East Gippsland Shire Council

Budget
2026–27

Adopted at Council meeting held on 23 June 2026

EAST GIPPSLAND
SHIRE COUNCIL

Contents

Acknowledgement of Country

East Gippsland Shire Council acknowledges the Traditional Owners and custodians of the land and pays deep respect to all First Nations peoples and communities with enduring cultural connections to East Gippsland, who have cared for and nurtured Country for tens of thousands of years.

We honour and celebrate the rich diversity, living cultures, and ongoing contributions of all First Nations peoples who live, work, visit, and play across East Gippsland.

We also acknowledge the many First Nations communities who, together, continue to shape and contribute to the region we know as East Gippsland. The place where we, as Local Government, deliver services and support to our community.

Message from the Mayor and CEO

This year's budget has been developed at a time of continued cost pressures and economic uncertainty. Factors such as inflation, higher fuel and insurance costs, and rising expenses associated with delivering essential services have required careful and considered decision-making. Our focus has been on supporting our community, protecting critical services and ensuring the organisation remains financially sustainable over the longer term.

Rates are necessary to keep our core services available for our community. As a Council delivering core services to communities across 21,000km2 – which is 10% of Victoria, our challenge is to efficiently deliver services across such a large area and dispersed communities. Our demographics and geography mean that we often have to duplicate our services to ensure that all our communities are catered for, with multiple Service Centres, Waste Transfer Stations, Libraries and open spaces to name but a few. This comes at a cost that we then need to balance against our desire to support our communities during times of economic uncertainty.

In setting our rate, we have struck a balance between service delivery and limiting the financial impact on families and businesses. We have set the average rate increase at 2.5%, which is below the State-imposed rate cap of 2.75% and well below current inflation levels of around 4.2-4.9%. This is the second year in a row that we have kept our rates below the rate cap. This reflects a deliberate effort to recognise cost-of-living pressures while ensuring we can continue to deliver the services and infrastructure our communities rely on. It also means we must make difficult decisions as costs continue to rise faster than revenue. We encourage any ratepayer experiencing financial hardship to contact us at any time.

Supporting East Gippsland's ageing population is a key consideration in this budget. In 2026/27, we will provide $483,000 in pensioner rate rebates, these are in addition to the State Government concession, to assist eligible pensioners with rising living costs. We will also have a focus on extending footpaths and ensuring our services support our aging community.

Fuel prices have risen sharply, stemming from the war in the Middle East. The Budget includes approximately $880,000 in additional fuel costs across Council's services, including road maintenance, parks and gardens, and waste collection. We are actively working to reduce fuel use where possible while maintaining service levels to the community.

Waste services are particularly sensitive to fuel price increases, given the scale and frequency of collection across a large geographic area. These costs, along with processing and disposal expenses, continue to place upward pressure on the cost of delivering waste and recycling services.

This year, we took a new approach by engaging with the community early, before the draft budget was developed, to ensure community priorities directly informed budget decisions from the outset. This early engagement provided clear guidance on what matters most to our community and helped shape investment decisions across services and infrastructure. We thank everyone who took the time to share their views on what matters most for East Gippsland.

You told us that maintaining core services and local infrastructure is a priority. Roads, footpaths and drainage were consistently identified as important, along with expectations around cleanliness, amenity and the day-to-day services that support livability across our towns. This feedback has directly informed budget decisions and helped us focus investment on where it will have the greatest impact.

Community feedback has also supported us in balancing service expectations with financial constraints, ensuring available resources are directed to priority services and infrastructure that deliver the greatest benefit for the community. Our capital works program has been refocused to prioritise projects that can be delivered within available capacity. This includes a stronger emphasis on renewing existing assets, better staging of major projects, and more active management of works carried forward across financial years to support timely and effective delivery.

For 2026/27, we have allocated $54.4 million to our Capital Works Program, with $31.8 million funded through Council operations and $22.7 million supported by grants and external contributions. In line with our principles to make the most of what we've got $36 million of this is for renewing existing assets. Securing external funding remains critical as councils receive less while being asked to do more.

The largest areas of capital investment include roads, aerodromes, bridges, drainage, open space and community facilities. In 2026/27, this includes around $7.7 million for roads, $4.3 million for bridges, $0.65 million for footpaths and cycleways, and $2.4 million for drainage. A further $15 million will be invested in open space, recreation and community facilities, reflecting our focus on maintaining essential infrastructure while leveraging external funding wherever possible.
This budget is not all about infrastructure projects, with many programs and expenditure lines focused on supporting community and recognising the important role our volunteer committees and groups play in making East Gippsland a great place to live. This includes funding for the 79 committees that manage the majority of our halls and sporting reserves; and a range of funding streams for community projects, arts and cultural endeavors that make up the fabric of our communities.

To support long-term sustainability, the Budget also includes $1.5 million in savings and efficiency measures across the organisation. This is in addition to the $2m of ongoing savings we made in 2025/26. These measures help manage rising costs while protecting frontline services and maintaining alignment with Council Plan priorities.

This budget supports continuing to put our community first. We thank the community for its input, Councillors for setting the strategic direction for this budget and Council officers for their time and expertise in bringing the direction and feedback together into the 2026/27 Budget.

Mayor Councillor Jodie Ashworth and Chief Executive Officer Fiona Weigall

How we have developed this budget

Each year, Council prepares an Annual Budget that sets out the services, major projects and priorities to be funded over the year ahead. The Budget aligns with the Council Plan and Community Vision and helps direct available resources to the areas that matter most to our community.

The 2026/27 Budget has been developed in a challenging financial environment, with a strong focus on affordability, deliverability and long-term sustainability. In preparing this Budget, Council has worked to:

- Keep rate increases below inflation and below the State-imposed cap
- Provide targeted support for pensioners and vulnerable residents
- Respond to rising operating costs
- Prioritise renewal-focused capital investment
- Identify savings and efficiencies across the organisation

Council has also considered the cost of delivering ongoing services, key economic assumptions affecting income and expenditure, community priorities identified through early engagement undertaken before the draft budget was prepared, and the need to ensure the capital works program is realistic and deliverable.

The Budget also includes $1.5m in savings and efficiency measures to help manage rising costs while protecting frontline services.

Together, the Operating and Capital Budgets form the 2026/27 Budget. As not all priorities can be funded at once, investment is phased over time. This is supported by Council's 10-Year Financial Plan, which provides a longer-term view to support sound decision-making and financial sustainability.

Financial snapshot

Key statistics	2025/26 Forecast $'000	2026/27 Budget $'000
Total income	131,170	153,463
Total expenditure	142,355	138,965
Surplus for the year	**(11,185)**	**14,498**
**Note: The surplus for the year reflects the anticipated annual performance of Councils day to day activities.*		
Underlying operating surplus / (deficit)	(22,072)	(4,625)
**Note: The Underlying operating result is an important measure of financial sustainability as it excludes non-recurrent grants used to fund capital expenditure, non-monetary contributions, and contributions to fund capital expenditure from sources other than those referred to above. All have been excluded to determine the underlying result.*		
Net cash result	11,270	(31,615)
This is the net funding result after operations, capital works and financing activities. Refer Statement of Cash Flow in Section 3.		
Funding the capital works program		
Cash and reserves	30,996	31,753
Borrowings	0	0
External grants and contributions (recurrent and non-recurrent)	11,477	22,686
Total capital works program	**42,473**	**54,439**

Budget engagement feedback

This year, we changed our budget engagement approach to a year-round model, with early engagement undertaken from January to March to help shape the 2026/27 Budget before the draft was prepared.

Engagement included an online survey, community pop-up sessions across the shire, and targeted discussions with key stakeholder groups.

- 340 people responded to the online survey
- 46 people contributed through survey questions at community pop-ups
- 16 individual submissions were received

Through this process, we heard that the community's main priorities were managing cost-of-living pressures, focusing on core services, maintaining roads and other infrastructure, and making financially responsible decisions.

Community were asked to rank what services are most important to them with the top five being:

- Roads, footpaths and drainage
- Aquatic and recreation centres
- Community facilities
- Parks and playgrounds
- Environmental management and sustainability

These five services aligned directly with what community said also needs improvement.

In response to community priorities, in 2026/27 we are investing:

- $15m of capital funding into roads, bridges, footpaths and drainage
- $6.2m in the WORLD Sporting Precinct upgrade – soccer
- $5.2m in parks, open spaces and streetscapes.

Projects include Krauatungalung Walk, Lakes Entrance, Metung boardwalk and the Johnsonville play space. We are also investing in re-roofing the Bairnsdale Aquatic and Recreation Centre (BARC) and upgrades to the Picnic Point Hall. This includes securing a grant to ensure the Bairnsdale Senior Citizens have a secure new space to call home.

We have started a taskforce to support the future of the Nicholson Street Mall and have a series of environmental initiatives including energy efficiency upgrades and roadside weed and pest management. We have also secured a grant of $9.68m to upgrade the Bairnsdale Airport runway and lighting. A $17.3m allocation in the operational budget will continue our investment in maintaining road networks including sealed and unsealed roads, road reserves, off-street carparks, signage, bridges and culverts.

We are also investing $5.6m to maintain and operate our parks, gardens and open space including the cost of landscaping supplies, fuel, plant and equipment, and the ongoing care of reserves and streetscapes. We also support over 77 Committees of Management to maintain sports grounds, recreation reserves and halls.

Community feedback has also shaped several specific actions we will deliver over the coming year. These include:

- A transparency portal to make it easier to access Council information.
- Updating how goods on footpaths are managed to better support local hospitality businesses and activate our town centres. The new approach introduces tiered pricing based on the amount of space used, creating a fairer and more flexible system that allows businesses to choose an option that suits their needs and budget.
- Through grant funding, reforming our regulatory landscape including the Local Law which will commence with community feedback in 2026/27. The aim is to reduce red tape and remove regulatory burden.

We are continuing investment in maintaining key infrastructure and community assets, while progressing planning to guide future decisions. This includes developing an Aquatic Strategy to inform the future of our aquatic facilities, including the Bairnsdale Outdoor Pool.

The Budget also maintains a fair approach to rating by keeping average increases consistent across property classes and continues to support our ageing community through an additional pensioner rebate alongside the State Government rebate.

We heard clearly that the community wants better road maintenance, improved drainage and safer walking connections, along with stronger upkeep of public amenities, parks and shared spaces. There was also a strong expectation that investment should deliver visible benefits across the entire shire.

In response, this Budget prioritises maintaining essential infrastructure while continuing to improve public spaces, community facilities and waste services. It also supports longer-term planning and strategies to ensure future investment is targeted and sustainable.

Delivering on our Council Plan

The Council Plan 2025–29 sets the direction for the next four years and supports delivery of the Community Vision. It was shaped through community engagement and reflects Councillor direction and outlines the priorities that guide Council's work.

This Budget represents the second year of delivery of the Council Plan and turns those priorities into funded actions across four strategic themes. Key initiatives funded in 2026/27 include:

Community wellbeing and social responsibility

- Delivering programs through our indoor recreation centres to support health and wellbeing.
- Commencing the Active Transport Strategy to guide investment in walking and cycling.
- Delivering priority footpath projects and establishing a multi-year delivery program.
- Finalising the East Gippsland Aquatic Strategy.
- Continuing planning and design for the West Bairnsdale Recreation Reserve.

Prosperity

- Supporting community-led development in towns affected by the forestry transition.
- Implementing actions from the Gippsland Food, Drink and Agritourism Strategy.
- Strengthening local business participation through procurement and contractor engagement.
- Progressing planning and resourcing for Bairnsdale 2050.
- Developing the Bairnsdale Airport Master Plan.

Making the most of what we've got

- Delivering maintenance across roads, drainage and footpaths.
- Progressing the implementation of the Waste Transition Plan and Waste Services Review.
- Finalising and implementing asset renewal programs across major asset classes.
- Aligning the four-year capital program with delivery capacity and renewal priorities.
- Finalising the East Gippsland Bushland Strategy.

Managing Council well

- Improving how budget and financial information is communicated.
- Publishing service summaries to strengthen transparency and accountability.
- Continuing improvements to Customer Response Management.
- Updating Council's website to improve accessibility and usability.
- Progressing priority actions from the Financial Sustainability Strategy.

Investing in our future

Over the past five years, we have significantly increased our capital works program, with this investment significantly supported by external funding and shaped by our community's recovery and resilience needs following the Black Summer Bushfires.

In 2026/27, we aim to deliver a capital works program of $54.4m. This reflects the continuation and completion of several major externally funded projects, while also placing greater emphasis on renewal and practical projects that can be delivered within available capacity. The program has been recalibrated to better align investment with delivery capacity, including improved staging of multi-year projects and stronger management of carry forwards.

This approach helps us focus on maintaining and renewing essential infrastructure, delivering projects that are achievable, and making the best use of available funding.

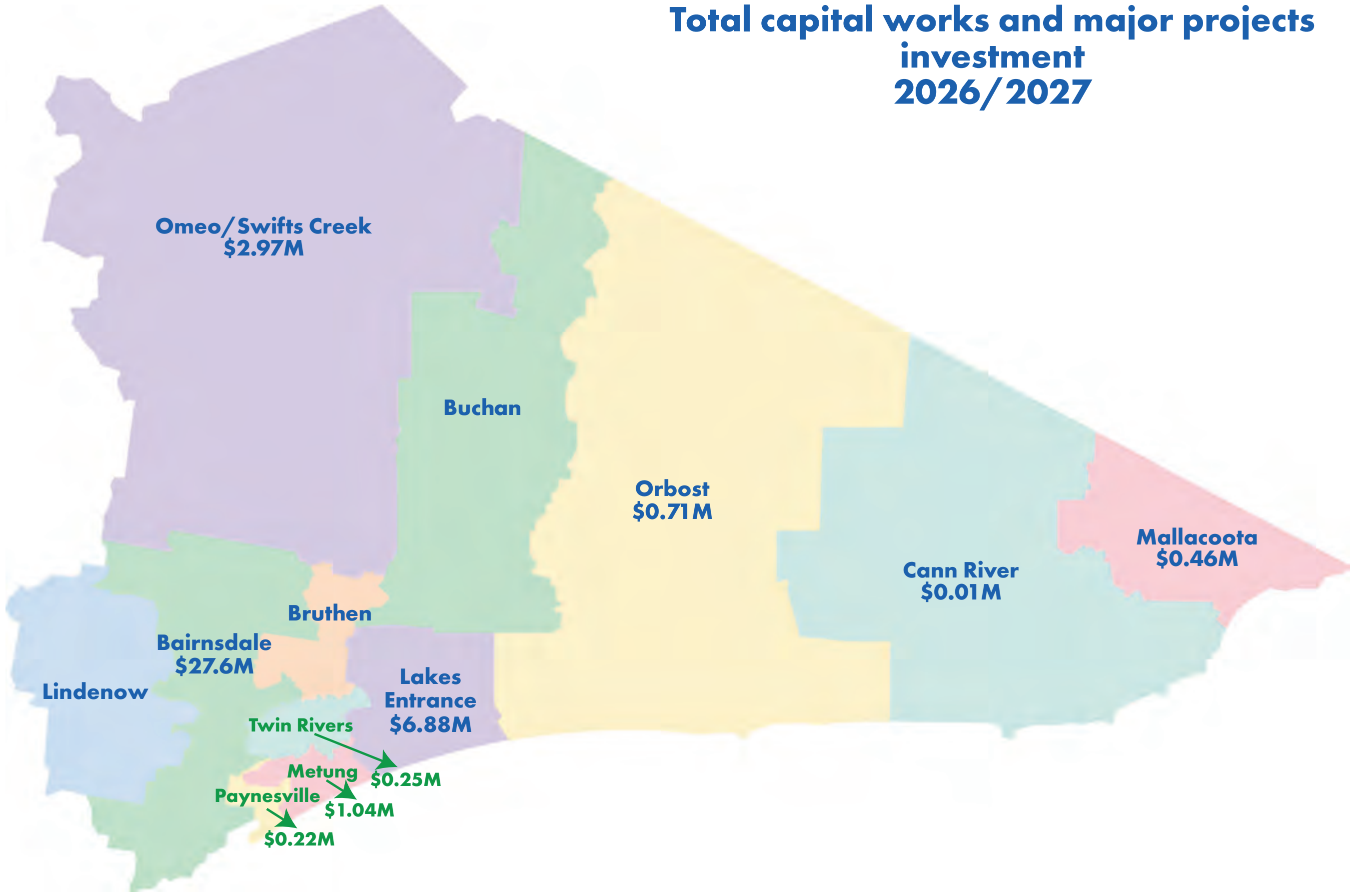
Infrastructure projects and their budget allocation in 2026/27 (including carry forward) is:

- $390,000 - stage 2 of Bairnsdale Aquatic and Recreation Centre roof
- $4.3m - bridge replacements including Howitt Park Pedestrian Bridge, Bairnsdale
- $1.1m - upgrade to Connleys Road, Omeo
- $570,000 - fire safety upgrades at caravan parks including Bemm River, Omeo, Bairnsdale Riverside and Marlo
- $4.9m - road renewal programs
- $6.2m - continued delivery of the final stage of the WORLD Sporting Precinct, Bairnsdale (soccer)
- $1m - marine and foreshore asset upgrades, including Metung Boardwalk
- $500,000 - completion of design of Lakes Entrance Indoor Stadium
- $1m - road upgrades including Marine Parade Stage 2 and Church Street pedestrian crossing in Lakes Entrance
- $400,000 - installation of generators at community facilities through the Community Resilience and Development Program
- $3.8m - Krauatungalung Walk – Stage 2, Lakes Entrance
- $13.2m - Bairnsdale Airport Runway extension and lighting upgrade
- $4.3m - rehabilitation of Taxiway C, Bairnsdale Airport

**Capital investment includes carry forward amount.*

Capital works by district

Total capital works and major projects investment 2026/2027



Plus $14.42 million investment in programs that deliver benefits across the whole of East Gippsland, including:

Roads and drainage renewal
$5.64 million

Community facilities renewal
$1.01 million

Footpaths
$0.45 million

Caravan Parks
$0.68 million

Other renewal programs
$6.62 million

Note: The level of investment in individual communities varies from year to year depending on project delivery, with Council aiming to achieve a an appropriately balanced distribution of investment over the long term.

Economic assumptions

The assumptions below set out the main income and cost factors used in preparing the budget.

Assumption	Forecast	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
Rate and charges	2.00%	2.50%	2.50%	2.50%	2.50%
Annual Growth	1.00%	1.00%	1.00%	1.00%	1.00%
CPI	2.50%	2.75%	2.50%	2.50%	2.50%
User Fees	3.00%	2.75%	2.50%	2.50%	2.50%
Grants (VGC)	3.00%	3.00%	2.75%	2.75%	2.75%
Grants - Operating	3.00%	2.75%	2.50%	2.50%	2.50%
Other Income	3.00%	2.75%	2.50%	2.50%	2.50%
Employee Costs	3.50%	2.75%	2.75%	2.75%	2.75%
Lump sum contracts and provisional	4.50%	4.00%	4.00%	4.00%	4.00%
Material and services	4.00%	3.00%	3.00%	3.00%	3.00%
Fuel	4.00%	95.00%	4.00%	4.00%	4.00%
Insurances	11.00%	20.00%	6.00%	6.00%	6.00%
Depreciation and Amortisation	2.22%	0.98%	1.88%	2.24%	0.62%

Rates and charges

Base rate income is proposed to increase by 2.5% in 2026/27. This is below the Victorian Government's rate cap of 2.75% and below current inflation expectations, recognising the cost-of-living pressures facing our community. From 2027/28 onwards, rates revenue is assumed to increase in line with conservative CPI assumptions.

Annual growth

The Financial Plan assumes annual growth of 1% in the rates base and in demand for Council services, in line with recent years.

Consumer Price Index

The Budget assumes CPI of 2.75% for 2026/27, followed by 2.5% from 2027/28 onwards, based on the Victorian State Budget December update used to determine the rate cap. These assumptions support a conservative approach to budgeting in a period of ongoing cost pressure.

User fees

Most user fees are proposed to increase by around 2.75% in 2026/27. These increases reflect Council's annual review of fees and charges to support appropriate cost recovery, as well as ongoing cost shifting from other levels of government in areas such as animal registrations and waste services. Details are provided in Schedule 6 – Fees and Charges.

Grants

Council receives both tied grants for specific purposes and untied Financial Assistance Grants through the Victorian Local Government Grants Commission. Operating grants are expected to increase by around 3.0% in 2026/27 and 2.75% in future years, based on historical trends in grant allocations and Council's share of annual Victorian Grants Commission funding.

Other income

Other income is assumed to increase each year in line with conservative CPI assumptions, consistent with the broader financial settings used in the Budget.

Employee costs

Employee costs in the 2026/27 Budget reflect the wage increases provided for under Council's Enterprise Agreement, along with normal band progression and incremental movements. The Budget and Financial Plan also assume the superannuation contribution rate will remain at 12% over the forward estimates, in line with current Commonwealth requirements.

Lump sum contracts and provisional

Lump sum contracts and provisional payments are assumed to increase above CPI, based on recent cost trends for these types of expenses.

Materials and services

Materials and services costs are assumed to increase above CPI, reflecting market-driven pricing for maintenance materials, utilities, consumables and contracted services. The Budget reflects a decrease in spending on materials and services, reflecting some of our budget constraint.

Fuel

Conflict in the Middle East has meant a significant increase in fuel costs to Council, with an estimated increase in the Budget of $880,000 or 95%. The Budget assumes that these costs will normalise from 2027/28 and beyond. Fuel price increases are expected to continue to impact the cost of delivering waste and recycling services in 2026/27. These services rely heavily on transport and the operation of heavy machinery, making them particularly sensitive to rising fuel costs. As a result, this has contributed to increases in waste fees and charges..

Insurances

Insurance premiums are forecast to increase by 20% in 2026/27, reflecting continued pressures in the insurance market. This assumption has been made despite Council undertaking a proactive, risk-based review of its asset portfolio to ensure the insurance schedule remains aligned with current operational requirements and Council's overall risk profile, with the aim of moderating premium growth where possible.

Depreciation

Depreciation is based on the projected capital expenditure included in the Budget.

Financial sustainability

Long-term financial sustainability is essential to Council's ability to continue delivering services, maintaining assets and responding to community needs. While Council remains financially sound, there is a strong focus on improving efficiency, managing costs and making the best use of available resources.

This is particularly important as Council continues to respond to cost pressures and the legacy of major expenditure associated with recovery and resilience works following the Black Summer Bushfires. Council is also continuing to advocate to the Victorian and Commonwealth governments for more equitable and sustainable funding arrangements to support local service delivery.

The table below shows Council's current and projected performance against key financial indicators, measured against Victorian Auditor-General's Office (VAGO) risk ratings.

Indicator	Target	Forecast 25/26	26/27	27/28	28/29	29/30	Risk Rating
Net Result %	>0%	(8.53%)	9.45%	5.69%	2.75%	3.10%	Low
Underlying surplus/ deficit) %	>5%	(18.35%)	(3.44%)	(1.59%)	(1.71%)	(2.33%)	Medium
Liquidity/Working Capital (ratio/times)	1.5	2.99	2.79	2.14	1.95	1.89	Low
Asset renewal %	100%	78.89%	134.18%	161.94%	99.33%	105.90%	Low
Indebtedness	<60%	16.11%	13.79%	11.52%	8.92%	10.14%	Low
Unrestricted Cash	>80%	157.73%	204.14%	131.95%	115.73%	108.82%	Low

Maintaining our assets

As well as renewing assets when they reach the end of their useful life, we continue to invest in maintaining existing assets. This supports residents and visitors who rely on our roads, buildings, open spaces and sporting facilities every day.

In 2026/27, our maintenance and operating budgets include:

Roads and bridges: approximately $17.3 million

- This includes the maintenance of sealed and unsealed roads, road reserves, off-street car parks, signage, bridges (timber and concrete), culverts and concreting (excluding depreciation).

Parks, open space and gardens: approximately $5.6 million

- Maintenance and operating costs include landscaping supplies, fuel, plant and equipment, and the ongoing care of parks, reserves and streetscapes (excluding depreciation).

Buildings: approximately $2.75 million

- Maintenance costs cover repairs and upkeep of Council buildings delivered by in-house teams and contractors, as well as cleaning services (excluding depreciation and utility costs).

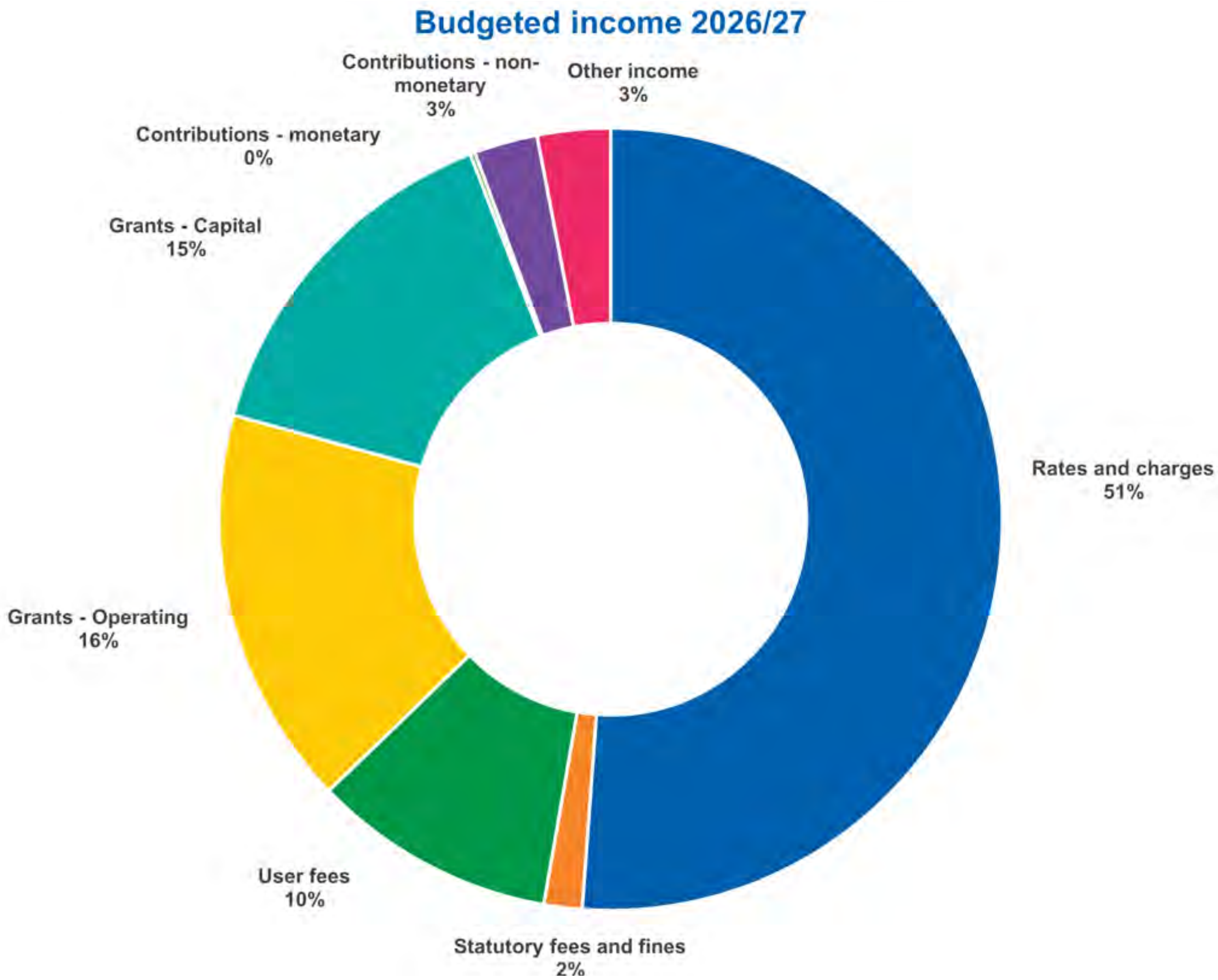
Waste services: approximately $15.6 million

- This includes the operating and maintenance costs associated with the collection, processing and disposal of waste and recyclables (excluding depreciation).

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. The breakup of these is shown below.

Budgeted income 2026/27



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 roadwork and street cleaning, public health and safety, and keeping our parks and gardens in great shape for everyone to enjoy. Rates also make up a significant portion (51%) of the revenue we get to deliver services to our community.

Our approach to rate setting recognises the cost-of-living pressures faced by many in our community. Support is available for ratepayers experiencing financial hardship through Council's Financial Hardship Policy, including payment arrangements and relief options. We encourage anyone having trouble to contact us to discuss the support available.

Rate capping – 2.5% is below inflation and below the rate cap

The Victorian Government introduced rate capping for local government in 2016. The cap sets the maximum overall increase a council can apply to general rates and the municipal charge each year.

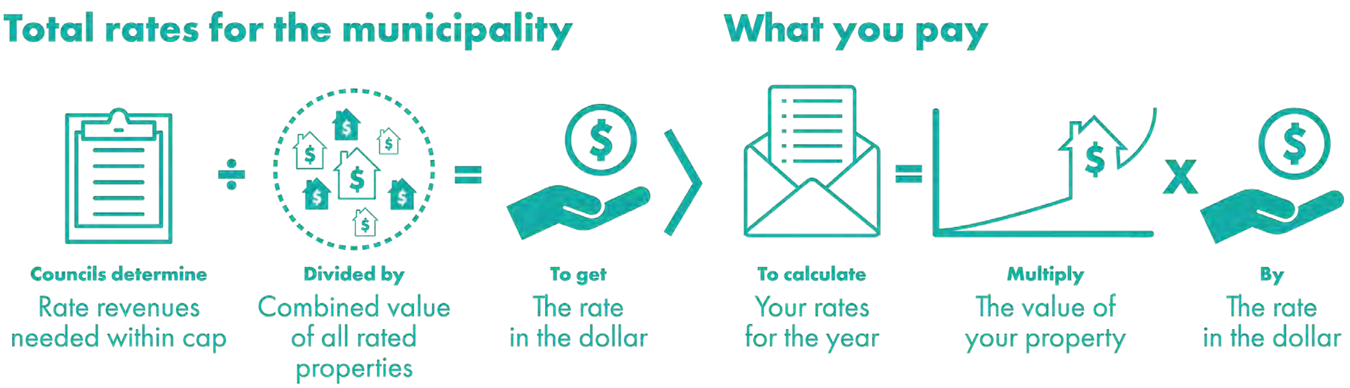
For 2026/27, the Victorian Government has set the rate cap at 2.75%. This means total income raised from general rates and the municipal charge cannot increase by more than 2.75% compared to the previous year.

We have set the rate increase for 2026/27 at 2.5%, which is below the rate cap and well below current inflation expectations. This decision reflects our recognition of ongoing cost-of-living pressures faced by the community.

The lower rate increase is supported by $1.5m in embedded savings and efficiency measures, along with continued implementation of Council's Financial Sustainability Strategy to guide future efficiencies while maintaining essential services.

How your council rates are calculated

Rates are a tax which fund council services and infrastructure. Rates are calculated based on the value of your property relative to others in the municipality.



Other factors can influence your rates, for example:

Property values in the municipality may have changed relative to others.

Valuation method

We use the Capital Improved Value (CIV) of each property. The CIV refers to the value of the land plus improvements, which include dwellings, other buildings, fences, landscaping and other aspects. CIV is the most used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

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. This is so there is independence in the valuations set and because the Valuer-General's office has the specialist skills to be able to provide this information across Victoria.

- The value 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.

Rating differentials

The value of each property serves as the basis for calculating what each property owner will pay, one mechanism that assists with equitable distribution of rates is differential rating, which allows us to shift part of the rates levied from some groups of ratepayers to others, through different 'rates in the dollar' for each class of property. Differential rates are determined based on factors like property valuations, the type of property, and the services provided to those properties. We have three different rate categories depending on how a property is used. These are:

- General Residential
- Commercial/Industrial
- Farming Budget

This distinction is based on the concept that different property categories should pay a fair and equitable contribution, considering the benefits those properties derive from the local community.

Council is mindful of the impact that annual property valuation movements can have across different property classes and takes this into account each year when setting differential rates. For 2026/27, the Budget is designed so that, on average, property owners across all classes experience a similar percentage rate increase of 2.5%.

The way rates are calculated is complex. As a result, some properties may experience a rate increase slightly above 2.5%, while others may see an increase below this level. This depends on how an individual property's valuation has changed relative to the average valuation movement for its property class.

For 2026/27, Council intends to apply differential rates that achieve an overall average rate increase of 2.5% across the municipality. The three property classes are presented below with the differential rate applied to achieve the outcome of an average increase of 2.5% per class.

General Residential
100% / $42.8 million

Commercial/Industrial
129% / $6.2 million

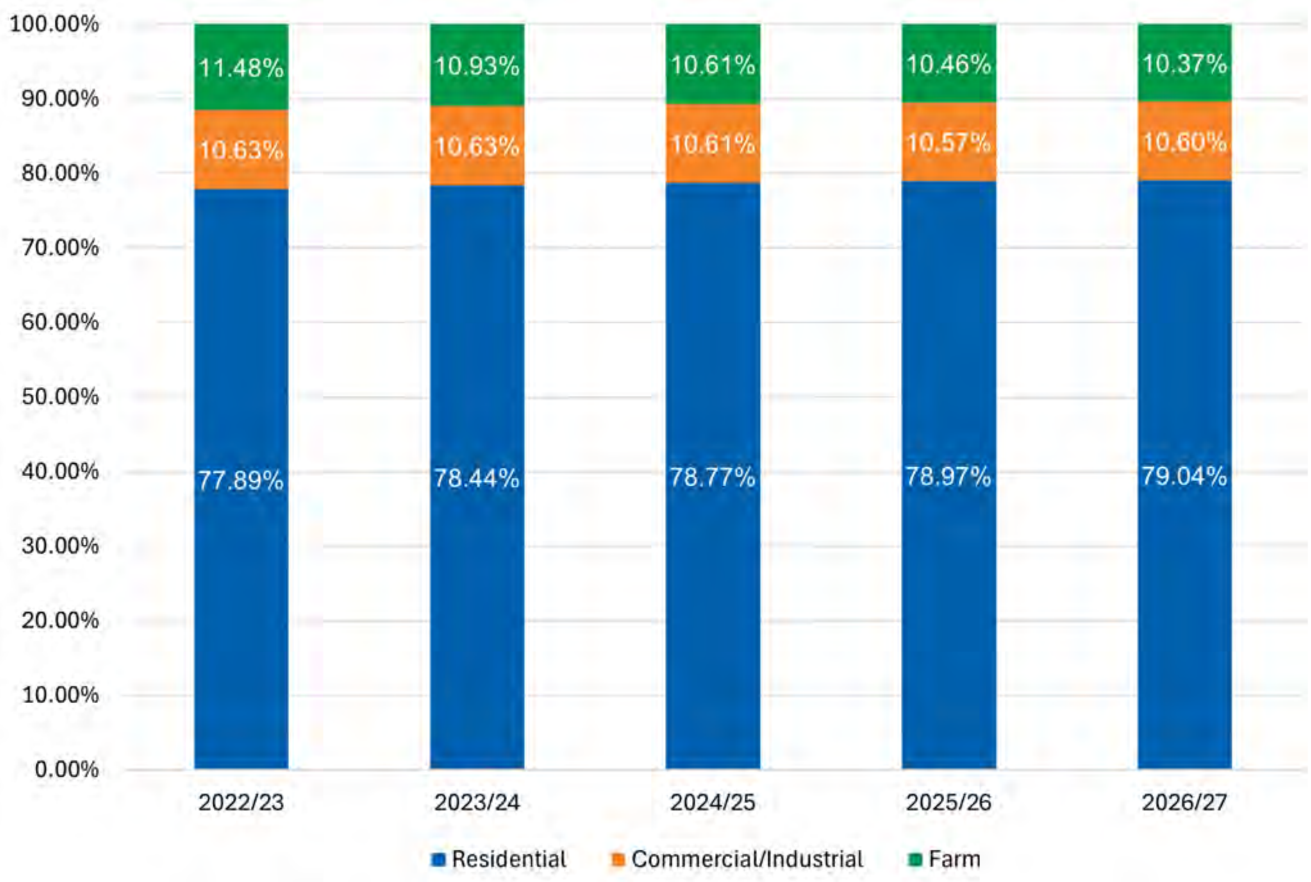
Farming
74% / $6.2 million

Rates distribution

Since 2021 the rate distribution, or amount of rates each property class, pays has remained relatively consistent. This demonstrates the fairness that has been applied across different property groups when dividing the rating burden.

The table below shows the percentage of total rates and municipal charge distribution for the three classes of properties since 2021/22 through to the proposed distribution for the 2026/27 year.

Rates by property type



Municipal charge

There are two components to your rates and charges, one being a variable amount based on the property Capital Improved Value, the other being a fixed municipal charge.

The municipal charge is $263.40 for 2026/27.

37% of farming properties are exempt from the municipal charge as they are part of a single farming enterprise.

Fees and charges

Fees and charges are assessed annually to ensure efficient costing and reasonable recovery for the services provided. Fees and charges have generally been increased by 2.75%, which represents a modest increase based on forecasts contained in the December State Government budget which was used to determine the rate cap applied across local government. Where appropriate, fees are also benchmarked against comparable services and industries.

Some specific areas of fees and charges that have been adjusted by more than CPI:

Forge Theatre

The fees and charges for the Forge Theatre have been restructured. Key changes include venue hire, which are now separated from staffing and ancillary services, where these were previously bundled into a single, subsidised rate.

To support access, the base hire rate for community users has been reduced by 60%, with staffing now charged based on actual requirements. This allows hirers to only pay for what they need, while improving transparency and moving toward cost recovery. For community users, existing support mechanisms including discounted staffing rates and tiered pricing for schools and not-for-profits remain in place to maintain accessibility.

This model has been presented to our major community hirers as part of the Budget consultation with feedback being that organisations value the clearer breakdown of costs and improved ability to plan.

Animal registrations

The average increase in animal registration fees across all categories of 13.5% or between $3.5-$20 a year. This is reflective of cost shifting from the Victorian Government as it has increased the statutory payment required to be made for every dog and cat registration or renewal by over 90%. We have not passed on the full amount as we have committed to staging the increases to reduce the burden on pet owners

Commercial marinas

Commercial marinas are owned and managed by Council, with berths licensed to marina users. Council commissioned a valuation of marina berths earlier in 2026. This has informed the setting of market-based license fees for 2026/27, resulting in a 7% increase in berth license fees.

With the anticipated opening of marina berths as part of the Slip Road (Paynesville) development, license fees have been established for these berths, also based on market evaluation.

Private jetty fees

Private jetty fees are paid for use of Council managed land (including the land under water) for private jetties. The fees reflect an independent valuation for use of the land with a minimum annual fee also established. Fees are assessed by independent valuers every five years (for Crown land licences) to align with market rental value and ensure reasonable recovery of administrative costs.

Chinaman's Creek (Metung), Mallacoota Inlet and Brodribb River Marlo private jetties licenses are granted under Section 17B of the *Crown Land (Reserves) Act 1978*. Chinaman's Creek and Brodribb River Marlo private use jetties are proposed to increase according to the valuations received 31 December 2025. Whereas rental rates for the Mallacoota Inlet private jetties have decreased by an average of 9.88%.

Jetty fees for the Riviera Harbour Canal are proposed to increase in line with a Council policy made in 2025/26, aligning the fees for jetties in the Riveria Harbour Canals with Council's standard minimum private use licence fee for land. This decision staged the increase to private use fees staged over two years, with fees standardised at $500 (ex GST) for leased Council land in 2026/27.

Please refer to the fees and charges section of the budget for more information.

Waste levy and waste fees and charges

Waste services operate on a full cost recovery model, and we continue to focus on reducing the amount of waste to landfill. A combination of the increase in the Victorian Government's landfill levy imposed on Council as well as other compliance cost increases, and escalating fuel prices have had an impact on Waste fees. Fuel prices continue to impact the cost of running our waste and recycling services. Because these services rely on trucks and heavy machinery, they are more affected by fuel costs than many others. This has contributed to increases in waste fees and charges.

- The waste service charge for kerbside collection will increase by 8.2%.
- The waste levy will increase from $51 to $57.60.
- Waste charges (e.g. at transfer stations) will increase on average 10%.
- The green waste disposal fee will increase from $14 to $16 per cubic metre and will contribute approximately $640,000 based on forecast volumes of material received. This represented around 70% of 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 also provided for the free disposal of up to 1.5 cubic metres of green waste at transfer stations.

Note that waste fees are quarantined for use in the delivery of waste services and infrastructure.

Grant funding

Our staff work hard to source grants. This year we have budgeted $47.8m of grant income (capital and operating) 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.
- A $2m grant to complete storm damage repairs at the Old Slipway seawall at Lakes Entrance
- A $220,000 grant from the Business Acceleration Fund to support regulatory reform, including a review of the Local Law.
- A $481,000 grant to support Stage 2 of the Lakes Entrance Marine Parade upgrade
- A $3.6m grant to support Krauatungalung Walk, Lakes Entrance.
- A $9.68m grant to upgrade the Bairnsdale Airport runway and lighting.
- Ongoing operational service delivery such as roadside weeds and pest management, library operations, school crossing supervision, emergency management and immunisations.
- A range of capital projects where delivery will continue in 2026-27 (budgeted as $22.68m).

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 kept pace with inflation or have only seen very limited increases.

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

Emergency Services Volunteer Fund levy

In December 2024 the Victorian Government introduced a new levy which replaced the Fire Services Property Levy, from July 2025, without consultation.

The new levy is expanded to fund the State Emergency Service, Triple Zero Victoria, the State Control Centre, Forest Fire Management Victoria and Emergency Recovery Victoria.

The Fire Service Property Amendment (Emergency Services and Volunteers Fund) Bill 2025 passed in May 2025 and mandates that the levy must be collected by Council and sent through to the Victorian Government. It is Victorian Government levy and **not** a Council charge.

The levy is not included in the rate cap and increases in the levy are at the discretion of the Victorian Government.

Council has advocated strongly against the levy since it was first announced in December 2024.

Council has been unwavering in its advocacy for changes to the levy on behalf of the community calling for the abolition of the ESVF levy or a reconsideration of its variable rates structure.

This advocacy resulted in the variable rate for primary production properties remaining at 28.7 cents per $1,000 of capital improved value, for at least the next two financial years. The fixed rate for non-primary place of residence will also remain at the current rate until July 2027.

Also announced was the lifting of the rebate cap from $5 million to $10m for eligible CFA and SES volunteers for their primary place of residence or primary production land.

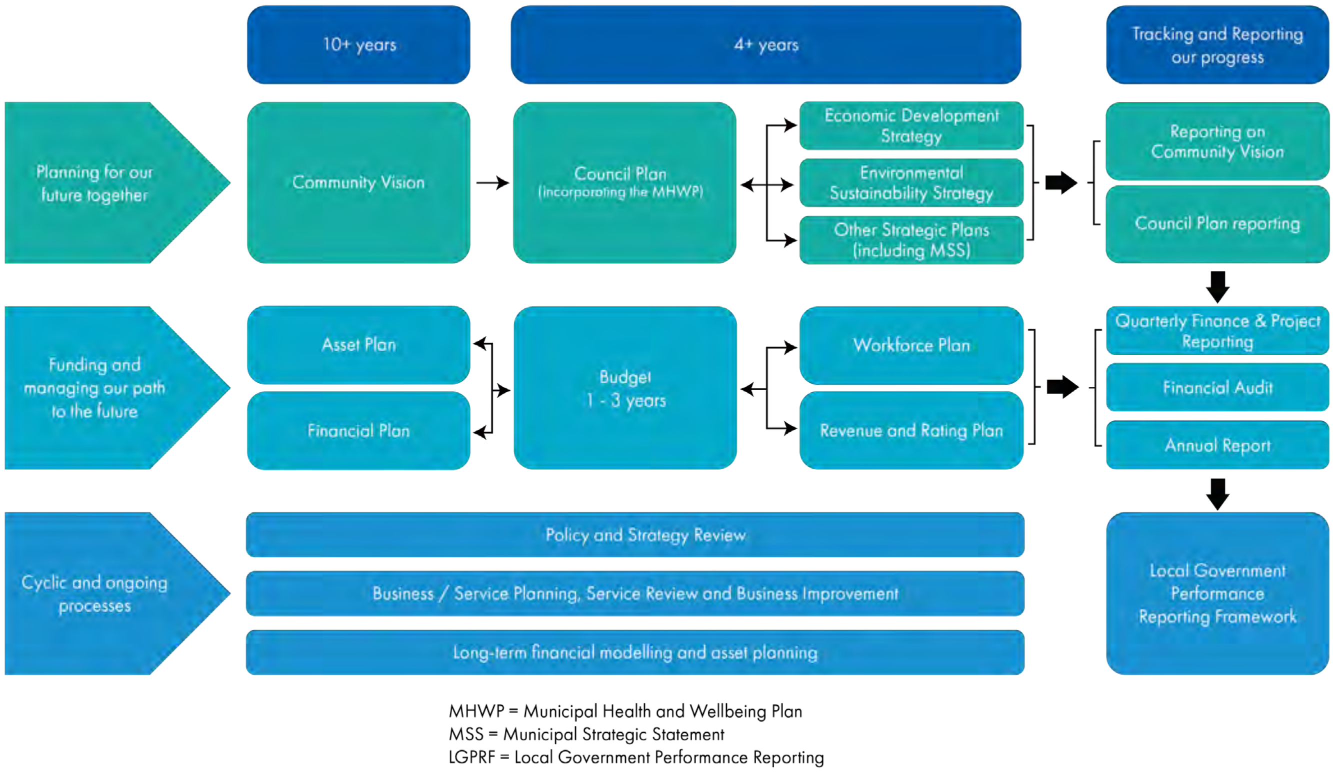
Advocacy has also included calling for an updated funding model to reflect the true ongoing ESVF administrative costs for each councils, and a fairer alternative model that would see a modest increase to the levy applied equally to the millions of residential properties across the state.

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, Financial Plan and Asset 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.



This diagram shows the relationships between the key planning and reporting documents that make up the integrated planning framework for local government.

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

Key planning considerations

Service level planning

While Council has a statutory obligation to deliver certain services – such as animal management, local roads, food safety and statutory planning - many Council services are discretionary. This includes services commonly associated with local government, such as libraries, building permits and sporting facilities.

Community needs and expectations also change over time. In response, Council has established robust service-level planning and review processes through its Service Delivery Framework. This framework provides a consistent approach to assessing whether services continue to deliver value for money and remain aligned with community expectations.

Through this process, Council actively engages with the community to inform service priorities and to balance service provision with other key responsibilities, including asset maintenance and capital works.

1.2 Our purpose

Our Community Vision

In 2040, our people, place, environment and economy will be inclusive, connected, sustainable and resilient for the growth and wellbeing of our unique and diverse communities.

- **Our Communities**: Will include, encourage, respect, and value everyone.
- **Our Place**: Will be accessible, safe, connected, and healthy.
- **Our Environment**: Will be managed and preserved for all generations.
- **Our Economy**: Will be sustainable, innovative, and supportive of existing and emerging industries.

Our Council Vision

To foster inclusive, connected, communities and places where all East Gippslanders prosper, and endeavour not to leave anyone behind.

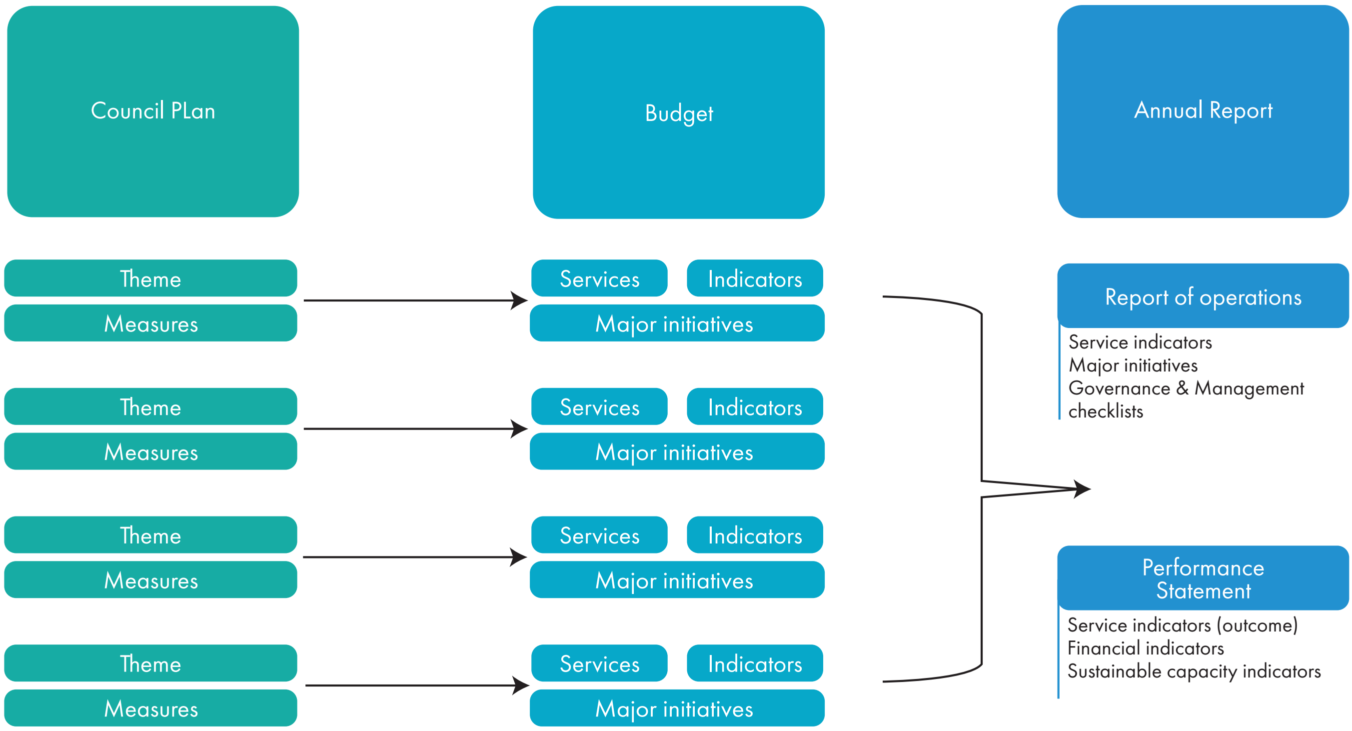
1.3 Strategic objectives

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.

Strategic themes	Outcomes
Community wellbeing and social responsibility We foster a strong sense of belonging, inclusivity, and shared responsibility, ensuring that all members of our community are supported, valued, and empowered to thrive together.	1.1 A connected and inclusive community, where no one is left behind 1.2 A stronger collaborative community that is actively engaged and supported
Prosperity We embrace sustainable economic growth, fostering opportunities that enhance livelihoods, innovation, and long-term financial stability for our diverse communities.	2.1 Thriving, self-sufficient communities with strong local businesses and social enterprises 2.2 A well-functioning planning system that responds to our communities needs
Making the most of what we've got By using our assets and natural resources wisely, we protect them, adapt to change, and support future generations.	3.1 Natural assets are well-managed and protected 3.2 Our cultural heritage is managed and preserved 3.3 Our assets are well maintained, utilised and meet community needs
Managing Council well We ensure effective leadership, transparent decision-making, and responsible management, fostering trust and collaboration to build a resilient and forward-thinking community.	4.1 Council operates transparently and effectively with public trust 4.2 Decision-making is streamlined, efficient, and responsive to community needs

2. Services and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026/27 year and how these will contribute to achieving the themes and outcomes outlined in the Council Plan. The Budget sets out the initiatives and service performance outcome indicators for key areas of Council's operations, as required by legislation to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below:



2.1 Strategic Theme 1 – Community wellbeing and social responsibility

We foster a strong sense of belonging, inclusivity, and shared responsibility, ensuring that all members of our community are supported, valued, and empowered to thrive together.

Services

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Animal management and local laws	Our animal management service includes helping contain stray stock on public roads and land, educating and enforcing responsible pet ownership, identifying and managing missing and stray pets, and providing advice regarding pet microchipping and registration. Additionally, we enforce local laws to ensure the safety and wellbeing of our community.	Income	786	934	1,072
		Expenditure	(1,524)	(1,576)	(1,978)
		Net Income/ (Net cost)	**(738)**	**(643)**	**(906)**
Aquatic and recreation centres	We operate two indoor recreation centres (with swimming pools). These facilities provide opportunities for individuals of all ages, genders, and abilities to engage in health, education, and leisure activities by providing recreational facilities including aquatic centres, swimming lessons, fully equipped gymnasiums, aqua aerobics and group fitness classes and a stadium.	Income	3,464	3,220	3,111
		Expenditure	(6,473)	(6,517)	(6,596)
		Net Income/ (Net cost)	**(3,009)**	**(3,297)**	**(3,285)**
Culture and creativity	We manage an arts and culture program presenting workshops and skills development sessions across the visual, performing arts and heritage sectors. This supports local artists, activities and public art projects by providing information, funding and grants. The Forge Theatre and Arts Hub in Bairnsdale is East Gippsland's professional 362-seat performing arts centre, presenting visiting and local shows and performances each year from drama, comedy, music, children's theatre, dance, physical theatre and musicals.	Income	316	280	287
		Expenditure	(1,430)	(1,292)	(1,397)
		Net Income/ (Net cost)	**(1,114)**	**(1,012)**	**(1,110)**

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Committees of Management	We support 77 Committees of Management to maintain sportsgrounds, recreation reserves and halls. The partnership aims to improve the quality of life in communities, increase participation in sport, recreation, arts and environmental activities and overall enhance our facilities. Committees of Management are committees of volunteers appointed by Council to look after Council owned or managed facilities. Some have responsibilities under the Victorian Government and look after Crown assets.	Income	-	-	-
		Expenditure	(268)	(320)	(320)
		Net Income/ (Net cost)	**(268)**	**(320)**	**(320)**
Community resilience	We provide support and advocacy for sector and community members around social inclusion, accessibility, community planning, participation, capacity building, social activities and events. Our team conducts research and development on social issues affecting our community (mental health, affordable housing, violence prevention) and works directly with community and community organisations to connect community with available services while supporting Council's community engagement functions.	Income	169	109	76
		Expenditure	(1,398)	(1,348)	(1,340)
		Net Income/ (Net cost)	**(1,229)**	**(1,240)**	**(1,265)**
Community planning	This service is responsible for a broad range of project and community facilitation work including place facilitation functions for remote areas; developing place-based plans; developing long-term plans for specific asset classes; and functions. It is future facing and delivers longer-term benefits for the community.	Income	310	45	12
		Expenditure	(1,682)	(1,903)	(1,846)
		Net Income/ (Net cost)	**(1,372)**	**(1,858)**	**(1,834)**

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Emergency management	We have several key roles in emergency management, including implementing state preventative strategies, such as planning and building codes, and planning for natural disasters. Others include: » Local risk management and emergency planning. » Community education, awareness and preparedness. » Risk reduction strategies. » Equipment support. » Support community recovery programs. » Manage community needs in all emergency management processes. » Provide support and recovery assistance to those affected by emergencies.	Income	975	585	141
		Expenditure	(5,887)	(3,392)	(1,127)
		Net Income/ (Net cost)	(4,912)	(2,807)	(986)
Environmental and public health	Our role is to monitor and enforce public health regulations to provide community health and wellbeing. This is achieved through issuing permits and conducting inspections to gain compliance with food safety, public health and onsite wastewater management systems. We also provide vaccinations through the National Immunisation Program for infants, school children, and adults in a comfortable, safe and friendly environment across the shire.	Income	480	537	522
		Expenditure	(942)	(942)	(995)
		Net Income/ (Net cost)	**(462)**	**(405)**	**(473)**
Libraries	We operate six libraries – Bairnsdale, Lakes Entrance, Mallacoota, Omeo, Orbost, and Paynesville – offering books, online resources, free computer and Wi-Fi access, training, activities, and more. Our mobile library serves remote locations fortnightly. An online catalogue, digital services, and self-scanners at two branches make it easier to browse and borrow from home, work, or on the go.	Income	420	414	401
		Expenditure	(1,283)	(1,281)	(1,442)
		Net Income/ (Net cost)	**(863)**	**(867)**	**(1,041)**

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
School crossings	Our school crossing supervisors ensure local families get to and from school safely every morning and afternoon at 16 locations.	Income	125	129	132
		Expenditure	(263)	(331)	(382)
		Net Income/ (Net cost)	**(138)**	**(202)**	**(250)**

Major Initiatives

1. Deliver a diverse range of programs through our recreation centres to strengthen community engagement in health, wellness, and sport, improving the overall customer experience and supporting increased participant retention.
2. Commence the Active Transport Strategy to guide future investment in safe, accessible and sustainable travel options.
3. Deliver priority footpath works as identified through the Access and Mobility Framework and commence prioritisation of remaining footpaths with a clear delivery program for delivery over multiple years.
4. Advocate to government, using data and partnerships, to improve public transport for priority user groups and high-need locations.
5. Continue the planning and design work for the West Bairnsdale Recreation Reserve to progress future development.
6. Finalise the East Gippsland Aquatic Strategy to guide the future provision, management and improvement of aquatic services across the shire.
7. Develop a new funding model, aligned with the Culture and Creativity Strategy, to expand and support cultural and creative activities across the Shire.
8. Subject to budget, commence implementation of the Stormwater Management Plan to improve stormwater quality, manage flood risk and support sustainable urban development.
9. Embed health service advocacy within Council's broader advocacy strategy to ensure coordinated, evidence-based and sustained advocacy on community health priorities.
10. Commence implementation of high priority actions from Council's adopted position on housing - Homes for Everyone.
11. Clarify Council's role in the prevention of violence (including family violence).

Service performance outcome indicators

Indicator	Definition	2024/25 Actual	2025/26 Forecast	2026/27 Target	2027/28 Target	2028/29 Target
Library membership	The percentage of the population that are registered library members.	26.74%	27.59%	28.00%	28.28%	28.56%
Library visits per head of population	The number of library loans per head of population.	5.1	5.79	5.14	5.17	5.21
Cost of services	Cost of library services.	$25.13	$26.05	$25.56	$25.82	$26.07
Utilisation of aquatic facilities	The number of visits to aquatic facilities per head of population.	10.6	10.6	10.8	10.9	11.0

DNA – Indicates that data is not available at the time of preparing the budget.
Refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators.

2.2 Strategic Theme 2 – Prosperity

We embrace sustainable economic growth, fostering opportunities that enhance livelihoods, innovation, and long-term financial stability for our diverse communities.

Services

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Economic development and business support	We aspire to nurture a thriving and diverse economy that attracts investment and generates inclusive local employment. This extends to providing business support in the form of workshops and mentoring programs as well as investment facilitation and attraction. We work closely with other government agencies and industry, particularly around tourism and agriculture.	Income	225	331	-
		Expenditure	(1,889)	(1,515)	(1,991)
		Net Income/ (Net cost)	**(1,664)**	**(1,183)**	**(1,991)**
Events	We support, promote and approve (through event permits, resources and funding) over 200 events each year in partnership with our community and business sectors. These range from national days of significance through to tourism-driven events that highlight our region and what we have to offer, helping to drive our visitor economy and enhance social wellbeing and liveability.	Income	9	-	-
		Expenditure	(366)	(370)	(352)
		Net Income/ (Net cost)	**(357)**	**(370)**	**(352)**
Livestock exchange	The East Gippsland Livestock Exchange in Bairnsdale includes 351 pens with automatic refill water, scanning bays, weigh stations, 13 loading races, stock agent office facilities, AVDATA truck wash and shower facilities, and yarding capacity of 3,000 cattle and 3,500 sheep/lambs. The fully accredited saleyards host sales weekly, including sheep, prime cattle and store cattle.	Income	1,268	1,227	1,296
		Expenditure	(673)	(611)	(645)
		Net Income/ (Net cost)	**595**	**616**	**651**

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Planning and building	Strategic Planning guides development, promotes sustainable design, and supports heritage conservation through regular updates to the East Gippsland Planning Scheme. Statutory Planning processes planning applications, ensuring orderly development in line with laws and policies, while providing advice, making decisions, and representing the Council at VCAT when needed. The services also enforce statutory building regulations under the Victorian Building Code. These include providing advice on building permits and legislation, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	Income	1,423	1,943	1,342
		Expenditure	(3,210)	(4,813)	(4,181)
		Net Income/ (Net cost)	**(1,787)**	**(2,870)**	**(2,839)**
Tourism	We operate stand alone, incorporated and outreach visitor information services that assist visitors to our region. We also support promotion, industry development and networking of tourism businesses, and promote our region via the Visit East Gippsland website and social media.	Income	99	86	50
		Expenditure	(1,014)	(801)	(752)
		Net Income/ (Net cost)	**(915)**	**(715)**	**(702)**

Major initiatives

1. Support community-led development strategies in towns affected by the forestry transition, empowering local groups to design and implement solutions that strengthen resilience and long-term sustainability.
2. Support implementation of actions from the Towards 2030 Gippsland Food, Drink and Agritourism Strategy.
3. Develop tools and processes to support engagement of smaller local contractors wherever possible in key locations, supporting local business participation and strengthening regional economic activity.
4. Develop budget bids and resource planning to support advancement of priority actions that relate to Bairnsdale 2050.
5. Implement priority projects from the East Gippsland Marketing Strategy as they relate to promoting East Gippsland as a great place to live, work, visit and invest.
6. Finalise support for the Orbost Exhibition Centre to secure funding and develop a self-sustaining operating model, enabling it to celebrate and showcase the region’s heritage, culture, and arts
7. Finalise and present to Council the revised Bairnsdale Airport Master Plan, ensuring the precinct is aligned with future operational and growth needs.
8. Subject to resourcing, implement the outcomes of the Livestock Exchange Review, delivering the recommended improvements to operations and facilities.
9. Implement the Business and Industry Engagement Framework to ensure structured, consistent and effective engagement with local businesses and industries.
10. Establish and strengthen partnerships between local employers and training providers.
11. Finalise the Omeo/Swifts Creek Structure Plan, providing a clear strategic framework for future development in the district.

Service performance outcome indicators

Indicator	Definition	2024/25 Actual	2025/26 Forecast	2026/27 Target	2027/28 Target	2028/29 Target
Planning applications decided within the relevant required time	The percentage of planning application decisions made within the relevant required time.	56%	61%	60%	65%	70%
Time taken to decide planning applications	Median number of days between receipt of a planning application and a decision on the application.	64	65	60	60	60

DNA – Indicates that data is not available at the time of preparing the budget.
Refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators.

2.3 Strategic Theme 3 – Make the most of what we've got

By using our assets and natural resources wisely, we protect them, adapt to change, and support future generations.

Services

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Boat ramps and marinas	Our waterways contribute to our economy through industry, tourism, and recreation with over 1 million people visiting East Gippsland each year. We provide and maintain: » 3 marinas » 50 jetties » 31 boat launching ramps » 68 seawalls » 24 fishing platforms » 21 fish cleaning tables	Income	1,298	1,434	1,576
		Expenditure	(555)	(649)	(704)
		Net Income/ (Net cost)	**743**	**785**	**873**
Aerodromes	We own and operate three airports, located at Bairnsdale, Mallacoota and Orbost. The airports accommodate both business and recreational aircraft, including aerial firefighting, air ambulance, chartered services and a flying school. Both Bairnsdale and Mallacoota also have fuel facilities, offering AVGAS and JET A1. The airports are important to facilitate access to air ambulance, emergency and visiting professional services.	Income	118	94	113
		Expenditure	(966)	(1,213)	(1,217)
		Net Income/ (Net cost)	**(848)**	**(1,119)**	**(1,104)**

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Building maintenance	We own properties and buildings that serve various purposes, contributing to the community through direct Council services, community-based services, recreational and sporting activities, and commercial activities, including: » recreation facilities » community services buildings » municipal buildings » public amenities » other buildings including children's services, commercial buildings, and aerodrome facilities.	Income	313	408	80
		Expenditure	(3,893)	(2,961)	(2,752)
		Net Income/ (Net cost)	**(3,580)**	**(2,553)**	**(2,671)**
Caravan parks and campgrounds	We manage four caravan parks and stop-over campgrounds at Cann River, Genoa, Mallacoota, and Swifts Creek. Marlo, Orbost, Omeo, Eagle Point, Bemm River, Eastern Beach Lakes Entrance, and Bairnsdale Riverside caravan parks are on lease arrangements.	Income	3,201	2,978	3,152
		Expenditure	(1,993)	(1,859)	(1,877)
		Net Income/ (Net cost)	**1,208**	**1,119**	**1,275**
Environmental planning and sustainability	We address a range of environmental issues on Council-owned or managed land, including the Mosquito Management Program, pest plants and animals, and urban waterways. Our team develops environmental policies and strategies, coordinates and implements various environmental projects, and collaborates with other services to improve the Council's environmental performance. A key focus is reducing greenhouse gas emissions and utility usage within Council operations. This also includes community awareness programs and initiatives aimed at encouraging and supporting reduced energy and resource consumption.	Income	90	40	43
		Expenditure	(731)	(819)	(750)
		Net Income/ (Net cost)	**(641)**	**(779)**	**(707)**

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
New and replaced infrastructure and project management	This service delivers infrastructure to meet the service needs of our community. This function manages the capital and major works program, from detailed design and community engagement through to the attraction of funding, tendering projects and managing contractors through the construction phase.	Income	1,734	3,441	2,071
		Expenditure	(6,705)	(7,560)	(2,659)
		Net Income/ (Net cost)	**(4,971)**	**(4,119)**	**(587)**
Open space	We maintain over 350 hectares (about 175 Melbourne Cricket Grounds) of open space across East Gippsland. This includes the maintenance and ongoing improvement of sporting facilities, weekend community hubs where large selections of rural communities gather socially, gardens, recreational grounds, parks and natural bushlands to create active and passive environments for enjoyment of residents and visitors.	Income	1,741	748	760
		Expenditure	(8,957)	(6,630)	(6,376)
		Net Income/ (Net cost)	**(7,216)**	**(5,882)**	**(5,616)**
Raymond Island Ferry	The Raymond Island Ferry links Raymond Island to Paynesville. The ferry operates from early morning to late in the evening every day. Annually, the ferry services over 300,000 vehicles and over 250,000 pedestrians.	Income	403	364	412
		Expenditure	(1,198)	(1,982)	(1,470)
		Net Income/ (Net cost)	**(795)**	**(1,618)**	**(1,058)**
Roads, bridges, footpaths and drainage	We maintain over 3,000 km network of roads, registered on our Public Road Register – 1,294km sealed and 1,653km unsealed. We carry out maintenance on all our roads, mostly to a programmed schedule. We are responsible for road safety on roads we manage; advocate on road safety issues, including speed zones, to other road agencies; and consider road naming requests and tourist signage applications.	Income	4,466	2,658	111
		Expenditure	(21,780)	(17,284)	(17,267)
		Net Income/ (Net cost)	**(17,314)**	**(14,626)**	**(17,156)**
Waste and recycling services	We are striving to improve our waste facilities and services to maximise the recovery of waste before it enters landfill. We are responsible for waste collections, processing and disposal.	Income	5,270	5,554	6,031
		Expenditure	(14,762)	(14,196)	(15,557)
		Net Income/ (Net cost)	**(9,492)**	**(8,642)**	**(9,526)**

Major initiatives

1. Finalise the East Gippsland Bushland Strategy to guide the protection of important biodiversity values on Council managed land and to identify funding opportunities and resourcing needed to support long-term environmental management.
2. Work with EGCMA to progress a planning scheme amendment to update the flood overlays across the municipality.
3. Subject to resourcing, commence implementation of the first-year actions of the Waste Transition Plan and advance further stages of the Waste Services Review, delivering staged improvements that modernise waste and recycling services, increase efficiency, and reduce landfill dependency.
4. Commence the implementation of recommendations from the Asset Optimisation Review including engaging with key stakeholders and the community.
5. Deliver scheduled and responsive maintenance programs for roads, drainage and footpaths, ensuring regular inspections, timely repairs, and proactive works that keep essential community infrastructure safe, accessible and in good condition.
6. Complete and commence the implementation of the Asset Renewal Programs for key asset classes, including stormwater drainage, open space, roads, footpaths, buildings, marine assets, and fleet and plant, to ensure we maintain existing levels of service and address renewal needs in a systematic, prioritised way.
7. Ensure the 4-year capital works program reflects an increased focus on renewal and a realistic assessment of delivery capacity.
8. Work with key stakeholders to develop an 'opt in' landowner roadside management pilot program to support landowners to reduce weeds and support improved management outcomes.
9. Conduct a review of the 2025–26 fire slashing season to enhance operational effectiveness and environmental management.

Service performance outcome indicators

Indicator	Definition	2024/25 Actual	2025/26 Forecast	2026/27 Target	2027/28 Target	2028/29 Target
Asset renewal and upgrade compared to depreciation	Asset renewal and upgrade expenses as a percentage of depreciation.	103.02%	78.89%	134.18%	161.94%	99.33%
Sealed local roads below the intervention level	The percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.	96%	97%	95%	95%	95%
Kerbside collection bins missed	Number of kerbside collection bins missed/ Number of scheduled kerbside collection bin lifts.	2.00	2.50	2.60	2.60	2.60
Kerbside collection waste to landfill per serviced property	The amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property.	0.25	0.24	0.24	0.23	0.23

DNA – Indicates that data is not available at the time of preparing the budget.
Refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators.

2.4 Strategic Theme 4 – Managing Council well

We ensure effective leadership, transparent decision-making, and responsible management, fostering trust and collaboration to build a resilient and forward-thinking community.

Services

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Customer service	We have Customer Service Centres in six locations, providing access to Council and library services, and meeting room facilities. Outreach centres in Bendoc, Buchan and Cann River help with lodging forms, witness documents, accessing our website and public documents and more. Our call centre operates from 8.30 am to 5.00 pm Monday to Friday on (03) 5153 9500. An after-hours service is available outside of these times by calling (03) 5153 9500 for urgent matters.	Income	55	58	59
		Expenditure	(2,429)	(2,655)	(3,043)
		Net Income/ (Net cost)	**(2,374)**	**(2,597)**	**(2,984)**
Community leadership and advocacy	Council provides leadership on issues of importance to East Gippsland and advocates on behalf of the community and its vision for the future. It does this through strong, transparent, accountable leadership and the development of strong relationships with key stakeholders and other levels of government.	Income	24	-	-
		Expenditure	(1,637)	(1,323)	(1,356)
		Net Income/ (Net cost)	**(1,613)**	**(1,323)**	**(1,356)**
Finance	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances and the management of rates and charges.	Income	5,760	3,658	2,758
		Expenditure	(2,060)	(2,406)	(2,257)
		Net Income/ (Net cost)	**3,700**	**1,252**	**501**

Service	Description of services provided		2024/25 Actual $’000	2025/26 Forecast $’000	2026/27 Budget $’000
Governance	This service provides a range of governance, statutory and corporate support services to Council, including coordination of business papers for meetings of the Council and its committees; coordination of arrangements for Council and committee meetings; and the maintenance of statutory registers and the conduct of municipal elections. An Audit and Risk Committee support this service. This service also provides the framework, oversight and advice to support Council in complying with statutory procurement and contracting provisions.	Income	97	49	39
		Expenditure	(4,295)	(4,388)	(3,996)
		Net Income/ (Net cost)	**(4,198)**	**(4,339)**	**(3,958)**
Communications, community engagement and civic events	This service oversees the provision of advice on communications, in consultation with relevant stakeholders, on behalf of the Council. This service also provides community engagement support and conducts civic events to recognise and celebrate community achievements.	Income	1	20	20
		Expenditure	(910)	(1,791)	(1,642)
		Net Income/ (Net cost)	**(909)**	**(1,771)**	**(1,621)**
Information services	The service provides a range of centralised, and integrated services related to technology, data management, cybersecurity, ICT infrastructure and telecommunications, Information Management, Business Systems and Application Management and new and emerging technologies to assist Council to meet its business and legislative requirements and to assist staff to deliver services in a smart, productive and efficient way.	Income	372	338	550
		Expenditure	(6,955)	(7,481)	(8,255)
		Net Income/ (Net cost)	**(6,583)**	**(7,143)**	**(7,705)**
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.	Income	249	186	155
		Expenditure	(678)	(577)	(550)
		Net Income/ (Net cost)	**(429)**	**(391)**	**(395)**

Service	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Risk management and compliance	This service oversees the Council's risk and compliance framework, fostering prudent and responsible management in decision-making and service delivery. It ensures the highest standards of legislative compliance across all Council functions and minimises risk exposure through proactive and comprehensive systems and processes. Additionally, this service addresses Occupational Health and Safety, safeguarding the health and safety of all employees, contractors, and volunteers through robust management systems, procedures, and adherence to relevant legislation.	Income	2	1	3
		Expenditure	(2,700)	(2,850)	(3,337)
		Net Income/ (Net cost)	**(2,698)**	**(2,849)**	**(3,334)**
Human resources	This service provides human resource management including recruitment, learning and development, payroll and industrial relations services.	Income	439	275	260
		Expenditure	(2,419)	(2,483)	(2,692)
		Net Income/ (Net cost)	**(1,980)**	**(2,209)**	**(2,432)**
Strategy and performance	This service supports the development of the Council Plan and organisational performance reporting functions. It drives continuous improvement and conducts regular service reviews, sets improvement targets, and ensures our people resources are allocated effectively to meet service needs.	Income	11	10	10
		Expenditure	(817)	(902)	(795)
		Net Income/ (Net cost)	**(806)**	**(892)**	**(785)**

Major initiatives

1. Through the continued use of fact sheets, graphs and plain English writing enhance how we write budgets and financial information to make them easier to understand.
2. Publish service summaries on Council's website to provide the community with clear, easy-to-access information explaining what services we deliver, why they matter and how Council funding is used.
3. Develop and tailor engagement methods for various areas, projects, and advisory committees, incorporating preferred engagement approaches specific to each context.
4. Continue the implementation of Stage 2 of the Customer Response Management improvement program by introducing workflows that increase internal efficiency and support better customer responses.
5. Update the Council website to improve accessibility, usability, and support easier access to information and services for our community.
6. Commence implementation of the New Geographic Information System (online mapping services).
7. Deliver annual actions from the Organisational Plan to drive operational excellence including the development of a Customer Service Charter.
8. Complete a minimum of two service reviews to drive continuous improvement and identify opportunities to enhance service quality and efficiency.
9. Consider and prioritise the recommendations from the Financial Sustainability Strategy for delivery to ensure Council is well positioned to meet community needs while planning for long-term financial resilience.
10. Implement an organisational wide project management framework that connects all project stages, from initiation through to delivery, to provide a consistent, end-to-end approach to project planning and execution.
11. Finalise the review of the Local Law to ensure it is clear, contemporary and aligned with community priorities, including the introduction of digital self-service options for low-risk permits to streamline approvals and reduce regulatory burden on businesses.
12. Report on grants received across Council to strengthen transparency, track performance, and identify opportunities to improve funding outcomes and continue to report on community grants.

Service performance outcome indicators

Indicator	Definition	2024/25 Actual	2025/26 Forecast	2026/27 Target	2027/28 Target	2028/29 Target
Councillor attendance at council meetings	The percentage of attendance at Council meetings by Councillors.	99%	96%	100%	100%	100%
Critical and major non-compliance outcome notifications	Critical non-compliance and major non-compliance outcome notifications about food premises that are followed up/Critical non-compliance and major non-compliance outcome notifications about food premises.	90%	100%	100%	100%	100%
Expenses per property assessment	Total expenses per property assessment.	$4,325	$4,209	$4,086	$3,959	$4,016
Satisfaction with the opportunities offered by council to be consulted on or engaged in Council decisions	Community satisfaction rating out of 100 with the consultation and engagement efforts of council.	41	56	50	55	55
Current assets compared to current liabilities	Current assets as a percentage of current liabilities.	3.33%	2.99%	2.79%	2.14%	1.95%
Rates compared to adjusted underlying revenue	Rate revenue as a percentage of adjusted underlying revenue.	51.75%	61.97%	58.07%	60.01%	60.72%

DNA – Indicates that data is not available at the time of preparing the budget.
Refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators.

Definitions: service performance outcome indicators

Indicator	Definition	Performance Measure	Computation
Library membership	The percentage of the population that are registered library members.	Assessment of the degree to which Council services are utilised by the community. Higher proportion of members suggests greater community participation with the library service.	**Numerator** The number of registered library members **Denominator** Population The result is multiplied by 100.
Library visits per head of population	The number of library visits per head of population.	Assessment of the degree to which Council services are utilised by the community. Higher proportion of visits suggests greater community utilisation of the library service.	**Numerator** Number of library visits **Denominator** Population
Cost of library services	The direct cost of the library service per head of population.	Assessment of the degree to which Council services are cost-efficient. Lower costs suggest greater commitment towards cost-efficient library services.	**Numerator** Direct cost of the library service **Denominator** Population
Utilisation of aquatic facilities	The number of visits to aquatic facilities per head of population.	Pools should be safe, accessible and well utilised. High or increasing utilisation of pool facilities suggests an improvement in the effectiveness of the aquatic facilities service.	**Numerator** Number of visits to aquatic facilities **Denominator** Population
Planning applications decided within the relevant required time	The percentage of planning application decisions made within the relevant required time	Assessment of Council efficiency in decision-making. Higher proportion of planning applications decided within required timeframes suggests a higher quality and effective statutory planning service.	**Numerator** Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits **Denominator** Number of planning application decisions made
Time taken to decide planning applications	Median number of days between receipt of a planning application and a decision on an application.	Councils decide on planning applications and fulfill their legislative duties in a timely manner.	**Numerator** The median number of days between receipt of a planning application and a decision on the application **Denominator** Not applicable
Asset renewal and upgrade compared to depreciation	Asset renewal and upgrade expenses as a percentage of depreciation.	Renewal and upgrade of assets is planned and delivered.	**Numerator**: Asset renewal and upgrade expenses **Denominator** Asset Depreciation

Indicator	Definition	Performance Measure	Computation
Sealed local roads below the intervention level	The percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.	Assessment of the degree to which Councils maintain high-quality infrastructure. Lower proportion of roads above the renewal intervention level suggests a high-quality road network.	**Numerator** Number of kilometres of sealed local roads below the renewal intervention level set by Council **Denominator** Kilometres of sealed local roads The result is multiplied by 100.
Kerbside collection bins missed	The number of kerbside collection bins missed per 10,000 scheduled kerbside collection bin lifts.	Assessment of the quality of Council services. Lower proportion of bins missed suggests an effective waste collection service collecting as planned.	**Numerator** Number of kerbside collection bins missed **Denominator** Number of scheduled kerbside collection bin lifts The result is multiplied by 10,000.
Kerbside collection waste to landfill per serviced property	The amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property.	Assessment of the extent to which Council promotes community environmental outcomes. Lower volume of waste sent to landfill suggests a more effective waste collection system.	**Numerator** Amount of waste in tonnes(t) collected from kerbside waste collection services that is sent to landfill **Denominator** Number of serviced properties
Councillor attendance at council meetings	The percentage of attendance at Council meetings by Councillors.	Assessment of the degree to which Council undertakes quality services and practices. Higher proportion of Council attendance at meetings suggests greater Council commitment towards effective governance practices.	**Numerator** The sum of the number of councillors who attended each council meeting **Denominator** (Number of council meetings) × (Number of councillors elected at the last Council general election) *Note: these figures should be entered separately in the Performance Reporting Template The result is multiplied by 100.

Indicator	Definition	Performance Measure	Computation
Critical and major non-compliance outcome notifications	The percentage of critical and major non-compliance outcome notifications that are followed up by Council.		**Numerator** Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up **Denominator** Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises The result is multiplied by 100.
Expenses per property assessment	Total expenses per property assessment.	Assessment of whether resources are being used efficiently to deliver services.	**Numerator** Total expenses **Denominator** Number of property assessments
Satisfaction with the opportunities offered by council to be consulted on or engaged in Council decisions	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	Assessment of community satisfaction with Council. Demonstrates the community's perception of whether Council decisions made and implemented had community input. High or increasing satisfaction rating suggests an improvement in the effectiveness of Council's consultation and engagement strategies and decision-making practices.	**Numerator** Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement **Denominator** Not applicable
Current assets compared to current liabilities	Current assets as a percentage of current liabilities.	Assessment of Council's financial position. Higher assets relative to liabilities suggests Councils are in a strong position.	**Numerator** Current assets **Denominator** Current liabilities The result is multiplied by 100.
Asset renewal and upgrade	Asset renewal and upgrade compared to depreciation.	Renewal and upgrade of assets is planned and delivered.	**Numerator** Asset renewal and upgrade expenses **Denominator** Asset depreciation
Rates compared to adjusted underlying revenue	Rate revenue as a percentage of adjusted underlying revenue.	Assessment of whether Council can generate revenue from a range of sources to fund services and activities. Lower proportion of rate to underlying revenue suggests greater stability.	**Numerator** Rate revenue **Denominator** Adjusted underlying revenue This result is multiplied by 100.

2.5 Reconciliation with budgeted operating result

	Net Income/ (Net cost)	Expenditure $'000	Income $'000
Strategic Theme 1 – Community wellbeing and Social Responsibility	(11,469)	(17,424)	5,955
Strategic Theme 2 – Prosperity	(5,234)	(7,922)	2,688
Strategic Theme 3 – Make the most of what we've got	(36,279)	(50,629)	14,350
Strategic Theme 4 – Managing Council well	(24,069)	(27,922)	3,853
Total	**(77,051)**	**(103,897)**	**26,846**

Expenses added in:	
Depreciation	**(34,725)**
Finance costs	**(343)**
Surplus/(Deficit) before funding sources	**(112,119)**
Funding sources added in:	
Rates and charges revenue	64,776
Waste charge revenue	13,238
Victoria Grants Commission	21,786
Fair Value Adjustment	131
Capital Grants and contributions (including non-monetary assets)	26,686
Total funding sources	**126,617**
Operating surplus/(deficit) for the year	**14,498**
Reconciliation to Underlying Result	
Less Non-recurrent capital income	(26,817)
Underlying (Deficit)	**(12,319)**
Roads to Recovery and other Recurrent Capital Grant	**7,695**
Underlying deficit inclusive of Roads to Recovery and other Recurrent Capital Grant	(4,625)

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources.The budget information for the year 2026/27 has been supplemented with projections to 2029/30.

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 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Income / Revenue						
Rates and charges	4.1.1	74,425	**78,013**	80,041	82,548	85,133
Statutory fees and fines	4.1.2	2,693	**2,400**	2,460	2,522	2,585
User fees	4.1.3	14,493	**15,335**	15,705	16,084	16,472
Grants - operating	4.1.4	16,219	**25,140**	23,393	24,018	24,661
Grants - capital	4.1.4	10,385	**22,686**	12,539	7,589	8,335
Contributions - monetary	4.1.5	573	**300**	335	338	809
Contributions - non-monetary	4.1.5	4,187	**4,000**	4,000	4,000	4,000
Net gain (or loss) on disposal of property, infrastructure, plant and equipment						
Fair value adjustments for investment property		-	**-**	-	-	-
Share of net profits (or loss) of associates and joint ventures		130	**132**	133	134	136
Other income	4.1.6	8,065	**5,457**	5,037	4,914	4,693
Total income / revenue		131,170	**153,463**	143,643	142,147	146,824
Expenses						
Employee costs	4.1.7	45,100	**46,927**	47,779	49,207	50,624
Materials and services	4.1.8	61,017	**55,026**	51,251	52,376	54,316
Depreciation	4.1.9	32,836	**33,776**	33,985	34,386	34,908
Amortisation - intangible assets	4.1.10	925	**918**	122	13	13
Depreciation - right of use assets	4.1.11	76	**31**	31	31	31
Allowance for impairment losses		23	**3**	3	3	3
Borrowing costs		370	**355**	315	197	300
Net loss on disposal of property, infrastructure, plant and equipment		(3)	**-**	-	-	-
Finance costs - leases		-	**-**	-	-	-
Other expenses	4.1.12	2,011	**1,929**	1,978	2,027	2,078
Total expenses		142,355	**138,965**	135,464	138,240	142,273
Surplus/(deficit) for the year		(11,185)	**14,498**	8,179	3,907	4,551
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		-	**30,000**	120,252	-	-
Share of other comprehensive income of associates and joint ventures		-	**-**	-	-	-
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)		-	**-**	-	-	-
Total other comprehensive income		-	**30,000**	120,252	-	-
Total comprehensive result		(11,185)	44,498	128,431	3,907	4,551

Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Assets						
Current assets						
Cash and cash equivalents		97,275	**65,661**	31,449	29,590	28,159
Trade and other receivables		10,276	**12,559**	11,859	11,755	12,051
Other financial assets		-	**15,000**	15,000	15,000	15,000
Other assets		4,657	**4,657**	4,788	4,922	5,061
Total current assets	4.2.1	112,208	**97,877**	63,096	61,267	60,271
Non-current assets						
Trade and other receivables		124	**124**	160	150	140
Other financial assets		10	**10**	10	10	10
Property, infrastructure, plant & equipment		1,386,546	**1,441,209**	1,596,682	1,601,845	1,609,409
Right-of-use assets	4.2.4	400	**368**	337	306	275
Investment property		13,160	**13,292**	13,425	13,559	13,695
Intangible assets		1,044	**610**	457	413	369
Total non-current assets	4.2.1	1,401,284	**1,455,613**	1,611,071	1,616,283	1,623,898
Total assets		1,513,492	**1,553,490**	1,674,167	1,677,550	1,684,169
Liabilities						
Current liabilities						
Trade and other payables		11,291	**13,640**	13,914	14,190	14,473
Trust funds and deposits		4,137	**3,821**	3,821	3,821	3,822
Contract and other liabilities		5,958	**2,108**	615	1,122	1,130
Provisions		14,230	**14,785**	10,279	10,867	11,185
Interest-bearing liabilities	4.2.3	1,897	**764**	801	1,340	1,214
Lease liabilities	4.2.4	19	**19**	19	19	19
Total current liabilities	4.2.2	37,532	**35,137**	29,449	31,359	31,843
Non-current liabilities						
Contract and other liabilities		419	**419**	419	420	420
Provisions		8,530	**7,189**	5,943	4,867	4,003
Interest-bearing liabilities	4.2.3	6,604	**5,859**	5,058	3,718	6,185
Lease liabilities	4.2.4	528	**509**	490	471	452
Total non-current liabilities	4.2.2	16,081	**13,976**	11,910	9,476	11,060
Total liabilities		53,613	**49,113**	41,359	40,835	42,903
Net assets		1,459,879	**1,504,377**	1,632,808	1,636,715	1,641,266
Equity						
Accumulated surplus		522,101	**536,462**	544,491	548,198	552,549
Reserves		937,778	**967,915**	1,088,317	1,088,517	1,088,717
Total equity		1,459,879	**1,504,377**	1,632,808	1,636,715	1,641,266

Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2026 Forecast Actual					
Balance at beginning of the financial year		1,471,064	533,426	934,911	2,727
Surplus/(deficit) for the year		(11,185)	(11,185)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(140)	-	140
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**1,459,879**	**522,101**	**934,911**	**2,867**
2027 Budget					
Balance at beginning of the financial year		**1,459,879**	**522,101**	**934,911**	**2,867**
Surplus/(deficit) for the year		**14,498**	**14,498**	**-**	**-**
Net asset revaluation gain/(loss)		**30,000**	**-**	**30,000**	**-**
Transfers to other reserves	4.3.1	**-**	**(137)**	**-**	**137**
Transfers from other reserves	4.3.1	**-**			
Balance at end of the financial year	4.3.2	**1,504,377**	**536,462**	**964,911**	**3,004**
2028					
Balance at beginning of the financial year		1,504,377	536,462	964,911	3,004
Surplus/(deficit) for the year		8,179	8,179	-	-
Net asset revaluation gain/(loss)		120,252		120,252	-
Transfers to other reserves		-	(150)	-	150
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**1,632,808**	**544,491**	**1,085,163**	**3,154**
2029					
Balance at beginning of the financial year		1,632,808	544,491	1,085,163	3,154
Surplus/(deficit) for the year		3,907	3,907	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(200)	-	200
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**1,636,715**	**548,198**	**1,085,163**	**3,354**
2030					
Balance at beginning of the financial year		1,636,715	548,198	1,085,163	3,354
Surplus/(deficit) for the year		4,551	4,551	-	-
Transfers to other reserves		-	(200)	-	200
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**1,641,266**	**552,549**	**1,085,163**	**3,554**

Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		74,388	**78,048**	79,859	82,323	84,900
Statutory fees and fines		2,693	**2,400**	2,460	2,522	2,585
User fees		14,493	**14,596**	15,565	15,937	16,429
Grants - operating		16,219	**24,390**	23,393	23,768	24,661
Grants - capital		10,385	**18,328**	11,824	8,744	8,335
Contributions - monetary		573	**300**	335	338	740
Interest received		3,500	**2,500**	2,040	1,840	1,540
Trust funds and deposits taken		8,500	**8,650**	8,500	8,500	8,500
Other receipts		4,565	**2,956**	2,997	3,073	3,154
Employee costs		(44,872)	**(46,364)**	(47,206)	(48,618)	(50,016)
Materials and services		(61,115)	**(55,222)**	(51,001)	(52,121)	(54,056)
Expenditure on landfill		(292)	**(126)**	(6,326)	(1,126)	(1,155)
Trust funds and deposits repaid		(8,870)	**(8,450)**	(8,372)	(8,446)	(8,521)
Other payments		(2,011)	**(1,929)**	(1,976)	(2,027)	(2,078)
Net cash provided by/(used in) operating activities	4.4.1	18,156	**40,077**	32,092	34,707	35,018
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(43,564)	**(54,439)**	(65,206)	(35,549)	(38,472)
Proceeds from sale of property, infrastructure, plant and equipment		780	**-**	-	-	-
Payments for investments		-	**(15,000)**	-	-	-
Proceeds from sale of investments		37,159	**-**	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(5,625)	**(69,439)**	(65,206)	(35,549)	(38,472)
Cash flows from financing activities						
Finance costs		(357)	**(342)**	(302)	(184)	(287)
Proceeds from borrowings		-	**-**	-	-	4,000
Repayment of borrowings		(695)	**(1,878)**	(764)	(801)	(1,658)
Interest paid - lease liability		(13)	**(13)**	(13)	(13)	(13)
Repayment of lease liabilities		(196)	**(19)**	(19)	(19)	(19)
Net cash provided by/(used in) financing activities	4.4.3	(1,261)	**(2,252)**	(1,098)	(1,017)	2,023
Net increase/(decrease) in cash & cash equivalents		11,270	**(31,614)**	(34,212)	(1,859)	(1,431)
Cash and cash equivalents at the beginning of the financial year		86,005	**97,275**	65,661	31,449	29,590
Cash and cash equivalents at the end of the financial year		97,275	**65,661**	31,449	29,590	28,159

Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	Projections 2028/29 $'000	Projections 2029/30 $'000
Property						
Land		387	**70**	70	70	70
Total land		387	**70**	70	70	70
Buildings - Specialised		3,638	**3,663**	4,659	4,865	4,017
Heritage buildings		105	**-**	-	-	-
Total buildings		3,743	**3,663**	4,659	4,865	4,017
Total property		4,130	**3,733**	4,729	4,935	4,087
Plant and equipment						
Plant, machinery and equipment		5,390	**2,915**	6,091	2,487	2,980
Fixtures, fittings and furniture		70	**70**	30	30	30
Computers and telecommunications		1,443	**2,894**	4,625	300	775
Library books		209	**209**	209	209	209
Total plant and equipment		7,112	**6,088**	10,955	3,026	3,994
Infrastructure						
Roads		8,144	**7,731**	20,926	14,340	11,696
Bridges		250	**4,255**	-	-	350
Footpaths and cycleways		533	**652**	6,646	3,014	3,000
Drainage		3,101	**2,375**	5,439	6,350	4,500
Recreational, leisure and community facilities		1,471	**6,464**	6,183	1,482	4,145
Waste management		2,069	**20**	4,510	520	400
Parks, open space and streetscapes		12,572	**5,181**	2,441	1,350	1,950
Aerodromes		2,501	**17,510**	2,720	100	100
Off street car parks		159	**280**	500	150	1,350
Other infrastructure		431	**150**	157	282	2,900
Total infrastructure		31,231	**44,618**	49,522	27,588	30,391
Total capital works expenditure	4.5.1	42,473	**54,439**	65,206	35,549	38,472
Represented by:						
New asset expenditure		15,840	**7,887**	9,973	1,381	1,489
Asset renewal expenditure		24,875	**35,709**	45,337	30,046	34,320
Asset expansion expenditure		-	**-**	-	-	-
Asset upgrade expenditure		1,758	**10,843**	9,896	4,122	2,663
Total capital works expenditure	4.5.1	42,473	**54,439**	65,206	35,549	38,472
Funding sources represented by:						
Grants		10,385	**22,686**	12,039	7,589	8,335
Contributions		1,092	**-**	32	32	-
Council cash		30,996	**31,753**	53,135	27,928	26,137
Borrowings		-	**-**	-	-	4,000
Total capital works expenditure	4.5.1	42,473	**54,439**	65,206	35,549	38,472

Statement of Human Resources

For the four years ending 30 June 2030

	Forecast Actual	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	45,100	**46,927**	47,779	49,207	50,624
Employee costs - capital	1,570	**2,002**	**2,057**	**2,113**	**2,172**
Total staff expenditure	46,670	**48,929**	49,836	51,320	52,796
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	454.0	**450.4**	439.0	439.0	439.0
Total staff numbers	454.0	**450.4**	439.0	439.0	439.0

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2026/27	Full Time	Part time		
	$'000	$'000	$'000	$'000	$'000
Assets and Environment	**17,476**	15,001	2,475	669	37
Place and Community	**10,834**	8,780	2,054	1,982	465
Business Excellence	**12,692**	9,682	3,010	665	429
Office of the CEO	**1,781**	1,728	53	-	-
Total permanent staff expenditure	**42,783**	35,191	7,592	3,316	932
Casual temporary and other expenditure	4,144				
Total Operational expenditure	**46,927**				
Capitalised labour costs	2,002				
Total expenditure	**48,929**				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2026/27	Full Time	Part time		
Assets and Environment	**156.2**	127.6	28.6	6.3	1.0
Place and Community	**96.2**	75.0	21.2	20.9	4.4
Business Excellence	**114.6**	81.8	32.8	5.2	6.0
Office of the CEO	**12.6**	12.0	0.6	-	-
Total number of permanent staff	**379.6**	296.4	83.2	32.4	11.4
Casual temporary staff	43.8				
Total Operational staff	**423.4**				
Capitalised labour	27.0				
Total staff	**450.4**				

Statement of Planned Human Resources Expenditure

For the four years ending 30 June 2030

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Assets and Environment				
Permanent - Full time	**15,001**	**15,414**	**15,837**	**16,273**
Women	3,952	4,061	4,172	4,287
Men	11,049	11,353	11,665	11,986
Persons of self-described gender	0	0	0	0
Permanent - Part time	**2,475**	**2,543**	**2,613**	**2,685**
Women	1,118	1,149	1,180	1,213
Men	1,357	1,394	1,433	1,472
Persons of self-described gender	0	0	0	0
Total Assets and Environment	17,476	17,957	18,450	18,958
Place and Community				
Permanent - Full time	**8,780**	**9,021**	**9,270**	**9,524**
Women	4,688	4,817	4,949	5,085
Men	4,092	4,205	4,320	4,439
Persons of self-described gender	0	0	0	0
Permanent - Part time	**2,054**	**2,110**	**2,169**	**2,228**
Women	1,398	1,436	1,476	1,517
Men	656	674	693	712
Persons of self-described gender	0	0	0	0
Total Place and Community	10,834	11,132	11,438	11,753
Business Excellence				
Permanent - Full time	**9,682**	**9,948**	**10,222**	**10,503**
Women	6,376	6,551	6,732	6,917
Men	3,306	3,397	3,490	3,586
Persons of self-described gender	0	0	0	0
Permanent - Part time	**3,010**	**3,093**	**3,178**	**3,265**
Women	2,577	2,648	2,721	2,796
Men	433	445	457	470
Persons of self-described gender	0	0	0	0
Total Business Excellence	12,692	13,041	13,400	13,768
Office of the CEO				
Permanent - Full time	**1,728**	**1,776**	**1,824**	**1,875**
Women	1,436	1,475	1,516	1,558
Men	292	300	308	317
Persons of self-described gender	0	0	0	0
Permanent - Part time	**53**	**54**	**56**	**57**
Women	53	54	56	57
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Office of the CEO	1,781	1,830	1,880	1,932
Total permanent expenditure	**42,783**	**43,960**	**45,168**	**46,411**
Casuals, temporary and other expenditure	4,144	3,819	4,038	4,213
Total Operational expenditure	**46,927**	**47,779**	**49,207**	**50,624**
Capitalised labour costs	2,002	2,057	2,113	2,172
Total staff expenditure	**48,929**	**49,836**	**51,320**	**52,795**

Statement of Planned Human Resources Expenditure

For the four years ending 30 June 2030

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Assets and Environment				
Permanent - Full time	**127.6**	**127.6**	**127.6**	**127.6**
Women	33.2	33.2	33.2	33.2
Men	94.4	94.4	94.4	94.4
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**28.6**	**28.6**	**28.6**	**28.6**
Women	13.0	13.0	13.0	13.0
Men	15.6	15.6	15.6	15.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Assets and Environment	156.2	156.2	156.2	156.2
Place and Community				
Permanent - Full time	**75.0**	**75.0**	**75.0**	**75.0**
Women	42.5	42.5	42.5	42.5
Men	32.5	32.5	32.5	32.5
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**21.2**	**21.2**	**21.2**	**21.2**
Women	13.2	13.2	13.2	13.2
Men	8.0	8.0	8.0	8.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Place and Community	96.2	96.2	96.2	96.2
Business Excellence				
Permanent - Full time	**81.8**	**81.8**	**81.8**	**81.8**
Women	53.8	53.8	53.8	53.8
Men	28.0	28.0	28.0	28.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**32.8**	**32.8**	**32.8**	**32.8**
Women	27.4	27.4	27.4	27.4
Men	5.4	5.4	5.4	5.4
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Business Excellence	114.6	114.6	114.6	114.6
Office of the CEO				
Permanent - Full time	**12.0**	**12.0**	**12.0**	**12.0**
Women	10.0	10.0	10.0	10.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**0.6**	**0.6**	**0.6**	**0.6**
Women	0.6	0.6	0.6	0.6
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Office of the CEO	12.6	12.6	12.6	12.6
Total permanent staff	379.6	379.6	379.6	379.6
Casuals and temporary staff	43.8	32.4	32.4	32.4
Total Operational staff numbers	**423.4**	**412.0**	**412.0**	**412.0**
Capitalised labour staff numbers	27.0	27.0	27.0	27.0
Total staff numbers	**450.4**	**439.0**	**439.0**	**439.0**

4. Notes to the financial statements

For the four years ending 30 June 2030

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.

In developing the Budget, rates and charges are an important source of revenue. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026/27 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.

Taking into account the cost of living pressures in the community, Council is proposing to increase the average general rates and municipal charge by only 2.50%.

This will raise total rates and charges for 2026/27 of $78,014 million.

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

	2025/26	2026/27	Change	
	Forecast Actual	Budget Change		
	$'000	$'000	$'000	%
General rates*	53,237	**55,201**	1,965	**3.69%**
Municipal charge*	8,442	**8,704**	262	**3.10%**
Waste Management charge	10,338	**11,334**	996	**9.63%**
Waste Levy	1,675	**1,903**	228	**13.62%**
Supplementary rates and rate adjustments	350	**360**	10	**2.86%**
Interest on rates and charges	280	**400**	120	**42.86%**
Revenue in lieu of rates	103	**110**	7	**6.80%**
Total rates and charges	74,425	**78,013**	3,588	**4.82%**

*These items are subject to the rate cap established under the FGRS which is audited annually by the Essential Services Commission. The % change is higher than 2.5% in this table as the amounts include additional properties added during the year, however the reconciliation to the 2.5% rate increase is in table 4.1.1 (m)

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	2025/26 cents/$CIV*	2026/27 cents/$CIV*	Change
General rate for rateable residential properties	**0.00271314**	**0.00275605**	**1.58%**
General rate for rateable commercial/Industrial properties	**0.00349995**	**0.00348662**	**(0.38%)**
General rate for rateable Farm properties	**0.00200773**	**0.00205792**	**2.50%**

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	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
Residential	41,252	**42,806**	1,554	**3.77%**
Commercial/Industrial	5,954	**6,190**	236	**3.96%**
Farm	6,031	**6,205**	174	**2.89%**
Total amount to be raised by general rates	53,237	**55,201**	1,964	**3.69%**

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	2025/26 Number	2026/27 Number	Change Number	%
Residential	29,008	**29,203**	195	**0.67%**
Commercial/Industrial	2,207	**2,213**	6	**0.27%**
Farm *	2,603	**2,595**	(8)	**(0.31%)**
Total number of assessments	33,818	**34,011**	193	**0.57%**

* Of the 2,595 Farm assessments only 1,629 incur a municipal charge as 966 assessments 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	2025/26 $’000	2026/27 $’000	Change $’000	%
Residential	15,204,358	**15,531,643**	327,285	**2.15%**
Commercial/Industrial	1,701,218	**1,775,228**	74,010	**4.35%**
Farm	3,003,862	**3,015,252**	11,390	**0.38%**
Total value of land	19,909,438	**20,322,123**	412,685	**2.07%**

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 2025/26 $	Per Rateable Property 2026/27 $	Change $	%
Municipal	257.00	**263.40**	6.40	**2.49%**

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year. The increase is greater than rate cap because of growth and subdivisions, resulting in an increase in the base from which comparison is made the following year.

Type of Charge	2025/26 $	2026/27 $	Change $	%
Municipal	8,442	**8,704**	262	**3.10%**

4.1.1(i) The rate or unit amount to be levied for each type of waste service rate or charge under Section 162 of the Act compared with the previous financial year and detailed disclosure of the actual service/s rendered for the amount levied.

Type of Charge	Per Rateable Property 2025/26 $	Per Rateable Property 2026/27 $	Change $	%
Kerbside collection with recycling (120L Bin)	414	**448**	34	**8.21%**
Kerbside collection with recycling and green waste (120L Bin)	473	**512**	39	**8.25%**
Additional Household waste bin	250	**256**	6	**2.40%**
Additional Green/Recycling bin	187	**192**	5	**2.67%**
Rural waste collection charge	280	**287**	7	**2.50%**
Waste Levy	51	**58**	7	**12.94%**

4.1.1(j) The estimated total amount to be raised by the waste service charge compared with the previous financial year.

Type of Charge	2025/26	2026/27	Change	
	$	$	$	%
Kerbside collection with recycling (120L Bin)	1,340	**1,465**	125	**9.33%**
Kerbside collection with recycling and green waste (120L Bin)	8,735	**9,575**	840	**9.62%**
Additional Household waste bin	99	**120**	21	**21.21%**
Additional Green/Recycling bin	52	**60**	8	**15.38%**
Rural waste collection charge	112	**115**	3	**2.68%**
Waste Levy	1,675	**1,903**	228	**13.64%**
Total	12,013	**13,238**	1,225	**10.20%**

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

	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
General rates *	53,237	**55,201**	1,964	**3.69%**
Municipal charge *	8,442	**8,704**	262	**3.10%**
Waste management charge	10,338	**11,335**	997	**9.64%**
Waste Levy	1,675	**1,903**	228	**13.64%**
Supplementary rates and rate adjustments	350	**360**	10	**2.86%**
Revenue in lieu of rates	103	**110**	7	**6.80%**
Total Rates and charges	**74,145**	**77,614**	3,469	**4.68%**

* Figures above exclude Penalty interest

4.1.1(l) Fair Go Rates System Compliance

East Gippsland Shire 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.

	2025/26	2026/27
Total Rates	$ 60,471,830	$ 62,346,082
Number of rateable properties	33,820	34,011
Base Average Rate	$ 1,788.05	$ 1,833.12
Maximum Rate Increase (set by the State Government)	**3.00%**	**2.75%**
Capped Average Rate	$ 1,841.69	$ 1,883.53
Maximum General Rates and Municipal Charges Revenue	$ 62,285,985	$ 64,060,599
Budgeted General Rates and Municipal Charges Revenue	$ 61,678,867	$ 63,904,737
Budgeted Supplementary Rates	$ 250,000	$ 250,000
Budgeted Total Rates and Municipal Charges Revenue	$ 61,928,867	$ 64,154,737

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 2026/27 compared with the previous financial year base rates and municipal charge.

Type or class of land	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
Residential	49,267	50,498	1,231	2.50%
Commercial/Industrial	6,607	6,773	166	2.51%
Farm *	6,472	6,634	162	2.50%
Total amount to be raised by general rates and municipal charge	**62,346**	**63,905**	**1,559**	**2.50%**

* Of the 2,595 Farm assessments only 1,629 incur a municipal charge as 966 assessments 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:

- Supplementary rates for 2026/27 will remain at $500,000, this includes both Rates and Municipal Charge. There is also Supplementary charges for Kerbside Collection Waste Services which will remain $110,000 in 2026/27.
- The variation of returned levels of value (e.g. valuation objections) will remain at $250,000 for 2026/27.
- 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

The value of each property serves as a basis for calculating what each property owner will pay, one mechanism that assists with equitable distribution of rates is differential rating, which allows us to shift part of the rates levied from some groups of ratepayers to others through different rates in the dollar.

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 0.00275605 cents in the dollar of CIV for all rateable residential properties (100% of the general rate);
- A general rate of 0.00348662 cents in the dollar of CIV for all rateable commercial/industrial properties (127% of the general rate for residential properties; the 2025/26 differential was 129%); and
- A general rate of 0.00205792 cents in the dollar of CIV for all rateable farm properties (75% of the general rate for residential properties; the 2025/26 differential was 74%).

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 2026/27 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.

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 2026/27 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 2026/27 financial year.

4.1.1 (p) Rating Rebates and Waivers

1. Eligible Pensioners Council Rebate

Based on our aging demographic and the correlating large number of pensioners in East Gippsland, in 2005/06 we created an additional pensioner rebate, on top of the State Government rebate to assist pensioners in easing the burden of paying rates and to support equity in our community and recognise the ability for those people to pay rates.

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 $67.11 for the 2026/27 year ($65.47; 2025/26). It is estimated that the rebate will cost Council $0.483 million in 2026/27.

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 as well as whole of municipality costs, such as street litter and illegal dumping which impact whole of shire amenity. For the 2026/27 year the levy will be $57.60.

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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Infringements and costs	118	**118**	0	**0.00%**
Statutory planning fees	710	**525**	(185)	**(26.06%)**
Building regulatory fees	245	**345**	100	**40.82%**
Fire Hazard Fines	10	**10**	0	**0.00%**
Land Information Certificates	70	**72**	2	**2.86%**
Animal Registration Fees	520	**520**	0	**0.00%**
Parking fines	140	**140**	0	**0.00%**
Other Community Laws Licences and fines	101	**91**	(10)	**(9.93%)**
Septic Tank fees	80	**80**	0	**0.00%**
Health Registration fees	370	**370**	0	**0.00%**
Subdivision Fees	300	**100**	(200)	**(66.67%)**
Other statutory fees	30	**30**	0	**0.00%**
Total statutory fees and fines	2,693	**2,400**	(293)	**(10.88%)**

Statutory fees and fines ($0.293 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 forecasted to decrease by 10.88% or $0.293 million over the 2025/26 fee level, this is due to a forecast reduction in statutory planning fees and subdivision fees based on actual trends in 2025/26 which are expected to continue in 2026/27

A detailed listing of statutory fees is included in Section 6.

4.1.3 User fees

	Forecast 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Waste Disposal	5,284	**5,611**	327	**6.19%**
East Gippsland Livestock Exchange	1,200	**1,270**	70	**5.80%**
Indoor Recreation Centres	3,154	**3,245**	91	**2.88%**
Outdoor Pools	53	**55**	2	**3.75%**
Caravan Parks	2,495	**2,680**	185	**7.40%**
Raymond Island Ferry	345	**390**	45	**13.04%**
Building services	40	**40**	0	**0.00%**
Visitor Information Centres	86	**50**	(36)	**(41.88%)**
Animals	12	**12**	0	**0.00%**
Immunisation	22	**22**	0	**0.00%**
Marinas	1,305	**1,573**	268	**20.56%**
Arts and Culture	201	**187**	(14)	**(6.97%)**
Customer Service Centres	48	**49**	1	**2.23%**
Aerodrome	11	**14**	3	**28.57%**
Library	17	**12**	(5)	**(29.41%)**
Eagle Point Foreshore Hub	150	**-**	(150)	**(100.00%)**
Other	70	**125**	56	**79.76%**
Total user fees	14,493	**15,335**	842	**5.81%**

User fees ($0.842 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 2.75% for the 2026/27-year, other user fees increased by more than CPI to reflect actual costs of providing the service, movement in valuations (particularly for private jetties), restructure of the fees schedule (Forge Theatre) and fee benchmarking.

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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Grants were received in respect of the following:					
Summary of grants					
Commonwealth funded grants		16,048	33,653	17,605	**109.70%**
State funded grants		10,556	14,173	3,617	**34.26%**
Other					
Total grants received		**26,604**	**47,826**	21,222	**79.77%**
(a) Operating Grants					
Recurrent - Commonwealth Government					
Victorian Grants Commission	1	10,570	**21,786**	11,216	**106.11%**
Recurrent - State Government					
Arts and Culture		60	**60**	0	**0.00%**
Community Development		14	**14**	0	**0.00%**
Environmental Management		106	**106**	0	**0.00%**
Emergency Management		120	**120**	0	**0.00%**
Community Laws (school crossings)		129	**132**	3	**2.33%**
Library		384	**378**	(6)	**(1.56%)**
Public Health		46	**36**	(10)	**(21.74%)**
Lake Tyers Trust		186	**150**	(36)	**(19.35%)**
		1,045	**996**	(49)	**(4.69%)**
Total recurrent grants		**11,615**	**22,782**	**11,167**	**96.14%**
Non-recurrent - Commonwealth Government					
Emergency Management		19	**0**	(19)	**(100.00%)**
Recreational, Leisure and Community Facilities		3,258	**0**	(3,258)	**(100.00%)**
		3,277	**0**	(3,277)	**(100.00%)**
Non-recurrent - State Government					
Arts and Culture		4	**0**	(4)	**(100.00%)**
Community Development		174	**60**	(114)	**(65.52%)**
Economic Development		331	**0**	(331)	**(100.00%)**
Emergency Management		400	**0**	(400)	**(100.00%)**
Recreational, Leisure and Community Facilities		148	**0**	(148)	**(100.00%)**
Regulatory	2	70	**220**	150	**214.29%**
Road Safety		7	**0**	(7)	**(100.00%)**
Strategic planning		165	**0**	(165)	**(100.00%)**
Old Slipway Seawall Repairs	3	2	**2,067**	2,065	**103250.00%**
Community Resilience		10	**0**	(10)	**(100.00%)**
		1,311	**2,347**	2,055	**156.75%**
Non-recurrent - Other					
Community Development		6	**2**	(4)	**(66.67%)**
Library		6	**9**	3	**50.00%**
Public Health		4	**0**	(4)	**(100.00%)**
		16	**11**	(5)	**(31.25%)**
Total non-recurrent grants		**4,604**	**2,358**	(2,246)	**(48.78%)**
Total operating grants		**16,219**	**25,140**	8,921	**55.00%**
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to recovery	4	3,806	**7,686**	3,880	**101.94%**
Recurrent - State Government					
Library		9	**9**	0	**0.00%**
Total recurrent grants		**3,815**	**7,695**	3,880	**101.70%**
Non-recurrent - Commonwealth Government					
Roads	5	0	**581**	581	**100.00%**
Footpath	6	540	**3,600**	3,060	**100.00%**
Parks Open Space And Streetscapes		651	**0**	(651)	**100.00%**
Buildings		481	**0**	(481)	**100.00%**
		1,672	**4,181**	2,509	**100.00%**

		Forecast 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Non-recurrent - State Government					
Aerodrome	7	2,000	**9,800**	7,800	**390.00%**
Buildings	8	858	**860**	2	**0.23%**
Parks Open Space And Streetscapes		1,309	**50**	(1,259)	**(96.18%)**
Recreational Leisure And Community Facilities		553	**0**	(553)	**(100.00%)**
Roads		178	**100**	(78)	**(43.82%)**
		4,898	**10,810**	5,912	**120.70%**
Total non-recurrent grants		**6,570**	**14,991**	8,421	**128.17%**
Total capital grants		**10,385**	**22,686**	12,301	**118.45%**
Total Grants		**26,604**	**47,826**	21,222	**79.77%**

Grants - operating ($8.921 million increase)

The 2026/27 operating grants profile demonstrates a clear structural dependence on Victorian Grants Commission (VGC) funding, which accounts for 95.7% of all recurrent operating grants. At the same time, Council continues to make effective use of smaller targeted grants to deliver important community, environmental and emergency management programs without adding pressure to the rate base. The profile also highlights an exposure to grant volatility where non-recurrent funding is supporting temporary activities, reinforcing the ongoing importance of strong advocacy to maintain and grow VGC allocations. Overall, operating grants in 2026/27 are not supplementary income but are fundamental to Council's financial sustainability, with the VGC component forming the overwhelming majority of this support.

Comments

1. A 3% increase has been assumed for the 2026/27 ($21,786 million) for the Victorian Grants Commision annual allocation.
2. Reforming the regulatory landscape including reviewing the Local Law ($0.220 million).
3. The Old Spillway Seawall in Lakes Entrance Storm Damage repairs ($2.067 million).

Grants - capital ($12.301 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 118.45% compared to 2025/26. Section 4.5. 'Capital Works Program' includes a more detailed analysis of the grants and contributions expected to be received during the 2025/26 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included above.

Comments:

4. Road to Recovery $7,686 million. Roads to Recovery (R2R) is funded by the Australian Government and administered to local government to support construction and maintenance of local roads
5. Lakes Entrance Marine Parade upgrade -stage 2 ($0.581 million).
6. This grant is to support Krauatungalung Walk ($3.6M), a significant walking trail project at Lakes Entrance
7. Bairnsdale Runway 04/22 Extension & Lighting Upgrade ($9.80 million).
8. Lakes Entrance Indoor court ($0.500 million) & Community resilience & Development Program phase 2 ($0.360 million).

4.1.5 Contributions

	Forecast 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Monetary	573	**300**	(273)	**(47.64%)**
Non-monetary	4,187	**4,000**	(187)	**(4.47%)**
Total contributions	4,760	**4,300**	(460)	**(9.66%)**

Contributions - monetary ($0.46 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 $0.273 million or 47.64% compared to 2025/26. This revenue stream is inherently variable and largely dependent on the timing and progress of development activity, including the issue of planning permits, subdivision milestones, and the delivery of developer-funded works. As such, fluctuations between financial years are expected and reflect the development cycle rather than an underlying change in policy or performance.

Non-monetary contributions 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 $0.187 million or 4.47% compared to 2025/26. This is due to less assets being handed over to Council by developers expected in the 2026/27 year.

4.1.6 Other income

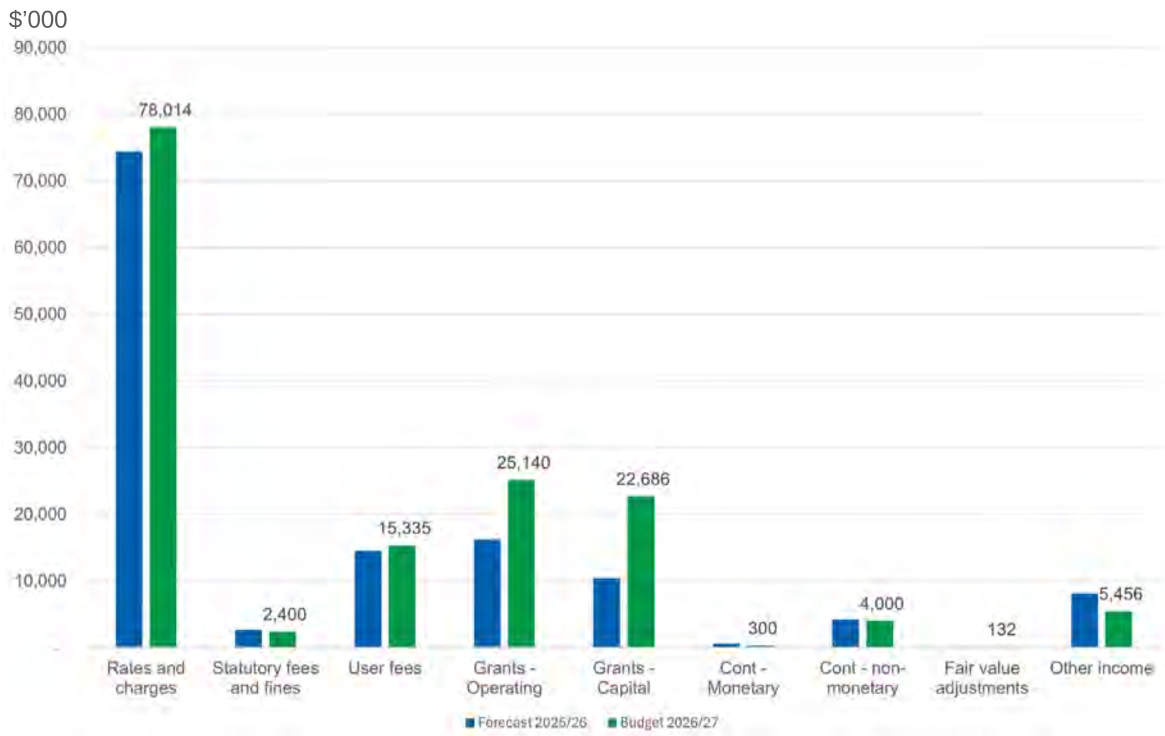
	Forecast 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Interest on investments	3,539	**2,541**	(998)	**(28.20%)**
Reimbursements	2,901	**1,179**	(1,722)	**(59.36%)**
Investment property rental	1,263	**1,245**	(18)	**(1.43%)**
Other Sundry	362	**492**	130	**35.91%**
Total other income	8,065	**5,457**	(2,608)	**(32.34%)**

Other income ($2.608 million decrease)

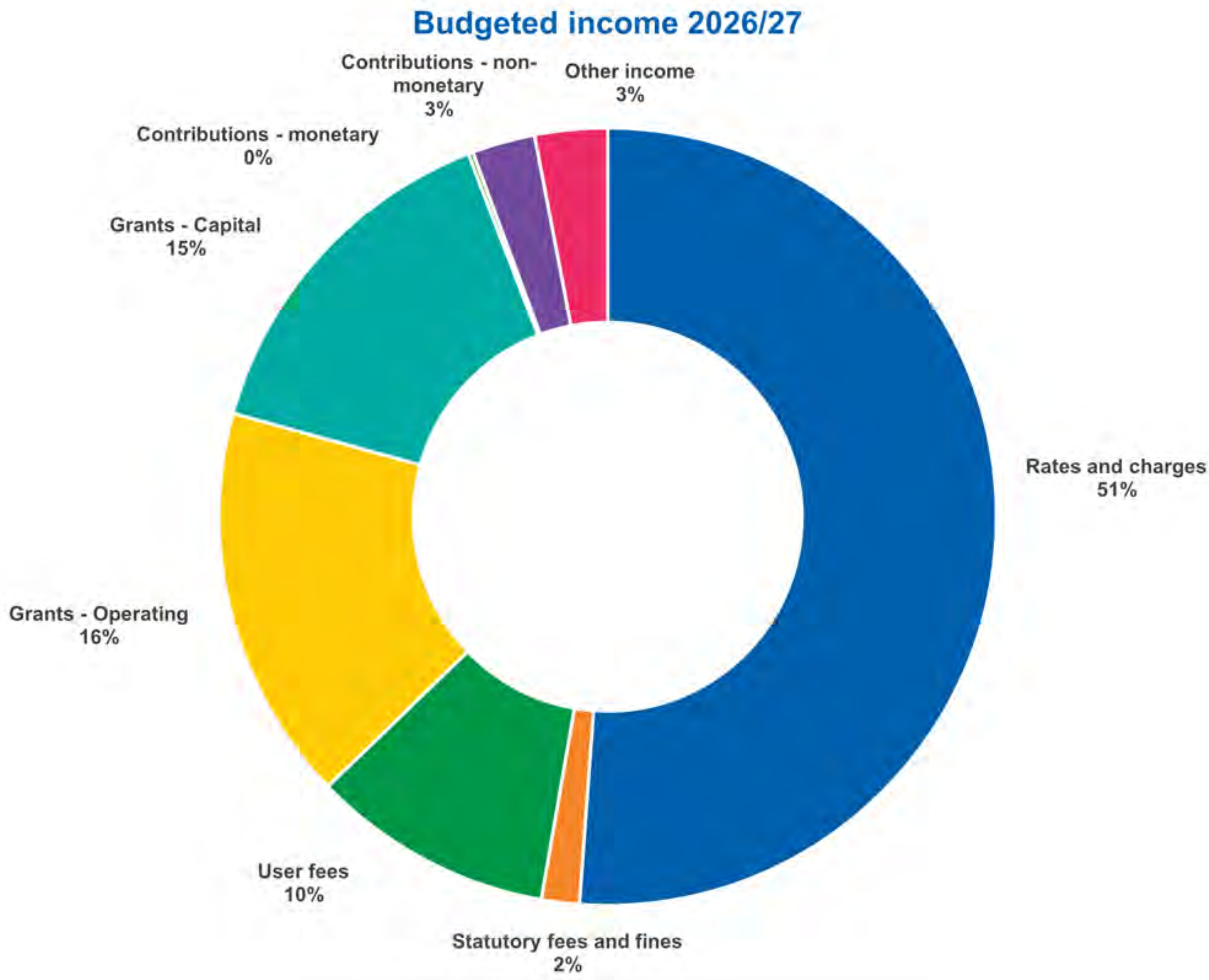
Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and reimbursements for natural disaster event expenditure.

Other income is forecast to decrease by $2.608 million compared to 2025/26. This is partly a result of interest on investments income forecast being $0.999 million less than 2025/26 as we expend cash on delivering projects and services. Reimbursements are also forecast to be $1.179 million in the 2026/27 year which is a decrease of $1.722 million from the 2025/26 year. The main reason for the decrease is no budgeted reimbursements for disaster recovery which made up part of the 2025/26 actual. Reimbursements for 2026/27 includes shared services with Wellington Shire Council $0.550 million, $0.245 million employee reimbursement, Workcover $0.250 million and other $0.123 million.

Income by source: 2025/26 vs 2026/27



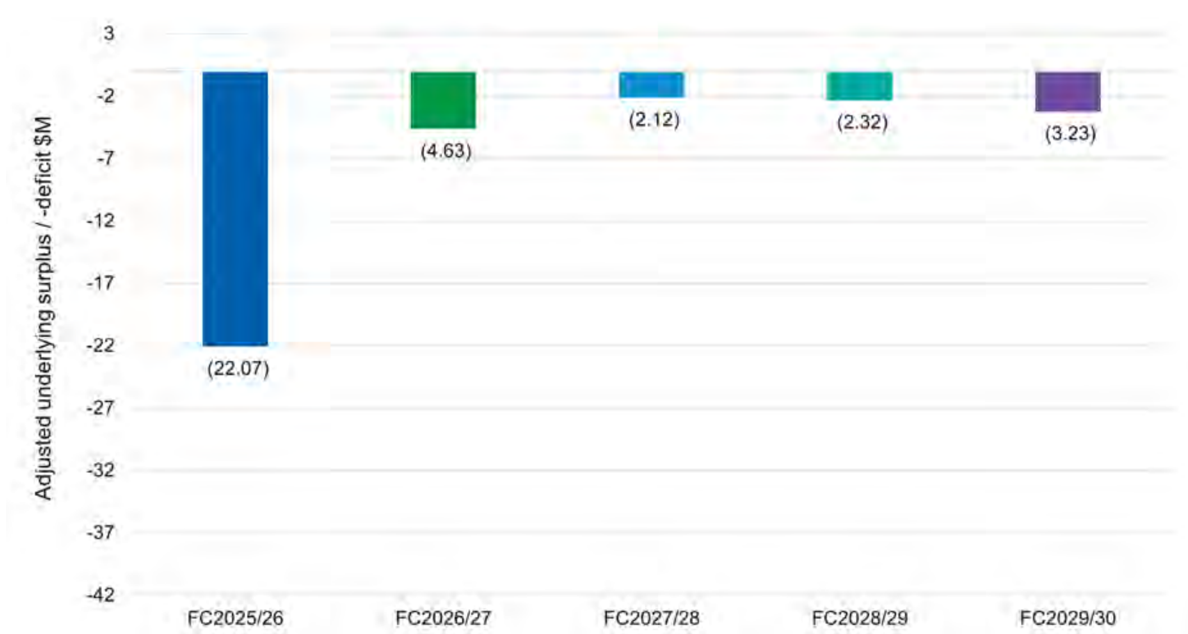
2026/27 Budgeted income by source



Adjusted underlying (Deficit) ($17.447 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 2026/27 year is a deficit of $4.625 million, which is a decrease in deficit from the forecast underlying deficit for the 2025/26 year of $22.072 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. 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 2025/26 and 2027/28 financial years.

F= Forecast B= Current Year Budget FC= Future years Budget



4.1.7 Employee costs

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Wages and salaries	38,498	**39,810**	1,311	**3.41%**
WorkCover (including MAV workcare and Workcover wages)	1,850	**2,250**	400	**21.62%**
Superannuation	4,627	**4,742**	115	**2.49%**
Fringe Benefits	125	**125**	-	**0.00%**
Total employee costs	45,100	**46,927**	1,827	**4.05%**

Employee costs ($1.827 million increase)

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

Employee costs are forecast to increase by $1.827 million or 3.41%. A 2.75% increase in employees is budgeted as part of the annual Enterprise Agreement increase. We also have forecast an increase in the WorkCover premium based on estimates we have received from our insurer.

4.1.8 Materials and services

	Notes	Forecast 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Contracts					
Roadside Weed and Pest management		378	**301**	(77)	**(20.45%)**
Emergency Management		470	**200**	(270)	**(57.45%)**
Fire Hazard removal		40	**30**	(10)	**(25.00%)**
Cleaning		1,137	**1,174**	37	**3.29%**
Waste Services	1	7,517	**8,437**	920	**12.24%**
Raymond Island Ferry Operations and maintenance	2	957	**108**	(849)	**(88.69%)**
Road maintenance		11,056	**10,703**	(352)	**(3.18%)**
Maintenance of Buildings		228	**336**	108	**47.40%**
Maintenance of parks, trees and Shrubs		170	**172**	2	**1.18%**
Swifts Creek Recreation Reserve Upgrade		10	**0**	(10)	**(100.00%)**
Information Technology contract		158	**146**	(12)	**(7.72%)**
Sarsfield Recreation Reserve Upgrade	3	3,567	**0**	(3,567)	**(100.00%)**
Buchan Recreation Reserve Upgrade	4	3,551	**0**	(3,551)	**(100.00%)**
Old Slipway Seawall Repairs	5	1	**2,067**	2,066	**154164.78%**
Information Management		90	**2**	(88)	**(98.00%)**
Other sundry works contracts		318	**169**	(149)	**(46.88%)**
Animal Management		270	**325**	55	**20.26%**
Total Contracts		29,918	**24,170**	(5,747)	**(0.19)**
Other Materials and Services					
General maintenance and services	6	5,611	**5,047**	(564)	**(10.05%)**
Service Agreements	7	2,195	**1,520**	(676)	**(30.78%)**
Office administration		4,077	**3,778**	(299)	**(7.33%)**
Utilities (electricity, gas, water)		2,318	**2,503**	185	**7.98%**
Insurance	8	1,997	**2,333**	336	**16.82%**
Vehicles and Plant - Fuel, maintenance and insurances	9	2,024	**3,036**	1,011	**49.96%**
Information Technology		4,343	**5,116**	773	**17.80%**
Consultants	10	3,485	**2,390**	(1,095)	**(31.41%)**
Grants and Contributions		1,860	**1,787**	(73)	**(3.93%)**
Waste Levy		2,557	**2,675**	118	**4.61%**
Training and associated costs		632	**671**	40	**6.29%**
Total other materials and services		31,099	**30,855**	(244)	**(0.78%)**
Total materials and services		61,017	**55,026**	(5,991)	**(9.82%)**

Materials and services ($5.991 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 9.82% or $5.99 million compared to 2025/26.

Comments:

1. The increase is for contractor costs for waste services to account for increased fuel prices.
2. The Raymond Island Ferry is slipped every two years which occurred in 2025/26 so this will not occur in 2026/27.

3 and 4. The completion of two major grant funded projects, being the Sarsfield and Buchan Recreation reserve upgrades.

5. Work to be completed to repair the old slipway in Lakes Entrance that is grant funded.
6. The majority of the difference between 2025/26 and 2026/27 is non-recurrent grants that have been completed.
7. Shared ICT services with Wellington Shire $0.810 million, and support to provide maternal health services via Gippsland Lakes Complete Health $0.360 million.
8. Insurance premiums continue to rise, with an estimated 20% increase budgeted for 2026/27.
9. The majority of this increase is due to fuel price escalations.
10. The difference between 2025/26 and 2026/27 is largely attributed to grants received that have been received for planning and emergency management work that have now been completed. There has also been an effort to reduce consultant costs.

4.1.9 Depreciation

	Forecast 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%
Property	4,466	**4,562**	96	**2.15%**
Plant and equipment	4,263	**4,173**	(90)	**(2.11%)**
Infrastructure	24,107	**25,041**	934	**3.87%**
Total depreciation	32,836	**33,776**	940	**2.86%**

Depreciation ($0.94 million increase)

Depreciation is the way Council spreads the cost of its assets such as buildings, roads, drains, and equipment over the years they are expected to be used. The $0.94 million increase in 2026/27 is mainly because new assets have been completed and added to Council's asset base. As these new assets begin to be used, their cost is now being progressively recognised each year through depreciation.

4.1.10 Amortisation - Intangible assets

	Forecast 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%
Intangible assets	925	**918**	(7)	**(0.76%)**
Total amortisation - intangible assets	925	**918**	(7)	**(0.76%)**

Amortisation - Intangible assets ($0.007 million decrease)

In Local Government and waste-management accounting, landfill airspace is recognised as an intangible asset because it represents the remaining capacity available for waste disposal once a cell is constructed and ready for use. That capacity has measurable economic value and is therefore amortised over the life of the cell based on usage. The life of the intangible airspace asset is amortised (expensed) over the estimated life of the landfill cell.

4.1.11 Amortisation - Right of Use assets

	Forecast Actual 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%
Right of use assets	76	**31**	(45)	**(59.21%)**
Total depreciation - right of use assets	76	**31**	(45)	**(59.21%)**

4.1.12 Borrowing Costs

	Forecast 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%
Borrowing costs	370	**355**	(15)	**(4.05%)**
Total borrowing costs	370	**355**	(15)	**(4.05%)**

Borrowing costs ($0.015 million decrease)

Borrowing costs are expected to decrease as a result of no new loans and existing loans being paid out. There are new borrowings proposed for the 2028/29 year. The interest rates applied to each loan varies and is as follows:
- Tambo Bluff - existing loan - 9.5%.

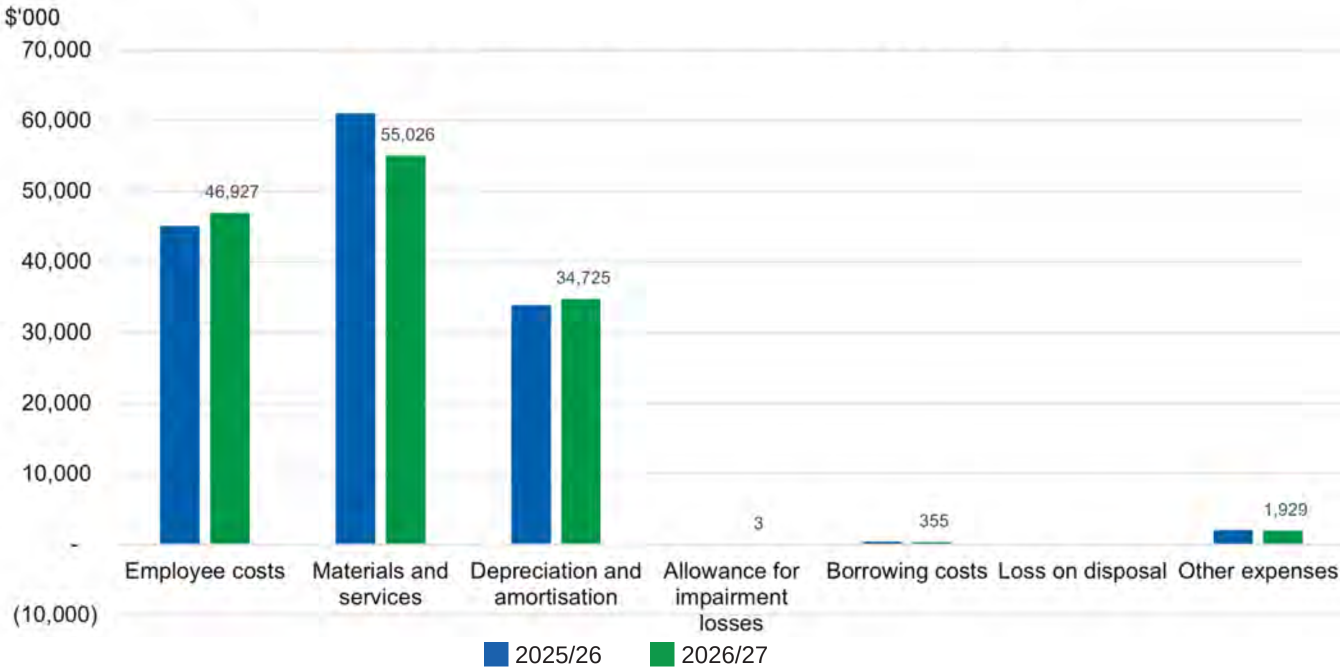
- Eagle Point Community Hub - 2023/24 year for 10 years - 3.162% Fixed (this includes the discount from Treasury Corporation Victoria).
- World Sporting Precinct Loan - 2023/24 year and for 10 years - assumed to be 2.415% (with the discount from Treasury Corporation Victoria applied).
- New loans - 2028/29 - assume an interest rate of 5% that will vary over time depending on the market interest rate.

4.1.13 Other expenses

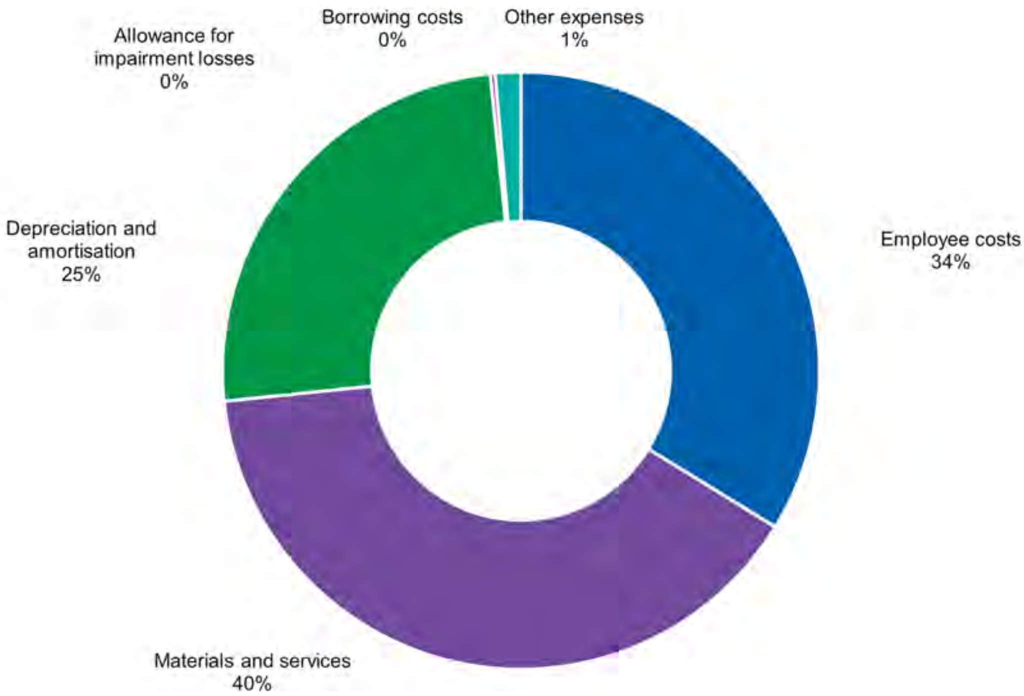
	Forecast 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Memberships/Subscriptions	432	**443**	11	**2.66%**
Legal Fees	590	**507**	(83)	**(14.07%)**
Bank Fees and Charges	175	**172**	(3)	**(1.72%)**
Auditors External	67	**67**	0	**0.00%**
Operating lease rentals	127	**81**	(45)	**(35.67%)**
Councillor allowances	557	**583**	26	**4.70%**
Auditors Internal	64	**76**	12	**18.75%**
Total other expenses	2,011	**1,929**	(81)	**(4.05%)**

Other expenses ($0.081 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.

Operating Expenditure: Forecast 2025/26 Vs 2026/27



Budget expenses 2026-27



4.2 Balance Sheet

4.2.1 Assets

Current Assets ($14.3320 million decrease) and Non-Current Assets ($54.3290 million increase)

Cash and cash equivalents include cash held in bank accounts and floats, as well as short-term deposits and other highly liquid investments with maturities of 90 days or less. The balance is forecast to decrease by $31,615 million by the end of 2026/27. This reduction reflects the planned use of cash reserves to fund Council's capital works program and landfill rehabilitation activities. The projected balance also allows for funds already committed to incomplete capital projects and landfill rehabilitation works at year end.

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 $54,329 million increase in this balance is attributable to the net result of the capital works program ($54,439 million), depreciation of assets ($33,776 million), and developer contributed assets ($4 million). Intangible assets have decreased increased by $0.434 million as a result of amortisation of the assets.

4.2.2 Liabilities

Current Liabilities ($2.3960 million decrease) and Non-Current Liabilities ($2.105 million decrease)

Loan principal repayments of $1.878 million is expected to be paid during the 2026/27 year. The Landfill Rehabilitation provision has decreased by $0.588 million based on the expected rehabilitation works to be undertaken in the 2025/26 financial year less the expected works to be undertaken in the 2026/27 year. Trade and other payables are forecast to increase by $2.348 million given the timing of materials and services and capital expenditure during the 2025/26 year.

Interest-bearing loans and borrowings are borrowings of Council. The forecast loan principal repayment in the 2026/27 year is $1.878 million.

4.2.3 Borrowings

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

	Forecast 2025/26 $	Budget 2026/27 $	Projections 2027/28 $	2028/29 $	2029/30 $
Amount borrowed as at 30 June of the prior year	9,196	8,501	6,623	5,859	5,058
Amount proposed to be borrowed	0	0	0	0	4,000
Amount projected to be redeemed	(695)	(1,878)	(764)	(801)	(1,658)
Amount of borrowings as at 30 June	8,501	**6,623**	5,859	5,058	7,400

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 2025/26 $	Budget 2026/27 $
Right-of-use assets		
Property	400	**368**
Total right-of-use assets	400	**368**
Lease liabilities		
Current lease Liabilities		
Property and Equipment	19	**19**
Total current lease liabilities	19	**19**
Non-current lease liabilities		
Property and Equipment	528	**509**
Total non-current lease liabilities	528	**509**
Total lease liabilities	547	**528**

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 ($30.137 million increase)

There is no movement forecast in transfer to statutory reserves for the 2026/27 year.

4.3.2 Equity

Equity ($44,498 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 main increase in accumulated surplus is the result of the 2026/27 operating surplus of $14,498 million and the next transfer to asset revaluation reserve.

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 2026/27 year $0.30 million is budgeted to be transferred to a Discretionary Reserve for the purpose of Replacement of the Raymond Island Ferry - this reserve transfer is ongoing.

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.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities $40,077 million inflow ($21,921 million inflow increase)

Total Rates and Charges receipts are forecast to increase by $3.660 million. The proposed increase in rates and charges for the 2025/26 year is the result of the proposed rate increase of 2.5% plus growth and receipts for rate arrears. Operating grants are forecast to increase by $8.171 million as a result of some new non recurrent grants for projects and expected CPI increase for VGC grants. Capital grant receipts are expected to increase by $7.943 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 $0.1035 million as a result of proposed fee increases for the 2026/27 year together with the timing for the receipt of payment for invoices raised at the end of the 2025/26 year. There is an expected decrease in receipts from interest earned on invested funds of $1 million as a result of less surplus cash being available for investing. Materials and services payments are expected to decrease by $5.893 million as a number of grant funded projects continue to decrease. Employee costs payments are expected to increase by $1.492 million as a result of enterprise bargaining adjustments, increase in workcover premium and the grant funded role carried forward.

The net cash flow from operating activities (per Cash flow statement) does not equal the surplus/(deficit) for the year (per Income statement), 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 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%
Surplus (deficit) for the year	(11,185)	**14,498**	25,683	**(229.62%)**
Contributions - non-monetary	4,187	**4,000**	(187)	**(4.47%)**
Depreciation and amortisation	33,836	**34,725**	889	**2.63%**
Loss on disposal of property, infrastructure, plant and equipment	(3)	**0**	3	**0.00%**
Finance costs	370	**355**	(15)	**(4.05%)**
Net movement in current assets and liabilities	(9,049)	**(13,501)**	(4,452)	**49.20%**
Cash flows available from operating activities	18,156	**40,077**	**21,921**	**120.74%**

4.4.2 Net cash flows provided by/used in investing activities

Net Investing activities ($69.439 million) outflow ($63.815 million increase in outflows)

The outflows in cash from investing activities have increased as a result of the increase in cash outflow of $54,439 million for the payment for property, plant and equipment and infrastructure, as set out in the capital works program and $15 million transfer into investments. Note that the term investments refers to financial instruements with a maturity period greater than 90 days. Transfers into investments are reported as investing cash outflows , while the maturity, redemption or sale of those investments is reported as 'proceeds from sale of investments ' and shown as investing inflows. Proceeds from sale of investments do not represent new revenue or income generated by Council, but the return of funds previously invested and are available for operational requirements, capital expenditure or investments e.g $37,159M (2025/26). This amount was invested in a prior year and is expected to be returned back in 2025/26.

4.4.3 Net cash flows provided by/used in financing activities

Financing activities ($2.252 million) outflow

For 2025/26 there are no new borrowing proceeds. There is an increase in loan repayments of $1.878 million in the 2026/27 year as well as a decrease in finance costs of $0.342 million in the 2026/27 year.

4.5 Capital Works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 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 of 2026/27 Capital Works

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Property	4,130	**3,733**	(397)	**(9.61%)**
Plant and equipment	7,112	**6,088**	(1,024)	**(14.40%)**
Infrastructure	31,231	**44,618**	13,387	**42.9%**
Total	**42,473**	**54,439**	11,966	**28.2%**

Property ($3.733 million)

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

For the 2026/27 year $3.733 million will be expended on building and building improvement projects. The more significant projects include Community Resilience & Development Program Phase 2 ($0.38 million), the Shire-wide Building Renewal Program ($0.097) million, Lakes Entrance Indoor Courts ($0.5) million, Mallacoota Foreshore Holiday Park Fire Safety ($0.357 million) and BARC- Re Roofing Complete Complex Stage 2($0.39) million.

Plant and equipment ($6.088 million)

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

For the 2026/27 year, $6.088 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet ($2.565 million), upgrade and replacement of information and communications technology (ICT) ($1.2 million) and the purchase of library books ($0.209 million).

Infrastructure ($44.618 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 2026/27 year $7.731 million will be expended on roads. This includes gravel road resheets of $1 million, road reseals of $2.84 million, Reconstruction of Giles & Rupert Streets Bairnsdale of $0.535 million, Connleys Road Omeo Upgrade Stage 2 $ 0.706 million and Lakes Entrance Marine Parade Upgrade - Stage 2 $0.6 million

For the 2026/27 year $4.255 million will be expended on Bridges. This includes Healeys Road timber bridge renewal of $0.702 million, Hollands & O`Briens Road timber bridge renewal of 0.936 million, Lees Road Mossiface Timber Bridge Renewal of $0.819 million, Howitt Park Pedestrian Bridge Replacement $ 0.87 million and Kellys Road Culvert Replacement $0.928 million

Footpath and Cycleways works of $0.652 million are planned. $0.450 million will be spent to design and deliver new footpaths, with an additional footpath at Dalmahoy Street Bairnsdale budgeted for $0.102 million and the McKean Street to Main Road Bairnsdale - New Footpath for $0.1 million.

Drainage works of $ 2.375 million will be undertaken, this includes Lanes Road, Lucknow – Drainage Solution of $0.475 million, Eastern Beach Road Drainage Improvements, $1.25 million and Stormwater Improvements Program for $0.6 million

Recreation and community facilities will be upgraded at a cost of $6.464 million, the largest of these projects being the WORLD Sporting Precinct at a cost of $6.2 million and Council Marinas Structural Repair Upgrades at $ 0.214 million.

Parks, Open Space and Streetscape works at a cost of $5.181 million will be undertaken. Which include Metung Boardwalk Revitalisation $0.75 million, Krauatungalung Walk Stage $3.797 million

The Bairnsdale Aerodrome and runway are to be upgraded at a cost of $17.51 million. Car parking works of $0.28 million as well as other Infrastructure works of $0.15 million are also planned.

Infrastructure ($44.618 million)

	Project Cost	Asset expenditure types				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Reserves	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**3,733**	70	2,835	828	0	860	0	0	2,873	0
Plant and equipment	**6,088**	69	6,019	0	0	9	0	0	6,079	0
Infrastructure	**44,618**	7,448	26,985	10,185	0	21,817	0	20	22,781	0
Total	**54,439**	7,587	35,839	11,013	0	22,686	0	20	31,733	0

Asset renewal ($35.839 million), new assets ($7.587 million) and upgrade ($11.013 million)

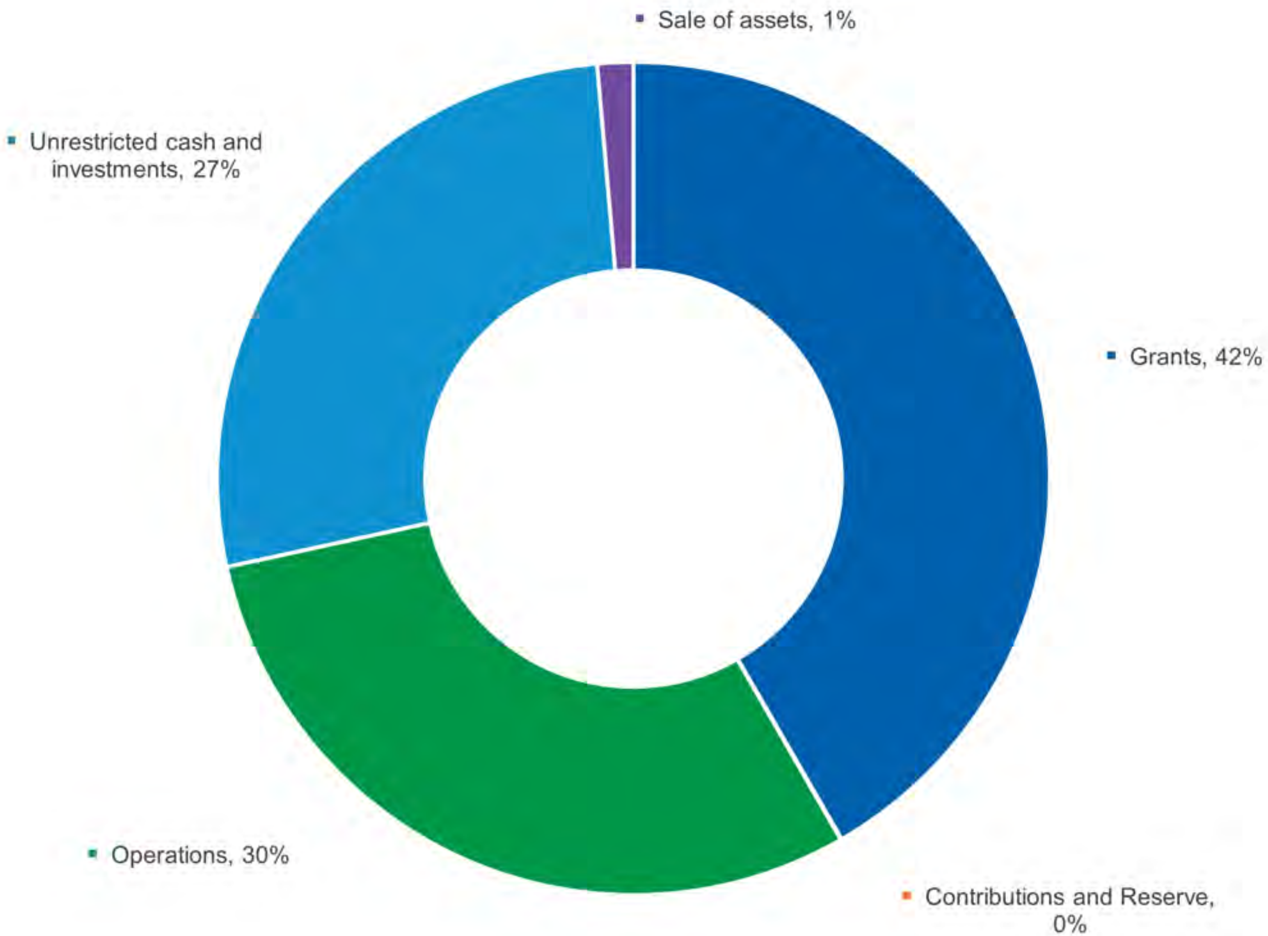
A distinction is made between expenditure on new assets, asset renewal, asset upgrade and asset expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does 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 the WORLD Sporting Precinct ($1.56 million) and Krauatungalung Walk ($3.797 million). Various other small projects make up the remainder of new capital works expenditure. The remaining capital expenditure represents renewals and upgrades of existing assets.

Funding sources

Sources of funding	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Variance $'000
Works carried forward			
Current year funding			
Grants	0	**8,341**	8,341
Council cash			
- unrestricted cash and investments	0	**14,706**	14,706
Total works carried forward	**0**	**23,047**	**23,047**
New works			
Current year funding			
Grants	10,385	**14,345**	3,960
Contributions	1,092	**0**	(1,092)
Council cash			
- operations	30,996	**16,267**	(14,729)
- proceeds on sale of assets	0	**760**	760
- reserve cash and investments	0	**20**	20
- unrestricted cash and investments	0	**0**	0
Total new works	**42,473**	**31,392**	**(11,081)**
Total funding sources	**42,473**	**54,439**	**11,966**

Budgeted total funding sources 2026/2027



Grants - Capital ($22.686 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 2026/27 including Roads to Recovery projects ($7.686 million), Bairnsdale Runway 04/22 Extension and Lighting Upgrade ($9.8 million) Krauatungalung Walk Stage 2 - section 4 ($3.6 million) , Lakes Entrance Marine Parade Upgrade - Stage 2 ($0.581 million), Lakes Entrance Indoor Courts ($ 0.5 million) and Community Resilience and Development Program Phase 2 ($0.36) million.

Council cash - operations ($16.267 million)

Council generates cash from its operating activities that is used as a funding source for the capital works program. It is forecast that $16.267 million will be generated from operations in the 2026/27 year to fund the capital works program in 2026/27.

Council cash - proceeds from sale of assets ($0.76 million)

Proceeds from sale of assets include motor vehicle sales of $0.76 million in accordance with Council's vehicle fleet renewal policy.

Reserve cash - reserve cash and investments ($0.02 million)

Council has cash reserves that are set aside for specific purposes. During 2026/27 it is proposed to utilise $0.02 million for waste projects.

Council cash - unrestricted cash and investments ($14.706 million)

In addition to funds held in reserves, Council also holds cash and investments that are not tied to any specific purpose. Most of this balance comes from capital projects that were not completed in 2025/26 and will continue into 2026/27. It is expected that $14.706 million will be carried forward to fund these incomplete projects. The new 2026/27 capital works program (excluding these carried-forward projects) will not require the use of any of this unrestricted cash and investments.

4.5.2 Capital works - details 2026/27 new works

Project No	Capital Works Area 2026/2027	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	PROPERTY										
	Land										
11717	Property Acquisitions	**70**	70	0	0	0	0	0	0	70	0
	Total Land	**70**	70	0	0	0	0	0	0	70	0
	Buildings										
11569	Building Renewal (Council Owned)	**333**	0	333	0	0	0	0	0	333	0
11932	Council Managed Caravan Park - Fire Safety Works	**300**	0	150	150	0	0	0	0	300	0
12528	Aquadome Plantroom Switchboard Renewal	**200**	0	200	0	0	0	0	0	200	0
12529	Energy Efficiency Upgrades	**100**	0	0	100	0	0	0	0	100	0
12530	Forge Theatre – Auditorium House Lighting Upgrade	**97**	0	97	0	0	0	0	0	97	0
12531	Picnic Point Hall Floor Upgrade	**78**	0	78	0	0	0	0	0	78	0
12532	UV Light Installation for BARC & Aquadome Plantrooms	**203**	0	203	0	0	0	0	0	203	0
12533	BARC- Re Roofing Complete Complex Stage 2	**390**	0	390	0	0	0	0	0	390	0
12534	Animal Pound Facility renew	**100**	0	100	0	0	0	0	0	100	0
	Bairnsdale Senior Citizens Space	**50**	0	50	0	0	0	0	0	50	0
12535	Community Priorities	**200**	0	200	0	0	0	0	0	200	0
	Total Buildings	**2,051**	0	1,801	250	0	0	0	0	2,051	0
	TOTAL PROPERTY	**2,121**	**70**	**1,801**	**250**	**0**	**0**	**0**	**0**	**2,121**	**0**
	PLANT AND EQUIPMENT										
	Plant, Machinery and Equipment										
11577	Plant Replacement Program	**1,651**	0	1,651	0	0	0	0	0	1,651	0
11578	Vehicle Fleet Replacement Program	**914**	0	914	0	0	0	0	0	914	0
11581	Raymond Island Ferry Chains & Wheel Replacement	**350**	0	350	0	0	0	0	0	350	0
	Total Plant, Machinery and Equipment	**2,915**	0	2,915	0	0	0	0	0	2,915	0
	Fixtures, Fittings and Furniture										
11583	Office Furniture and Equipment	**70**	0	70	0	0	0	0	0	70	0
	Total Fixtures, Fittings and Furniture	**70**	0	70	0	0	0	0	0	70	0
	Computers and Telecommunications										
11805	Photocopies / Printers Renewal	**300**	0	300	0	0	0	0	0	300	0
12130	Server Equipment Cloud Services	**254**	0	254	0	0	0	0	0	254	0
11585	ICT Renewal	**300**	0	300	0	0	0	0	0	300	0
12536	Scanner Refresh	**150**	0	150	0	0	0	0	0	150	0
	Total Computers and Telecommunications	**1,004**	0	1,004	0	0	0	0	0	1,004	0

Project No	Capital Works Area 2026/2027	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Library books										
11586	Purchase Library Resources	**200**	0	200	0	0	0	0	0	200	0
11456	Premiers Reading Challenge	**9**	9	0	0	0	9	0	0	0	0
	Total Library books	**209**	9	200	0	0	9	0	0	200	0
	TOTAL PLANT AND EQUIPMENT	**4,198**	**9**	**4,189**	**0**	**0**	**9**	**0**	**0**	**4,189**	**0**
	INFRASTRUCTURE										
	Roads										
11587	Gravel Road Renewal Program	**1,000**	0	1,000	0	0	850	0	0	150	0
11588	Reseal Renewal Program	**1,840**	0	1,840	0	0	1,840	0	0	0	0
11591	Dust Suppression	**200**	0	200	0	0	190	0	0	10	0
11825	Kerb & Channel Replacement Program	**400**	0	400	0	0	0	0	0	400	0
12200	Connleys Road Omeo Upgrade Stage 2	**706**	0	353	353	0	706	0	0	0	0
12285	Rehabilitation Program	**500**	0	500	0	0	0	0	0	500	0
12334	Reconstruction of Giles & Rupert Streets Bairnsdale	**535**	0	535	0	0	0	0	0	535	0
12435	Road Safety and Intersection Improvement Program	**50**	0	50	0	0	0	0	0	50	0
12526	Safety Barrier Renewal Program	**50**	0	50	0	0	0	0	0	50	0
	Total Roads	**5,281**	0	4,928	353	0	3,586	0	0	1,695	0
	Bridges										
12342	Healeys Road timber bridge renewal	**702**	0	702	0	0	500	0	0	202	0
12343	Hollands & O`Briens Road timber bridge renewal	**936**	0	936	0	0	900	0	0	36	0
12344	Lees Road Mossiface Timber Bridge Renewal	**819**	0	819	0	0	600	0	0	219	0
12497	Howitt Park Pedestrian Bridge Replacement	**870**	0	870	0	0	0	0	0	870	0
12519	Kellys Road Culvert Replacement	**928**	0	928	0	0	700	0	0	228	0
	Total Bridges	**4,255**	0	4,255	0	0	2,700	0	0	1,555	0
	Footpaths and Cycleways										
12438	Dalmahoy Street Bairnsdale	**102**	102	0	0	0	0	0	0	102	0
12439	McKean Street to Main Road Bairnsdale - New Footpath	**100**	100	0	0	0	0	0	0	100	0
12522	New Path Program - Delivery	**150**	150	0	0	0	0	0	0	150	0
12523	New Path Program - Designs	**300**	300	0	0	0	0	0	0	300	0
	Total Footpaths and Cycleways	**652**	652	0	0	0	0	0	0	652	0
	Drainage										
12262	Eastern Beach Road Drainage Improvements	**1,000**	250	500	250	0	0	0	0	1,000	0
12414	Lanes Road, Lucknow – Drainage Solution	**250**	0	125	125	0	0	0	0	250	0
	Stormwater Improvements Program	**600**	0	300	300	0	0	0	0	600	0
	Total Drainage	**1,850**	250	925	675	0	0	0	0	1,850	0

Project No	Capital Works Area 2026/2027	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Recreational, Leisure & Community Facilities										
11950	WORLD Sporting Precinct	**1,000**	300	400	300	0	0	0	0	1,000	0
12524	Council Marinas Structural Repair Upgrades	**214**	0	214	0	0	0	0	0	214	0
12525	Forward Designs Marine Assets	**50**	0	50	0	0	0	0	0	50	0
	Total Recreational, Leisure & Community Facilities	**1,264**	300	664	300	0	0	0	0	1,264	0
	Waste Management										
12527	Street Litter Bin Enclosure Project	**20**	20	0	0	0	0	0	20	0	0
	Total Waste Management	**20**	20	0	0	0	0	0	20	0	0
	Parks, Open Space and Streetscapes										
12157	Krauatungalung Walk Stage 2 - section 4	**3,197**	3,197	0	0	0	3,000	0	0	197	0
12245	Street Furniture Renewal (inc Signs)	**50**	0	50	0	0	0	0	0	50	0
12357	Metung Boardwalk Revitalisation	**750**	0	750	0	0	0	0	0	750	0
12445	Johnsonville Playspace	**150**	150	0	0	0	50	0	0	100	0
12521	Raymond Island - SW Area landscape elements detailed design & installation	**44**	44	0	0	0	0	0	0	44	0
	Total Parks, Open Space and Streetscapes	**4,191**	3,391	800	0	0	3,050	0	0	1,141	0
	Aerodromes										
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	**7,000**	0	3,500	3,500	0	5,000	0	0	2,000	0
12203	Bairnsdale Aerodrome rehabilitation of taxiway & hanger apron*	**310**	0	310	0	0	0	0	0	310	0
	Total Aerodromes	**7,310**	0	3,810	3,500	0	5,000	0	0	2,310	0
	Off Street Car Parks										
12520	Off-Street Parking Renewal	**100**	0	100	0	0	0	0	0	100	0
	Total Off Street Car Parks	**100**	0	100	0	0	0	0	0	100	0
	Other Infrastructure										
11605	Quick Response Fund	**150**	0	120	30	0	0	0	0	150	0
	Total Other Infrastructure	**150**	0	120	30	0	0	0	0	150	0
	TOTAL INFRASTRUCTURE	**25,073**	**4,613**	**15,602**	**4,858**	**0**	**14,336**	**0**	**20**	**10,717**	**0**
	TOTAL NEW CAPITAL WORKS	**31,392**	**4,692**	**21,592**	**5,108**	**0**	**14,345**	**0**	**20**	**17,027**	**0**

* These projects will only proceed if the grant funding application is successful.

4.5.3 Capital works - details 2026/27 works carried forward from 2025/26

	Capital Works Area 2026/2027	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	PROPERTY										
	Buildings										
11930	Mallacoota Foreshore Holiday Park Fire Safety	**357**	0	357	0	0	0	0	0	357	0
11932	Council Managed Caravan Park - Fire Safety Works	**275**	0	137	138	0	0	0	0	275	0
12128	Mallacoota Foreshore Holiday Park Toilet Block 1	**100**	0	100	0	0	0	0	0	100	0
12248	Lakes Entrance Indoor Courts	**500**	0	250	250	0	500	0	0	0	0
12362	Community Resilience & Development Program Phase 2	**380**	0	190	190	0	360	0	0	20	0
	Total Buildings	**1,612**	0	1,034	578	0	860	0	0	752	0
	TOTAL PROPERTY	**1,612**	**0**	**1,034**	**578**	**0**	**860**	0	0	752	**0**
	PLANT AND EQUIPMENT										
	Computers and Telecommunications										
11672	Internal CCTV	**270**	0	270	0	0	0	0	0	270	0
11807	Renewal of Corporate Systems	**1,200**	0	1,200	0	0	0	0	0	1,200	0
11940	Public Space CCTV Refresh*	**300**	60	240	0	0	0	0	0	300	0
12131	Digital Services	**120**	0	120	0	0	0	0	0	120	0
	Total Computers and Telecommunications	**1,890**	60	1,830	0	0	0	0	0	1,890	0
	TOTAL PLANT AND EQUIPMENT	**1,890**	**60**	**1,830**	**0**	**0**	**0**	0	0	1,890	0
	INFRASTRUCTURE										
	Roads										
11588	Reseal Renewal Program	**1,000**	0	1,000	0	0	1,000	0	0	0	0
12200	Connleys Road Omeo Upgrade Stage 2	**400**	0	200	200	0	400	0	0	0	0
12361	Lakes Entrance Marine Parade Upgrade - Stage 2	**600**	0	600	0	0	581	0	0	19	0
12437	Church Street Lakes Entrance Pedestrian Crossing	**450**	450	0	0	0	100	0	0	350	0
	Total Roads	**2,450**	450	1,800	200	0	2,081	0	0	369	0
	Drainage										
12262	Eastern Beach Road Drainage Improvements	**250**	125	0	125	0	0	0	0	250	0
12297	Mississippi Creek Lakes Entrance Crossing Upgrade	**50**	0	10	40	0	0	0	0	50	0
12414	Lanes Road Lucknow – Drainage Solution	**225**	0	113	112	0	0	0	0	225	0
	Total Drainage	**525**	125	123	277	0	0	0	0	525	0
	Recreational, Leisure & Community Facilities										
11950	WORLD Sporting Precinct Stage 1	**5,200**	1,560	2,080	1,560	0	0	0	0	5,200	0
	Total Recreational, Leisure & Community Facilities	**5,200**	1,560	2,080	1,560	0	0	0	0	5,200	0

	Capital Works Area 2026/2027	Project Cost	Asset expenditure types: New	Renewal	Upgrade	Expansion	Summary of Funding Sources: Grants	Contrib.	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Parks, Open Space and Streetscapes										
12157	Krauatungalung Walk Stage 2 - section 4	**600**	600	0	0	0	600	0	0	0	0
12357	Metung Boardwalk Revitalisation	**290**	0	145	145	0	0	0	0	290	0
12445	Johnsonville Playspace	**100**	100	0	0	0	0	0	0	100	0
	Total Parks, Open Space and Streetscapes	**990**	700	145	145	0	600	0	0	390	0
	Aerodromes										
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	**6,200**	0	3,100	3,100	0	4,800	0	0	1,400	0
12203	Bairnsdale Aerodrome rehabilitation of taxiway & hanger apron	**4,000**	0	4,000	0	0	0	0	0	4,000	0
	Total Aerodromes	**10,200**	0	7,100	3,100	0	4,800	0	0	5,400	0
	Off Street Car Parks										
12359	Extension to Carpark - Slip Bight Marine Jetty 5	**180**	0	135	45	0	0	0	0	180	0
	Total Off Street Car Parks	**180**	0	135	45	0	0	0	0	180	0
	TOTAL INFRASTRUCTURE	**19,545**	**2,835**	**11,383**	**5,327**	**0**	**7,481**	**0**	**0**	**12,064**	**0**
	TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2025/26	**23,047**	**2,895**	**14,247**	**5,905**	**0**	**8,341**	**0**	**0**	**14,706**	**0**

4.6 Major project (non-capital) 2026/27

Major Projects (Non-Capital) 2026/27	Project Cost	Summary of funding sources			
		Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000
4.6.1 New Works - Landfill Rehabilitation Projects					
Bairnsdale Cell 1 Aftercare	**13**	0	0	13	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
Bosworth Road Aftercare	**21**	0	0	21	0
Cann River Aftercare	**6**	0	0	6	0
Lakes Entrance Landfill Aftercare	**32**	0	0	32	0
Mallacoota Landfill Aftercare	**7**	0	0	7	0
Orbost Landfill Aftercare	**10**	0	0	10	0
Total New Works Landfill Rehabilitation Projects 2026/27	**125**	**0**	**0**	**125**	**0**
4.6.2 Carry Forward- Community Assets					
1475 Seawall repairs	**2,067**	2067	0	0	0
Total New Works Community Assets 2026/27	**2,067**	**2,067**	**0**	**0**	**0**
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2026/27	**2,192**	**2,067**	**0**	**125**	**0**

4.7 Capital works - details 2027/28

Project No.	Capital Works Area 2027/2028	Project Cost $'000	New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contrib. $'000	Reserves $'000	Council cash $'000	Borrowings $'000
			Asset expenditure types				Summary of Funding Sources				
	PROPERTY										
	Land										
	Property Acquisitions	**70**	70	0	0	0	0	0	0	70	0
	Total Land	**70**	70	0	0	0	0	0	0	70	0
	Buildings										
	Aquatic Facility Plant Equipment Renewal Program	**200**	0	200	0	0	0	0	0	200	0
	Bairnsdale GELLEN Building Accessibility	**273**	0	136	137	0	0	0	0	273	0
	Council Managed Caravan Park - Fire Safety Works	**300**	0	150	150	0	0	0	0	300	0
	Forge Theatre Technical Equipment Program	**20**	0	10	10	0	0	0	0	20	0
	Giles St Yard Upgrade to Depot	**233**	0	116	117	0	0	0	0	233	0
	Mallacoota Foreshore Holiday Park Toilet Block 1	**750**	0	750	0	0	0	0	0	750	0
	Raymond Island Community Hall - upgrade*	**645**	0	0	645	0	600	0	0	45	0
	Changing Places Facility - Mallacoota*	**250**	0	125	125	0	125	0	0	125	0
	Community Priorities	**200**	0	200	0	0	0	0	0	200	0
	Building Renewal Program (Council Owned)	**1,213**	0	1,213	0	0	0	0	0	1,213	0
	Bairnsdale Senior Citizens Space *	**575**	0	575	0	0	500	0	0	75	0
	Total Buildings	**4,659**	0	3,475	1,184	0	1,225	0	0	3,434	0
	TOTAL PROPERTY	**4,729**	**70**	**3,475**	**1,184**	**0**	**1,225**	**0**	**0**	**3,504**	**0**
	PLANT AND EQUIPMENT										
	Plant, Machinery and Equipment										
	Caravan Park Equipment Renewal Program	**30**	0	30	0	0	0	0	0	30	0
	Plant Replacement Program	**1,782**	0	1,782	0	0	0	0	0	1,782	0
	Raymond Island Alternative Vehicle Transport	**500**	500	0	0	0	0	0	0	500	0
	Replace Ferry Landings at Paynesville & Raymond Island	**2,000**	0	2,000	0	0	0	0	0	2,000	0
	Vehicle Fleet Replacement Program	**1,779**	0	1,779	0	0	0	0	0	1,779	0
	Total Plant, Machinery and Equipment	**6,091**	500	5,591	0	0	0	0	0	6,091	0
	Fixtures, Fittings and Furniture										
	Office Furniture and Equipment	**30**	0	30	0	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	**30**	0	30	0	0	0	0	0	30	0
	Computers and Telecommunications										
	Bairnsdale Landfill and Aerodrome Private WAN	**60**	0	12	48	0	0	0	0	60	0
	CCTV Cameras at Waste Transfer Stations	**85**	85	0	0	0	0	0	0	85	0
	Digital Services	**4,180**	0	4,180	0	0	0	0	0	4,180	0
	ICT Renewal	**300**	0	300	0	0	0	0	0	300	0
	Total Computers and Telecommunications	**4,625**	85	4,492	48	0	0	0	0	4,625	0

Project No.	Capital Works Area 2027/2028	Project Cost $'000	New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contrib. $'000	Reserves $'000	Council cash $'000	Borrowings $'000
			Asset expenditure types				Summary of Funding Sources				
	Library books										
	Purchase Library Resources	**200**	0	200	0	0	0	0	0	200	0
	Premiers Reading Challenge	**9**	9	0	0	0	9	0	0	0	0
	Total Library books	**209**	9	200	0	0	9	0	0	200	0
	TOTAL PLANT AND EQUIPMENT	**10,955**	**594**	**10,313**	**48**	**0**	**9**	**0**	**0**	**10,946**	**0**
	INFRASTRUCTURE										
	Roads										
	Connleys Road, Omeo Upgrade, Stage 2	**706**	0	353	353	0	251	0	0	455	0
	Dust Suppression	**200**	0	200	0	0	190	0	0	10	0
	Francis & Pyke Street, Bairnsdale - Roundabout	**2,449**	1,959	0	490	0	1,359	0	0	1,090	0
	Golf Links Road (hwy to Palmers Rd), Lakes Entrance	**721**	0	721	0	0	700	0	0	21	0
	Gravel Road Renewal Program	**1,000**	0	1,000	0	0	0	0	0	1,000	0
	Jemmy's point signage and interpretation project	**143**	143	0	0	0	0	0	0	143	0
	Jennings Street Upgrade, Bairnsdale	**408**	0	204	204	0	0	0	0	408	0
	Kerb & Channel Replacement Program	**400**	0	400	0	0	0	0	0	400	0
	Lake Tyers Beach Road Drainage Upgrade Stage 2	**666**	0	666	0	0	640	0	0	26	0
	Lees Road Mallacoota Design Upgrade	**124**	0	124	0	0	0	0	0	124	0
	Mississippi Creek, Lakes Entrance Crossing Upgrade*	**1,500**	0	300	1,200	0	1,500	0	0	0	0
	Murphy Street, Bairnsdale Upgrade	**2,254**	0	1,690	564	0	800	0	0	1,454	0
	Reconstruction of Giles & Rupert Streets, Bairnsdale	**3,049**	0	3,049	0	0	2,049	0	0	1,000	0
	Rehabilitation Program	**500**	0	500	0	0	0	0	0	500	0
	Road Safety and Intersection Improvement Program	**50**	0	25	25	0	0	0	0	50	0
	Roadknight St, Lakes Entrance	**645**	0	322	323	0	625	0	0	20	0
	Safety Barrier Renewal Program	**50**	0	50	0	0	0	0	0	50	0
	Bogong High Plains Road - Design	**300**	0	240	60	0	0	0	0	300	0
	Reseal Renewal Program	**5,761**	0	5,761	0	0	1,144	0	0	4,617	0
	Total Roads	**20,926**	2,102	15,605	3,219	0	9,258	0	0	11,668	0

Project No.	Capital Works Area 2027/2028	Project Cost	Asset expenditure types New	Renewal	Upgrade	Expansion	Summary of Funding Sources Grants	Contrib.	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Footpaths and Cycleways										
	Eagle Point Foreshore Trail*	**254**	102	51	102	0	0	0	0	254	0
	Eagle Point School Connection	**1,400**	1,400	0	0	0	0	0	0	1,400	0
	Lake Tyers Beach Road Footpath from Bream Rd to Princes Hwy	**1,022**	0	1,022	0	0	0	0	0	1,022	0
	Metung Boardwalk Revitalisation	**2,500**	0	2,500	0	0	0	0	0	2,500	0
	Metung/Tambo Bluff/Kings Cove Footpath Connection	**100**	100	0	0	0	0	0	0	100	0
	New Path Program - Delivery	**500**	500	0	0	0	0	0	0	500	0
	New Path Program - Designs	**200**	200	0	0	0	0	0	0	200	0
	Street Furniture Renewal (inc Signs)	**50**	0	50	0	0	0	0	0	50	0
	Tambo Bluff to Kings Cove footpath connection	**100**	100	0	0	0	0	0	0	100	0
	Bairnsdale Streetscape*	**520**	0	520	0	0	500	0	0	20	0
	Total Footpaths and Cycleways	**6,646**	2,402	4,143	102	0	500	0	0	6,146	0
	Drainage										
	Doherty Street, Bairnsdale drainage with easement upgrade	**100**	0	100	0	0	0	0	0	100	0
	Drainage upgrade - 133 Day Avenue, Omeo	**264**	0	132	132	0	0	0	0	264	0
	Integrated Water Management Bairnsdale	**250**	0	250	0	0	0	0	0	250	0
	Lanes Road, Lucknow – Drainage Solution	**2,857**	0	1,428	1,429	0	0	0	0	2,857	0
	Marlo Town drainage upgrade	**1,318**	0	659	659	0	0	0	0	1,318	0
	Robin Street, Lakes Entrance Drainage Renewal	**650**	0	487	163	0	0	0	0	650	0
	Total Drainage	**5,439**	0	3,056	2,383	0	0	0	0	5,439	0
	Recreational, Leisure & Community Facilities										
	Boating Infrastructure Program *	**300**	0	300	0	0	200	0	0	100	0
	Council Marinas hardstand crane motor replacement	**44**	0	44	0	0	0	0	0	44	0
	Forward Designs Marine Assets	**50**	0	50	0	0	0	0	0	50	0
	Sporting Facility Upgrades Program	**250**	0	125	125	0	0	0	0	250	0
	Sports Courts & Fields Program	**350**	0	175	175	0	0	0	0	350	0
	West Bairnsdale Recreation Reserve Redevelopment*	**580**	0	580	0	0	0	0	0	580	0
	WORLD Sporting Precinct	**3,000**	0	3,000	0	0	0	0	0	3,000	0
	WORLD Sporting Precinct Additional Lighting Works	**77**	0	0	77	0	0	0	0	77	0
	Nowa Nowa Boat Ramp	**450**	0	450	0	0	0	0	0	450	0
	Lindenow Recreation Reserve Netball Changerooms	**1,082**	1,082	0	0	0	500	32	0	550	0
	Total Recreational, Leisure & Community Facilities	**6,183**	1,082	4,724	377	0	700	32	0	5,451	0

Project No.	Capital Works Area 2027/2028	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Waste Management										
	Bairnsdale Cell 4a	**500**	500	0	0	0	0	0	0	500	0
	Bairnsdale Landfill Recycling Storage Shed	**1,460**	1,460	0	0	0	0	0	1,460	0	0
	Cann River Waste Transfer Station	**1,550**	0	1,550	0	0	0	0	1,000	550	0
	Skip Bins	**100**	0	100	0	0	0	0	0	100	0
	Upgrade Orbost Waste Transfer Station	**900**	0	675	225	0	0	0	900	0	0
	Total Waste Management	**4,510**	1,960	2,325	225	0	0	0	3,360	1,150	0
	Parks, Open Space and Streetscapes										
	Howitt Park - Public amenity/landscape upgrades	**44**	44	0	0	0	0	0	0	44	0
	Johnsonville Playspace	**150**	150	0	0	0	0	0	0	150	0
	Playground Renewal Program	**250**	0	200	50	0	0	0	0	250	0
	Port of Bairnsdale*	**950**	0	475	475	0	500	0	0	450	0
	Public Art Program	**100**	100	0	0	0	0	0	0	100	0
	Skatepark & BMX Facility Program	**250**	0	125	125	0	0	0	0	250	0
	Swifts Creek Playspace Upgrade*	**597**	0	478	119	0	347	0	0	250	0
	Trail Renewal Program	**100**	0	100	0	0	0	0	0	100	0
	Total Parks, Open Space and Streetscapes	**2,441**	294	1,378	769	0	847	0	0	1,594	0
	Aerodromes										
	Apron Extension Orbost Airport	**2,720**	1,360	0	1,360	0	0	0	0	2,720	0
	Total Aerodromes	**2,720**	1,360	0	1,360	0	0	0	0	2,720	0
	Off Street Car Parks										
	Off-Street Parking Renewal	**100**	0	100	0	0	0	0	0	100	0
	Parking Upgrade Lakes Entrance	**200**	0	0	200	0	0	0	50	150	0
	Shaving Point Park, Metung*	**200**	0	200	0	0	0	0	0	200	0
	Total Off Street Car Parks	**500**	0	300	200	0	0	0	50	450	0
	Other Infrastructure										
	Buchan Dump Point	**7**	7	0	0	0	0	0	0	7	0
	Quick Response Fund	**150**	0	120	30	0	0	0	0	150	0
	Total Other Infrastructure	**157**	7	120	30	0	0	0	0	157	0
	TOTAL INFRASTRUCTURE	**49,522**	**9,207**	**31,651**	**8,664**	**0**	**11,305**	**32**	**3,410**	**34,775**	**0**
	TOTAL NEW CAPITAL WORKS 2027/2028	**65,206**	**9,871**	**45,439**	**9,896**	**0**	**12,539**	**32**	**3,410**	**49,225**	**0**

* These projects will only proceed if the grant funding application is successful.

4.8 Major Projects (non-capital) - details 2027/28

Major Projects (Non-Capital) 2027/28	Project Cost $'000	Summary of funding sources Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
Bairnsdale Cell 1 Aftercare	**13**	0	0	13	0
Bairnsdale Cell 2 Aftercare	**11**	0	0	11	0
Bairnsdale Cell 3a Aftercare	**12**	0	0	12	0
Bairnsdale Cell 3a capping	**2,300**	0	0	2300	0
Bairnsdale Cell 3B Aftercare	**13**	0	0	13	0
Bairnsdale Cell 3B capping	**2,400**	0	0	2400	0
Bosworth Road Aftercare	**21**	0	0	21	0
Cann River Aftercare	**6**	0	0	6	0
Cann River Capping	**1,500**	0	0	1500	0
Lakes Entrance Landfill Aftercare	**32**	0	0	32	0
Mallacoota Landfill Aftercare	**7**	0	0	7	0
Orbost Landfill Aftercare	**10**	0	0	10	0
Raymond Island Ferry Slipping	**850**	0	0	850	0
Total New Works Major Projects 2027/28	**7,175**	**0**	**0**	**7,175**	**0**

4.9 Capital works - details 2028/29

Project No.	Capital Works Area 2028/2029	Project Cost $'000	New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contrib. $'000	Reserves $'000	Council cash $'000	Borrowings $'000
			Asset expenditure types				Summary of Funding Sources				
	PROPERTY										
	Land										
	Property Acquisitions	**70**	70	0	0	0	0	0	0	70	0
	Total Land	**70**	70	0	0	0	0	0	0	70	0
	Buildings										
	Aquatic Facility Plant Equipment Renewal Program	**100**	0	100	0	0	0	0	0	100	0
	Community Halls and Centres Renewal Program	**1,000**	0	1,000	0	0	0	0	0	1,000	0
	Council Managed Caravan Park - Fire Safety Works	**300**	0	150	150	0	0	0	0	300	0
	Energy Efficiency Upgrades	**100**	0	0	100	0	0	0	0	100	0
	Forge Theatre Technical Equipment Program	**20**	0	10	10	0	0	0	0	20	0
	Giles St Yard Upgrade to Depot	**100**	0	50	50	0	0	0	0	100	0
	Leisure & Aquatic Facility Renewal program	**300**	0	300	0	0	0	0	0	300	0
	Toilet Block Replacement Program	**595**	0	595	0	0	0	0	0	595	0
	Caravan Amenity Infrastructure Renewal Program	**300**	0	300	0	0	0	0	0	300	0
	Community Priorities	**200**	0	200	0	0	0	0	0	200	0
	Building Renewal Program (Council Owned)	**1,850**	0	1,850	0	0	0	0	0	1,850	0
	Total Buildings	**4,865**	0	4,555	310	0	0	0	0	4,865	0
	TOTAL PROPERTY	**4,935**	**70**	**4,555**	**310**	**0**	**0**	**0**	**0**	**4,935**	**0**
	PLANT AND EQUIPMENT										
	Plant, Machinery and Equipment										
	Caravan Park Equipment Renewal Program	**-**	0	0	0	0	0	0	0	0	0
	Plant Replacement Program	**1,116**	0	1,116	0	0	0	0	0	1,116	0
	Vehicle Fleet Replacement Program	**1,371**	0	1,371	0	0	0	0	0	1,371	0
	Total Plant, Machinery and Equipment	**2,487**	0	2,487	0	0	0	0	0	2,487	0
	Fixtures, Fittings and Furniture										
	Office Furniture and Equipment	**30**	0	30	0	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	**30**	0	30	0	0	0	0	0	30	0
	Computers and Telecommunications										
	ICT Renewal	**300**	0	300	0	0	0	0	0	300	0
	Total Computers and Telecommunications	**300**	0	300	0	0	0	0	0	300	0
	Library books										
	Purchase Library Resources	**200**	0	200	0	0	0	0	0	200	0
	Premiers Reading Challenge	**9**	9	0	0	0	9	0	0	0	0
	Total Library books	**209**	9	200	0	0	9	0	0	200	0
	TOTAL PLANT AND EQUIPMENT	**3,026**	**9**	**3,017**	**0**	**0**	**9**	**0**	**0**	**3,017**	**0**

Project No.	Capital Works Area 2028/2029	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	INFRASTRUCTURE										
	Roads										
	Dust Suppression	**200**	0	200	0	0	190	0	0	10	0
	Gravel Road Renewal Program	**1,000**	0	1,000	0	0	0	0	0	1,000	0
	Kerb & Channel Replacement Program	**500**	0	500	0	0	0	0	0	500	0
	Lake Tyers Beach Road Drainage Upgrade Stage 2	**1,666**	0	1,666	0	0	640	0	0	1,026	0
	Mississippi Creek, Lakes Entrance Crossing Upgrade*	**1,610**	0	1,610	0	0	1,500	0	0	110	0
	Murphy Street, Bairnsdale Upgrade	**1,085**	0	814	271	0	585	0	0	500	0
	Rehabilitation Program	**500**	0	500	0	0	500	0	0	0	0
	Road Safety and Intersection Improvement Program	**50**	0	25	25	0	0	0	0	50	0
	Roadknight St, Lakes Entrance	**820**	0	410	410	0	720	0	0	100	0
	Safety Barrier Renewal Program	**50**	0	50	0	0	0	0	0	50	0
	Reseal Renewal Program	**6,859**	0	6,834	25	0	2,880	0	0	3,979	0
	Total Roads	**14,340**	0	13,609	731	0	7,015	0	0	7,325	0
	Footpaths and Cycleways										
	Eagle Point Foreshore Trail*	**689**	0	689	0	0	365	0	0	324	0
	Footpath Renewal Program	**800**	0	800	0	0	0	0	0	800	0
	Lindenow Streetscape Improvements	**50**	0	50	0	0	0	0	0	50	0
	Metung Boardwalk Revitalisation	**475**	0	475	0	0	0	0	0	475	0
	Myer Street Streetscape - Lakes Entrance*	**50**	0	50	0	0	0	0	0	50	0
	New Path Program - Delivery	**700**	700	0	0	0	0	0	0	700	0
	New Path Program - Designs	**200**	200	0	0	0	0	0	0	200	0
	Street Furniture Renewal (inc Signs)	**50**	0	50	0	0	0	0	0	50	0
	Total Footpaths and Cycleways	**3,014**	900	2,114	0	0	365	0	0	2,649	0
	Drainage										
	Lanes Road, Lucknow – Drainage Solution	**4,000**	0	2,000	2,000	0	0	0	0	4,000	0
	Robin Street, Lakes Entrance Drainage Renewal	**650**	0	487	163	0	0	0	0	650	0
	Stormwater Renewal Program	**1,700**	0	1,537	163	0	0	0	0	1,700	0
	Total Drainage	**6,350**	0	4,024	2,326	0	0	0	0	6,350	0

Project No.	Capital Works Area 2028/2029	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Recreational, Leisure & Community Facilities										
	Boating Infrastructure Program*	**300**	0	300	0	0	200	0	0	100	0
	Forward Designs Marine Assets	**50**	50	0	0	0	0	0	0	50	0
	Sporting Facility Upgrades Program	**300**	0	0	300	0	0	0	0	300	0
	Sports Courts & Fields Program	**300**	0	150	150	0	0	0	0	300	0

Project No.	Capital Works Area 2028/2029	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Marine Renewal Program	**300**	0	300	0	0	0	0	0	300	0
	Lindenow Recreation Reserve Netball Changerooms	**232**	232	0	0	0	0	32	0	200	0
	Total Recreational, Leisure & Community Facilities	**1,482**	282	750	450	0	200	32	0	1,250	0
	Waste Management										
	Bairnsdale Cell 4a	**500**	100	400	0	0	0	0	0	500	0
	Street Litter Bin Enclosure Project	**20**	20	0	0	0	0	0	0	20	0
	Total Waste Management	**520**	120	400	0	0	0	0	0	520	0
	Parks, Open Space and Streetscapes										
	Foreshore Management Plan Implementation	**600**	0	475	125	0	0	0	0	600	0
	Open Space Renewal Program	**300**	0	300	0	0	0	0	0	300	0
	Playground Renewal Program	**250**	0	200	50	0	0	0	0	250	0
	Trail Renewal Program	**200**	0	200	0	0	0	0	0	200	0
	Total Parks, Open Space and Streetscapes	**1,350**	0	1,175	175	0	0	0	0	1,350	0
	Aerodromes										
	Aerodrome Infrastructure Renewal	**100**	0	100	0	0	0	0	0	100	0
	Total Aerodromes	**100**	0	100	0	0	0	0	0	100	0
	Off Street Car Parks										
	Off-Street Parking Renewal	**150**	0	50	100	0	0	0	0	150	0
	Total Off Street Car Parks	**150**	0	50	100	0	0	0	0	150	0
	Other Infrastructure										
	Community Infrastructure Projects	**132**	0	132	0	0	0	0	0	132	0
	Quick Response Fund	**150**	0	120	30	0	0	0	0	150	0
	Total Other Infrastructure	**282**	0	252	30	0	0	0	0	282	0
	TOTAL INFRASTRUCTURE	**27,588**	**1,302**	**22,474**	**3,812**	**0**	**7,580**	**32**	**0**	**19,976**	**0**
	TOTAL NEW CAPITAL WORKS 2028/2029	**35,549**	**1,381**	**30,046**	**4,122**	**0**	**7,589**	**32**	**0**	**27,928**	**0**

* These projects will only proceed if the grant funding application is successful.

4.10 Major Projects (non-capital) - details 2028/29

Major Projects (Non-Capital) 2028/29	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
Bairnsdale Cell 1 Aftercare	**21**	0	0	21	0
Bairnsdale Cell 2 Aftercare	**10**	0	0	10	0
Bairnsdale Cell 3a Aftercare	**7**	0	0	7	0
Bairnsdale Cell 3B Aftercare	**32**	0	0	32	0
Bosworth Road Aftercare	**6**	0	0	6	0
Cann River Aftercare	**14**	0	0	14	0
Lakes Entrance Landfill Aftercare	**11**	0	0	11	0
Mallacoota Landfill Aftercare	**12**	0	0	12	0
Orbost Landfill Aftercare	**13**	0	0	13	0
Total New Works Major Projects 2028/29	**1,126**	**0**	**0**	**1,126**	**0**

4.11 Capital works - details 2029/30

Project No.	Capital Works Area 2029/2030	Project Cost $'000	Asset expenditure types: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of Funding Sources: Grants $'000	Contrib. $'000	Reserves $'000	Council cash $'000	Borrowings $'000
	PROPERTY										
	Land										
	Property Acquisitions	**70**	70	0	0	0	0	0	0	70	0
	Total Land	**70**	70	0	0	0	0	0	0	70	0
	Buildings										
	Aquatic Facility Plant Equipment Renewal Program	**100**	0	100	0	0	0	0	0	100	0
	Community Halls and Centres Renewal Program	**500**	0	500	0	0	0	0	0	500	0
	Council Managed Caravan Park - Fire Safety Works	**250**	0	125	125	0	0	0	0	250	0
	Forge Theatre Technical Equipment Program	**20**	0	10	10	0	0	0	0	20	0
	Leisure & Aquatic Facility Renewal program	**597**	0	597	0	0	0	0	0	597	0
	Toilet Block Replacement Program	**550**	0	550	0	0	0	0	0	550	0
	Caravan Amenity Infrastructure Renewal Program	**250**	0	250	0	0	0	0	0	250	0
	Community Priorities	**200**	0	200	0	0	0	0	0	200	0
	Building Renewal Program (Council Owned)	**1,550**	0	1,550	0	0	0	0	0	1,550	0
	Total Buildings	**4,017**	0	3,882	135	0	0	0	0	4,017	0
	TOTAL PROPERTY	**4,087**	**70**	**3,882**	**135**	**0**	**0**	**0**	**0**	**4,087**	**0**
	PLANT AND EQUIPMENT										
	Plant, Machinery and Equipment										
	Caravan Park Equipment Renewal Program	**50**	0	50	0	0	0	0	0	50	0
	Plant Replacement Program	**1,337**	0	1,337	0	0	0	0	0	1,337	0
	Raymond Island Ferry Chains & Wheel Replacement	**350**	0	350	0	0	0	0	0	350	0
	Vehicle Fleet Replacement Program	**1,243**	0	1,243	0	0	0	0	0	1,243	0
	Total Plant, Machinery and Equipment	**2,980**	0	2,980	0	0	0	0	0	2,980	0
	Fixtures, Fittings and Furniture										
	Office Furniture and Equipment	**30**	0	30	0	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	**30**	0	30	0	0	0	0	0	30	0
	Computers and Telecommunications										
	ICT Renewal	**300**	0	300	0	0	0	0	0	300	0
	Internal CCTV	**175**	0	175	0	0	0	0	0	175	0
	Public Space CCTV Refresh*	**300**	60	240	0	0	150	0	0	150	0
	Total Computers and Telecommunications	**775**	60	715	0	0	150	0	0	625	0
	Library books										
	Purchase Library Resources	**200**	0	200	0	0	0	0	0	200	0
	Premiers Reading Challenge	**9**	9	0	0	0	9	0	0	0	0
	Total Library books	**209**	9	200	0	0	9	0	0	200	0
	TOTAL PLANT AND EQUIPMENT	**3,994**	**69**	**3,925**	**0**	**0**	**159**	**0**	**0**	**3,835**	**0**

Project No.	Capital Works Area 2029/2030	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	INFRASTRUCTURE										
	Roads										
	Gravel Road Renewal Program	**1,200**	0	1,200	0	0	0	0	0	1,200	0
	Kerb & Channel Replacement Program	**500**	0	500	0	0	350	0	0	150	0
	Lake Tyers Beach Road Drainage Upgrade Stage 3	**1,270**	0	1,270	0	0	800	0	0	470	0
	Rehabilitation Program	**500**	0	500	0	0	0	0	0	500	0
	Road Safety and Intersection Improvement Program	**50**	0	25	25	0	0	0	0	50	0
	Safety Barrier Renewal Program	**50**	0	50	0	0	0	0	0	50	0
	Reseal Renewal Program	**8,126**	0	8,126	0	0	4,026	0	0	4,100	0
	Total Roads	**11,696**	0	11,671	25	0	5,176	0	0	6,520	0
	Bridges										
	Major Culvert Renewal Program	**250**	0	250	0	0	0	0	0	250	0
	Road Bridge Renewal Program	**100**	0	100	0	0	0	0	0	100	0
	Total Bridges	**350**	0	350	0	0	0	0	0	350	0
	Footpaths and Cycleways										
	Footpath Renewal Program	**600**	0	600	0	0	0	0	0	600	0
	Myer Street Streetscape - Lakes Entrance*	**1,250**	0	1,250	0	0	500	0	0	750	0
	New Path Program - Delivery	**750**	750	0	0	0	0	0	0	750	0
	New Path Program - Designs	**200**	200	0	0	0	0	0	0	200	0
	Street Furniture Renewal (inc Signs)	**150**	0	150	0	0	0	0	0	150	0
	Street Trees Program	**50**	0	50	0	0	0	0	0	50	0
	Total Footpaths and Cycleways	**3,000**	950	2,050	0	0	500	0	0	2,500	0
	Drainage										
	Forward Designs - Road and Drainage	**500**	0	500	0	0	0	0	0	500	0
	LENGA Drainage	**4,000**	0	4,000	0	0	0	0	0	0	4,000
	Total Drainage	**4,500**	0	4,500	0	0	0	0	0	500	4,000
	Recreational, Leisure & Community Facilities										
	Boating Infrastructure Program*	**300**	0	300	0	0	200	0	0	100	0
	Forward Designs Marine Assets	**50**	0	50	0	0	0	0	0	50	0
	Sporting Facility Upgrades Program	**300**	0	150	150	0	0	0	0	300	0
	Sports Courts & Fields Program	**300**	0	150	150	0	0	0	0	300	0
	Sports Lighting Program	**100**	0	100	0	0	0	0	0	100	0
	West Bairnsdale Recreation Reserve Redevelopment*	**2,695**	0	1,347	1,348	0	2,000	0	0	695	0
	Marine Renewal Program	**400**	0	400	0	0	0	0	0	400	0
	Total Recreational, Leisure & Community Facilities	**4,145**	0	2,497	1,648	0	2,200	0	0	1,945	0

Project No.	Capital Works Area 2029/2030	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Reserves	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Waste Management										
	Bairnsdale Cell 5	**300**	300	0	0	0	0	0	0	300	0
	Skip Bins	**100**	100	0	0	0	0	0	0	100	0
	Total Waste Management	400	400	0	0	0	0	0	0	400	0
	Parks, Open Space and Streetscapes										
	Foreshore Management Plan Implementation	**600**	0	600	0	0	0	0	0	600	0
	Open Space Renewal Program	**300**	0	300	0	0	0	0	0	300	0
	Playground Renewal Program	**500**	0	400	100	0	0	0	0	500	0
	Public Art Program	**100**	0	100	0	0	0	0	0	100	0
	Skatepark & BMX Facility Program	**250**	0	125	125	0	0	0	0	250	0
	Trail Renewal Program	**200**	0	200	0	0	0	0	0	200	0
	Total Parks, Open Space and Streetscapes	1,950	0	1,725	225	0	0	0	0	1,950	0
	Aerodromes										
	Aerodrome Infrastructure Renewal	**100**	0	100	0	0	0	0	0	100	0
	Total Aerodromes	100	0	100	0	0	0	0	0	100	0
	Off Street Car Parks										
	McCulloch Street, Bairnsdale Carpark*	**600**	0	0	600	0	0	0	0	600	0
	Off-Street Parking Renewal	**150**	0	150	0	0	0	0	0	150	0
	Shaving Point Park, Metung*	**600**	0	600	0	0	300	0	0	300	0
	Total Off Street Car Parks	1,350	0	750	600	0	300	0	0	1,050	0
	Other Infrastructure										
	Quick Response Fund	**150**	0	120	30	0	0	0	0	150	0
	Community Infrastructure Projects	**2,750**	0	2,750	0	0	0	0	0	2,750	0
	Total Other Infrastructure	2,900	0	2,870	30	0	0	0	0	2,900	0
	TOTAL INFRASTRUCTURE	**30,391**	**1,350**	**26,513**	**2,528**	**0**	**8,176**	**0**	**0**	**18,215**	**4,000**
	TOTAL NEW CAPITAL WORKS 2029/2030	**38,472**	**1,489**	**34,320**	**2,663**	**0**	**8,335**	**0**	**0**	**26,137**	**4,000**

* These projects will only proceed if the grant funding application is successful.

4.12 Major Projects (non-capital) - details 2029/30

Major Projects (Non-Capital) 2029/30	Project Cost	Summary of funding sources			
		Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000
Bairnsdale 4 capping	**1,000**	0	0	1000	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
Bairnsdale Cell 4 Aftercare	**29**	0	0	29	0
Bosworth Road Aftercare	**21**	0	0	21	0
Cann River Aftercare	**6**	0	0	6	0
Lakes Entrance Landfill Aftercare	**32**	0	0	32	0
Mallacoota Landfill Aftercare	**7**	0	0	7	0
Orbost Landfill Aftercare	**10**	0	0	10	0
Raymond Island Ferry Slipping	**850**	0	0	850	0
Total New Works Major Projects 2029/30	**2,005**	**0**	**0**	**2,005**	**0**

5. Targeted performance indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's performance. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Budget**	**Target Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Community	**Library membership**								
Library services	Number of registered library members/Population		26.74%	27.59%	28.00%	28.28%	28.56%	28.85%	o
Community	**Library visits per head of population**								
Library services	Number of library visits/Population		5.10	5.79	5.14	5.17	5.21	5.24	+
Community	**Utilisation of aquatic facilities**								
Aquatic facilities	Number of visits to aquatic facilities/Population		10.6	10.6	10.8	10.9	11.0	11.1	o
Cost	**Cost of library service**								
Library services	Direct cost of library services/Population		$25.13	$26.05	$25.56	$25.82	$26.07	$26.33	+
Governance	**Councillor attendance at council meetings**								
Transparency	Sum of the number of Councillors who attended each Council meeting/(Number of Council meetings) × (Number of Councillors elected at the last Council general election)		99%	96%	100%	100%	100%	100%	+
Responsiveness	**Kerbside collection bins missed**								
Waste management	Number of kerbside collection bins missed/Number of scheduled kerbside collection bin lifts		2.0	2.5	2.6	2.6	2.6	2.6	+
Responsiveness	**Time taken to decide planning applications**								
Statutory planning	Median number of days between receipt of a planning application and a decision on the application		64.00	65.00	60.00	60.00	60.00	60.00	o
Responsiveness	**Critical and major non-compliance outcome notifications**								
Food safety	Critical non-compliance and major non-compliance outcome notifications about food premises that are followed up/Critical non-compliance and major non-compliance outcome notifications about food premises		90%	100%	100%	100%	100%	100%	+

Key to Target Trend:
+ increase in Council's overall targets
o maintaining Council's overall targets
- decrease in Council's overall targets

5a. Targeted performance indicators (Mandatory)

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 measures and targets will be reported in Council’s Performance Statement included in the Annual Report.

Targeted service performance indicators - Mandatory

Domain / **Indicator**	Measure	Notes	Actual 2024/25	Forecast 2025/26	Budget 2026/27	Target Projections 2027/28	2028/29	2029/30	Trend +/o/-
Governance									
Community engagement (Council decisions made and implemented with community input)	**Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		41	56	50	55	55	55	**o**
Environment									
Roads (Sealed local roads are maintained and renewed to ensure a safe network)	**Sealed local roads below the intervention level** Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		96%	97%	95%	95%	95%	95%	**o**
Environment									
Waste management (Waste is minimised and sustainability is promoted)	**Kerbside collection waste to landfill per serviced property** Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties		0.25	0.24	0.24	0.23	0.23	0.22	**o**
Responsiveness									
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	**Planning applications decided within the relevant required time** Number of planning application decisions made within the relevant required time / Number of planning application decisions made		56%	61%	60%	65%	70%	70%	**o**

Key to Target Trend:
+ increase in Council's overall targets
o maintaining Council's overall targets
- decrease in Council's overall targets

Targeted financial performance indicators - Mandatory

Domain / **Indicator**	**Measure**	**Notes**	**Actual 2024/25**	**Forecast 2025/26**	**Budget 2026/27**	**Target Projections 2027/28**	**2028/29**	**2029/30**	**Trend +/o/-**
Financial forecasting									
Asset renewal and upgrade (Renewal and upgrade of assets is planned and delivered)	**Asset renewal and upgrade compared to depreciation** Asset renewal and upgrade expenses / Asset depreciation	1	103.02%	78.89%	134.18%	161.94%	99.33%	105.90%	**o**
Financial management									
Expenditure and revenue level (Resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	2	$4,325	$4,209	$4,086	$3,959	$4,016	$4,109	**o**
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities	3	3.33	2.99	2.79	2.14	1.95	1.89	**o**
Financial management									
Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	4	51.75%	61.87%	58.07%	60.01%	60.72%	61.23%	**o**

5b. Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 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.

Domain / **Indicator**	Measure	Notes	Actual 2024/25	Forecast 2025/26	Budget 2026/27	Projections 2027/28	2028/29	2029/30	Trend +/o/-
Financial forecasting									
Indebtedness (level of long-term liabilities is appropriate to the size and nature of a Council's activities)	**Non-current liabilities compared to own-source revenue** Non-current liabilities / own source revenue	5	16.97%	16.11%	13.79%	11.52%	8.92%	10.14%	o
Loans and borrowings (level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings compared to own-source revenue** Interest bearing loans and borrowings / own-source revenue	6.(a)	8.98%	8.52%	6.54%	5.67%	4.76%	6.79%	+
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	6.(b)	0.99%	1.05%	2.19%	1.03%	0.93%	1.78%	o
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	**Asset renewal and upgrade compared to depreciation** Asset renewal and upgrade expenses / Asset depreciation	1	103.02%	78.89%	134.18%	161.94%	99.33%	105.90%	o
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	**Expenses per head of population** Total expenses/ Population	7	$2,873	$2,778	$2,684	$2,594	$2,626	$2,681	o
	Infrastructure per head of population Value of infrastructure / Population	8	$19,367	$19,337	$19,502	$19,779	$19,601	$19,473	o
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	**Own-source revenue per head of population** Own source revenue / Population	9	$2,017	$1,948	$1,957	$1,979	$2,017	$2,054	-
	Recurrent grants per head of population Recurrent grants / Population	10	$691	$301	$589	$571	$561	$562	o
Financial management									
Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	2	$4,325	$4,209	$4,086	$3,959	$4,016	$4,109	o
	Average rate per property assessment General rates and municipal charges / no. of property assessments	11	$1,776	$1,844	$1,879	$1,905	$1,932	$1,959	+
Liquidity (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities	3	3.33	2.99	2.79	2.14	1.95	1.89	o
	Cash compared to current liabilities Cash / current liabilities	12	206.78%	259.18%	229.56%	157.73%	142.19%	135.54%	-
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	13	-3.64%	-18.35%	-3.44%	-1.59%	-1.71%	-2.33%	o

Domain / **Indicator**	Measure	Notes	Actual 2024/25	Forecast 2025/26	Budget 2026/27	Projections 2027/28	2028/29	2029/30	Trend +/o/-
Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	4	51.75%	61.87%	58.07%	60.01%	60.72%	61.23%	**o**
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property value** Rate revenue / CIV of rateable properties in the municipal district	14	0.37%	0.37%	0.38%	0.39%	0.39%	0.39%	**o**
Rates collection (rates and charges are being responsibly collected)	**Rates and charges debt** Unpaid rates and charges / all rates and charges	15	9.65%	9.48%	8.99%	8.99%	8.99%	8.99%	**o**

Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator

o Forecasts that Council's financial performance/financial position indicator will be steady

- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to measures

5a Targeted performance indicators - Mandatory

1. Asset renewal and upgrade compared to depreciation

This indicator assesses whether Council is reinvesting in its asset base at a rate sufficient to offset the natural wear and tear (depreciation) of existing infrastructure. Apart from 2026/27 which is due to carry forwards the indicator demonstrates a low financial sustainability risk in relation to asset management. The overall trend confirms that Council is appropriately renewing and upgrading its infrastructure to preserve asset condition and avoid the accumulation of renewal backlogs.

2. Expenses per property assessment

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.

3. Current assets compared to current liabilities

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%.

4. Rates compared to adjusted underlying revenue

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.

5b. Financial performance indicators

5. Non-current liabilities compared to own-source revenue

Trend indicates Council's decreasing reliance on debt against its Own Source revenue as a result of some repayments and then increase as planned new borrowings. This indicator will then trend downwards as the loans are repaid.

6.(a) Loans and borrowings compared to own-source revenue

This indicator is used to assess whether a council's level of debt is appropriate relative to the revenue it generates from its own operations. Over the 2025/26 to 2029/30 period, the indebtedness ratio indicates a low financial sustainability risk. The declining profile reflects prudent financial management and positions Council with substantial capacity to respond to future capital needs without placing pressure on operating performance.

6.(b). Loans and borrowings repayments compared to own-source revenue

Council's loans and borrowings compared to own-source revenue remain consistently very low, declining from 8.98% to 4.75%, with a five-year average of 6.77%. This is well below the <60% benchmark used by the Victorian Auditor-General's Office, indicating that Council's debt levels are conservative, easily serviceable, and reducing over time. The downward trend demonstrates prudent financial management, limited reliance on debt to fund operations or capital works, and strong capacity for future borrowing if required for strategic infrastructure investment.

7. Expenses per head of population

This indicator considers how efficiently Council delivers services relative to the size of the community it serves, recognising that population is a key driver of a council's ability to fund service delivery. Expenses per head decrease from $2,873 to $2,626, with a five-year average of $2,681. The overall downward trend indicates that Council is managing cost growth effectively while continuing to deliver services to the community. The reduction over time suggests improved efficiency and cost control. This profile demonstrates that Council's expenditure levels remain sustainable relative to its population base.

8. Infrastructure per head of population

This indicator reflects the level of infrastructure assets Council holds relative to the size of the community it serves and highlights the scale of assets that must be maintained over time. Infrastructure per head remains stable, moving from $19,367 to $19,601, with a five-year average of $19,473. The consistency of this measure indicates that Council is maintaining and modestly growing its infrastructure base in line with community needs. This stability also aligns with Council's asset renewal ratios above 100% in most years, demonstrating that infrastructure is being appropriately maintained without creating future renewal backlogs. Overall, the indicator reflects a well-managed and sustainable infrastructure portfolio relative to population size.

9. Own-source revenue per head of population

This indicator shows the level of revenue Council generates from its own activities (rates, fees and charges) relative to the size of the community, and highlights Council's capacity to fund services independently of external grants. The measure fluctuates from $665 down to $223, with a five-year average of $235. The lower figures in later years indicate an increased reliance on external funding streams and reduced contribution from own-source revenue on a per-person basis. This trend highlights the importance of maintaining strong rate revenue and user fee recovery to ensure Council retains sufficient financial independence and flexibility to fund ongoing service delivery.

10. Recurrent grants per head of population

This indicator reflects the level of ongoing external funding Council receives relative to the size of the community and highlights the extent to which service delivery is supported by recurrent government funding. Recurrent grants per head fluctuate from $691 to $562, with a five-year average of $561. The variation over the period is likely attributable to timing and allocation of grant funding rather than changes in population. The sustained level of recurrent grants per person demonstrates that Council continues to receive a significant level of external support to deliver services, helping to offset pressure on own-source revenue while maintaining service levels to the community.

11. Average rate per property assessment

This indicator reflects the average rating contribution per property and provides insight into how revenue levels are changing relative to the number of assessments across the municipality. The average rate per assessment increases gradually from $1,776 to $1,935. This steady movement is consistent with annual rate capping adjustments and growth in the rate base, rather than a significant increase in rating burden.

12. Cash compared to current liabilities

This liquidity indicator assesses whether Council has sufficient cash available to meet its short-term obligations as they fall due. The ratio declines from 206.78% to 94.36%, with a five-year average of 90.00%. While the ratio trends downward over the period, it remains close to the 100% level, indicating that Council maintains adequate cash reserves to meet current liabilities. The higher ratios in the earlier years reflect strong cash holdings, while the gradual reduction aligns with the planned utilisation of cash to fund capital works and operations. Overall, the indicator demonstrates that Council continues to manage its working capital prudently, maintaining sufficient liquidity to meet short-term commitments.

13. Adjusted underlying surplus (or deficit)

This indicator measures Council's operating performance by excluding non-recurring capital items to assess whether day-to-day operations are financially sustainable. The ratio remains in deficit, ranging from -18.35% to -1.59%, with a five-year average of -2.33%. While there is a notable improvement over time, the indicator remains below the benchmark of 5%, indicating that operating revenues are not fully covering underlying operating costs. The large deficit in 2026/27 appears to be an outlier, with subsequent years showing a progressively improving trend. Overall, this reflects ongoing structural pressure on the operating position, partially offset by improving financial performance in the later years of the forecast period.

14. Rates compared to property value

This indicator reflects Council's rates effort and the extent to which rating levels align with the community's capacity to pay, measured against the total value of rateable property in the municipality. The ratio remains very stable, moving modestly from 0.37% to 0.39%. This consistency indicates that increases in rate revenue are broadly aligned with growth in property values rather than an increase in rating burden. The gradual movement over time reflects normal rate capping adjustments and CIV growth across the municipality. Overall, this measure demonstrates that Council's rating approach remains balanced and sustainable, maintaining revenue capacity without placing disproportionate pressure on ratepayers.

15. Rates and charges debt

This indicator measures the effectiveness of Council's rates collection processes and the level of outstanding debt relative to total rates and charges raised. The ratio improves from 9.65% to 8.99% and then stabilises across the remaining years. The gradual reduction indicates improved collection performance and active management of outstanding balances. The stabilised level reflects a realistic and manageable level of debt that recognises community circumstances while maintaining appropriate recovery practices.

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory and non-statutory nature that will be
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,
Note 2: Marina fees for Metung Marina are subject to approval by the Minister for Energy, Environment

Contents

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
BUILDING FEES							
Plans and Occupancy Permit Search Fee Post 1997	Each	Non - Statutory	G	82	84.3	2.3	2.80%
Plans and Occupancy Permit Search Fee Pre 1997	Each	Non - Statutory	G	149	153.1	4.1	2.75%
Building Permit Lodgement fee (8.23 Fee Units)	Each	Statutory	E	8.23 fee units	8.23 fee units	0	0.00%
Certificate Regulation 51(1) (3.19 Fee Units)	Each	Statutory	E	3.19 fee units	3.19 fee units	0	0.00%
Certificate Regulation 51(2) (3.19 Fee Units)	Each	Statutory	E	3.19 fee units	3.19 fee units	0	0.00%
Storm Water Regulation 133 (9.77 Fee Units)	Each	Statutory	E	9.77 fee units	9.77 fee units	0	0.00%
Place of Public Entertainment application	Each	Non - Statutory	G	450	462.4	12.4	2.76%
Council Consent (Siting) Parts 5, 6 and 8 (19.61 Fee Units)	Each	Statutory	E	27.45 fee units	27.45 fee units	0	0.00%
Report and Consent Additional Regulation (each)	Each	Non - Statutory	E	50% of Report and Consent Fee	50% of Report and Consent Fee	0	0.00%
Council Consent (Heritage) Section 29A (5.75 Fee Units)	Each	Statutory	E	5.75 fee units	5.75 fee units	0	0.00%
Notification to Neighbours for Council Consent and Report	Each	Non - Statutory	G	103	105.8	2.8	2.72%
Pool/Spa Inspection fee including lodgement of Certificate of Barrier Compliance	Each	Non - Statutory	G	385	395.6	10.6	2.75%
Pool/Spa additional inspection fee	Each	Non - Statutory	G	N/A	192.5	0	0.00%
Private swimming pool/spa information search fee (3.19 Fee Units)	Each	Statutory	E	3.19 fee units	3.19 fee units	0	0.00%
Private swimming pool/spa registration fee (2.15 Fee Units)	Each	Statutory	E	2.15 fee units	2.15 fee units	0	0.00%
Lodgement of Certificate of Pool and Spa Barrier Compliance (1.38 Fee Units)	Each	Statutory	E	1.38 fee units	1.38 fee units	0	0.00%
Lodgement of certificate of Pool and Spa Barrier Non Compliance (26 Fee Units)	Each	Statutory	E	26 fee units	26 fee units	0	0.00%
PLANNING AND DEVELOPMENT							
Certificate of compliance	Each	Statutory	E	22 fee units	22 fee units	0	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	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	0.00%
Document review, advice and approvals for major developments that are not otherwise covered by a statutory fee	Hourly	Non - Statutory	G	58.6	60.2	1.6	2.73%
Planning and Subdivision Fees For New Applications							
Application - Class 1 - Use	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Class 2 - Single dwelling/ancillary up to $10,000	Each	Statutory	E	13.5 fee units	13.5 fee units	0	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	0.00%
Application - Class 4 - Single dwelling/ancillary $100,001 to $500,000	Each	Statutory	E	87 fee units	87 fee units	0	0.00%
Application - Class 5 - Single dwelling/ancillary $500,001 to $1,000,000	Each	Statutory	E	94 fee units	94 fee units	0	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	0.00%
Application - Class 7 - VicSmart up to and including $10,000	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Class 8 - VicSmart greater than $10,000	Each	Statutory	E	29 fee units	29 fee units	0	0.00%
Application - Class 9 - VicSmart to subdivide or consolidate land	Each	Statutory	E	13.5 fee units	13.5 fee units	0	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	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	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	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	0.00%
Application - Class 14 - Development (other than class 8 or subdivision) $5,000,001 to $15,000,000	Each	Statutory	E	587.5 fee units	587.5 fee units	0	0.00%
Application - Class 15 - Development (other than class 8 or subdivision) $15,000,001 to $50,000,000	Each	Statutory	E	1732.5 fee units	1732.5 fee units	0	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	0.00%
Application - Class 21 - to a) create, vary or remove restrictions, b) create or remove a right of way, c) create, vary or remove an easement other than right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Class 17 - Subdivide building (other than class 9)	Each	Statutory	E	89 fee units	89 fee units	0	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	0.00%
Application - Class 19 - boundary realignment or consolidate 2 or more lots	Each	Statutory	E	89 fee units	89 fee units	0	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	0.00%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Application - Class 22 - A permit not otherwise provided for in the regulation	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
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	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	0.00%
Application - Certification of plan of subdivision	Each	Statutory	E	11.8 fee units	11.8 fee units	0	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	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	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	0.00%
Time Extension to Planning Permit	Each	Non - Statutory	G	232.4	238.8	6.4	2.75%
Copy of Planning Permit	Each	Non - Statutory	G	76.2	78.3	2.1	2.76%
Title Search	Each	Non - Statutory	G	54.9	56.4	1.5	2.73%
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	133.3	137	3.7	2.78%
Advertising of Section 173 Agreements (for each additional notice above 10 notices)	Each	Non - Statutory	G	4.1	4.2	0.1	2.44%
Written planning advice	Each	Non - Statutory	G	119.4	122.7	3.3	2.76%
Written planning advice – individual property owner/prospective purchaser	Each	Non - Statutory	G	59.7	61.3	1.6	2.68%
Satisfaction Matters resulting from a planning permit condition or Section 173 Agreement obligation	Each	Non - Statutory	G	236.7	243.2	6.5	2.75%
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	0.00%
Planning and Subdivision Fees For Amended Applications							
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	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	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	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	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	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	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	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	0.00%
Application - Amendment to Class 9 permit	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Amendment to Class 10 permit	Each	Statutory	E	13.5 fee units	13.5 fee units	0	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	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 $100,000 but not more than $1,000,000	Each	Statutory	E	104.5 fee units	104.5 fee units	0	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	0.00%
Application - Amendment to Class 17 permit	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Amendment to Class 18 permit	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Amendment to Class 19 permit	Each	Statutory	E	89 fee units	89 fee units	0	0.00%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Application - Amendment to Class 20 permit	Each	Statutory	E	89 fee units per 100 lots created	89 fee units per 100 lots created	0	0.00%
Application - Amendment to Class 21 permit	Each	Statutory	E	89 fee units	89 fee units	0	0.00%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
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	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	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	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	0.00%
Engineering Checking Fees							
Checking of Engineering plans	Each	Statutory	E	0.75% of Estimated cost of construction of the works proposed in the engineering plan (maximum fees)	0.75% of Estimated cost of construction of the works proposed in the engineering plan (maximum fees)	0	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	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	0.00%
CARAVAN PARK REGISTRATIONS							
Registration Transfer	Each	Statutory	E	5 fee units	5 fee units	0	0.00%
Registration fee (per site)	Each	Statutory	E	See below	See below	0	0.00%
Registration Not exceeding 25 sites (3 year registration)	Each	Statutory	E	17 fee units	17 fee units	0	0.00%
Registration Exceeding 25 but not exceeding 50 sites (3 year registration)	Each	Statutory	E	34 fee units	34 fee units	0	0.00%
Registration Exceeding 50 but not exceeding 100 sites (3 year registration)	Each	Statutory	E	68 fee units	68 fee units	0	0.00%
Registration Exceeding 100 but not exceeding 150 sites (3 year registration)	Each	Statutory	E	103 fee units	103 fee units	0	0.00%
Registration Exceeding 150 but not exceeding 200 sites (3 year registration)	Each	Statutory	E	137 fee units	137 fee units	0	0.00%
Registration Exceeding 200 but not exceeding 250 sites (3 year registration)	Each	Statutory	E	171 fee units	171 fee units	0	0.00%
Registration Exceeding 250 but not exceeding 300 sites (3 year registration)	Each	Statutory	E	205 fee units	205 fee units	0	0.00%
Registration Exceeding 300 but not exceeding 350 sites (3 year registration)	Each	Statutory	E	240 fee units	240 fee units	0	0.00%
Registration Exceeding 350 but not exceeding 400 sites (3 year registration)	Each	Statutory	E	274 fee units	274 fee units	0	0.00%
Registration Exceeding 400 but not exceeding 450 sites (3 year registration)	Each	Statutory	E	308 fee units	308 fee units	0	0.00%
Registration Exceeding 450 but not exceeding 500 sites (3 year registration)	Each	Statutory	E	342 fee units	342 fee units	0	0.00%
Registration Exceeding 500 but not exceeding 550 sites (3 year registration)	Each	Statutory	E	376 fee units	376 fee units	0	0.00%
Registration Exceeding 550 but not exceeding 600 sites (3 year registration)	Each	Statutory	E	411 fee units	411 fee units	0	0.00%
Registration Exceeding 600 but not exceeding 650 sites (3 year registration)	Each	Statutory	E	445 fee units	445 fee units	0	0.00%
Registration Exceeding 650 but not exceeding 700 sites (3 year registration)	Each	Statutory	E	479 fee units	479 fee units	0	0.00%
Registration Exceeding 700 but not exceeding 750 sites (3 year registration)	Each	Statutory	E	513 fee units	513 fee units	0	0.00%
Registration Exceeding 750 but not exceeding 800 sites (3 year registration)	Each	Statutory	E	547 fee units	547 fee units	0	0.00%
Registration Exceeding 800 but not exceeding 850 sites (3 year registration)	Each	Statutory	E	582 fee units	582 fee units	0	0.00%
Registration Exceeding 850 but not exceeding 900 sites (3 year registration)	Each	Statutory	E	616 fee units	616 fee units	0	0.00%
Registration Exceeding 900 but not exceeding 950 sites (3 year registration)	Each	Statutory	E	650 fee units	650 fee units	0	0.00%
Registration Exceeding 950 but not exceeding 1000 sites (3 year registration)	Each	Statutory	E	684 fee units	684 fee units	0	0.00%
Registration Exceeding 1000 but not exceeding 1050 sites (3 year registration)	Each	Statutory	E	719 fee units	719 fee units	0	0.00%
Registration Exceeding 1050 but not exceeding 1100 sites (3 year registration)	Each	Statutory	E	753 fee units	753 fee units	0	0.00%
Registration Exceeding 1100 but not exceeding 1150 sites (3 year registration)	Each	Statutory	E	787 fee units	787 fee units	0	0.00%
Registration Exceeding 1150 but not exceeding 1200 sites (3 year registration)	Each	Statutory	E	821 fee units	821 fee units	0	0.00%
Registration Exceeding 1200 but not exceeding 1250 sites (3 year registration)	Each	Statutory	E	855 fee units	855 fee units	0	0.00%
Registration Exceeding 1250 but not exceeding 1300 sites (3 year registration)	Each	Statutory	E	890 fee units	890 fee units	0	0.00%
Registration Exceeding 1300 but not exceeding 1350 sites (3 year registration)	Each	Statutory	E	924 fee units	924 fee units	0	0.00%
Registration Exceeding 1350 but not exceeding 1400 sites (3 year registration)	Each	Statutory	E	958 fee units	958 fee units	0	0.00%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Registration Exceeding 1400 but not exceeding 1450 sites (3 year registration)	Each	Statutory	E	992 fee units	992 fee units	0	0.00%
FOOD PREMISES							
Core Business (Class 1)	Annual	Non - Statutory	E	753	774	21	2.79%
Core Business (Class 2)	Annual	Non - Statutory	E	753	774	21	2.79%
Core Business (Class 3)	Annual	Non - Statutory	E	255	262	7	2.75%
Non-Core Business (Class 1)	Annual	Non - Statutory	E	432	444	12	2.78%
Non-Core Business (Class 2)	Annual	Non - Statutory	E	432	444	12	2.78%
Community Groups	Annual	Non - Statutory	E	101	104	3	2.97%
Registration - Temporary Stalls (Other than Not-For-Profit)	Daily	Non - Statutory	E	61	63	2	3.28%
Registration Renewal - Temporary Stalls (Other than Not-For-Profit)	Annual	Non - Statutory	E	255	262	7	2.75%
Food and Water Sample Administration Fee - 2nd Non-Compliant Sample	Each	Non - Statutory	G	180	185	5	2.78%
New registered premises application fee Food Class 1 and 2 (plus Renewal fee)	Each	Non - Statutory	G	297	305	8	2.69%
New registered premises application fee Food Class 3 (plus Renewal fee)	Each	Non - Statutory	G	148	152	4	2.70%
New registered premises application fee Health premises (plus Renewal fee)	Each	Non - Statutory	G	91	94	3	3.30%
Solicitors request for information on a food premises Class 1, 2 and 3	Each	Non - Statutory	G	304	312	8	2.63%
Solicitors request for information on a health premises	Each	Non - Statutory	G	304	312	8	2.63%
Solicitors request for information on a caravan park	Each	Non - Statutory	G	304	312	8	2.63%
HEALTH							
Prescribed Accommodation less than 25 beds	Each	Non - Statutory	E	255	262	7	2.75%
Prescribed Accommodation 25 beds or greater	Each	Non - Statutory	E	388	399	11	2.84%
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	822	844	0	0.00%
Septic Tank - Permit to Alter Existing System	Each	Statutory	E	626	643	0	0.00%
Septic Tank - Permit to Install Renewal	Each	Statutory	E	140	143	0	0.00%
Search Fee - Copy of Septic Plan/Permit	Each	Non - Statutory	E	28	29	1	3.57%
Registration - Health Premises	Annual	Non - Statutory	E	275	283	8	2.91%
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	34	35	1	2.94%
Vaccinations - Influenza vaccination at a Council session (single dose)	Each	Non - Statutory	E	29	30	1	3.45%
Vaccinations - Influenza vaccination at a workplace (single dose) - Stain 4	Each	Non - Statutory	E	40	41	1	2.50%
Vaccinations - Whooping Cough (single dose)	Each	Non - Statutory	E	58	60	2	3.45%
Vaccinations - Meningococcal B	Each	Non - Statutory	E	135	135		
Registration/Renewal - Aquatic Facility (3 year registration)	Each	Non - Statutory	E	228	234	6	2.63%
Registration Transfer - Aquatic Facility (50% of renewal fee)	Each	Non - Statutory	E	114	117	3	2.63%
PUBLICATIONS							
Freedom of Information Request Fee	Each	Statutory	E	32.66	34.5	1.84	5.63%
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	25.22	25.9	0.68	2.70%
Freedom of Information Access Supervision Charge	Quarter of Hour	Statutory	G	6.3	6.5	0.68	2.70%
Freedom of Information Access Photocopying Charge	A4 Black and White Page	Statutory	G	0.2	0.2	0.68	2.70%
Note - Other reasonable costs for access may be charged in accordance with Freedom of Information (Access Charges) Regulations 2014.							
AERODROME							
Weekly Storage (outside aircraft parking)	Weekly	Non - Statutory	G	64	66	2	3.13%
Aircraft overnight parking < 24 hours **First 24 hours free	Daily	Non - Statutory	G	10	10	0	0.00%
RAYMOND ISLAND FERRY							
Ferry Pass - Owners of developed land only on Raymond Island - additional pass	Annual	Non - Statutory	G	330	340	10	3.03%
Annual Ferry Pass - General user for Cars (non-portable)	Annual	Non - Statutory	G	330	340	10	3.03%
Annual Ferry Pass - General user for Motor Cycles (non-portable)	Annual	Non - Statutory	G		200		
Annual Ferry Pass - Trucks and Buses (non-portable)	Annual	Non - Statutory	G	608	630	22	3.62%
Cars (single return trip) *	Each	Non - Statutory	G	15	18	3	20.00%
Cars Towing (single return trip)	Each	Non - Statutory	G	23	26	3	13.04%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Motor Cycles (single return trip) *	Each	Non - Statutory	G	7.5	9	1.5	20.00%
Out of Hours Call Out Service (single return trip)	Each	Non - Statutory	G	300	310	10	3.33%
Trucks, Buses and Vans (single return trip) *	Each	Non - Statutory	G	33	29	-4	-12.12%
Truck, Buses and Vans Towing (single return trip)*	Each	Non - Statutory	G	63	55	-8	-12.70%
Hazardous Chemical Truck (single return trip)	Each	Non - Statutory	G	83	65	-18	-21.69%
Replacement Pass Fee for loss or damaged (requires a statutory declaration)	Each	Non - Statutory	G	35	35	0	0.00%
Note - All single trips "each" fees, marked with an * may be purchased in blocks of 10 return trips for the cost of 9 trips							
LOCAL LAWS							
Animal Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	$99.00 to $1980.00	$99.00 to $1980.00	0	0.00%
Impounding of Livestock Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	$395.00 to $790.00	$395.00 to $790.00	0	0.00%
Parking Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	$99.00 to $198.00	$99.00 to $198.00	0	0.00%
Litter Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	$395.00 to $9880.00	$395.00 to $9880.00	0	0.00%
Vehicles on nature strip for display purposes (up to 4 vehicles)	Annual	Non - Statutory	E	510	525	15	2.94%
Goods on Footpath (Up to 6 Sqm)	Annual	Non - Statutory	E	New	250		
Goods on Footpath (6-10 Sqm)	Annual	Non - Statutory	E	New	500		
Goods on Footpath (11-20 Sqm)	Annual	Non - Statutory	E	New	1,000.00		
Goods on Footpath (20+ Sqm - Price on Application)	Annual	Non - Statutory	E	New	POA		
Permit - A Frame Sign	Annual	Non - Statutory	E	85	85	0	0.00%
Permit - Grazing	Annual	Non - Statutory	E	125	125	0	0.00%
Domestic Animal Business (For period starting 10/4 each year)	Annual	Non - Statutory	E	250	258	8	3.20%
Permit - Other	Each	Non - Statutory	E	125	125	0	0.00%
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	0.00%
General Local Laws Impoundment - Administration	Each	Non - Statutory	G	53	55	2	3.77%
General Local Laws Impoundment - Call Out - Business Hours	Hourly	Non - Statutory	G	53	55	2	3.77%
General Local Laws Impoundment - Call Out - After Hours	Hourly	Non - Statutory	G	89	92	3	3.37%
General Local Laws Impoundment - Release Fee	Each	Non - Statutory	G	89	92	3	3.37%
Inspection Fee - Other	Each	Non - Statutory	G	135	139	4	2.96%
Public Event Permit	Each	Non - Statutory	G	129	133	4	3.10%
LOCAL LAWS - fees apply from 10 April each year							
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (full fee)	Each	Non - Statutory	E	210	230	20	9.52%
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	105	115	10	9.52%
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	72	80	8	11.11%
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	36	42	6	16.67%
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	36	42	6	16.67%
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	19.5	23	3.5	17.95%
Dog/Cat Impoundment Release Base Fee (excludes Contractor fee)	Each	Non - Statutory	E	78	80	2	2.56%
Permit - keeping more than two dogs or two cats	Each	Non - Statutory	E	59	65	6	10.17%
Cat Trap Replacement Fee	Each	Non - Statutory	E	220	250	30	13.64%
Hoarding Permit	Each	Non - Statutory	E	129	133	4	3.10%
Hoarding Permit - Additional Fee (after two weeks)	Per Square Metre Per Week	Non - Statutory	E	7	7	0	0.00%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
LIBRARY							
Inter - State and Tertiary Institutions ILL's	Each	Non - Statutory	G	Up to $34.40	Upt ot $34.40	0	0.00%
Inter Library Loan Fine (Overdue <4 weeks)	Each	Non - Statutory	E	11.1	11.2	0.1	0.90%
Inter Library Loan Fine (Overdue 4-6 weeks)	Each	Non - Statutory	E	22.4	22.5	0.1	0.45%
Laminating Pouch A4	Each	Non - Statutory	G	0.7	0.8	0.1	14.29%
Laminating Pouch A5	Each	Non - Statutory	G	0.5	0.5	0	0.00%
Scanning	Each	Non - Statutory	G	Free	Free		
Repairs - General	Each	Non - Statutory	G	Up to $26.60	Up to 26.80	0.2	0.75%
Repairs - Pages (per item - Torn, Loose)	Each	Non - Statutory	G	4.6	4.6	0	0.00%
Recovering Charge (per Item)	Each	Non - Statutory	E	Up to $31.80	Up to 32.00	0.2	
Replace Barcode (per item)	Each	Non - Statutory	G	3.9	3.9	0	0.00%
Replace Library Card (per item)	Each	Non - Statutory	G	3.9	4	0.1	2.56%
Replace Due Date Slip (per Item)	Each	Non - Statutory	G	1.5	1.5	0	0.00%
Replace Talking Book CD	Each	Non - Statutory	G	Up to $42.50	Up to $42.50		
Replace playaway battery cover	Each	Non - Statutory	G	2.3	2.3	0	0.00%
Replace a Page (per Item)	Each	Non - Statutory	G	7.1	7.1	0	0.00%
Replace Talking Book Case (per Item)	Each	Non - Statutory	G	Up to $42.50	Up to $42.50		
Replace CD/DVD Case (per Item)	Each	Non - Statutory	G	4.6	4.6	0	0.00%
Library bag	Each	Non - Statutory	G	5.9	5.9	0	0.00%
PHOTOCOPYING							
Photocopying Black and White (per A4 page)	Each	Non - Statutory	G	0.3	0.3	0	0.00%
Photocopying colour (per A4 page)	Each	Non - Statutory	G	1.3	1.3	0	0.00%
Photocopying (per A3 page)	Each	Non - Statutory	G	0.5	0.5	0	0.00%
Photocopying - Colour (per A3 page)	Each	Non - Statutory	G	2.1	2.1	0	0.00%
Laminating Pouch A3	Each	Non - Statutory	G	1.2	1.2	0	0.00%
PLAN COPYING							
Plan Copying (per A0 copy)	Each	Non - Statutory	G	19.7	20.2	0.5	2.54%
Plan Copying/Photocopying - Multiple Copies (A0)	Each	Non - Statutory	G	15.8	16.2	0.4	2.53%
Plan Copying (per A1 copy)	Each	Non - Statutory	G	19.7	20.2	0.5	2.54%
Plan Copying/Photocopying - Multiple Copies (A1)	Each	Non - Statutory	G	15.8	16.2	0.4	2.53%
Plan Copying (per A2 copy)	Each	Non - Statutory	G	19.7	20.2	0.5	2.54%
Plan Copying/Photocopying - Multiple Copies (A2)	Each	Non - Statutory	G	15.8	16.2	0.4	2.53%
FACILITY HIRE - BAIRNSDALE LIBRARY							
FACILITY HIRE - EAGLE POINT FORESHORE HUB							
Eagle Point Foreshore Hub - Meeting room - Community Groups	Hourly	Non - Statutory	G	8	10	2	25%
Eagle Point Foreshore Hub - Meeting room - Community Groups (8 Hours)	Daily	Non - Statutory	G	48	60	12	25%
Eagle Point Foreshore Hub - Meeting room - Private / Government	Hourly	Non - Statutory	G	24	30	6	25%
Eagle Point Foreshore Hub - Meeting room - Private / Government (8 hours)	Daily	Non - Statutory	G	144	180	36	25%
Eagle Point Foreshore Hub - Additional Cleaning Fee	Hourly	Non - Statutory	G	60	150	90	150%
FACILITY HIRE - WORLD SPORT PRECINCT							
HOCKEY							
Full field - No lights	Hourly	Non - Statutory	G	64.4	64.4	0	0.00%
Full field - Lights	Hourly	Non - Statutory	G	107.15	107.15	0	0.00%
Full field - Off peak (Mon-Fri 8am-3:30pm)	Hourly	Non - Statutory	G	51.5	51.5	0	0.00%
Turf	Hourly	Non - Statutory	G	20	20	0	0.00%
NETBALL							
Outdoor Netball Courts - No Lights	Hourly/Court	Non - Statutory	G	10	10	0	0.00%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Outdoor Netball Courts - Lights	Hourly/Court	Non - Statutory	G	20	20	0	0.00%
PAVILION							
Pavilion Hire	Hourly	Non - Statutory	G	NEW FEE	65.35	0	0.00%
FACILITY HIRE - OTHER							
Large Space Hire Tenant Use - Paynesville Community Hall	Hourly	Non - Statutory	G	7	7	0	0.00%
Large Space Hire Tenant Use - Paynesville Community Hall	Daily	Non - Statutory	G	42	42	0	0.00%
Large Space Hire Community Groups - Bairnsdale Library Meeting Room 1 & Paynesville Community Hall	Hourly	Non - Statutory	G	14	14	0	0.00%
Large Space Hire Community Groups - Bairnsdale Library Meeting Room 1 & Paynesville Community Hall	Daily	Non - Statutory	G	84	84	0	0.00%
Large Space Hire Government & Private Use - Bairnsdale Library Meeting Room 1 & Paynesville Community Hall	Hourly	Non - Statutory	G	42	42	0	0.00%
Large Space Hire Government & Private Use - Bairnsdale Library Meeting Room 1 & Paynesville Community Hall	Daily	Non - Statutory	G	252	252	0	0.00%
Medium Space Hire Tenant Use - Paynesville Meeting Rooms 1 or 2	Hourly	Non - Statutory	G	4	4	0	0.00%
Medium Space Hire Tenant Use - Paynesville Meeting Rooms 1 or 2	Daily	Non - Statutory	G	24	24	0	0.00%
Medium Space Hire Community Groups - Paynesville Meeting Rooms 1 or 2 , Lakes Entrance Meeting Room, Orbost Brodribb Room, Mallacoota Meeting Room, Omeo Training Room, Bairnsdale Library Meeting Room 1	Hourly	Non - Statutory	G	8	8	0	0.00%
Medium Space Hire Community Groups - Paynesville Meeting Rooms 1 or 2 , Lakes Entrance Meeting Room, Orbost Brodribb Room, Mallacoota Meeting Room, Omeo Training Room, Bairnsdale Library Meeting Room 1	Daily	Non - Statutory	G	48	48	0	0.00%
Medium Space Hire Government & Private Use - Paynesville Meeting Rooms 1 or 2 , Lakes Entrance Meeting Room, Orbost Brodribb Room, Mallacoota Meeting Room, Omeo Training Room, Bairnsdale Library Meeting Room 1	Hourly	Non - Statutory	G	24	24	0	0.00%
Medium Space Hire Government & Private Use - Paynesville Meeting Rooms 1 or 2 , Lakes Entrance Meeting Room, Orbost Brodribb Room, Mallacoota Meeting Room, Omeo Training Room, Bairnsdale Library Meeting Room 1	Daily	Non - Statutory	G	144	144	0	0.00%
Small Space Hire Tenant Use - Paynesville Office	Hourly	Non - Statutory	G	3	3	0	0.00%
Small Space Hire Tenant Use - Paynesville Office	Daily	Non - Statutory	G	18	18	0	0.00%
Small Space Hire Community Groups - Paynesville Office, Orbost Bemm Office, Omeo Meeting Room, Lake Entrance Office**,** Barinsdale Library Meeting Room 2	Hourly	Non - Statutory	G	6	6	0	0.00%
Small Space Hire Community Groups - Paynesville Office, Orbost Bemm Office, Omeo Meeting Room, Lakes Entrance Office**,** Bairnsdale Library Meeting Room 2	Daily	Non - Statutory	G	36	36	0	0.00%
Small Space Hire Government & Private Use - Paynesville Office, Orbost Bemm Office, Omeo Meeting Room, Lakes Entrance Office**,** Bairnsdale Library Meeting Room 2	Hourly	Non - Statutory	G	18	18	0	0.00%
Small Space Hire Government & Private Use - Paynesville Office, Orbost Bemm Office, Omeo Meeting Room Lakes Entrance Office**,** Bairnsdale Library Meeting Room 2	Daily	Non - Statutory	G	108	108	0	0.00%
Deposit for facility hire	Each	Non - Statutory	G	200	200	0	0.00%
Cleaning Fee for facility hire	Hourly	Non - Statutory	G	30	60	30	100.00%
Note: Hire Fee for room other than Room listed above will be calculated as per room hire fee structure							
JETTIES - PRIVATE							
General Fees							
Administration Fee New License	Each	Non - Statutory	G	71	71	0	0.00%
Transfer Jetty License Fee	On Jetty Property Sale	Non - Statutory	G	83	83	0	0.00%
Administration Fee for Late Payment	On Each Letter	Non - Statutory	G	42	42	0	0.00%
CHINAMAN'S CREEK PRIVATE JETTIES							
Jetty - Residential rate (per m2)	Annual	Non - Statutory	G	16	16	0	0.00%
Jetty 158 Each License	Annual	Non - Statutory	G	611	743	132	21.60%
Jetty 159 Each License	Annual	Non - Statutory	G	492	693	201	40.85%
Jetty 160 Each License	Annual	Non - Statutory	G	508	693	185	36.42%
Jetty 161 Each Mooring	Annual	Non - Statutory	G	447	583	136	30.43%
Jetty 201 Each License	Annual	Non - Statutory	G	468	605	137	29.27%
Jetty 307 Each License	Annual	Non - Statutory	G	517	715	198	38.30%
MALLACOOTA INLET JETTIES							
Rental Fees							
Jetty M1 Each License	Annual	Non - Statutory	G	993	908	-85	-8.56%
Jetty M2 Each License	Annual	Non - Statutory	G	1,545.00	1,408.00	-137	-8.87%
Jetty M3 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M4 (Share) Each License	Annual	Non - Statutory	G	248	204	-44	-17.74%
Jetty M6 Each License	Annual	Non - Statutory	G	993	908	-85	-8.56%
Jetty M7 Each License	Annual	Non - Statutory	G	993	908	-85	-8.56%
Jetty M8 (Share*) Each License*	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M9 Each License	Annual	Non - Statutory	G	993	908	-85	-8.56%
Jetty M10 (Share) Each License	Annual	Non - Statutory	G	332	303	-29	-8.73%
Jetty M11 Each License	Annual	Non - Statutory	G	993	908	-85	-8.56%
Jetty M14 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M15 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Jetty M16 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M17 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M18 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M19 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M20 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M21 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M22 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M23 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M24 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M25 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M26 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M27 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M28 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M29 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M30 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M31 (Share) Each License	Annual	Non - Statutory	G	524	454	-70	-13.36%
Jetty M32 Each License	Annual	Non - Statutory	G	1,048.00	908	-140	-13.36%
Jetty M33 Each License	Annual	Non - Statutory	G	1,048.00	908	-140	-13.36%
Jetty M34 (Share) Each License	Annual	Non - Statutory	G	304	262	-42	-13.82%
Jetty M35 Each License	Annual	Non - Statutory	G	1,214.00	1,045.00	-169	-13.92%
Jetty M36 Each License	Annual	Non - Statutory	G	1,214.00	1,045.00	-169	-13.92%
Jetty M37 Each License	Annual	Non - Statutory	G	1,214.00	1,045.00	-169	-13.92%
Jetty M38 Each License	Annual	Non - Statutory	G	1,214.00	1,045.00	-169	-13.92%
Jetty M39 Each License	Annual	Non - Statutory	G	1,048.00	908	-140	-13.36%
Jetty M40 Each License	Annual	Non - Statutory	G	1,048.00	908	-140	-13.36%
Jetty M41 (Share) Each License	Annual	Non - Statutory	G	524	454	-70	-13.36%
BRODRIBB RIVER MARLO JETTIES							
Jetty M51 to M55 Each License	Annual	Non - Statutory	G	286	605	319	111.54%
Pole Mooring M56	Annual	Non - Statutory	G	149	275	126	84.56%
RIVIERA HARBOUR CANAL JETTIES							
Full Share	Annual	Non - Statutory	E	443	500	57	12.87%
Half Share	Annual	Non - Statutory	E	222	250	28	12.61%
Quarter Share	Annual	Non - Statutory	E	110	125	15	13.64%
Administration Fee for Late Payment (per letter)	Each	Non - Statutory	G	42	42	0	0.00%
MARINA FEES							
General Fees							
Administration Fee	Each	Non - Statutory	G	41	41	0	0.00%
Commission Fee on sub letting of multiple year agreements only	Each	Non - Statutory	G	57	60	3	5.26%
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		
Not for Profit use fee - Annual permit fee (all categories)	Each	Non - Statutory	G	400	415	15	3.75%
Commission Fee on sale of berth of multiple year agreement. 2% of sale price.	Each	Non - Statutory	G	Refer to fee description	Refer to fee description		
Chinaman's Creek Marina							
Operations and Maintenance Fee							
K, N and P Berths	Annual	Non - Statutory	G	686	706	20	2.92%
L and M Moorings	Annual	Non - Statutory	G	216	222	6	2.78%
Replacement of Lost Key	Each	Non - Statutory	G	41	41	0	0.00%
Rental Fee							
K pen 3.5m x 10m	Annual	Non - Statutory	G	1,137.00	1,216.00	79	6.95%
K pen 4m x 12m	Annual	Non - Statutory	G	1,557.00	1,665.00	108	6.94%
N pen 3.5m x 10m	Annual	Non - Statutory	G	1,137.00	1,216.00	79	6.95%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
N pen 4.3m x 15m	Annual	Non - Statutory	G	2,094.00	2,240.00	146	6.97%
P pen 5m x 12m	Annual	Non - Statutory	G	1,568.00	1,677.00	109	6.95%
P pen 5m x 12m (20 Year Permit)	Multi Year	Non - Statutory	G	31,360.00	33,555.00	2195	7.00%
P pen 5m x 12m (15 Year Permit)	Multi Year	Non - Statutory	G	23,520.00	25,166.00	1646	7.00%
P pen 5m x 12m (10 Year Permit)	Multi Year	Non - Statutory	G	15,680.00	16,778.00	1098	7.00%
P pen 5m x 12m (5 Year Permit)	Multi Year	Non - Statutory	G	7,840.00	8,389.00	549	7.00%
L mooring pen 11m x 3m	Annual	Non - Statutory	G	302	323	21	6.95%
M mooring 12m	Annual	Non - Statutory	G	235	251	16	6.81%
M mooring 13m	Annual	Non - Statutory	G	246	263	17	6.91%
M mooring 14m	Annual	Non - Statutory	G	319	341	22	6.90%
M mooring 15m	Annual	Non - Statutory	G	420	449	29	6.90%
M mooring 16m	Annual	Non - Statutory	G	515	551	36	6.99%
M mooring 18m	Annual	Non - Statutory	G	655	700	45	6.87%
K pen 3.5m x 10m (20 Year Permit)	Multi Year	Non - Statutory	G	22,740.00	24,332.00	1592	7.00%
K pen 3.5m x 10m (15 Year Permit)	Multi Year	Non - Statutory	G	17,055.00	18,249.00	1194	7.00%
K pen 3.5m x 10m (10 Year Permit)	Multi Year	Non - Statutory	G	11,370.00	12,166.00	796	7.00%
K pen 3.5m x 10m (5 Year Permit)	Multi Year	Non - Statutory	G	5,685.00	6,083.00	398	7.00%
Metung Dry Berth Marina							
Operations and Maintenance Fee	Annual	Non - Statutory	G	165	170	5	3.03%
Dry Berth Rental	Annual	Non - Statutory	G	1,663.00	1,699.00	36	2.16%
Metung Marina							
Operations and Maintenance Fee	Annual	Non - Statutory	G	779	802	23	2.95%
Replacement of Lost/Temporary Key	Each	Non - Statutory	G	41	41	0	0.00%
Rental fee							
Berth Unserviced 9 metre (Alongside)	Annual	Non - Statutory	G	1,714.00	1,834.00	120	7.00%
Berth 9 metre Pen - Serviced	Annual	Non - Statutory	G	2,050.00	2,194.00	144	7.02%
Berth 10 metre "C"	Annual	Non - Statutory	G	2,990.00	3,199.00	209	6.99%
Berth 10 metre "E"	Annual	Non - Statutory	G		2,990.00		
Berth 12 metre	Annual	Non - Statutory	G	3,752.00	4,015.00	263	7.01%
Berth 14 metre	Annual	Non - Statutory	G	4,659.00	4,985.00	326	7.00%
Alongside berth rental determined by area of vessel (per m2)	Annual	Non - Statutory	G	50	54	4	8.00%
Berth - 9 metre - 20 Year Permit	Annual	Non - Statutory	G	41,000.00	43,870.00	2870	7.00%
Berth - 9 metre - 15 Year Permit	Annual	Non - Statutory	G	30,750.00	32,903.00	2153	7.00%
Berth - 9 metre - 10 Year Permit	Annual	Non - Statutory	G	20,500.00	21,935.00	1435	7.00%
Berth - 9 metre - 5 Year Permit	Annual	Non - Statutory	G	10,250.00	10,968.00	718	7.00%
Berth - 10 metre "C" - 20 Year Permit	Multi Year	Non - Statutory	G	59,800.00	63,986.00	4186	7.00%
Berth - 10 metre "C" - 15 Year Permit	Multi Year	Non - Statutory	G	44,850.00	47,990.00	3140	7.00%
Berth - 10 metre "C" - 10 Year Permit	Multi Year	Non - Statutory	G	29,900.00	31,993.00	2093	7.00%
Berth - 10 metre "C" - 5 Year Permit	Multi Year	Non - Statutory	G	14,950.00	15,997.00	1047	7.00%
Berth - 10 metre "E" - 20 Year Permit	Multi Year	Non - Statutory	G		59,800.00		
Berth - 10 metre "E" - 15 Year Permit	Multi Year	Non - Statutory	G		44,850.00		
Berth - 10 metre "E" - 10 Year Permit	Multi Year	Non - Statutory	G		29,900.00		
Berth - 10 metre "E" - 5 Year Permit	Multi Year	Non - Statutory	G		14,950.00		
Berth - 12 metre - 20 Year Permit	Multi Year	Non - Statutory	G	75,040.00	80,293.00	5253	7.00%
Berth - 12 metre - 15 Year Permit	Multi Year	Non - Statutory	G	56,280.00	60,220.00	3940	7.00%
Berth - 12 metre -10 Year Permit	Multi Year	Non - Statutory	G	37,520.00	40,146.00	2626	7.00%
Berth - 12 metre - 5 Year Permit	Multi Year	Non - Statutory	G	18,760.00	20,073.00	1313	7.00%
Berth - 14 metre - 20 Year Permit	Multi Year	Non - Statutory	G	93,180.00	99,703.00	6523	7.00%
Berth - 14 metre - 15 Year Permit	Multi Year	Non - Statutory	G	69,885.00	74,777.00	4892	7.00%
Berth - 14 metre - 10 Year Permit	Multi Year	Non - Statutory	G	46,590.00	49,851.00	3261	7.00%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Berth - 14 metre - 5 Year Permit	Multi Year	Non - Statutory	G	23,295.00	24,926.00	1631	7.00%
Slip Bight Marina							
Operation and Maintenance Fee. Jetty 1-4	Annual	Non - Statutory	G	1,483.00	1,527.00	44	2.97%
Operation and Maintenance Fee. Jetty 5	Annual	Non - Statutory	G	779	802	23	2.95%
Replacement of Lost Key	Each	Non - Statutory	G	41	41	0	0.00%
Slip Bight Marina Rental fee							
8 metre berth	Annual	Non - Statutory	G	1,540.00	1,648.00	108	7.01%
10 metre berth	Annual	Non - Statutory	G	1,842.00	1,971.00	129	7.00%
8 metre berth 4m jetty	Annual	Non - Statutory	G	1,714.00	1,834.00	120	7.00%
10 metre berth 4m jetty	Annual	Non - Statutory	G	2,050.00	2,194.00	144	7.02%
12 metre berth 4m jetty	Annual	Non - Statutory	G	2,990.00	3,199.00	209	6.99%
14 metre berth 4m jetty	Annual	Non - Statutory	G	3,752.00	4,015.00	263	7.01%
18 metre berth 4m jetty	Annual	Non - Statutory	G	5,118.00	5,476.00	358	6.99%
8 metre berth 8m jetty	Annual	Non - Statutory	G	1,887.00	2,019.00	132	7.00%
10 metre berth 8m jetty	Annual	Non - Statutory	G	2,262.00	2,420.00	158	6.98%
12 metre berth 8m jetty	Annual	Non - Statutory	G	3,304.00	3,535.00	231	6.99%
14 metre berth 8m jetty	Annual	Non - Statutory	G	4,144.00	4,434.00	290	7.00%
Outside berth rental determined by length of vessel (per LM)	Annual	Non - Statutory	G	40	43	3	7.50%
8 metre berth 20 Year Permit	Multi Year	Non - Statutory	G	30,800.00	32,956.00	2156	7.00%
8 metre berth 15 Year Permit	Multi Year	Non - Statutory	G	23,100.00	24,717.00	1617	7.00%
8 metre berth 10 Year Permit	Multi Year	Non - Statutory	G	15,400.00	16,478.00	1078	7.00%
8 metre berth 5 Year Permit	Multi Year	Non - Statutory	G	7,700.00	8,239.00	539	7.00%
8 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	34,280.00	36,680.00	2400	7.00%
8 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	25,710.00	27,510.00	1800	7.00%
8 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	17,140.00	18,340.00	1200	7.00%
8 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	8,570.00	9,170.00	600	7.00%
8 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	37,740.00	40,382.00	2642	7.00%
8 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	28,305.00	30,286.00	1981	7.00%
8 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	18,870.00	20,191.00	1321	7.00%
8 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	9,435.00	10,095.00	660	7.00%
10 metre berth 20 Year Permit	Multi Year	Non - Statutory	G	36,840.00	39,419.00	2579	7.00%
10 metre berth 15 Year Permit	Multi Year	Non - Statutory	G	27,630.00	29,564.00	1934	7.00%
10metre berth 10 Year Permit	Multi Year	Non - Statutory	G	18,420.00	19,709.00	1289	7.00%
10metre berth 5 Year Permit	Multi Year	Non - Statutory	G	9,210.00	9,855.00	645	7.00%
10 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	41,000.00	43,870.00	2870	7.00%
10 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	30,750.00	32,903.00	2153	7.00%
10 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	20,500.00	21,935.00	1435	7.00%
10 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	10,250.00	10,968.00	718	7.00%
10 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	45,240.00	48,407.00	3167	7.00%
10 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	33,930.00	36,305.00	2375	7.00%
10 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	22,620.00	24,203.00	1583	7.00%
10 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	11,310.00	12,102.00	792	7.00%
12 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	59,800.00	63,986.00	4186	7.00%
12 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	44,850.00	47,990.00	3140	7.00%
12 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	29,900.00	31,993.00	2093	7.00%
12 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	14,950.00	15,997.00	1047	7.00%
12 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	66,080.00	70,706.00	4626	7.00%
12 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	49,560.00	53,029.00	3469	7.00%
12 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	33,040.00	35,353.00	2313	7.00%
12 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	16,520.00	17,676.00	1156	7.00%
14 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	75,040.00	80,293.00	5253	7.00%
14 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	56,280.00	60,220.00	3940	7.00%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
14 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	37,520.00	40,146.00	2626	7.00%
14 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	18,760.00	20,073.00	1313	7.00%
14 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	82,880.00	88,682.00	5802	7.00%
14 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	62,160.00	66,511.00	4351	7.00%
14 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	41,440.00	44,341.00	2901	7.00%
14 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	20,720.00	22,170.00	1450	7.00%
18 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	102,360.00	109,525.00	7165	7.00%
18 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	76,770.00	82,144.00	5374	7.00%
18 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	51,180.00	54,763.00	3583	7.00%
18 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	25,590.00	27,381.00	1791	7.00%
Slip Bight Marina Jetty 5							
10 Metre	Annual	Non - Statutory	G	4,883.00	5,225.00	342	7.00%
12 Metre	Annual	Non - Statutory	G	5,622.00	6,016.00	394	7.01%
12 Metre Multi Hull	Annual	Non - Statutory	G	7,784.00	8,329.00	545	7.00%
14 Metre	Annual	Non - Statutory	G	6,552.00	7,011.00	459	7.01%
14 Metre Multi Hull	Annual	Non - Statutory	G	9,318.00	9,970.00	652	7.00%
16 Metre	Annual	Non - Statutory	G	7,689.00	8,227.00	538	7.00%
18 Metre	Annual	Non - Statutory	G	8,557.00	9,156.00	599	7.00%
10 Metre 5 Year Permit	Multi Year	Non - Statutory	G	24,415.00	26,124.00	1709	7.00%
12 Metre 5 Year Permit	Multi Year	Non - Statutory	G	28,110.00	30,078.00	1968	7.00%
12 Metre Multi Hull 5 Year Permit	Multi Year	Non - Statutory	G	38,920.00	41,644.00	2724	7.00%
14 Metre 5 Year Permit	Multi Year	Non - Statutory	G	32,760.00	35,053.00	2293	7.00%
14 Metre Multi Hull 5 Year Permit	Multi Year	Non - Statutory	G	46,590.00	49,851.00	3261	7.00%
16 Metre 5 Year Permit	Multi Year	Non - Statutory	G	38,445.00	41,136.00	2691	7.00%
18 Metre 5 Year Permit	Multi Year	Non - Statutory	G	42,785.00	45,780.00	2995	7.00%
10 Metre 10 Year Permit	Multi Year	Non - Statutory	G	48,830.00	52,248.00	3418	7.00%
12 Metre 10 Year Permit	Multi Year	Non - Statutory	G	56,220.00	60,155.00	3935	7.00%
12 Metre Multi Hull 10 Year Permit	Multi Year	Non - Statutory	G	77,840.00	83,289.00	5449	7.00%
14 Metre 10 Year Permit	Multi Year	Non - Statutory	G	65,520.00	70,106.00	4586	7.00%
14 Metre Multi Hull 10 Year Permit	Multi Year	Non - Statutory	G	93,180.00	99,703.00	6523	7.00%
16 Metre 10 Year Permit	Multi Year	Non - Statutory	G	76,890.00	82,272.00	5382	7.00%
18 Metre 10 Year Permit	Multi Year	Non - Statutory	G	85,570.00	91,560.00	5990	7.00%
10 Metre 15 Year Permit	Multi Year	Non - Statutory	G	73,245.00	78,372.00	5127	7.00%
12 Metre 15 Year Permit	Multi Year	Non - Statutory	G	84,330.00	90,233.00	5903	7.00%
12 Metre Multi Hull 15 Year Permit	Multi Year	Non - Statutory	G	116,760.00	124,933.00	8173	7.00%
14 Metre 15 Year Permit	Multi Year	Non - Statutory	G	98,280.00	105,160.00	6880	7.00%
14 Metre Multi Hull 15 Year Permit	Multi Year	Non - Statutory	G	139,770.00	149,554.00	9784	7.00%
16 Metre 15 Year Permit	Multi Year	Non - Statutory	G	115,335.00	123,408.00	8073	7.00%
18 Metre 15 Year Permit	Multi Year	Non - Statutory	G	128,355.00	137,340.00	8985	7.00%
10 Metre 20 Year Permit	Multi Year	Non - Statutory	G	97,660.00	104,496.00	6836	7.00%
12 Metre 20 Year Permit	Multi Year	Non - Statutory	G	112,440.00	120,311.00	7871	7.00%
12 Metre Multi Hull 20 Year Permit	Multi Year	Non - Statutory	G	155,680.00	166,578.00	10898	7.00%
14 Metre 20 Year Permit	Multi Year	Non - Statutory	G	131,040.00	140,213.00	9173	7.00%
14 Metre Multi Hull 20 Year Permit	Multi Year	Non - Statutory	G	186,360.00	199,405.00	13045	7.00%
16 Metre 20 Year Permit	Multi Year	Non - Statutory	G	153,780.00	164,545.00	10765	7.00%
18 Metre 20 Year Permit	Multi Year	Non - Statutory	G	171,140.00	183,120.00	11980	7.00%
Slip Road Marina							
Operations and Maintenance Fee	Annual	Non - Statutory	G	new	770		
Replacement of Lost Key	Annual	Non - Statutory	G	new	41		
Slip Road Marina Floating Jetty 2							
10m with finger jetty	Annual	Non - Statutory	G	new	4,950.00		

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
12m with finger jetty	Annual	Non - Statutory	G	new	5,900.00		
14m with finger jetty	Annual	Non - Statutory	G	new	6,800.00		
28 metre "T" head berth	Annual	Non - Statutory	G	new	14,300.00		
Slip Road Marina Floating Jetty 3							
10m with finger Jetty	Annual	Non - Statutory	G	new	4,950.00		
12m with finger jetty	Annual	Non - Statutory	G	new	5,900.00		
14m with finger jetty	Annual	Non - Statutory	G	new	6,800.00		
28 metre "T" head berth	Annual	Non - Statutory	G	new	14,300.00		
PLANNING SCHEME AMENDMENTS							
Consideration of Request and Supportive Submissions	Each	Statutory	E	206 fee units	206 fee units	0	0.00%
Consideration of up to 10 Submissions seeking change to an amendment	Each	Statutory	E	1021 fee units	1021 fee units	0	0.00%
Consideration of 11 to 20 Submissions seeking change to an amendment	Each	Statutory	E	2040 fee units	2040 fee units	0	0.00%
Consideration of greater than 20 Submissions seeking change to an amendment	Each	Statutory	E	2727 fee units	2727 fee units	0	0.00%
Adoption and Requesting Approval	Each	Statutory	E	32.5 fee units	32.5 fee units	0	0.00%
WORKS WITHIN ROAD RESERVES							
Speed limit greater than 50 kph - Works OTHER than Minor Works							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	24 fee unit	24 fee unit	0	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	6 fee unit	6 fee unit	0	0.00%
Speed limit greater than 50 kph - Minor Works							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	12 fee units	12 fee units	0	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	6 fee units	6 fee units	0	0.00%
Speed limit NOT more than 50 kph - Works OTHER than Minor Works							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	24 fee units	24 fee units	0	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	6 fee units	6 fee units	0	0.00%
Speed limit NOT more than 50 kph - Minor Works							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	12 fee units	12 fee units	0	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	6 fee units	6 fee units	0	0.00%
FORGE THEATRE							
VENUE HIRE AND STAFFING - COMMERCIAL HIRERS *note: staffing additional unless otherwise specified							
McKean Room - Day Rate (up to 8 hours)	Daily	Non - Statutory	G	197	216	19	9.64%
McKean Room - Day Rate (including AV equipment for up to 8 hrs)	Daily	Non - Statutory	G	383	420	37	9.66%
McKean Room - Hourly (minimum 3 hours)	Hourly	Non - Statutory	G	43	47	4	9.30%
McKean Room - Hourly (including AV equipment with a minimum of 3 hours)	Hourly	Non - Statutory	G	72	78	6	8.33%
Forge Theatre Hire - Hourly (minimum 3 hours)	Hourly	Non - Statutory	G	186	205	19	10.22%
Forge Theatre Hire - Day Rate (up to 8 hours access) Includes: access to the venue and its respective spaces, as well as standard cleaning but does not include staffing	Daily	Non - Statutory	G	1,915.00	1,350.00	-565	-29.50%
Forge Theatre Hire - Additional Performance Refers to performances on the same day and includes: 5 hours Theatre access, Standard Equipment, 5 hours use of McKean Room and standard cleaning	**Per Performance/Event**	Non - Statutory	G	186	800	614	330%
Forge Theatre - Pre Rigging If a pre rig is required, you will be charged hourly and will incur staffing costs at the rates listed below.	Hourly	Non - Statutory	G	NA	110		
Forge Theatre - Stage Occupancy Charge	Daily	Non - Statutory	G	155	170	15	9.68%
Ticketing - Service Fee	Per ticket sold	Non - Statutory	G	3.5% box office sales	3		
Ticketing - Set up and/ or change of date This fee is for ticketing set up or for changes occurring after the initial ticketing set up	Per Performance/Event	Non - Statutory	G	NA	130		
Staffing - Technical per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	63	75	12	19.05%
Staffing - Front of House per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	58	60	2	3.45%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Sound and Lighting - Equipment/Service Hire (from External Provider) (per hire) - Commercial / Community (cost only)	Each	Non - Statutory	G	Cost + 15%	Cost + 15%		
Forge Theatre - Projector Hire (per performance for up to 8 hours)	Per Performance/Event	Non - Statutory	G	72.5	80	7.5	10.34%
Yamaha Vivace Baby Grand piano (tuning additional)	Per Performance/Event	Non - Statutory	G	129.5	140	10.5	8.11%
Piano tuning	Per Performance/Event	Non - Statutory	G	248.5	Cost + 15%		
Hazer Machine (includes fluid)	Per Performance/Event	Non - Statutory	G	88	Cost + 15%		
Gaffer Tape	Per Performance/Event	Non - Statutory	G	26	Cost + 15%	2	7.69%
Lighting gels - non-standard stock	Per Performance/Event	Non - Statutory	G	Cost + 15%	Cost + 15%		
Merchandise Fees Applicable only when Forge staff manage the point of sale.	Per Performance/Event	Non - Statutory	G	10% of Gross Sales. Applied once sales reach $300.00	15% of Gross Sales. Applied once sales reach $300.00		5.00%
Portable projector and screen	Per hire	Non - Statutory	G		450	New	
DVD Player	Per day	Non - Statutory	G	26	28	2	7.69%
VENUE HIRE AND STAFFING - COMMUNITY NOT FOR PROFIT AND SCHOOLS HIRERS **staffing additional unless otherwise specified**							
McKean Room - Day Rate (up to 8 hours)	Daily	Non - Statutory	G	129.5	140	10.5	8.11%
McKean Room - Day Rate (including AV equipment for up to 8 hrs)	Daily	Non - Statutory	G	248.5	260	11.5	4.63%
McKean Room - Hourly (minimum 3 hours)	Hourly	Non - Statutory	G	26	28	2	7.69%
McKean Room - Hourly (including AV equipment with a minimum of 3 hours)	Hourly	Non - Statutory	G	41.5	48	6.5	15.66%
Forge Theatre Hire - Day Rate (up to 8 hours access) Includes: access to the venue and its respective spaces, as well as standard cleaning but does not include staffing	Per Performance/Event	Non - Statutory	G	1,521.50	600	-921.5	-60.57%
Forge Theatre Hire - Additional Performance Refers to performances on on the same day and includes: 5 hours Theatre access, Standard Equipment, 5 hours use of McKean Room and standard cleaning	Per Performance	Non - Statutory	G	491.5	400	-91.5	-18.62%
Forge Theatre - Bump In/Out or Rehearsal hours (minimum 3 hours, includes Duty Technician)	Hourly	Non - Statutory	G	67.5	85	17.5	25.93%
Forge Theatre - Stage Occupancy Charge	Daily	Non - Statutory	G	77.5	80	2.5	3.23%
Ticketing - Set up and/ or change of date Fee for ticketing set up or for changes occurring after the initial ticketing set up	Each	Non - Statutory	G	103.5	105	1.5	1.45%
Ticketing - Service Fee	Per ticket sold	Non - Statutory	G	NA	1		
Staffing - Technical per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	63	63	0	0.00%
Staffing - Front of House per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	58	50	-8	-13.79%
VENUE HIRE AND STAFFING - LOCAL BUSINESSES (INCLUDING PERFORMING ARTS BUSINESSES SUCH AS DANCE, DRAMA AND MUSIC SCHOOLS) : staffing additional unless otherwise specified							
McKean Room - Day Rate (up to 8 hours)	Daily	Non - Statutory	G	150	164	14	9.33%
McKean Room - Day Rate (including AV equipment for up to 8 hrs)	Daily	Non - Statutory	G	310.5	340	29.5	9.50%
McKean Room - Hourly (minimum 3 hours)	Hourly	Non - Statutory	G	31	34	3	9.68%
McKean Room - Hourly (including AV equipment with a minimum of 3 hours)	Hourly	Non - Statutory	G	46.5	51	4.5	9.68%
Forge Theatre Hire - Bump In/Out or Rehearsal hours (minimum 3 hours hire, includes Duty Technician)	Hourly	Non - Statutory	G	83	95	12	14.46%
Forge Theatre Hire - Additional Performance Refers to performances on on the same day and includes: 5 hours Theatre access, Standard Equipment, 5 hours use of McKean Room and standard cleaning	Per Performance/Event	Non - Statutory	G	129.5	600	470.5	363.32%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Forge Theatre Hire - Day Rate (up to 8 hours access) Includes: access to the venue and its respective spaces, as well as standard cleaning but does not include staffing	Daily	Non - Statutory	G	1,645.50	900	-745.5	-45.31%
separate days) Includes: access to the venue and its respective spaces, as well as standard cleaning but does not include staffing	Per Performance	Non - Statutory	G	1,925.00	900	-1025	-53.25%
Theatre Hire Additional Ticketed Performance on the same day Includes: 5 hrs Theatre access, Standard Equipment, 5 hrs use of McKean Room, hire of 1 x Radio Microphone and standard cleaning	Per Performance	Non - Statutory	G	507	600	93	18.34%
Forge Theatre - Stage Occupancy Charge	Daily	Non - Statutory	G	77.5	80	2.5	3.23%
Staffing - Technical per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	63	75	12	19.05%
Staffing - Front of House per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	58	63	5	8.62%
Ticketing - Service Fee	Per Performance	Non - Statutory	G	3% of sales	$2 per ticket		
Non-Standard Equipment Hire - Not-for-Profit and Schools Hirers and Local Business Hirers							
Yamaha Vivace Baby Grand piano (tuning additional)	Per Performance/Event	Non - Statutory	G	62	In kind		
Piano tuning	Per Performance/Event	Non - Statutory	G	248.5	Cost + 15%		
Hazer Machine (includes fluid)	Per Performance/Event	Non - Statutory	G	31	34	3	9.68%
Portable projector and screen	Per hire	Non - Statutory	G		200	200	
Rostra sections (each) – per performance/event	Per Performance/Event	Non - Statutory	G	Free	Free		
Gaffer Tape	Per Performance/Event	Non - Statutory	G	26	Cost + 15%		
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	26	28	2	7.69%
Use of Black folding walls x 2 - at Forge Theatre	per wall set/per day	Non - Statutory	G	36	In kind		0.00%
Use of Black folding walls - at outside location, includes transport	per wall set/per day	Non - Statutory	G	72.5	75	2.5	3.45%
VENUE RECOVERABLE COSTS - ALL HIRERS - Unless otherwise stated							
Additional Cleaning Costs - weekdays	Hourly	Non - Statutory	G	62	75	13	20.97%
Advertising placement (per placement)	Each	Non - Statutory	G	Cost + 15%	Cost + 15%		
E Blast (Marketing Email)	Each	Non - Statutory	G	155.5	160	4.5	2.89%
E Blast (Marketing Email) - non-for profit/ community	Each	Non - Statutory	G		90	90	
Culture and Creativity Program Brochure Entry - Commercial Hirers	Each	Non - Statutory	G	160.5	175	14.5	9.03%
Culture and Creativity Program Brochure Entry - Internal, Not for Profit, Community & Local Hirers	Each	Non - Statutory	G	129.5	135	5.5	4.25%
Poster Drop - all hirers	Each	Non - Statutory	G	114	125	11	9.65%
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	5% of sales		
Fee for variation to On Premises Liquor Licence	per performance	Non - Statutory	G	$125 or as charged by VCGLR	As charged by VCGLR		
Hire of BBQ & Gas bottle	Per Event	Non - Statutory	G	52	57	5	9.62%
RATES/PROPERTY DATA							
Land Information Certificate (LIC)	Each	Statutory	E	30.6	31.4	0.8	2.61%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Copies of Previous Year Rate Notices	Each Notice	Non - Statutory	G	21.3	21.8	0.5	2.35%
Historic Rates and Valuation information, (within 10 years only - post 2015/2016)	Each Request	Non - Statutory	G	21.3	21.8	0.5	2.35%
Historic Rates and Valuation information,-(between 2002/2003 and 2015/2016)	Each Request	Non - Statutory	G	32.6	33.4	0.8	2.45%
Historic Rates and Valuation information (pre 2002/2003 and post 1994/1995) - minimum 1 hour fee.	Per hour	Non - Statutory	G	83.7	85.8	2.1	2.51%
Land Information Certificate Urgent Fee (in addition to LIC fee)	Each	Non - Statutory	G	104.5	107.1	2.6	2.49%
VISITOR INFORMATION CENTRES							
A Frame Size Advert - supplied by operator, displayed at Bairnsdale or Lakes Entrance Visitor Information Centres (limited availability)	6 month	Non - Statutory	G	213	213	0	0.00%
Brochure Display - Not for profit	Annual	Non - Statutory	G	Free	Free		
TIPPING FEES							
Municipal Waste							
General Waste - Minimum Fee (up to 80 litre bag)	Each	Non - Statutory	G	5	6	1	20.00%
General Waste (Bin)	Each	Non - Statutory	G	13	14	1	7.69%
General Waste (Car / Station Wagon)	Each	Non - Statutory	G	28	31	3	10.71%
General Waste (Ute Level)	Each	Non - Statutory	G	55	61	6	10.91%
General Waste (Ute High)	Each	Non - Statutory	G	111	122	11	9.91%
Waste - Domestic Household (Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	41	45	4	9.76%
General Waste (Trailer High)	Each	Non - Statutory	G	82	90	8	9.76%
General Waste (Trailer Caged)	Each	Non - Statutory	G	111	122	11	9.91%
General Waste (Tandem Trailer)	Each	Non - Statutory	G	82	90	8	9.76%
General Waste (Tandem Trailer High)	Each	Non - Statutory	G	165	182	17	10.30%
General Waste (Tandem Trailer Caged)	Each	Non - Statutory	G	220	242	22	10.00%
Waste - Domestic Household (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	55	61	6	10.91%
Waste - Household/Putrescible (Weighbridge Site)	Tonne	Non - Statutory	G	270	297	27	10.00%
Commercial & Industrial Waste							
Waste - Commercial & Industrial (Sorted Min/Bag)	Each	Non - Statutory	G	9	10	1	11.11%
Waste - Building & Demolition (Sorted Min/Bag)	Each	Non - Statutory	G	9	10	1	11.11%
Waste - Commercial/Industrial/Building (Sorted Bag/Bin)	Each	Non - Statutory	G	24	26	2	8.33%
Waste - Building & Demolition (Sorted Bin)	Each	Non - Statutory	G	24	26	2	8.33%
Waste - Commercial/Industrial/Building (Sorted Car/Station Wagon)	Each	Non - Statutory	G	49	54	5	10.20%
Waste - Commercial/Industrial/Building (Sorted Car/Wagon)	Each	Non - Statutory	G	49	54	5	10.20%
Waste - Commercial/Industrial/Building (Sorted - Ute)	Each	Non - Statutory	G	98	108	10	10.20%
Waste - Building & Demolition (Sorted - Ute)	Each	Non - Statutory	G	98	108	10	10.20%
Waste - Commercial/Industrial/Building (Sorted - Ute High)	Each	Non - Statutory	G	196	216	20	10.20%
Waste - Building & Demolision (Sorted - Ute High)	Each	Non - Statutory	G	196	216	20	10.20%
Waste - Commercial/Industrial/Building (Sorted Trailer (6x4))	Each	Non - Statutory	G	72	79	7	9.72%
Waste - Building & Demolision (Sorted Trailer)	Each	Non - Statutory	G	72	79	7	9.72%
Waste - Commercial & Industrial (Sorted - Trailer High)	Each	Non - Statutory	G	147	162	15	10.20%
Waste - Building & Demolition (Sorted - Trailer High)	Each	Non - Statutory	G	147	162	15	10.20%
Waste - Commercial & Industrial (Sorted - Trailer Caged)	Each	Non - Statutory	G	196	216	20	10.20%
Waste - Building & Demolition (Sorted - Trailer Caged)	Each	Non - Statutory	G	196	216	20	10.20%
Waste - Commercial & Industrial (Sorted - Tandem Trailer)	Each	Non - Statutory	G	147	162	15	10.20%
Waste - Building & Demolition (Sorted - Tandem Trailer)	Each	Non - Statutory	G	147	162	15	10.20%
Waste - Commercial & Industrial (Sorted - Tandem Trailer High)	Each	Non - Statutory	G	294	323	29	9.86%
Waste - Building & Demolition (Sorted - Tandem Trailer High)	Each	Non - Statutory	G	294	323	29	9.86%
Waste - Commercial & Industrial (Sorted - Tandem Trailer Caged)	Each	Non - Statutory	G	392	431	39	9.95%
Waste - Building & Demolition (Sorted - Tandem Trailer Caged)	Each	Non - Statutory	G	392	431	39	9.95%
Waste - Commercial/Industrial/Building (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	98	108	10	10.20%
Waste - Building & Demolition (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	98	108	10	10.20%
Waste - Commercial/Industrial/Building (Sorted - Weighbridge Site)	Tonne	Non - Statutory	G	282	310	28	9.93%
Waste - Building & Demolition (Sorted - Weighbridge Site)	Tonne	Non - Statutory	G	282	310	28	9.93%
Waste - Commercial & Industrial (Unsorted Min/Bag)	Each	Non - Statutory	G	12	13	1	8.33%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Waste - Building & Demolition (Unsorted Min/Bag)	Each	Non - Statutory	G	12	13	1	8.33%
Waste - Commercial/Industrial/Building (Unsorted - Bag/Bin)	Each	Non - Statutory	G	29	32	3	10.34%
Waste - Building & Demolition (Unsorted Bag/Bin)	Each	Non - Statutory	G	29	32	3	10.34%
Waste - Commercial/Industrial/Building (Unsorted - Car/Station Wagon)	Each	Non - Statutory	G	58	64	6	10.34%
Waste - Building & Demolition (Unsorted Car/Wagon)	Each	Non - Statutory	G	58	64	6	10.34%
Waste - Commercial/Industrial/Building (Unsorted - Ute)	Each	Non - Statutory	G	115	127	12	10.43%
Waste - Building & Demolition (Unsorted - Ute)	Each	Non - Statutory	G	115	127	12	10.43%
Waste - Commercial/Industrial/Building (Unsorted - Ute High)	Each	Non - Statutory	G	226	249	23	10.18%
Waste - Building & Demolition (Unsorted - Ute High)	Each	Non - Statutory	G	226	249	23	10.18%
Waste - Commercial/Industrial/Building (Unsorted - Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	86	95	9	10.47%
Waste - Building & Demolition (Unsorted - Trailer)	Each	Non - Statutory	G	86	95	9	10.47%
Waste - Commercial & Industrial (Unsorted - Trailer High)	Each	Non - Statutory	G	169	186	17	10.06%
Waste - Building & Demolition (Unsorted - Trailer High)	Each	Non - Statutory	G	169	186	17	10.06%
Waste - Commercial & Industrial (Unsorted - Trailer Caged)	Each	Non - Statutory	G	226	249	23	10.18%
Waste - Building & Demolition (Unsorted - Trailer Caged)	Each	Non - Statutory	G	226	249	23	10.18%
Waste - Commercial & Industrial (Unsorted - Tandem Trailer)	Each	Non - Statutory	G	169	186	17	10.06%
Waste - Building & Demolition (Unsorted - Tandem Trailer)	Each	Non - Statutory	G	169	186	17	10.06%
Waste - Commercial & Industrial (Unsorted - Tandem Trailer High)	Each	Non - Statutory	G	339	373	34	10.03%
Waste - Building & Demolition (Unsorted - Tandem Trailer High)	Each	Non - Statutory	G	339	373	34	10.03%
Waste - Commercial & Industrial (Unsorted - Tandem Trailer Caged)	Each	Non - Statutory	G	452	497	45	9.96%
Waste - Building & Demolition (Unsorted - Tandem Trailer Caged)	Each	Non - Statutory	G	452	497	45	9.96%
Waste - Commercial/Industrial/Building (Unsorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	113	124	11	9.73%
Waste - Building & Demolition (Unsorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	113	124	11	9.73%
Waste - Commercial/Industrial/Building (Unsorted - Weighbridge Site)	Tonne	Non - Statutory	G	354	389	35	9.89%
Waste - Building & Demolition (Unsorted - Weighbridge Site)	Tonne	Non - Statutory	G	354	389	35	9.89%
Waste - Commercial/Industrial/Building - Penalty for incorrectly classing as sorted when it is unsorted	Each	Non - Statutory	G	258	284	26	10.08%
Contaminated Waste/Recyclables - Commercial Loads	Each	Non - Statutory	G	264	290	26	9.85%
Security Load Confirmation	Load	Non - Statutory	G	129	142	13	10.08%
Packaged Organic Waste	Tonne	Non - Statutory	G	502	552	50	9.96%
Bulk Waste - Commercial Compactor Trucks (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	147	162	15	10.20%
Bulk Waste - Commercial Compactor Trucks (Weighbridge Site)	Tonne	Non - Statutory	G	293	322	29	9.90%
Concrete, Brick & Tile			G				
Concrete, Brick and Tile (Min/Bag)	Each	Non - Statutory	G	19	21	2	10.53%
Concrete, Brick and Tile (Bin)	Each	Non - Statutory	G	48	53	5	10.42%
Concrete, Brick and Tile (Car/Wagon)	Each	Non - Statutory	G	97	107	10	10.31%
Concrete, Brick and Tile (Ute)	Each	Non - Statutory	G	195	215	20	10.26%
Concrete, Brick and Tile (Ute High)	Each	Non - Statutory	G	390	429	39	10.00%
Concrete, Brick and Tile (Trailer)	Each	Non - Statutory	G	146	161	15	10.27%
Concrete, Brick and Tile (Trailer High)	Each	Non - Statutory	G	292	321	29	9.93%
Concrete, Brick and Tile (Trailer Caged)	Each	Non - Statutory	G	390	429	39	10.00%
Concrete, Brick and Tile (Tandem Trailer)	Each	Non - Statutory	G	292	321	29	9.93%
Concrete, Brick and Tile (Tandem Trailer High)	Each	Non - Statutory	G	585	644	59	10.09%
Concrete, Brick and Tile (Tandem Trailer Caged)	Each	Non - Statutory	G	780	858	78	10.00%
Concrete, Brick and Tile (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	195	215	20	10.26%
Concrete, Brick and Tile (Weighbridge Site)	Tonne	Non - Statutory	G	130	143	13	10.00%
Tyres							
Tyre (Car / Motorcycle)	Each	Non - Statutory	G	9	10	1	11.11%
Tyre (Light Truck / 4x4)	Each	Non - Statutory	G	20	22	2	10.00%
Tyre (Truck)	Each	Non - Statutory	G	31	34	3	9.68%
Tyre (Tractor)	Each	Non - Statutory	G	150	165	15	10.00%
Tyre (Large Earthmoving)	Each	Non - Statutory	G	455	501	46	10.11%
Tyre Car/Motorcycle on Rim	Each	Non - Statutory	G	21	23	2	9.52%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Tyre (Light Truck/4x4) on Rim	Each	Non - Statutory	G	37	41	4	10.81%
Tyre (Truck) on Rim	Each	Non - Statutory	G	62	68	6	9.68%
Tyre (Tractor) on Rim	Each	Non - Statutory	G	305	336	31	10.16%
Tyre (Large Earthmoving) on Rim	Each	Non - Statutory	G	915	1,007.00	92	10.05%
Prescribed Waste							
Asbestos disposal bag - single	Each	Non - Statutory	G	3	3	0	0.00%
Prescribed Waste - Asbestos - Minimum Charge (less than 20kg)	Each	Non - Statutory	G	6	10	4	66.67%
Prescribed Waste - Bag containing Asbestos - Minimum charge	Each	Non - Statutory	G	New	10		
Prescribed Waste - Asbestos	Tonne	Non - Statutory	G	342	376	34	9.94%
Prescribed Waste - Low Level Contaminated Soil	Tonne	Non - Statutory	G	316	348	32	10.13%
Prescribed Waste - Category C Contaminated Soil	Tonne	Non - Statutory	G	316	348	32	10.13%
Dead Animals							
Dead Animal Large (Sheep, Cow, Horse)	Tonne	Non - Statutory	G	274	301	27	9.85%
Dead Animal - Dog, Cat, Lamb, Calf (Less than 4 months)	Each	Non - Statutory	G	10	11	1	10.00%
Dead Animal Medium (Lamb/Calf)	Each	Non - Statutory	G	10	11	1	10.00%
Recyclables							
Comingled Recyclables (Min/Bag)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Bin)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Car/Wagon)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Ute)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Ute High)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Trailer)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Trailer High)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Tandem Trailer)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Tandem Trailer High)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables (Tandem Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Comingled Recyclables and Cardboard/Mixed Papers	Cubic Metres	Non - Statutory	G	Free	Free		
Paper/Cardboard (Min/Bag)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Bin)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Car/Wagon)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Ute)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Ute High)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Trailer)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Trailer High)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Tandem Trailer)	Each	Non - Statutory	G	Free	Free		

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Paper/Cardboard (Tandem Trailer High)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Tandem Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Paper/Cardboard (Cubic Metres)	Cubic Metres	Non - Statutory	G	Free	Free		
Mattress (Single)	Each	Non - Statutory	G	20	22	2	10.00%
Mattress - Double and above	Each	Non - Statutory	G	27	30	3	11.11%
Mattress - King	Each	Non - Statutory	G	34	37	3	8.82%
Gas Bottle (10kg or smaller)	Each	Non - Statutory	G	11	12	1	9.09%
Recyclable Plastic Drums - All Sizes (Non Drum muster)	Each	Non - Statutory	G	1	1	0	0.00%
Oil Containers 20L +	Each	Non - Statutory	G	1	1	0	0.00%
Oil Containers less than 20L	Each	Non - Statutory	G	Free	Free		
Clean Fill	Cubic Metres	Non - Statutory	G	56	62	6	10.71%
Clean Fill	Tonne	Non - Statutory	G	41	45	4	9.76%
Refridgerators	Each	Non - Statutory	G	10	11	1	10.00%
Air Conditioners	Each	Non - Statutory	G	Free	10	10	100%
Hot Water System	Each	Non - Statutory	G	Free	Free		
Steel, White Goods, Batteries (sorted)	Each	Non - Statutory	G	Free	Free		
Steel (Bin)	Each	Non - Statutory	G	Free	Free		
Steel (Car/Wagon)	Each	Non - Statutory	G	Free	Free		
Steel (Ute)	Each	Non - Statutory	G	Free	Free		
Steel (Ute High)	Each	Non - Statutory	G	Free	Free		
Steel (Trailer)	Each	Non - Statutory	G	Free	Free		
Steel (Trailer High)	Each	Non - Statutory	G	Free	Free		
Steel (Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Steel (Tandem Trailer)	Each	Non - Statutory	G	Free	Free		
Steel (Tandem Trailer High)	Each	Non - Statutory	G	Free	Free		
Steel (Tandem Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Steel (Cubic Metres)	Cubic Metres	Non - Statutory	G	Free	Free		
Batteries (Car/Truck)	Each	Non - Statutory	G	Free	Free		
Household Batteries	Each	Non - Statutory	G	Free	Free		
Household Batteries (Small Bag)	Each	Non - Statutory	G	Free	Free		
Solar Panel	Each	Non - Statutory	G	6	7	1	16.67%
Fluoro Light Tubes	Each	Non - Statutory	G	Free	Free		
Textiles (Min/Bag)	Each	Non - Statutory	G	Free	Free		
Textiles (Bin)	Each	Non - Statutory	G	Free	Free		
Textiles (Car/Wagon)	Each	Non - Statutory	G	Free	Free		
Textiles (Ute)	Each	Non - Statutory	G	Free	Free		
Textiles (Ute High)	Each	Non - Statutory	G	Free	Free		
Textiles (Trailer)	Each	Non - Statutory	G	Free	Free		
Textiles (Trailer High)	Each	Non - Statutory	G	Free	Free		
Textiles (Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Textiles (Tandem Trailer)	Each	Non - Statutory	G	Free	Free		
Textiles (Tandem Trailer High)	Each	Non - Statutory	G	Free	Free		
Textiles (Tandem Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Textiles (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	Free	Free		
Textiles (Weighbridge Site)	Tonne	Non - Statutory	G	Free	Free		
Motor Oil	Each	Non - Statutory	G	Free	Free		
Paint	Litres	Non - Statutory	G	Free	Free		
Glass (Min/Bag)	Each	Non - Statutory	G	Free	Free		
Glass (Bin)	Each	Non - Statutory	G	Free	Free		
Glass (Car/Wagon)	Each	Non - Statutory	G	Free	Free		
Glass (Ute)	Each	Non - Statutory	G	Free	Free		
Glass (Ute High)	Each	Non - Statutory	G	Free	Free		
Glass (Trailer)	Each	Non - Statutory	G	Free	Free		
Glass (Trailer High)	Each	Non - Statutory	G	Free	Free		

Fees and Charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Glass (Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Glass (Tandem Trailer)	Each	Non - Statutory	G	Free	Free		
Glass (Tandem Trailer High)	Each	Non - Statutory	G	Free	Free		
Glass (Tandem Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Glass (Cubic Metres)	Cubic Metres	Non - Statutory	G	Free	Free		
E-waste	Each	Non - Statutory	G	Free	Free		
E-waste (Bin)	Each	Non - Statutory	G	Free	Free		
E-waste (Small Item)	Each	Non - Statutory	G	Free	Free		
E-waste (Car/Wagon)	Each	Non - Statutory	G	Free	Free		
E-waste (Ute)	Each	Non - Statutory	G	Free	Free		
E-waste (Ute High)	Each	Non - Statutory	G	Free	Free		
E-waste (Trailer)	Each	Non - Statutory	G	Free	Free		
E-waste (Trailer High)	Each	Non - Statutory	G	Free	Free		
E-waste (Trailer Caged)	Each	Non - Statutory	G	Free	Free		
E-waste (Tandem Trailer)	Each	Non - Statutory	G	Free	Free		
E-waste (Tandem Trailer High)	Each	Non - Statutory	G	Free	Free		
E-waste (Tandem Trailer Caged)	Each	Non - Statutory	G	Free	Free		
E-waste (Cubic Metres)	Cubic Metres	Non - Statutory	G	Free	Free		
Polystyrene	Each	Non - Statutory	G	Free	Free		
Polystyrene (Bin)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Small Item)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Car/Wagon)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Ute)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Ute High)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Trailer)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Trailer High)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Tandem Trailer)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Tandem Trailer High)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Tandem Trailer Caged)	Each	Non - Statutory	G	Free	Free		
Polystyrene (Cubic Metres)	Cubic Metres	Non - Statutory	G	Free	Free		
GARDEN ORGANICS CHARGES							
Garden Waste (Min/Bag)	Each	Non - Statutory	G	3	4	1	33.33%
Garden Waste (Bin)	Each	Non - Statutory	G	3	4	1	33.33%
Garden Waste (Car/Wagon)	Each	Non - Statutory	G	7	8	1	14.29%
Garden Waste (Ute)	Each	Non - Statutory	G	7	8	1	14.29%
Garden Waste (Ute High)	Each	Non - Statutory	G	14	16	2	14.29%
Garden Waste (Trailer)	Each	Non - Statutory	G	7	8	1	14.29%
Garden Waste (Trailer High)	Each	Non - Statutory	G	14	16	2	14.29%
Garden Waste (Tandem Trailer)	Each	Non - Statutory	G	14	16	2	14.29%
Garden Waste (Tandem Trailer High)	Each	Non - Statutory	G	21	23	2	9.52%
Garden Waste (Tandem Trailer Caged)	Each	Non - Statutory	G	28	31	3	10.71%
Garden Waste	Per Cubic Metre	Non - Statutory	G	14	16	2	14.29%
Tree Prunings - Stumps and Logs >0.3m (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	208	229	21	10.10%
Tree Prunings - Stumps and Logs >0.3m (Weighbridge Site)	Tonne	Non - Statutory	G	293	322	29	9.90%
DOMESTIC WASTE - KERBSIDE BIN COLLECTION							
120 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	101	111	10	9.90%
120 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	90	99	9	10.00%
240 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	113	124	11	9.73%
240 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	100	110	10	10.00%
FIRE HAZARDS							

DRAFT Fees and Charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Fire hazard clearance charges for private properties: (Slashing costs will be charged out at cost plus an administration fee of $100)	Each	Statutory	E	Refer to fee description	Refer to fee description		
BAIRNSDALE AQUATIC AND RECREATION CENTRE / LAKES ENTRANCE AQUADOME							
CASUAL ENTRY							
Casual Adult Swim	Each Visit	Non - Statutory	G	7.8	7.9	0.1	1.28%
Casual Concession Swim	Each Visit	Non - Statutory	G	6.6	6.7	0.1	1.52%
Casual Child (5-15yrs) Swim	Each Visit	Non - Statutory	G	6.6	6.7	0.1	1.52%
Casual Child (0-4yrs) Swim (Accompanying adult fee applies)	Each Visit	Non - Statutory	G	Free	Free	0	0.00%
Adult Swim when accompanying Child under 10	Each Visit	Non - Statutory	G	6.6	6.7	0.1	1.52%
Family Swim	Each Visit	Non - Statutory	G	17.7	17.8	0.1	0.56%
Casual Group Fitness (Land and Water Based)	Each Visit 60 minutes	Non - Statutory	G	16.1	16.2	0.1	0.62%
Casual Group Fitness (Land and Water Based) Concession	Each Visit 60 minutes	Non - Statutory	G	13.7	13.8	0.1	0.73%
Casual Group Fitness (Land and Water Based)	Each Visit 30 minutes	Non - Statutory	G	9.4	9.5	0.1	1.06%
Casual Group Fitness (Land and Water Based) Concession	Each Visit 30 minutes	Non - Statutory	G	8	8.1	0.1	1.25%
Casual Health Club	Each Visit	Non - Statutory	G	16.6	16.7	0.1	0.60%
Casual Health Club Concession	Each Visit	Non - Statutory	G	14.1	14.2	0.1	0.71%
Casual Teen Gym	Each Visit	Non - Statutory	G	10.4	10.5	0.1	0.96%
Casual Gold entry (Includes use of gym, group fitness and pool)	Each Visit	Non - Statutory	G	23	23.1	0.1	0.43%
Casual Concession Gold Entry (Includes use of gym, group fitness and pool)	Each Visit	Non - Statutory	G	NEW FEE	19.65	NEW FEE	NEW FEE
Active Living	45min Session	Non - Statutory	G	7	7	0	0.00%
Personal Training	Each Visit, 60 mins	Non - Statutory	G	65	67.45	2.45	3.77%
Personal Training 2 :1	Each Visit, 60 mins	Non - Statutory	G	35.75	37.1	1.35	3.78%
Personal Training	Each Visit, 45 mins	Non - Statutory	G	55	57.1	2.1	3.82%
Personal Training 2 :1	Each Visit, 45 mins	Non - Statutory	G	30.25	31.4	1.15	3.80%
Personal Training	Each Visit, 30 mins	Non - Statutory	G	40	41.5	1.5	3.75%
Personal Training 2 :1	Each Visit, 30 mins	Non - Statutory	G	22	22.8	0.8	3.64%
Pre Booked Bulk Group Adult	Each Child, Each Visit, minimum 12 Person	Non - Statutory	G	5.9	6.1	0.2	3.39%
Pre Booked Bulk Group Child	Each Child, Each Visit, minimum 12 Children	Non - Statutory	G	5.2	5.4	0.2	3.85%
Huge Pool Inflatable Per Child (in addition to pool entry)	Session	Non - Statutory	G	4.4	4.55	0.15	3.41%
Evolt Body scan	Per person	Non - Statutory	G	10.5	10.5	0	0.00%
Visit pass cards							
10 pass Adult (10% discount off single entry)	Each	Non - Statutory	G	70.2	71.1	0.9	1.28%
10 pass Concession/Child (10% discount off single entry)	Each	Non - Statutory	G	59.7	60.3	0.6	1.01%
10 pass Family (Concession) (10% discount off single entry)	Each	Non - Statutory	G	159.3	160.2	0.9	0.56%
Casual Health Club Visit pass x 10 (10% discount off single entry)	Each	Non - Statutory	G	149.4	150.3	0.9	0.60%
Casual Health Club Concession Visit pass x 10 (10% discount off single entry)	Each	Non - Statutory	G	127	127.8	0.8	0.63%
Personal Training (10% off 10 sessions)	60 minute sessions	Non - Statutory	G	585	607.05	22.05	3.77%
Personal Training (20% off 20 sessions)	20 session pass - 60 minute sessions	Non - Statutory	G	1,040.00	1,079.20	39.2	3.77%
Personal Training 2:1 (10% off 10 sessions)	10 session pass - 60 minute sessions	Non - Statutory	G	NEW FEE	333.9	NEW FEE	NEW FEE
Personal Training 2:1 (20% off 20 sessions)	20 session pass - 60 minute sessions	Non - Statutory	G	NEW FEE	593.6	NEW FEE	NEW FEE
Personal Training (10% off 10 sessions)	10 session pass - 45 minute sessions	Non - Statutory	G	495	513.9	18.9	3.82%
Personal Training (20% off 20 sessions)	20 session pass - 45 minute sessions	Non - Statutory	G	880	913.6	33.6	3.82%
Personal Training 2:1 (10% off 10 sessions)	10 session pass - 45 minute sessions	Non - Statutory	G	NEW FEE	282.6	NEW FEE	NEW FEE
Personal Training 2:1 (20% off 20 sessions)	20 session pass - 45 minute sessions	Non - Statutory	G	NEW FEE	502.4	NEW FEE	NEW FEE
Personal Training (10% off 10 sessions)	10 session pass - 30 minute sessions	Non - Statutory	G	360	373.5	13.5	3.75%
Personal Training (20% off 20 sessions)	20 session pass - 30 minute sessions	Non - Statutory	G	640	664	24	3.75%

Fees and Charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Personal Training 2:1	20 session pass - 30 minute sessions	Non - Statutory	G	NEW FEE	364.8	NEW FEE	NEW FEE
Group Fitness Visit Pass (Wet & Dry) (10% off 10 sessions)	10 session pass	Non - Statutory	G	NEW FEE	145.8	NEW FEE	NEW FEE
Group Fitness Concession Visit Pass (Wet & Dry) (10% off 10 sessions)	10 session pass	Non - Statutory	G	NEW FEE	124.2	NEW FEE	NEW FEE
Schools - Aquatic Education							
Aquatic Education (July to December)	Each Participant, Each 45 mins Session	Non - Statutory	E	9.6	10	0.4	4.17%
Aquatic Education (July to December)	Each Participant, Each 30 mins Session	Non - Statutory	E	7.7	8	0.3	3.90%
Aquatic Education (January to June)	Each Participant, Each 45 mins Session	Non - Statutory	E	9.9	10.3	0.4	4.04%
Aquatic Education (January to June)	Each Participant, Each 30 mins Session	Non - Statutory	E	7.9	8.2	0.3	3.80%
Aquatic Programs							
Swim Lesson 30 minute - Fortnightly Direct Debit	Fortnightly	Non - Statutory	E	25.9	28.25	2.35	9.07%
Swim Lesson 30 Minute (Concession) Fortnightly Direct Debit	Fortnightly	Non - Statutory	E	22	24	2	9.09%
Swim Lesson 30 Minutes (Multiple child) Fortnightly Direct Debit	Fortnightly	Non - Statutory	E	22	24	2	9.09%
Swim Lesson 45 minute Fortnightly Direct Debit	Fortnightly	Non - Statutory	E	31	33.9	2.9	9.35%
Swim Lesson 45 minute (Concession) Fortnightly Direct Debit	Fortnightly	Non - Statutory	E	26.4	28.8	2.4	9.09%
Swim Lesson 45 minute (Multiple Child) Fortnightly Direct Debit	Fortnightly	Non - Statutory	E	26.4	28.8	2.4	9.09%
Swim Lesson 30 minute - Non direct debit	per session	Non - Statutory	E	21.4	22.9	1.5	7.01%
Swim Lesson 45 minute - Non direct debit	per session	Non - Statutory	E	26.8	27.5	0.7	2.61%
Intensive Lessons - One instructor to 1 child - Fortnightly Direct Debit	30 mins Session	Non - Statutory	E	82.4	85.5	3.1	3.76%
Intensive Lessons - Concession - One instructor to 1 child - Fortnightly Direct Debit	30 mins Session	Non - Statutory	E	70	72.7	2.7	3.86%
Intensive Lessons - 2:1 Fortnightly Direct Debit	30 mins Session	Non - Statutory	E	65.9	68.4	2.5	3.79%
Intensive Lessons - 2:1 Concession Fortnightly Direct Debit	30 mins Session	Non - Statutory	E	56	58.15	2.15	3.84%
Intensive Lesson - 1 Child	30 mins Session	Non - Statutory	E	51.5	53.45	1.95	3.79%
Intensive Lesson - Concession - 1 Child	30 mins Session	Non - Statutory	E	43.8	45.45	1.65	3.77%
Intensive Lesson - 2:1	30 mins Session	Non - Statutory	E	41.2	42.75	1.55	3.76%
Intensive Lessons- 2:1 Concession	30 mins Session	Non - Statutory	E	35	36.3	1.3	3.71%
Intensive Lesson- 3:1	30 mins Session	Non - Statutory	E	28	29	1	3.57%
Holiday Intensive Swim Program	Per week	Non - Statutory	E	65	67.5	2.5	3.85%
Aquatic Hire							
Lane Hire - Casual (No entry fee payable)	Per Lane, Per Hour	Non - Statutory	G	46.7	48.45	1.75	3.75%
Pool Hire	Half Daily (4 Hours)	Non - Statutory	G	695.2	721.6	26.4	3.80%
Pool Hire	Daily (8 Hours)	Non - Statutory	G	1,274.80	1,298.80	24	1.88%
Huge Pool Inflatable Hire	Per 1.5 Hours	Non - Statutory	G	420	436	16	3.81%
Group Fitness - Standard Programs							
Boot Camp and Limited Duration Programs							
Member (Minimum 12 participants)	Session	Non - Statutory	G	11.6	11.7	0.1	0.86%
Non Member (Minimum 12 participants)	Session	Non - Statutory	G	15.8	15.9	0.1	0.63%
Preschool Fun Fitness							
Teen Fun Fitness							
Casual (minimum 10 participants)	60min Session	Non - Statutory	G	9.8	10	0.2	2.04%
MEMBERSHIPS (Direct Debit or Pay in Advance)							
Membership Start up Fees							
Late payment fee - Direct debit only	Each	Non - Statutory	G	10	10	0	0.00%
Fortnightly Membership Fees							
Corporate Membership Single	Fortnightly	Non - Statutory	G	35	35.7	0.7	2.00%
Gold Membership	Fortnightly	Non - Statutory	G	44	44.9	0.9	2.05%
Gold Membership (Concession)	Fortnightly	Non - Statutory	G	37.4	37.7	0.3	0.80%
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	30.7	31.3	0.6	1.95%
DRY Membership (Gym and Group Fitness)	Fortnightly	Non - Statutory	G	36.3	36.3	0	0.00%
DRY Membership Concession (Gym and Group Fitness)	Fortnightly	Non - Statutory	G	30.9	30.9	0	0.00%
Junior Membership	Fortnightly	Non - Statutory	G	17.2	17.55	0.35	2.03%
WET Membership (Pool, Spa and Sauna)	Fortnightly	Non - Statutory	G	31.4	31.4	0	0.00%
WET Membership (Concession) (Pool, Spa and Sauna)	Fortnightly	Non - Statutory	G	26.7	26.7	0	0.00%

Fees and Charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
Term Memberships							
Dry 3 month term (no suspension)	3 Monthly	Non - Statutory	G	260.5	270.4	9.9	3.80%
Dry 6 month term (no suspension)	6 Monthly	Non - Statutory	G	513.2	532.7	19.5	3.80%
Dry 12 month term (no suspension)	12 Monthly	Non - Statutory	G	1,011.00	1,049.40	38.4	3.80%
Dry (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	221.4	229.85	8.45	3.82%
Dry (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	436.2	452.8	16.6	3.81%
Dry (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	859.4	892	32.6	3.79%
Wet 3 month term (no suspension)	3 Monthly	Non - Statutory	G	226	234.6	8.6	3.81%
Wet 6 month term (no suspension)	6 Monthly	Non - Statutory	G	445.2	462.1	16.9	3.80%
Wet 12 month term (no suspension)	12 Monthly	Non - Statutory	G	877	910.3	33.3	3.80%
Wet (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	192.1	199.4	7.3	3.80%
Wet (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	378.4	392.8	14.4	3.81%
Wet (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	754.5	773.75	19.25	2.55%
Junior 3 month term (no suspension)	3 Monthly	Non - Statutory	G	140.2	145.5	5.3	3.78%
Junior 6 month term (no suspension)	6 Monthly	Non - Statutory	G	276.2	286.7	10.5	3.80%
Junior 12 month term (no suspension)	12 Monthly	Non - Statutory	G	544.1	564.75	20.65	3.80%
Gold - Off Peak (8am to 3.30pm only) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	221.8	230.2	8.4	3.79%
Gold - Off Peak (8am to 3.30pm only) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	436.9	453.5	16.6	3.80%
Gold - Off Peak (8am to 3.30pm only) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	860.7	893.4	32.7	3.80%
Gold 3 month term (no suspension)	3 Monthly	Non - Statutory	G	311.3	323.1	11.8	3.79%
Gold 6 month term (no suspension)	6 Monthly	Non - Statutory	G	613.3	636.6	23.3	3.80%
Gold 12 month term (no suspension)	12 Monthly	Non - Statutory	G	1,208.20	1,254.10	45.9	3.80%
Gold (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	264.6	274.65	10.05	3.80%
Gold (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	521.3	541.1	19.8	3.80%
Gold (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	1,027.00	1,066.00	39	3.80%
Tourist Park 12 months	12 Monthly	Non - Statutory	G	2,497.80	2,545.20	47.4	1.90%
Holiday Memberships							
Holiday Family Gold	Weekly	Non - Statutory	G	103.4	105.35	1.95	1.89%
Holiday Single Gold	Weekly	Non - Statutory	G	34.7	35.35	0.65	1.87%
Holiday Child (Swim Only)	Weekly	Non - Statutory	G	25.2	25.7	0.5	1.98%
Stadium (BARC) Facility Hire							
Room Hire - Multi Purpose Room	Hourly	Non - Statutory	G	46.7	48.45	1.75	3.75%
Room Hire - Multi Purpose Room with cleaning charge	Hourly	Non - Statutory	G	93.3	96.85	3.55	3.80%
Room Hire- Café	Hourly	Non - Statutory	G	35	36.3	1.3	3.71%
Staff Hire Charge (per staff per hour)	Each	Non - Statutory	G	53.1	55.1	2	3.77%
Court Hire and patron entry - per court non-peak	Hourly	Non - Statutory	G	42.1	43.7	1.6	3.80%
Court Hire and patron entry - per court peak (Mon-Fri 4.30pm-7.30pm)	Hourly	Non - Statutory	G	54.7	56.75	2.05	3.75%
Court Hire - per day (8 hours)	Day	Non - Statutory	G	292	303	11	3.77%
Stadium Hire - per day (8 Hours)	Day	Non - Statutory	G	818.5	849.6	31.1	3.80%
Casual Rate - per person (No set-up)	Hourly	Non - Statutory	G	5.1	5.2	0.1	1.96%
Casual Rate - Family/Group rate (Max 5 people - no set up)	Each	Non - Statutory	G	10.8	11.3	0.5	4.63%
Stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	Non - Statutory	G	499.6	518.6	19	3.80%
Stalls in stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	Non - Statutory	G	62.9	65.3	2.4	3.82%
Structured Sport Fee (Senior) - Indoor cricket, netball, roller derby etc.	Each entry	Non - Statutory	G	8.91	9	0.09	1.01%
Structured Sport Fee (Junior) - Indoor cricket, netball, roller derby etc.	Each Entry	Non - Statutory	G	6.7	6.8	0.1	1.49%
Children's Programs							
After School Care (Per Session) (maximum 3 hours)	Daily	Non - Statutory	E	35.7	35.7	0	0.00%
After School Care (Per Early Start Session) (maximum 4 hours)	Daily	Non - Statutory	E	47.2	47.2	0	0.00%
Holiday Program - In and Out day (8am - 6pm)	Daily	Non - Statutory	E	86.1	86.1	0	0.00%
Children's Birthday Parties - per person (No Host) (per 2 hour session)	Session	Non - Statutory	G	27.5	28.55	1.05	3.82%
Children's Birthday Parties - per person (With Party Host and Activity) (per 2 hour session)	Session	Non - Statutory	G	40	41.5	1.5	3.75%

Fees and Charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
ORBOST OUTDOOR POOLS							
Aquatic							
Adult Swim	Each Visit	Non - Statutory	G	6.7	6.95	0.25	3.73%
Concession/Student/Child Swim	Each Visit	Non - Statutory	G	5.7	5.7	0	0.00%
Adult with Child Under 10	Each Visit	Non - Statutory	G	5.7	5.7	0	0.00%
Family Swim	Each Visit	Non - Statutory	G	15.7	16.3	0.6	3.82%
Lane Hire (Inside of Opening Hours)	Per Lane, Per Hour	Non - Statutory	G	47.8	49.6	1.8	3.77%
Lane Hire (Outside of Open Hours) (Includes Staff)	Per Lane, Per Hour	Non - Statutory	G	NEW FEE	154	NEW FEE	NEW FEE
Pool Hire 4 hours	Half Daily (4 Hours)	Non - Statutory	G	691.5	704.65	13.15	1.90%
Pool Hire 8 hours	Daily (8 hours)	Non - Statutory	G	1,268.70	1,292.80	24.1	1.90%
Pool Hire	Hourly	Non - Statutory	G	NEW FEE	183.42	NEW FEE	NEW FEE
School Bulk - Provide Own Instructor	Per Child, Each Visit	Non - Statutory	G	5.2	5.4	0.2	3.85%
School Bulk - Using Recreation Centre Instructor (all year)	Per Child, Each Visit	Non - Statutory	G	9.7	10	0.3	3.09%
Orbost Outdoor Pool Memberships (Season Passes)							
Adult Season Pass	Each	Non - Statutory	G	129	133.9	4.9	3.80%
Concession/Student/Child Season Pass	Each	Non - Statutory	G	109.7	113.85	4.15	3.78%
Family Season Pass (per 15 week season)	Each	Non - Statutory	G	278.2	288.75	10.55	3.79%
Orbost Outdoor Pool Aquatic Education							
Swim Lesson (30 mins)	Session	Non - Statutory	E	15.5	16.7	1.2	7.74%
Swim Lesson (2nd Child/Concession) (30 mins)	Session	Non - Statutory	E	13.3	14.2	0.9	6.77%
Holiday Intensive Swim Program (30 mins)	30 mins Session	Non - Statutory	E	60	62.3	2.3	3.83%
Private Lessons	Session	Non - Statutory	E	51.8	53.75	1.95	3.76%
CANN RIVER CARAVAN PARK - NO CHARGE							
MALLACOOTA CARAVAN PARK							
Waterfront Site Powered Peak (2 adults)	Daily	Non - Statutory	G	69	71	2	2.90%
Waterfront Site Unpowered Peak (2 adults)	Daily	Non - Statutory	G	56	58	2	3.57%
Waterfront Site Powered Low (2 adults)	Daily	Non - Statutory	G	39	40	1	2.56%
Waterfront Site Unpowered Low (2 adults)	Daily	Non - Statutory	G	30	31	1	3.33%
Waterfront Site Powered Shoulder (Base rate for 2 adults)	Daily	Non - Statutory	G		56		
Waterfront Site Unpowered Shoulder (Base rate 2 adults)	Daily	Non - Statutory	G		43		
Standard Site Powered Peak (2 adults)	Daily	Non - Statutory	G	58	61	3	5.17%
Standard Site Unpowered Peak (2 adults)	Daily	Non - Statutory	G	46	49	3	6.52%
Standard Site Powered Low (2 adults)	Daily	Non - Statutory	G	32	33	1	3.13%
Standard Site Unpowered Low (2 adults)	Daily	Non - Statutory	G	24	25	1	4.17%
Standard Site Powered Shoulder (Base rate for 2 adults)	Daily	Non - Statutory	G		45		
Standard Site Unpowered Shoulder (Base rate for 2 adults)	Daily	Non - Statutory	G		36		
Extra Adult (17 and over) peak periods	Daily	Non - Statutory	G	12	12	0	0.00%
Extra Adult (17 and over) Off Peak periods	Daily	Non - Statutory	G	9	9	0	0.00%
Extra Child (5 to 16 years)	Daily	Non - Statutory	G	7	7	0	0.00%
Extra Child (Under 5 years)	Daily	Non - Statutory	G	Free	Free		
Camp Park Moorings	Daily	Non - Statutory	G	8	10	2	25.00%
Camp Park Jetty	Daily	Non - Statutory	G	13	15	2	15.38%
Shower Fee - Non Patron	Each	Non - Statutory	G	7	7	0	0.00%
Administration Fee for Booking Cancellation	Each Application	Non - Statutory	G	35	35	0	0.00%
Online booking administration fee	Each Application	Non - Statutory	G	3	3	0	0.00%
Additional car per site	Daily	Non - Statutory	G	6	6	0	0.00%
move between the Shoulder base rate and peak rate subject to occupancy							
25 December to 28 January							
Easter Period (5 Nights) Thursday-Monday inclusive							
Shoulder Season							
1 February to 30 April and 1 September-24 December excluding the Easter Period							
SWIFTS CREEK CARAVAN PARK							
Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	20	21	1	5.00%
Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	22	23.5	1.5	6.82%
Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	30	31	1	3.33%
Powered Site Peak (2 adults)	Daily	Non - Statutory	G	36	37.5	1.5	4.17%
Shower fee (non patron)	Each	Non - Statutory	G	7	7	0	0.00%
Extra Adult (17 and over)	Daily	Non - Statutory	G	Free	10		
Extra Child 5 to 16 years	Daily	Non - Statutory	G	Free	7		
Extra Child (Under 5 years)	Daily	Non - Statutory	G	Free	Free		

Fees and Charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase ($)	Increase (%)
LIVESTOCK EXCHANGE							
Yarding Fees							
Bulls	Each	Non - Statutory	G	26.8	27.85	1.05	3.92%
Prime Cattle	Each	Non - Statutory	G	11.8	12.25	0.45	3.81%
Sheep	Each	Non - Statutory	G	2.4	2.5	0.1	4.17%
Store Cattle	Each	Non - Statutory	G	12.9	13.4	0.5	3.88%
Cow and Calf Unit (per Unit)	Each	Non - Statutory	G	13.9	14.45	0.55	3.96%
Prime Market Fees							
Live-Weight and Scanning	Each	Non - Statutory	G	9.8	10.2	0.4	4.08%
Unweighed Cattle Scanning	Each	Non - Statutory	G	4.6	4.8	0.2	4.35%
Cow and Calf Unit Scanning (per Unit)	Each	Non - Statutory	G	6	6.25	0.25	4.17%
Hook Cattle	Each	Non - Statutory	G	12.9	13.4	0.5	3.88%
Hook Bulls	Each	Non - Statutory	G	22.7	23.55	0.85	3.74%
Store Market Fees							
Weighing fee	Each	Non - Statutory	G	2.7	2.8	0.1	3.70%
Unweighed Cattle Scanning	Each	Non - Statutory	G	4.6	4.8	0.2	4.35%
Cow and Calf Unit Scanning	Each	Non - Statutory	G	6	6.25	0.25	4.17%
Agent's Selling Fees							
Agent's Selling Fees (Sheep Sales)	Each	Non - Statutory	G	435	450	15	3.45%
Agent's Selling Fees (Cattle Sales)	Each	Non - Statutory	G	435	450	15	3.45%
Sale Cancellation Fee (less than 24 hours notice)	Each	Non - Statutory	G	200	200	0	0.00%
In-Transit Yard Use Fees							
In-Transit Sheep	Each	Non - Statutory	G	1.6	1.65	0.05	3.12%
In-Transit Cattle	Each	Non - Statutory	G	7.7	8	0.3	3.90%
In-Transit Bulls	Each	Non - Statutory	G	16	16.6	0.6	3.75%
Crush Use	Each	Non - Statutory	G	Free	Free		
Other Services							
Post Breeder Tags (Sheep)	Each	Non - Statutory	G	3.7	3.85	0.15	4.05%
Post Breeder Tags (Cattle)	Each	Non - Statutory	G	21.1	21.9	0.8	3.79%
Post Breeder Tags (Sheep) after 2nd warning	Each	Non - Statutory	G	20.6	21.4	0.8	3.88%
Post Breeder Tags (Cattle) after 2nd warning	Each	Non - Statutory	G	43.3	44.95	1.65	3.81%
Private/In-transit (Cattle) Weigh & Scan Service	Each	Non - Statutory	G	12.9	13.4	0.5	3.88%
Sheep Scanning	Each	Non - Statutory	G	0.4	0.4	0	0.00%
Euthanise Animal	Each	Non - Statutory	G		110		
Small Animal Disposal (Lamb or Calf under 4 months)	Each	Non - Statutory	G	10	10.4	0.4	4.00%
Large Animal Disposal (Sheep or Cow)	Each	Non - Statutory	G	266	276	10	3.76%
Livestock Carrier Service Fees							
Truck Wash Meter Charges (per Minute)	Each	Non - Statutory	G	1.5	1.55	0.05	3.33%
Shower Facilities (AVDATA access only)	Each	Non - Statutory	G	Free	Free		
Rest Area Parking	Each	Non - Statutory	G	Free	Free		
PLOT PLANS - GEOGRAPHIC INFORMATION SYSTEMS (GIS)							
Plot Plan - A3 Black and White (per page)	Each	Non - Statutory	G	11	11	0	0.00%
Plot Plan - A3 Colour (per page)	Each	Non - Statutory	G	13.2	13.2	0	0.00%
Aerial Photograph - A3 Colour (per page)	Each	Non - Statutory	G	22	22	0	0.00%
Plot Plan - A1 Black and White (per page)	Each	Non - Statutory	G	36.4	36.4	0	0.00%
Plot Plan - A1 Colour (per page)	Each	Non - Statutory	G	45.1	45.1	0	0.00%
Aerial Photograph - A1 Colour (per page)	Each	Non - Statutory	G	55.4	55.4	0	0.00%
Plot Plan - A0 Black and White (per page)	Each	Non - Statutory	G	55.4	55.4	0	0.00%
Plot Plan - A0 Colour (per page)	Each	Non - Statutory	G	66.1	66.1	0	0.00%
Aerial Photograph - A0 Colour (per page)	Each	Non - Statutory	G	87.4	87.4	0	0.00%
Environmental Sustainability							
Council's public electric vehicle (EV) charges	per kWh	Non - Statutory	G	0.57	0.57	0	0.00%

Glossary

Term	Definition
Act	*Local Government Act 2020*
1989 Act	*Local Government Act 1989*
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 *Corporations Act 2001*. 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. *Local Government (Planning and Reporting) Regulations 2020 - Schedule 3*
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. *Local Government (Planning and Reporting) Regulations 2020 -* Schedule 3
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.
Balance sheet	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. 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.

Term	Definition
Comprehensive income statement	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.
Financial Statements	Section 98 of the Act require the following documents to include financial statements: » Budget » Annual Report The financial statements to be included in the Budget include: » Comprehensive Income Statement » Balance Sheet » Statement of Changes in Equity » Statement of Cash Flows » Statement of Capital Works The financial statements must be in the form set out in the Local Government Model Financial Report.
Statement of capital works	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. *Local Government (Planning and Reporting) Regulations 2020* – Regulations 7 and 8
Statement of cash flows	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.
Statement of changes in equity	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.
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.

Term	Definition
Capital works program	A detailed list of capital works expenditure that will be undertaken during the 2024/25 financial year. Regulations 8 and 9 requires that the budget contains a detailed list of capital works expenditure and sets out how that information is to be disclosed by reference to asset categories, asset expenditure type and funding sources.
Carry forward capital works	Carry forward capital works are those works that that are incomplete in the current budget year and will be completed in the following budget year.
Council Plan	Means a Council Plan prepared by a council under section 90 of the *Local Government Act 2020*. 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.
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.

Term	Definition
Local Government (Planning and Reporting) Regulations 2020	Regulations, made under section 325 of the Act prescribe: (a) The content and preparation of the financial statements of a Council (b) The performance indicators and measures to be included in a budget, revised budget and annual report of a Council (c) The information to be included in a Council Plan, budget, revised budget and annual report (d) Other matters required to be prescribed under sections 7 and 8 of the Act
New asset expenditure	Expenditure that creates a new asset that provides a service that does not currently exist Local Government (Planning and Reporting) Regulations 2020 – Regulation 5.
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.
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). *Local Government (Planning and Reporting) Regulations 2020 –* Schedule 3
Performance statement	Means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report.
Rate cap	The cap set by the Victorian Government on the percentage of rate increase that councils can apply to their general rates and charges.
Rate structure (rating information)	Site value (SV), capital improved value (CIV) or net annual value (NAV) are the main bases upon which rates may be levied. Council has elected to use CIV as the base for levying rates.
Revenue and Rating Plan	Council must prepare and adopt a Revenue and Rating Plan by the next 30 June after a general election for a period of at least the next 4 financial years. Section 93 of the Act.
Recurrent grant	A grant other than a non-recurrent grant.
Regulations	*Local Government (Planning and Reporting) Regulations 2020*.

Term	Definition
Restricted cash	Cash and cash equivalents, within the meaning of the AAS, that are not available for use other than a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year.
Revised budget	The revised budget prepared by a council under section 95 of the Act. Section 95 of the Act permits a council to prepare a revised budget if circumstances arise which cause a material change in the budget and which affects the financial operations and position of the council.
Services, Initiatives and Major Initiatives	Section 98 of the Act requires a budget to contain a description of the services and initiatives to be funded by the budget, along with a statement as to how they will contribute to the achievement of the council's strategic objectives as specified in the Council Plan. The budget must also include major initiatives, being initiatives identified by the council as priorities to be undertaken during the financial year. The services delivered by a council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community. Initiatives means actions that are once-off in nature and/or lead to improvements in service. Major initiatives means significant initiatives that will directly contribute to the achievement of the Council Plan during the current year and have a major focus in the budget.
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 *Valuations of Land Act 196*0 requires a council to revalue all rateable properties.

Council Offices

Bairnsdale

Corporate Centre
273 Main Street (PO Box 1618),
Bairnsdale VIC 3875
Email: feedback@egipps.vic.gov.au
Website: www.eastgippsland.vic.gov.au

Lakes Entrance

18 Mechanics Street, Lakes Entrance

Mallacoota

70 Maurice Avenue, Mallacoota

Omeo

179 Day Avenue, Omeo

Orbost

1 Ruskin Street, Orbost

Paynesville

55 The Esplanade, Paynesville