	0
12333	Lake Tyers Beach Road Drainage Upgrade Stage 2	120	0	120	0	0	100	0	20	0
12334	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
12335	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
12336	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
12337	Little River Road, Gabion Wall Reconstruction	164	0	164	0	0	0	0	164	0
12338	Buchan Orbost Road - Major Slip Repair	100	0	100	0	0	0	0	100	0
12339	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	1,972	0	210	0
12253	Rural Road Maintenance Seal	200	0	200	0	0	0	0	200	0
12285	Rehabilitation Program	390	0	390	0	0	300	0	90	0
12340	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	350	0	50	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
Total Roads		8,824	150	8,369	305	0	5,223	0	3,601	0

Project No	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	
Bridges											
12341	Gulf Road, timber bridge renewal	75	0	75	0	0	0	0	75	0	
12342	Healeys Road, timber bridge renewal	49	0	49	0	0	0	0	49	0	
12343	Hollands & O'Briens Road, timber bridge renewal	109	0	109	0	0	0	0	109	0	
12344	Lees Road, Mossiface, Timber Bridge Renewal	56	0	56	0	0	0	0	56	0	
12345	Nodens Access Track, timber bridge renewal	21	0	21	0	0	0	0	21	0	
11592	Major Culvert Renewal Program	300	0	300	0	0	0	0	300	0	
Total Bridges			610	0	610	0	0	0	610	0	
Footpaths and Cycleways											
12346	Nicholson Street, Orbost Footpath renewal	45	0	45	0	0	0	0	45	0	
12347	Bruthen footpath pedestrian fencing	15	0	11	4	0	0	0	15	0	
12260	McKean Street Pedestrian Crossings	700	175	350	175	0	600	0	100	0	
Total Footpaths and Cycleways			760	175	406	179	0	600	0	160	0
Drainage											
12134	LENGA Drainage	500	250	125	125	0	0	0	0	500	
12263	Robin Street, Lakes Entrance Drainage Renewal	138	0	103	35	0	100	0	38	0	
12289	Gay Street, Lakes Entrance Drainage Renewal	150	0	112	38	0	100	0	50	0	
12290	Bogong St, Lakes Entrance Drainage renewal	50	0	50	0	0	0	0	50	0	
12348	65 McTaggarts Road, Eagle Point drainage Renewal	67	0	67	0	0	0	0	67	0	
12349	Doherty Street drainage with easement upgrade	17	0	17	0	0	0	0	17	0	
12350	Rupert Street, Bairnsdale Drainage renewal	110	0	82	28	0	0	0	110	0	
12262	Eastern Beach Road Drainage Improvements	15	8	0	7	0	0	0	15	0	
Total Drainage			1,047	258	556	233	0	200	0	347	500
Recreational, Leisure & Community Facilities											
12351	West Bairnsdale Recreation Reserve Redevelopment	134	0	67	67	0	40	0	94	0	
12352	Lucknow Recreation Reserve & Surrounds improvement works	46	0	23	23	0	0	0	46	0	
12319	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	
	Nowa Nowa Boat Jetty	480	0	480	0	0	0	0	480	0	
12231	Eagle Point Foreshore Erosion Management	24	24	0	0	0	0	0	24	0	
12354	Seawall Renewal Program	300	0	300	0	0	0	0	300	0	
Total Recreational, Leisure & Community Facilities			2,896	24	2,576	296	0	290	10	2,596	0
Waste Management											
11695	Skip Bins	40	0	40	0	0	0	0	40	0	
11854	Street Litter Bin Enclosure Project	20	0	20	0	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	277	277	0	0	0	0	277	0	0	
Total Waste Management			1,162	1,102	60	0	0	1,102	60		

Project No	Capital Works Area 2024/2025	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
	Parks, Open Space and Streetscapes									
11963	East Bairnsdale Play Area Renewal	80	0	80	0	0	50	0	30	0
12355	Swifts Creek Playspace Upgrade	25	0	20	5	0	0	0	25	0
11969	Slip Road Maritime Precinct	3,400	0	1,700	1,700	0	0	0	3,400	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
12356	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
12357	Metung Boardwalk Revitalisation	200	0	200	0	0	0	0	200	0
12358	Eagle Point Foreshore Trail	76	30	23	23	0	0	0	76	0
12018	Mallacoota Streetscape	500	0	500	0	0	0	0	500	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
	Total Parks, Open Space and Streetscapes	5,367	211	3,428	1,728	0	193	0	5,174	0
	Aerodromes									
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	5,360	0	2,680	2,680	0	5,000	0	360	0
12318	Apron Extension Orbost Airport	189	95	0	94	0	0	0	189	0
	Total Aerodromes	5,549	95	2,680	2,774	0	5,000	0	549	0
	Off Street Car Parks									
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
12359	Extension to Carpark - Slip Bight Marine Jetty 5	20	0	0	20	0	0	0	20	0
	Total Off Street Car Parks	175	29	87	59	0	0	5	170	0
	Other Infrastructure									
	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
	Total Other Infrastructure	95	0	64	31	0	0	0	95	0
	TOTAL INFRASTRUCTURE	26,485	2,044	18,836	5,605	0	11,506	1,117	13,362	500
	TOTAL NEW CAPITAL WORKS	36,146	2,733	26,122	7,291	0	13,835	1,117	20,694	500

#### 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 \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land</b>									
11738 Property Acquisitions - Tambo Bluff	301	301	0	0	0	0	301	0	0
<b>Total Land</b>	<b>301</b>	<b>301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>									
11930 Mallacoota Foreshore Holiday Park Fire Safety	429	0	429	0	0	0	0	429	0
11932 Council Managed Caravan Park - Fire Safety Works	277	0	277	0	0	0	0	277	0
12043 Gilsenan Reserve Toilet Replacement	198	0	198	0	0	0	0	198	0
12193 Lakes Entrance Changing Places Facility	193	0	193	0	0	137	0	56	0
12238 Upgrade existing facilities for accessibility & Female Friendly	100	0	0	100	0	0	0	100	0
12284 Changing Places Facility - Cann River	217	0	217	0	0	180	0	37	0
11834 Eagle Point Foreshore Hub	219	88	65	66	0	0	0	219	0
12029 Community Resilience & Development Program	147	0	147	0	0	172	0	(25)	0
12080 Mallacoota Hall & Rec Res Upgrades	720	0	720	0	0	697	0	23	0
12120 Mallacoota Mudbrick Pavilion Upgrade	370	0	370	0	0	370	0	0	0
12129 Gippsland Lakes Yacht Club	127	0	127	0	0	0	0	127	0
12239 Omeo Service Centre - Floor Replacement	30	0	30	0	0	0	0	30	0
12240 Lakes Entrance Service Centre - Courtyard Upgrade	24	0	24	0	0	0	0	24	0
12241 Orbost Service Centre - paint internal & external	8	0	8	0	0	0	0	8	0
12291 Omeo Service Centre - Female Toilets Upgrade	80	0	80	0	0	0	0	80	0
12086 Bruce Road Safety Upgrades	60	0	60	0	0	0	0	60	0
12235 Bairnsdale Airport Terminal (Air Ambulance Facility)	205	0	123	82	0	0	0	205	0
11718 Omeo Justice Precinct	105	0	105	0	0	0	0	105	0
12082 Hinnomunjie Bridge Restoration - Stage 1	749	0	749	0	0	200	0	549	0
12065 Bairnsdale City Oval Changerooms Upgrade	215	0	215	0	0	0	0	215	0
12192 AJ Freeman Female Friendly Changerooms	300	0	150	150	0	0	0	300	0
12249 Lindenow Sports Ground - Fire Services	128	0	64	64	0	0	0	128	0
12293 LRCI4 Portable Changeroom Wy Yung Oval	210	210	0	0	0	203	0	7	0
12123 Replacement of Air Handling Unit - Lakes Aquatic Centre	378	0	378	0	0	0	0	378	0
<b>Total Buildings</b>	<b>5,489</b>	<b>298</b>	<b>4,729</b>	<b>462</b>	<b>0</b>	<b>1,959</b>	<b>0</b>	<b>3,530</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>5,790</b>	<b>599</b>	<b>4,729</b>	<b>462</b>	<b>0</b>	<b>1,959</b>	<b>301</b>	<b>3,530</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	
PLANT AND EQUIPMENT											
Plant, Machinery and Equipment											
11577	Plant Replacement Program	1,808	0	1,808	0	0	0	0	1,808	0	
11578	Vehicle Fleet Replacement Program	244	0	244	0	0	0	0	244	0	
12189	Mobile Library Bus	78	0	78	0	0	54	0	24	0	
12119	Additional Vehicles & Equipment for Parks & Gardens Unit	199	199	0	0	0	0	0	199	0	
12366	Generators for 3 Council Facilities	350	350	0	0	0	0	0	350	0	
12174	Caravan Park Equipment Renewal Program	14	14	0	0	0	0	0	14	0	
12220	Replace Ferry Landings at Paynesville & Raymond Island	394	0	394	0	0	0	0	394	0	
Total Plant, Machinery and Equipment			3,087	563	2,524	0	0	54	0	3,033	0
Computers and Telecommunications											
11940	Public Space CCTV Refresh	138	28	110	0	0	0	0	138	0	
11672	Internal CCTV	283	0	283	0	0	0	0	283	0	
11585	ICT Renewal	290	0	290	0	0	0	0	290	0	
11805	Photocopies / Printers Renewal	186	0	186	0	0	0	0	186	0	
11807	Renewal of Corporate Systems	1,515	0	1,515	0	0	0	0	1,515	0	
12047	Network Equipment - Footprint Consolidation	46	0	46	0	0	0	0	46	0	
12130	Server Equipment Cloud Services	136	0	136	0	0	0	0	136	0	
12131	Digital Services	3,143	0	3,143	0	0	0	0	3,143	0	
Total Computers and Telecommunications			5,737	28	5,709	0	0	0	0	5,737	0
TOTAL PLANT AND EQUIPMENT			8,824	591	8,233	0	0	54	0	8,770	0
INFRASTRUCTURE											
Roads											
11823	Marine Parade Lakes Entrance Upgrade - Stage 1	1,962	0	981	981	0	1,109	0	853	0	
12361	Marine Parade Lakes Entrance Upgrade - Stage 2	100	0	100	0	0	0	0	100	0	
12252	Raymond Island Township Road & Drainage Upgrade	52	0	39	13	0	0	0	52	0	
12296	Creation of Cormorant Drive, Metung	14	14	0	0	0	0	0	14	0	
12135	Tambo Upper Road, outside Primary School	27	0	27	0	0	0	0	27	0	
12200	Connleys Road, Omeo Upgrade, Stage 2	68	0	34	34	0	0	0	68	0	
12211	Boundary Road - Protective Treatment	22	0	22	0	0	0	0	22	0	
12140	Power Station Road	287	0	0	287	0	0	0	287	0	
12196	Myer Street (Church to Coates) & Service Rds Lakes Entrance	729	0	729	0	0	0	0	729	0	
12210	Centre Goon Nure Road - Protective Treatment	21	0	21	0	0	0	0	21	0	
12212	Comleys Road - Protective Treatment	21	0	21	0	0	0	0	21	0	
12213	Aerodrome road - Protective Treatment	21	0	21	0	0	0	0	21	0	
12214	Humphreys Road - Protective Treatment	23	0	23	0	0	0	0	23	0	
12215	Morrison Road - Protective Treatment	21	0	21	0	0	0	0	21	0	
Total Roads			3,368	14	2,039	1,315	0	1,109	0	2,259	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>Footpaths and Cycleways</b>										
12219	Eagle Point School Connection	530	530	0	0	0	0	0	530	0
<b>Total Footpaths and Cycleways</b>		<b>530</b>	<b>530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>530</b>	<b>0</b>
<b>Drainage</b>										
12261	Stirling / David Road Metung, Drainage upgrade	412	0	0	412	0	0	0	412	0
12195	Marine Parade, Marlo Drainage Renewal	294	0	294	0	0	0	0	294	0
12264	35 Marlo Road, Drainage Renewal	92	0	92	0	0	0	0	92	0
12277	Drainage upgrades 18 Flounder Road, Lake Tyres Beach	37	0	37	0	0	0	0	37	0
12134	LENGA Drainage	187	93	47	47	0	0	0	187	0
11712	Marlo Town drainage upgrade	484	0	242	242	0	0	0	484	0
12263	Robin Street, Lakes Entrance Drainage Renewal	50	0	37	13	0	0	0	50	0
12289	Gay Street, Lakes Entrance Drainage Renewal	5	0	4	1	0	0	0	5	0
12290	Bogong St, Lakes Entrance Drainage renewal	5	0	5	0	0	0	0	5	0
12297	Mississippi Creek Crossing Upgrade	59	0	12	47	0	0	0	59	0
12262	Eastern Beach Road Drainage Improvements	7	3	0	4	0	0	0	7	0
12062	Integrated Water Management Bairnsdale	355	0	355	0	0	0	0	355	0
12147	Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	1,510	755	755	0	0	360	0	1,150	0
<b>Total Drainage</b>		<b>3,497</b>	<b>851</b>	<b>1,880</b>	<b>766</b>	<b>0</b>	<b>360</b>	<b>0</b>	<b>3,137</b>	<b>0</b>
<b>Recreational, Leisure &amp; Community Facilities</b>										
11950	WORLD Sporting Precinct Stage 1	3,988	3,988	0	0	0	1,773	0	2,215	0
12067	Bastion Point Geotextile Groyne Wall	204	0	204	0	0	104	0	100	0
12354	Forward Designs Seawalls	24	0	24	0	0	0	0	24	0
<b>Total Recreational, Leisure &amp; Community Facilities</b>		<b>4,216</b>	<b>3,988</b>	<b>228</b>	<b>0</b>	<b>0</b>	<b>1,877</b>	<b>0</b>	<b>2,339</b>	<b>0</b>
<b>Waste Management</b>										
11958	Cann River Waste Transfer Station	982	0	982	0	0	0	275	707	0
12170	Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	200	200	0	0	0	0	200	0	0
12251	Relocation of Lakes Entrance Weighbridge to Bairnsdale	262	0	262	0	0	0	0	262	0
11698	Bairnsdale Cell 4	182	182	0	0	0	0	0	182	0
12229	Bairnsdale Cell 4a	71	71	0	0	0	0	0	71	0
<b>Total Waste Management</b>		<b>1,697</b>	<b>453</b>	<b>1,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475</b>	<b>1,222</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
Parks, Open Space and Streetscapes										
11961	Foreshore Management Plan Implementation - Marlo	516	0	0	516	0	0	0	516	0
11963	East Bairnsdale Play Area Renewal	139	0	139	0	0	0	0	139	0
11662	Eastwood Playground	60	45	15	0	0	0	0	60	0
12001	Lakes Entrance Foreshore Park	1,250	938	312	0	0	1,250	0	0	0
12295	Benambra Playground Shade Sails	17	0	17	0	0	0	0	17	0
12071	Raymond Island Koala Experience	305	30	215	60	0	239	0	66	0
11969	Slip Road Maritime Precinct	4,876	0	2,438	2,438	0	3,657	0	1,219	0
11922	Orbost Forest Park Upgrade Stage 1	1,000	0	750	250	0	819	0	181	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
11715	Progress Jetty Precinct Upgrade	160	0	120	40	0	0	0	160	0
12060	Krautungalung Walk Stage 1 - section 1	1,490	1,490	0	0	0	1,440	0	50	0
12157	Krautungalung Walk Stage 2 - section 4	140	140	0	0	0	0	0	140	0
11679	Omeo Mountain Bike Trails - Stage 1	887	887	0	0	0	0	0	887	0
12158	Omeo Mountain Bike Trails - Stage 2	2,593	2,593	0	0	0	1,739	0	854	0
11906	Dinni Birrak walk - Backwater Paynesville	129	0	39	90	0	0	0	129	0
12024	Buchan Streetscape	730	0	730	0	0	453	0	277	0
12018	Mallacoota Streetscape	2,560	0	2,560	0	0	1,276	0	1,284	0
12244	Benambra Streetscape Improvements	25	0	25	0	0	0	0	25	0
12190	Omeo Streetscape Stage 2	364	0	364	0	0	173	0	191	0
Total Parks, Open Space and Streetscapes		18,794	6,123	9,277	3,394	0	11,937	53	6,804	0
Aerodromes										
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	5,776	0	2,888	2,888	0	4,900	0	876	0
12203	Bairnsdale Aerodrome rehabilitation of taxiway & hanger apron	2,138	0	2,138	0	0	0	0	2,138	0
12318	Apron Extension Orbost Airport	90	45	0	45	0	0	0	90	0
Total Aerodromes		8,004	45	5,026	2,933	0	4,900	0	3,104	0
Other Infrastructure										
12078	Fencing at aerodrome for Field Days event space	133	133	0	0	0	0	0	133	0
12230	Dragway Demolition	84	0	84	0	0	0	0	84	0
12105	Electric Vehicle Charge Points - Streetscape projects	263	263	0	0	0	108	0	155	0
12308	LRCI 2 LED Lighting Orbost Laneway	37	0	37	0	0	30	0	7	0
Total Other Infrastructure		517	396	121	0	0	138	0	379	0
TOTAL INFRASTRUCTURE		40,623	12,400	19,815	8,408	0	20,321	528	19,774	0
TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2023/24		55,237	13,590	32,777	8,870	0	22,334	829	32,074	0



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

Major Projects (Non-Capital) 2024/25		Summary of funding sources			
	Project Cost	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
4.6.1 New Works - Landfill Rehabilitation Projects					
50009 Bosworth Road Aftercare	21	0	0	21	0
50011 Orbost Landfill Aftercare	10	0	0	10	0
50012 Mallacoota Landfill Aftercare	7	0	0	7	0
50020 Lakes Entrance Landfill Aftercare	32	0	0	32	0
50017 Bairnsdale Cell 1 Aftercare	14	0	0	14	0
50018 Bairnsdale Cell 2 Aftercare	11	0	0	11	0
Total New Works Landfill Rehabilitation Projects 2024/25	95	0	0	95	0
4.6.2 New Works - Community Assets					
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
Total New Works Community Assets 2024/25	4,493	4,104	0	389	0
Total New Works Major Projects 2024/25	4,588	4,104	0	484	0
4.6.3 Carry Forward Landfill Rehabilitation Projects from 2023/24					
50016 Bairnsdale Cell 3a capping	2,365	0	0	2,365	0
50022 Bairnsdale Cell 3b capping	2,400	0	0	2,400	0
50015 Cann River Capping	1,590	0	0	1,590	0
50008 Lakes Entrance Landfill Capping Stage 1&2	18	0	0	18	0
Total Carry Forward Landfill Rehabilitation Projects from 2023/24	6,373	0	0	6,373	0
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2024/25	10,961	4,104	0	6,857	0

#### 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
	PROPERTY									
	Land									
	Property Acquisitions	100	100	0	0	0	0	0	100	0
	Total Land	100	100	0	0	0	0	0	100	0
	Buildings									
	Mallacoota Foreshore Holiday Park Toilet Block 1	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
	Total Buildings	3,567	162	2,382	1,023	0	834	0	2,733	0
	TOTAL PROPERTY	3,667	262	2,382	1,023	0	834	0	2,833	0
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
	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
	Total Plant, Machinery and Equipment	5,191	291	4,900	0	0	0	0	5,191	0
	Fixtures, Fittings and Furniture									
	Office Furniture and Equipment	30	0	30	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	30	0	30	0	0	0	0	30	0
	Computers and Telecommunications									
	Public Space CCTV Refresh	300	60	240	0	0	0	0	300	0
	ICT Renewal	300	0	300	0	0	0	0	300	0
	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
	Total Computers and Telecommunications	2,250	60	1,965	225	0	0	0	2,250	0

Project No.	Capital Works Area 2025/2026	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<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>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 Orbest 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	1,000	0	2,332	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>6,375</b>	<b>23</b>	<b>8,701</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	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Footpaths and Cycleways</b>									
	Nicholson Street, Orbest 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	52	3	0	
	Dalmahoy Street - New Footpath	66	66	0	0	0	0	66	0	
	McKean Street to Main Road - New Footpath	63	63	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>52</b>	<b>847</b>	<b>0</b>	
	<b>Drainage</b>									
	LENGA Drainage	2,500	1,250	625	625	0	0	0	2,500	
	Marlo Town drainage upgrade	500	0	250	250	0	0	500	0	
	Robin Street, Lakes Entrance Drainage Renewal	300	0	225	75	0	0	300	0	
	Gay Street, Lakes Entrance Drainage Renewal	350	0	262	88	0	0	350	0	
	Bogong St, Lakes Entrance Drainage renewal	100	0	100	0	0	0	100	0	
	65 McTaggarts Road, Eagle Point drainage Renewal	100	0	100	0	0	0	100	0	
	Doherty Street drainage with easement upgrade	100	0	100	0	0	0	100	0	
	Mississippi Creek Crossing Upgrade *	1,610	0	322	1,288	0	1,500	110	0	
	Rupert Street, Bairnsdale Drainage renewal	515	0	386	129	0	0	515	0	
	Eastern Beach Road Drainage Improvements	615	308	0	307	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>2,690</b>	<b>2,500</b>	
	<b>Recreational, Leisure &amp; Community Facilities</b>									
	WORLD Sporting Precinct Stage 1	1,000	1,000	0	0	0	0	1,000	0	
	West Bairnsdale Recreation Reserve Redevelopment *	3,195	0	1,597	1,598	0	2,000	1,195	0	
	Eagle Point Foreshore Erosion Management	300	300	0	0	0	0	300	0	
	Forward Designs Seawalls	50	0	50	0	0	0	50	0	
	Seawall Renewal Program *	1,200	0	1,200	0	0	500	700	0	
	Boating Infrastructure Program *	300	0	300	0	0	200	100	0	
	<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>6,045</b>	<b>1,300</b>	<b>3,147</b>	<b>1,598</b>	<b>0</b>	<b>2,700</b>	<b>3,345</b>	<b>0</b>	
	<b>Waste Management</b>									
	Skip Bins	40	0	40	0	0	0	40	0	
	Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	1,025	1,025	0	0	0	1,025	0	0	
	Bairnsdale Composting Facility	2,683	2,683	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>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 \$'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	0	500	0
	East Bairnsdale Play Area Renewal	250	0	250	0	0	250	0	0	0
	Swifts Creek Playspace Upgrade *	572	0	458	114	0	347	0	225	0
	Playground Renewal Program	150	0	120	30	0	0	0	150	0
	Slip Road Maritime Precinct	700	0	350	350	0	0	0	700	0
	Progress Jetty Precinct Upgrade	500	0	375	125	0	0	0	500	0
	Toonalook Waters Revegetation Plan	66	0	66	0	0	0	0	66	0
	Orbost Forest Park Upgrade Stage 2 *	900	0	450	450	0	450	0	450	0
	Krautungalung Walk Stage 2 - section 4	1,770	1,770	0	0	0	1,700	0	70	0
	Metung Boardwalk Revitalisation	600	0	600	0	0	0	0	600	0
	Eagle Point Foreshore Trail *	635	254	190	191	0	365	0	270	0
	Eastwood Walking Track	64	45	19	0	0	0	0	64	0
	Bairnsdale Streetscape - Nicholson to Bailey St *	500	0	500	0	0	500	0	-	0
	Benambra Streetscape Improvements	200	0	200	0	0	0	0	200	0
	Lindenow Streetscape Improvements	50	0	50	0	0	0	0	50	0
	Street Trees Program	50	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	250	0	250	0	0	0	0	250	0
	<b>Total Parks, Open Space and Streetscapes</b>	<b>7,757</b>	<b>2,094</b>	<b>4,403</b>	<b>1,260</b>	<b>0</b>	<b>3,612</b>	<b>0</b>	<b>4,145</b>	<b>0</b>
	<b>Aerodromes</b>									
	New Hangers at Bairnsdale Airport	300	150	0	150	0	0	150	150	0
	Apron Extension Orbost Airport	300	150	0	150	0	0	0	300	0
	<b>Total Aerodromes</b>	<b>600</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</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	0	300	0
	Parking Upgrade Lakes Entrance	90	0	0	90	0	0	45	45	0
	Extension to Carpark - Slip Bight Marine Jetty 5	200	0	0	200	0	0	20	180	0
	Off-Street Parking Renewal	100	0	0	100	0	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>0</b>	<b>65</b>	<b>625</b>	<b>0</b>
	<b>Other Infrastructure</b>									
	Quick Response Fund	190	0	152	38	0	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>0</b>	<b>190</b>	<b>0</b>
	<b>TOTAL INFRASTRUCTURE</b>	<b>44,617</b>	<b>9,429</b>	<b>25,389</b>	<b>9,799</b>	<b>0</b>	<b>16,512</b>	<b>3,998</b>	<b>21,607</b>	<b>2,500</b>
	<b>TOTAL NEW CAPITAL WORKS 2025/2026</b>	<b>55,964</b>	<b>10,251</b>	<b>34,666</b>	<b>11,047</b>	<b>0</b>	<b>17,355</b>	<b>3,998</b>	<b>32,111</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	21	0	0	21	0
Orbost Landfill Aftercare	10	0	0	10	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Lakes Entrance Landfill Aftercare	32	0	0	32	0
Cann River Aftercare	6	0	0	6	0
Bairnsdale Cell 1 Aftercare	14	0	0	14	0
Bairnsdale Cell 2 Aftercare	11	0	0	11	0
Bairnsdale Cell 3a Aftercare	12	0	0	12	0
Bairnsdale Cell 3b Aftercare	13	0	0	13	0
<b>Total New Works Major Projects 2025/26</b>	<b>126</b>	<b>0</b>	<b>0</b>	<b>126</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>4,682</b>	<b>3,213</b>	<b>104</b>	<b>1,365</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	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PROPERTY									
	Land									
	Property Acquisitions	100	100	0	0	0	0	100	0	
	Total Land	100	100	0	0	0	0	100	0	
	Buildings									
	Mallacoota Foreshore Holiday Park Toilet Block 4	230	0	230	0	0	0	0	230	0
	Caravan Park Infrastructure Renewal Program	100	0	100	0	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	0	256	0
	Gippsland Lakes Yacht Club	250	0	125	125	0	0	0	250	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
	Council Operational Facilities Renewal Program	200	0	200	0	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	0	250	0
	Total Buildings	3,005	0	2,508	497	0	450	0	2,555	0
	TOTAL PROPERTY	3,105	100	2,508	497	0	450	0	2,655	0
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
	Plant Replacement Program	2,049	0	2,049	0	0	0	0	2,049	0
	Vehicle Fleet Replacement Program	1,453	0	1,453	0	0	0	0	1,453	0
	Caravan Park Equipment Renewal Program	19	19	0	0	0	0	0	19	0
	Raymond Island Alternative Vehicle Transport	810	810	0	0	0	0	0	810	0
	Total Plant, Machinery and Equipment	4,331	829	3,502	0	0	0	0	4,331	0
	Fixtures, Fittings and Furniture									
	Office Furniture and Equipment	30	0	30	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	30	0	30	0	0	0	0	30	0
	Computers and Telecommunications									
	ICT Renewal	300	0	300	0	0	0	0	300	0
	Photocopies / Printers Renewal	300	0	300	0	0	0	0	300	0
	Scanner Refresh	150	0	150	0	0	0	0	150	0
	Server Equipment Cloud Services	254	0	254	0	0	0	0	254	0
	Digital Services	800	0	800	0	0	0	0	800	0
	Total Computers and Telecommunications	1,804	0	1,804	0	0	0	0	1,804	0



Project No.	Capital Works Area 2026/2027	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
			New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
	<b>Library books</b>									
	Purchase Library Resources	200	200	0	0	0	0	0	200	0
	Premiers Reading Challenge *	9	9	0	0	0	9	0	0	0
	<b>Total Library books</b>	<b>209</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>200</b>	<b>0</b>
	<b>TOTAL PLANT AND EQUIPMENT</b>	<b>6,374</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
	Urban Road Improvement Program	684	0	274	410	0	684	0	0	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 *	1,325	0	1,162	163	0	1,325	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	3,700	0	3,700	0	0	300	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>15,197</b>	<b>0</b>	<b>13,011</b>	<b>2,186</b>	<b>0</b>	<b>6,615</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	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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	0	500	0
	Playground Renewal Program	300	0	240	60	0	0	0	300	0
	Shaving Point Park, Metung	500	0	500	0	0	0	0	500	0
	Progress Jetty Precinct Upgrade	500	0	375	125	0	0	0	500	0
	Toonalook Waters Revegetation Plan	42	0	42	0	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	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	0	300	0
	Eagle Point Foreshore Trail	254	102	76	76	0	0	0	254	0
	Metung/Tambo Bluff/Kings Cove Trail Link	200	200	0	0	0	0	0	200	0
	Lindenow Streetscape Improvements	500	0	500	0	0	0	0	500	0
	Bairnsdale Streetscape - Service Street	50	0	50	0	0	0	0	50	0
	Street Trees Program	50	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	150	0	150	0	0	0	0	150	0
	<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	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>33,192</b>	<b>4,653</b>	<b>22,160</b>	<b>6,379</b>	<b>0</b>	<b>11,780</b>	<b>1,623</b>	<b>18,289</b>	<b>1,500</b>
	<b>TOTAL NEW CAPITAL WORKS 2026/2027</b>	<b>42,671</b>	<b>5,791</b>	<b>30,004</b>	<b>6,876</b>	<b>0</b>	<b>12,239</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	1,000	0	0	1,000	0
Bosworth Road Aftercare	21	0	0	21	0
Orbost Landfill Aftercare	10	0	0	10	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Lakes Entrance Landfill Aftercare	32	0	0	32	0
Cann River Aftercare	6	0	0	6	0
Bairnsdale Cell 1 Aftercare	14	0	0	14	0
Bairnsdale Cell 2 Aftercare	11	0	0	11	0
Bairnsdale Cell 3a Aftercare	12	0	0	12	0
Bairnsdale Cell 3b Aftercare	13	0	0	13	0
<b>Total New Works Major Projects 2026/27</b>	<b>1,126</b>	<b>0</b>	<b>0</b>	<b>1,126</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	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PROPERTY									
	Land									
	Property Acquisitions	100	100	0	0	0	0	100	0	
	Total Land	100	100	0	0	0	0	100	0	
	Buildings									
	Caravan Park Infrastructure Renewal Program	150	0	150	0	0	0	150	0	
	Toilet Block Replacement Program	350	0	350	0	0	0	350	0	
	Building Renewal (Council Owned)	800	0	800	0	0	0	800	0	
	Council Operational Facilities Renewal Program	500	0	500	0	0	0	500	0	
	Lakes Entrance Indoor Courts *	4,000	0	2,000	2,000	0	4,000	0	0	
	Orbost Sports Stadium Upgrade *	410	0	410	0	0	250	0	160	
	Sporting Facility Upgrades Program	250	0	125	125	0	0	0	250	
	Leisure & Aquatic Facility Renewal program	400	0	400	0	0	0	400	0	
	Total Buildings	6,860	0	4,735	2,125	0	4,250	0	2,610	
	TOTAL PROPERTY	6,960	100	4,735	2,125	0	4,250	0	2,710	
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
	Plant Replacement Program	1,069	0	1,069	0	0	0	1,069	0	
	Vehicle Fleet Replacement Program	1,542	0	1,542	0	0	0	1,542	0	
	Caravan Park Equipment Renewal Program	19	19	0	0	0	0	19	0	
	Raymond Island Ferry Chains & Wheel Replacement	350	0	350	0	0	0	350	0	
	Total Plant, Machinery and Equipment	2,980	19	2,961	0	0	0	2,980	0	
	Fixtures, Fittings and Furniture									
	Office Furniture and Equipment	30	0	30	0	0	0	30	0	
	Total Fixtures, Fittings and Furniture	30	0	30	0	0	0	30	0	
	Computers and Telecommunications									
	CCTV Cameras at Waste Transfer Stations	85	85	0	0	0	0	85	0	
	ICT Renewal	300	0	300	0	0	0	300	0	
	Bairnsdale Landfill and Aerodrome Private WAN	60	0	12	48	0	0	60	0	
	Total Computers and Telecommunications	445	85	312	48	0	0	445	0	
	Library books									
	Purchase Library Resources	200	200	0	0	0	0	200	0	
	Premiers Reading Challenge	9	9	0	0	0	9	0	0	
	Total Library books	209	209	0	0	0	9	0	200	
	TOTAL PLANT AND EQUIPMENT	3,664	313	3,303	48	0	9	0	3,655	

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
	Urban Road Improvement Program	2,000	0	1,000	1,000	0	2,000	0	0	0
	Rural Road Improvement Program	3,275	0	1,638	1,637	0	2,000	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	3,950	0	3,950	0	0	500	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>17,267</b>	<b>0</b>	<b>13,268</b>	<b>3,999</b>	<b>0</b>	<b>7,470</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	2,000	0	2,000	0	0	1,000	0	1,000	0
	<b>Total Drainage</b>	<b>2,450</b>	<b>0</b>	<b>2,225</b>	<b>225</b>	<b>0</b>	<b>1,000</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>	150	0	120	30	0	0	0	150	0
	<b>TOTAL INFRASTRUCTURE</b>	28,896	1,227	22,016	5,653	0	9,668	0	19,228	0
	<b>TOTAL NEW CAPITAL WORKS 2027/2028</b>	39,520	1,640	30,054	7,826	0	13,927	0	25,593	0

\* 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	1,000	0	0	1,000	0
Bosworth Road Aftercare	21	0	0	21	0
Orbost Landfill Aftercare	10	0	0	10	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Lakes Entrance Landfill Aftercare	32	0	0	32	0
Cann River Aftercare	6	0	0	6	0
Bairnsdale Cell 1 Aftercare	14	0	0	14	0
Bairnsdale Cell 2 Aftercare	11	0	0	11	0
Bairnsdale Cell 3a Aftercare	12	0	0	12	0
Bairnsdale Cell 3b Aftercare	13	0	0	13	0
Raymond Island Ferry Slipping	850	0	0	850	0
<b>Total New Works Major Projects 2027/28</b>	1,976	0	0	1,976	0



#### 4.13 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 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 2022/23	Forecast 2023/24	Budget 2024/25	Projections			Trend +/-
							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 2022/23	Forecast 2023/24	Budget 2024/25	Projections			Trend
							2025/26	2026/27	2027/28	+/-
Liquidity										
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	1	>150%	183%	285%	226%	214%	202%	221%	o
Obligations										
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	2	>100%	105%	140.6%	248.4%	149.2%	118.3%	119.3%	-
Stability										
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	3	No target set	63.2%	65.7%	56.9%	58.7%	60.5%	61.1%	+
Efficiency										
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	4	No target set	\$3,661.97	\$4,454	\$3,960	\$3,739	\$3,650	\$3,705	-

## 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 2022/23	Forecast 2023/24	Budget 2024/25	Projections			Trend +/-
							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%	(39.19%)	(4.42%)	0.63%	2.65%	2.75%	+
<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%	140.45%	150.06%	122.16%	112.48%	125.17%	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%	14.37%	13.47%	15.33%	15.42%	11.99%	-
<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%	0.44%	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%	18.99%	18.45%	19.21%	16.71%	17.42%	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%	0.36%	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	\$1,796	\$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. The 2024/25 year result is also impacted by bushfire support services expenditure of \$3.24 million where the funding was received in prior years. There is also \$0.400 million included in the 2024/25 year for the cost of the Council election.

#### 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 \$2,000,00	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%
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	\$32.70	0.90	2.83%
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	\$24.50	0.65	2.73%
Freedom of Information Access Supervision Charge	Quarter of Hour	Statutory	G	\$6.00	\$6.10	0.10	1.67%
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 \$1,824.00	\$99.00 to \$1,923.00	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	\$395.00 to \$790.00	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	\$99.00 to \$198.00	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 \$3,846.00	\$395.00 to \$3,952.00	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 Unserved 9 metre (Alongside)	Annual	Non - Statutory	G	\$1,530.00	\$1,530.00	0.00	0.00%
Berth 9 metre Pen - Served	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> <b>staffing additional unless otherwise specified</b>							
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 (No entry fee payable)	Half Daily (4 Hours)	Non - Statutory	G	\$649.00	\$671.70	22.70	3.50%
Pool Hire (No entry fee payable)	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	Non - Statutory	E	\$12.80	\$13.30	0.50	3.91%
Holiday Intensive Swim Program (30 mins)	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%
<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> <b>Peak</b> 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive Melbourne Cup Weekend (4 nights) Friday – Monday inclusive  <b>Off-Peak - Dynamic Pricing</b> 1 February to 25 December							
Recreational Vehicles under 10 metres in length will be charged the same as other patrons as they only occupy one site. The larger RVs occupy 2 sites but will be given a discount to encourage patronage in off peak and shoulder periods only;							
Site fees only cover one car per site;							
Check in time for sites, moorings and jetties is 12pm. Check out time for sites, moorings and jetties is 10am;							
Camp Park moorings and jetties are charged together with a site fee; and							



## Fees and Charges 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> <ul style="list-style-type: none"> <li>Budget</li> <li>Annual Report</li> </ul> <p>The financial statements to be included in the Budget include:</p> <ul style="list-style-type: none"> <li>Comprehensive Income Statement</li> <li>Balance Sheet</li> <li>Statement of Changes in Equity</li> <li>Statement of Cash Flows</li> <li>Statement of Capital Works</li> </ul> <p>The financial statements must be in the form set out in the Local Government Model Financial Report.</p>
Statement of capital works	<p>The statement of capital works shows the expected internal and external funding for capital works expenditure and the total proposed capital works expenditure for the forthcoming year with a comparison with forecast actual for the current year. The statement of capital works should be prepared in accordance with Regulations 7 and 8.</p> <p><i>Local Government (Planning and Reporting) Regulations 2020 – Regulations 7 and 8</i></p>
Statement of cash flows	<p>The statement of cash flows shows the expected net cash inflows and outflows in the forthcoming year in the form of reconciliation between opening and closing balances of total cash and investments for the year. Comparison is made to the current year's expected inflows and outflows. The cash flow statement should be prepared in accordance with the requirements of AASB 107 Statement of Cash Flows and the Local Government Model Financial Report.</p>
Statement of changes in equity	<p>Shows the expected movement in Accumulated Surplus and reserves for the year. The statement of changes in equity should be prepared in accordance with the requirements of AASB 101 - Presentation of Financial Statements and the Local Government Model Financial Report.</p>

Term	Definition
Budget preparation requirement	Under section 94 of the Act, a council is required to prepare and adopt an annual budget by 30 June each year.
Capital expenditure	Capital expenditure is relatively large (material) expenditure that produces economic benefits expected to last for more than 12 months. A pre-determined 'threshold' may be used that indicates the level of expenditure deemed to be material in accordance with Council's policy. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and upgrade expenditures, the total project cost needs to be allocated accordingly.
Capital works program	A detailed list of capital works expenditure that will be undertaken during the 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 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 Government Services DoGS)	Local Government Victoria is part of the Department of Government Services (DoGS). It was previously part of the former: • Department of Jobs, Precincts and Regions (DJPR)
Discretionary reserves	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
External influences in the preparation of a budget	Matters arising from third party actions over which Council has little or no control e.g. change in legislation.
Financial sustainability	A key outcome of the strategic resource plan. Longer term planning is essential in ensuring that a Council remains financially sustainable in the long term.
Financing activities	Financing activities means those activities that relate to changing the size and composition of the financial structure of the entity, including equity, and borrowings not falling within the definition of cash.
Four way budgeting methodology	The linking of the income statement, balance sheet, cash flow statement and capital works statement to produce forecast financial statements based on assumptions about future movements in key revenues, expenses, assets and liabilities.
Infrastructure	Non-current property, plant and equipment excluding land.

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

Term	Definition
Services, Initiatives and Major Initiatives	<p>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.</p> <p>The budget must also include major initiatives, being initiatives identified by the council as priorities to be undertaken during the financial year.</p> <p>The services delivered by a council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community.</p> <p>Initiatives means actions that are once-off in nature and/or lead to improvements in service.</p> <p>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.</p>
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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