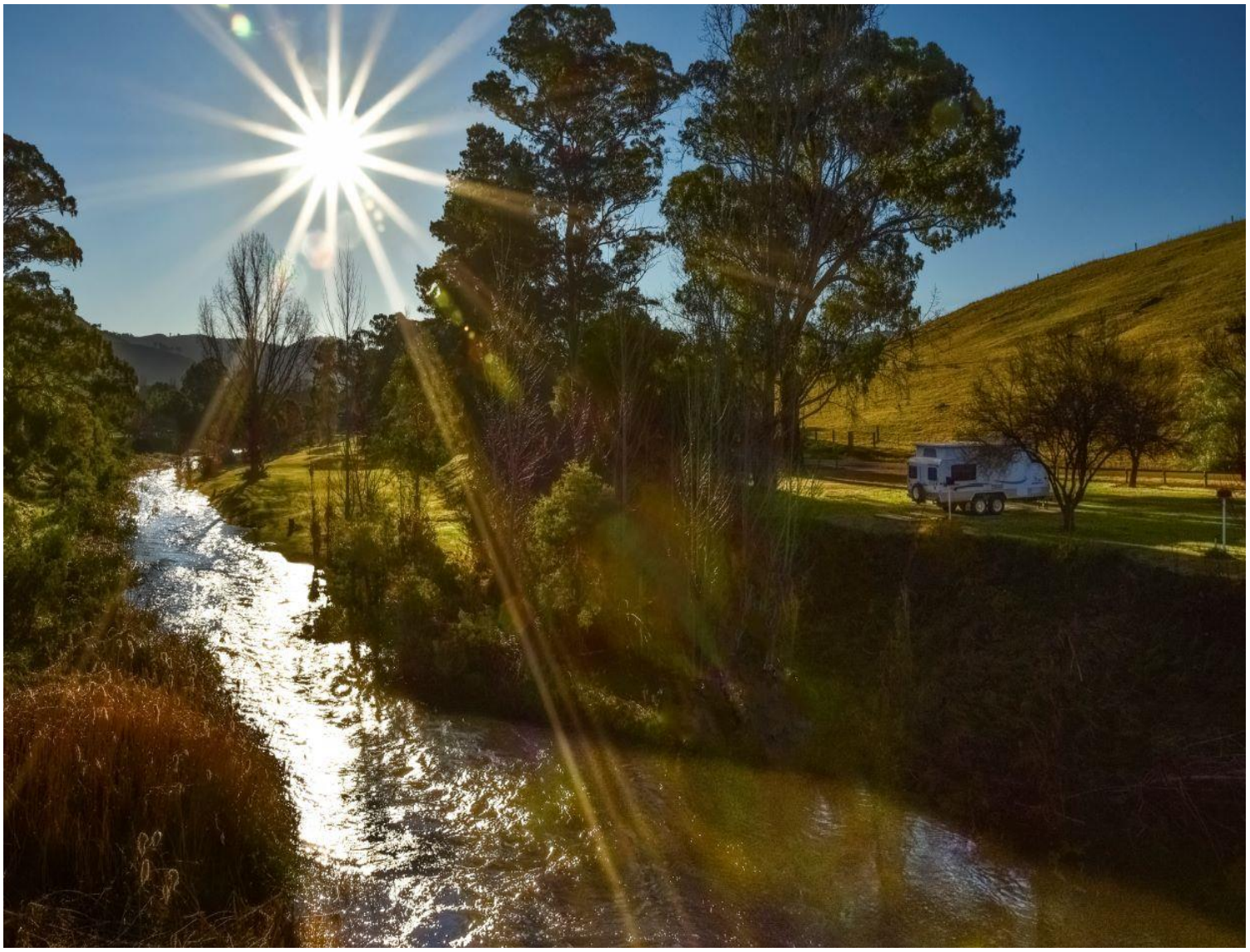
East Gippsland Shire Council

Budget 2023/24

Adopted at the Council meeting held on 27 June 2023



EAST GIPPSLAND
SHIRE COUNCIL

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From the Mayor and Councillors

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

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

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

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

The budget proposes funding several new initiatives as well as ensuring the appropriate level of funding is provided to renew Council's infrastructure. The 2023/24 capital works program of $119.263 million is the largest capital works program ever proposed by Council and is supported by $54.209 million of government grants provided by both the state and federal governments. Some of the most significant projects include:

- Bullock Island Masterplan Implementation $2.071 million
- WORLD Sporting Precinct Stage 1 $11.013 million
- Eagle Point Foreshore Hub $2.5 million
- Bullock Island Bridge and associated works $1.519 million
- Omeo Mountain Bike Trails - $5.972 million
- Slip Road Maritime Precinct $6.08 million
- Upgrade Bairnsdale Resource Centre $0.8 million
- Orbost Forest Park Upgrade $1.59 million
- Jemmy's Point - Stage 2 $1.76 million
- Streetscapes Bruthen, Buchan, Omeo and Mallacoota $3.433 million
- Jones Bay Southern Catchment WSUD $2.031 million
- Bemm River Footpath Connections $1.044 million
- Marlo Town Drainage Upgrade $0.539 million
- Various bridge renewals $3.438 million
- AJ Freeman Female Friendly Changerooms $1.57 million
- Bairnsdale City Oval Changeroom upgrade $0.81 million
- Livingston Park Omeo $1.517 million
- Bairnsdale Aerodrome Runway Extension and Lighting upgrade $5.260 million
- Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron $2.239 million
- Renewal and upgrades of information technology systems $6.686 million
- Upgrade to Moroney Street Bairnsdale $1.83 million
- Marine Parade Lakes Entrance Upgrade $4.923 million
- Cann River Off Street Parking $1.2 million

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

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

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

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

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

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

Cr Mark Reeves
Mayor

From the Chief Executive Officer

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

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

Council continues its significant Capital Works program in 2023/24 with over $55.016 million being invested into communities, many still recovering from bushfires and the pandemic. This excludes projects carried over from the 2022/23 year of $64.247 million. Of the $119.263 million in capital funding required, $56.120 million will come from Council operations, $54.209 million from external grants, $7.043 from borrowings and $1.891 million from reserves and contributions. Refer to Section 4.5 for details on the Capital Works and Major Projects budgets.

Financial sustainability remains a priority for me and the organisation. The budget shows an operating surplus of $43.559 million. Included in the 2023/24 surplus is significant capital grant funding of $54.209 million, an increase of $34.705 million over the previous year forecast of $19.504 million.

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

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

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

Anthony Basford
Chief Executive Officer

Financial Snapshot

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

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a good measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items that can often mask the operating result. The adjusted underlying result for the 2023/24 year is a deficit of $10.179 million, which is a decrease in deficit from the forecast underlying deficit for the 2022/23 year of $12.08 million. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes that are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year. The advance payment of $13.8 million of the 2022/23 Victoria Grants Commission allocation in the 2021/22 year has impacted on the operating result and the underlying result for the 2022/23 year. Every second year the Raymond Island Ferry slipping costs of approximately $850,000 are incurred and this has impacted on the underlying results for the 2023/24 and 2025/26 financial years. There is also $8.2 million of 2019 bushfire recovery support programs expenditure that is included in the 2023/24 year where grant funding has been received in the 2022/23 year. This together with some additional temporary resourcing account for the underlying deficit forecast for the 2023/24 year.

Cash result	**(64,855)**	**(9,718)**

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

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

Refer to Section 4.5 Capital works for further information

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

Economic Assumptions

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

Notes to Assumptions

1. Rate Cap

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

2. Population Growth

Population growth has been set at historic 1% level.

3. Investment Interest Rate

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

4. CPI

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

5. User Fees

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

6. Grants - Recurrent

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

7. Employee Costs

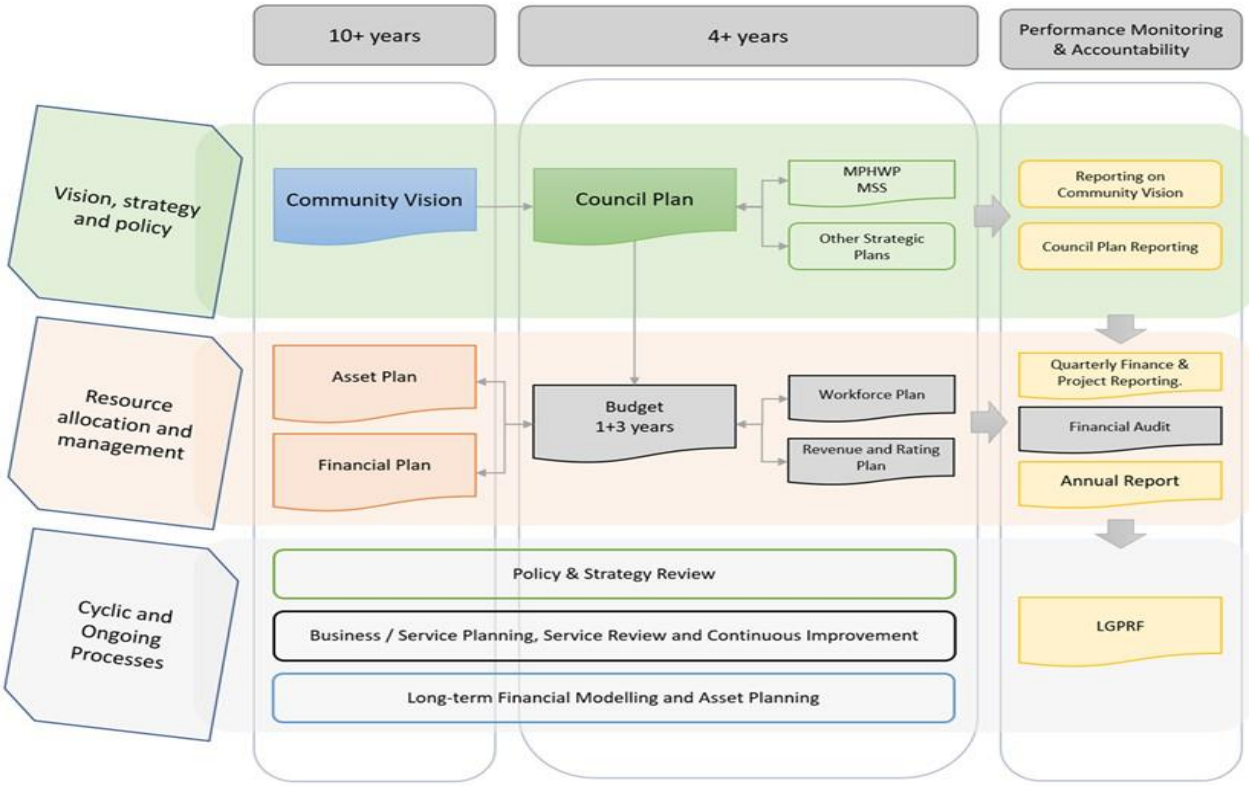
Employee costs have increased in line with the current Enterprise Agreement (EA), the expected CPI increase and the superannuation guarantee increase in line with government requirements.

1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key planning considerations

Service level planning

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

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

1.2 Our purpose

Our Vision

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

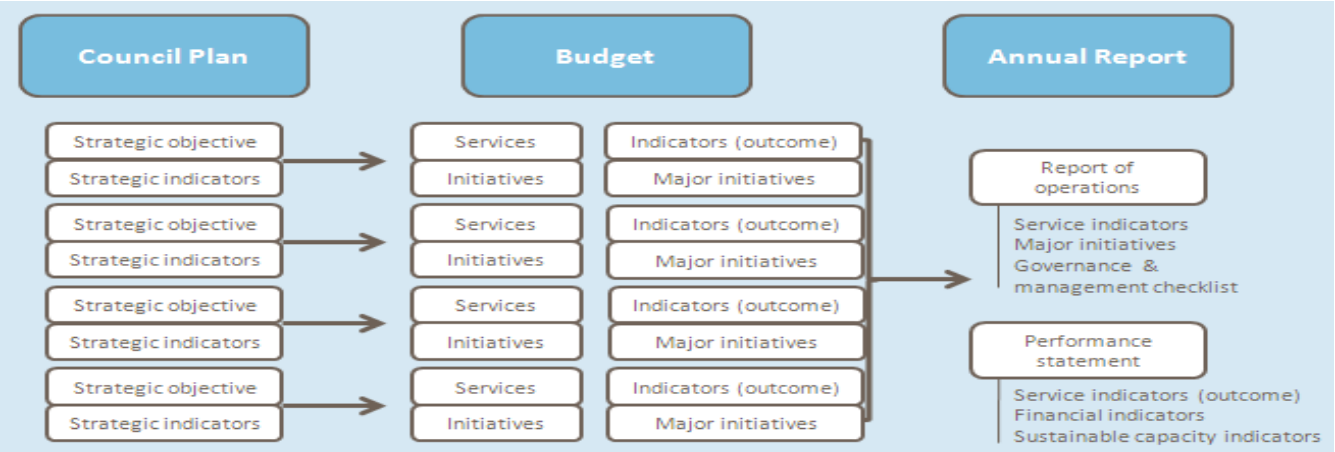
1.3 Strategic objectives

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

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

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

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

Services

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Arts and Culture	This service provides a varied, ongoing program of arts and cultural events that bring our communities together to celebrate our identity and generate ideas. It also provides funding and strategic advice to support the development of arts and culture in East Gippsland.	*Inc*	13	6	2
		Exp	350	273	376
		Surplus / (deficit)	(337)	(267)	(374)
Community Programs	Council's community programs provide support, assistance and information to the community at all stages of life. They also provide community facilities that enhance social and health outcomes and improve local neighbourhood amenity.	*Inc*	244	563	369
		Exp	525	2,231	1,323
		Surplus / (deficit)	(281)	(1,668)	(954)
Library Services	Council provides library and outreach services at six locations within the municipality, including mobile library services to our more remote areas. Library services and programs are customer focused and aim to meet the learning and information needs of local communities. Libraries also provide a focal point for the community where they can meet, relax and enjoy the facilities and services offered and increase their participation in community life.	*Inc*	509	437	414
		Exp	1,156	1,226	1,199
		Surplus / (deficit)	(647)	(789)	(785)
Performing Arts	This service provides performing arts facilities, including the Forge Theatre and Arts Hub in Bairnsdale. A key focus is to deliver accessible programs and events that celebrate our cultural diversity and enrich the lives of our community and visitors.	*Inc*	262	356	405
		Exp	659	905	915
		Surplus / (deficit)	(397)	(549)	(510)

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Community Planning	The Community Planning function supports, encourages and works with citizens and community groups to identify their needs and aspirations and how to achieve them with responsive, high quality services and facilities.	*Inc*	-	-	-
		Exp	208	558	395
		Surplus / (deficit)	(208)	(558)	(395)
Community Support	Council provides a range of aged support programs and services to the community.	*Inc*	45	-	-
		Exp	723	864	1,040
		Surplus / (deficit)	(678)	(864)	(1,040)
Family and Youth Services	Council supports Preschools, Playgroups and early years programs. Support is also provided to suitably accredited organisations that provide Maternal and Child Health services (MaCH). The providers of the MaCH service are directly funded by the Victorian Government for the provision of the specified services and Council provides a financial contribution to the operations of each of the providers.	*Inc*	25	-	-
		Exp	338	345	345
		Surplus / (deficit)	(313)	(345)	(345)
Public Health	Public Health maintains and improves the health and safety of people and the environment in accordance with the *Public Health and Wellbeing Act 2008* . It maintains safety, amenity and harmony in the community by coordinating food safety support programs, registered premises inspections, *Tobacco Act 1987* activities and wastewater management. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls; and provides an immunisation service.	*Inc*	486	509	518
		Exp	746	821	919
		Surplus / (deficit)	(260)	(312)	(401)
Community Laws	This service also maintains and improves the health and safety of people and the environment. This includes staff at school crossings throughout the municipality to ensure that school children are able to cross the road safely. Animal management services are delivered in accordance with the *Domestic Animals Act* 1994 and include a lost and found notification service, a contracted pound service, registration and administration service, an after hours service and an emergency service. It also provides education, regulation and enforcement of the General Local Law and relevant Victorian Government legislation.	*Inc*	935	977	908
		Exp	1,741	1,943	1,965
		Surplus / (deficit)	(806)	(966)	(1,057)

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

Major Initiatives

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

Other Initiatives

1 Deliver and maintain Council's roads and other infrastructure to provide safe and suitable physical connectivity for remote and other communities

2 Strengthen engagement processes with communities and stakeholders to ensure their views are heard when planning services, facilities and infrastructure.

3 Implement policy and practices that improve equitable access to facilities and services including consideration of gender equity; access and inclusion; socio-economic, age friendly and implementation of audits to support these outcomes.

4 Facilitate professional development opportunities to foster growth within the cultural and creative activity across the Shire.

5 Include cultural and creative elements into facility designs and service delivery planning.

6 Promote volunteer events and opportunities across the Shire, including targeted opportunities to increase youth engagement with volunteering.

7 Build the capacity of volunteer groups and provide support for volunteer managed community facilities.

8 Implement key actions from the Well Placed for Wellbeing 2021-25

9 Refresh and implement the Ageing Well in East Gippsland – Age Friendly Communities Strategy 2017-2030

10 Plan and strengthen our services and infrastructure for sport and recreation.

11 Provide opportunities for traditional owners to participate and partner in the planning and delivery of services and the planning and development of Council infrastructure and projects.

12 Promote council services that support cultural and linguistic diversity and continue to embed diversity and inclusion in Council events and programs

Service Performance Outcome Indicators

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

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

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

Service Performance Outcome Indicators

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

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

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

Services

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Project Management	This service undertakes project planning, design and delivery of various works within Council's Capital Works Program.	*Inc*	505	12	3
		Exp	2,018	68	666
		Surplus / (deficit)	(1,513)	(56)	(663)
Works	This service provides for the management and maintenance of Council's building infrastructure and assets. It includes management and maintenance of Council's vehicles, machinery and equipment and place based works crews.	*Inc*	941	817	1,261
		Exp	1,193	1,466	1,493
		Surplus / (deficit)	(252)	(649)	(232)
Emergency Management	Council works collaboratively with relevant stakeholders to help communities prepare for emergency events and natural disasters and, in times of emergency, respond to their needs and help them recover.	*Inc*	206	1,095	178
		Exp	706	1,601	1,113
		Surplus / (deficit)	(500)	(506)	(935)

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Emergency Response	Council has a significant responsibility in emergency management and disaster response across East Gippsland, along with other lead agencies. Although the Australian Government provides significant funding to repair and reconstruct assets following natural disasters, Council (in the first instance) is required to fund the response and then seek recompense after the event. Council therefore carries that burden while waiting for reimbursement, which can impact upon current plans for infrastructure planning and maintenance.	*Inc*	4,883	10,209	10
		Exp	4,460	9,269	4,969
		Surplus / (deficit)	423	940	(4,959)
Parks and Gardens	Parks and Gardens provides management and implementation of open space strategies and maintenance including mowing, garden maintenance, annual displays, weed control and walking track maintenance. It also provides tree maintenance including inspection, pruning and removals.	*Inc*	1,295	619	596
		Exp	5,135	5,776	5,599
		Surplus / (deficit)	(3,840)	(5,157)	(5,003)
Strategic Planning	This service aims to deliver vibrant, connected and productive places and infrastructure to meet current and future community needs. Strategic Planning advocates for and implements land use policies, plans and standards that guide land use development and promote sustainable design, development and heritage conservation. This is supported through continual reviews and improvements to the East Gippsland Planning Scheme.	*Inc*	130	275	-
		Exp	449	1,618	1,145
		Surplus / (deficit)	(319)	(1,343)	(1,145)
Statutory Planning and Development Services	Statutory planning services process and assess planning applications in accordance with the Planning and Environment Act 1987, the Planning Scheme and Council policies aimed at ensuring that our cities, towns and settlements develop in an orderly and sustainable way. It provides advice and makes decisions about development and land-use proposals, as well as representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary.	*Inc*	1,476	1,151	777
		Exp	1,465	1,784	2,145
		Surplus / (deficit)	11	(633)	(1,368)
Building Control	This service enforces statutory building regulations under the Victorian Building Code. These include providing advice on building permits and legislation, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	*Inc*	340	260	215
		Exp	437	346	372
		Surplus / (deficit)	(97)	(86)	(157)
Recreation and Sporting Reserve Management	This service is responsible for the maintenance and operation of sporting grounds and pavilions and community centres with meeting, function and activity space. Often this work is undertaken in conjunction with community operated committees of management. The service assists in the delivery of strategic sporting outcomes across the municipality through the upgrade and improvement of facilities and the attraction of funding to undertake this work.	*Inc*	84	107	79
		Exp	876	1,472	1,202
		Surplus / (deficit)	(792)	(1,365)	(1,123)

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Asset Management	This service conducts planning for Council's main civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These assets include roads, laneways, car parks, foot/bike paths, drains and bridges.	*Inc*	3	3	3
		Exp	495	578	650
		Surplus / (deficit)	(492)	(575)	(647)
Asset Maintenance	This service provides management and ongoing maintenance of the Council's assets, including 2,951 km of roads, 209 bridges and 23 pedestrian bridges; over 300 km of drains, 223 km of footpath, and 517 km of kerb and channel; numerous playgrounds, parks, gardens, and recreation reserves; three aerodromes; over 4,000 street lights; 41 public jetties, 19 fishing platforms and 31 boat ramps; and the Raymond Island Ferry.	*Inc*	5,229	11,389	8,125
		Exp	22,549	19,984	22,142
		Surplus / (deficit)	(17,320)	(8,595)	(14,017)

Major Initiatives

2 Present the Housing and Settlement Strategy to Council and if adopted commence implementation of recommendations.

3 Prepare the 'Bairnsdale 2050' Growth Strategy

4 Prepare a climate risk assessment to identify and respond to the likely impact of extreme weather and climate events on Shire infrastructure and services.

Other Initiatives

1 Undertake key public open space planning initiatives, including the first stage of the Marine and Coastal Management Plan and finalisation of the East Gippsland Sporting Facilities Plan.

2 Implement the Rural Land Use Strategy and prepare a Planning Scheme Amendment for consideration

3 Deliver actions from key growth area plans including Lakes Entrance Northern Growth Area and Paynesville Growth Area Strategy.

4 Implement the asset management framework with a focus on data improvement

5 Develop and implement service standards for the maintenance of key asset classes.

6 Deliver the capital works program and asset management program, including WORLD sporting precinct, Omeo MTB trails, Eagle Point Hub, Bullock Island works.

7 Implement key year two goals from the Environmental Sustainability Strategy pertaining to infrastructure including completion of the Bairnsdale Alternate Water project; and incorporation of environmental sustainability design principles into new and renewed assets.

8 Deliver improvements to Councils road network including: upgrading Moroney Street, Marine Parade and Myer Street and reseal high priority roads.

9 Develop and trial new approaches to road renewal and maintenance that improves resilience to changing climatic conditions and utilises recycled materials.

10 Strengthen community emergency planning arrangements to improve resilience and preparedness.

11 Support communities to transition from recovery to longer term community resilience, where appropriate

12 Finalise and commence implementation of the East Gippsland Road Safety Strategy

Service Performance Outcome Indicators

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

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

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

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100

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

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

Services

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Environmental Management	The Environmental Management function identifies and manages broad-based environmental issues on Council owned or managed land including Council's Mosquito Management Program, pest plants and animals and Urban Waterways.	*Inc*	447	193	75
		Exp	1,018	1,101	603
		Surplus / (deficit)	(571)	(908)	(528)
Environmental Sustainability	This service develops environmental policy and strategies, coordinates and implements environmental projects and works with other services to improve Council's environmental performance. Reducing greenhouse emissions and utility use within Council operations are a key priority. This includes community awareness and behavioural change programs to encourage and support reduced use of energy and resources.	*Inc*	1,201	-	-
		Exp	750	601	558
		Surplus / (deficit)	451	(601)	(558)
Waste Services	This service provides kerbside waste collection of household, recycling and green waste from households; and landfill and transfer station facilities. The service operates and rehabilitates Council's current and legacy landfills, and manages the East Gippsland Waste and Recycling Centre in ways that promote positive waste behaviour in the community and minimise environmental impacts.	*Inc*	4,092	4,007	4,794
		Exp	9,663	11,992	13,408
		Surplus / (deficit)	(5,571)	(7,985)	(8,614)

Major Initiatives

5 Deliver actions to reduce Council's greenhouse gas emissions from energy use as identified in the Environmental Sustainability Action Plan including: development of a net zero emissions plan; explore the feasibility of using geothermal energy and key sites; and work with Councils' contractors to reduce their emissions.

6 Complete design and progress development of organic waste processing facility at Bairnsdale Landfill.

Other Initiatives

1 Develop processes and tools that support whole of community to take action to reduce carbon emissions.

2 Improve the health of local waterways and wetlands through the use of water sensitive urban design to treat urban stormwater.

3 Develop and implement suitable plans and practices for managing storm water in priority areas including new urban development.

4 Preserve and restore local biodiversity values and seek partner and stakeholder input.

5 Manage roadside weeds and vegetation

6 Develop an Encroachment Policy and supporting processes to protect and preserve the open space values of Council land

7 Identify key Council land and develop management plans for these sites.

8 Review the Infrastructure Design Manual with the view for Council to adopt and apply the Environmentally Sustainable Design principles to new development.

9 Reduce waste going to landfill through the implementation of actions identified in the Waste Minimisation Action Plan – year 2 actions. including developing and implementing waste education programs for key areas of waste reduction

10 Review waste and recycling services to respond to changing regulations and needs of our community

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Waste Collection	Waste diversion	53.32%	52.81%	55.00%

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

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

Service Performance Outcome Indicators

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

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

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

Services

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Business Growth	The development of business and industry in East Gippsland is supported by this service, which provides business information services, referrals to other organisations for support, facilitation of industry networking and knowledge sharing events, and facilitation of funding opportunities at all levels of government. It also works with government departments to link businesses to Victorian and Australian Government services to support growth and diversification.	*Inc*	-	-	-
		Exp	55	92	150
		Surplus / (deficit)	(55)	(92)	(150)
Economic Development	The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	*Inc*	873	1,072	157
		Exp	1,879	3,762	948
		Surplus / (deficit)	(1,006)	(2,690)	(791)
Tourism and Visitor Information Services	Council supports the tourism industry and helps promote East Gippsland as a highly sought after visitor destination. Quality visitor information services are provided with the aim of meeting the expectations and needs of visitors.	*Inc*	80	138	101
		Exp	880	857	951
		Surplus / (deficit)	(800)	(719)	(850)
Events	This service works with partners to develop East Gippsland's reputation as a recognised events destination through attraction and facilitation of new events and support of existing events. It provides support, resources and training information, and assists with the development of major events that stimulate economic benefits and cultural diversity and enhance the well-being of citizens.	*Inc*	35	-	-
		Exp	334	362	364
		Surplus / (deficit)	(299)	(362)	(364)

Major Initiatives

Other Initiatives

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

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

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

Services

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Community Leadership	Council provides leadership on issues of importance to East Gippsland and advocates on behalf of the community and its vision for the future. It does this through strong, transparent, accountable leadership and the development of strong relationships with key stakeholders and other levels of government.	*Inc*	21	21	20
		Exp	1,304	1,463	1,679
		Surplus / (deficit)	(1,283)	(1,442)	(1,659)
Finance and Treasury	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances and raising and collection of rates and charges.	*Inc*	844	3,438	2,270
		Exp	1,909	2,224	2,373
		Surplus / (deficit)	(1,065)	1,214	(103)
Governance	This service provides a range of governance, statutory and corporate support services to Council, including coordination of business papers for meetings of the Council and its committees; coordination of arrangements for Council and committee meetings; and the maintenance of statutory registers and the conduct of municipal elections. An Audit Committee supports this service. This service also provides the framework, oversight and advice to support Council in complying with statutory procurement and contracting provisions.	*Inc*	295	24	25
		Exp	3,274	5,966	3,772
		Surplus / (deficit)	(2,979)	(5,942)	(3,747)
Media, Communications and Civic Events	This service oversees provision of advice on communications, in consultation with relevant stakeholders, on behalf of Council. It also provides in-house graphic design services. This service also conducts civic events to recognise, commemorate and celebrate prominent citizens and the successful delivery of significant Council programs, infrastructure and projects.	*Inc*	20	20	-
		Exp	738	726	855
		Surplus / (deficit)	(718)	(706)	(855)
Council Enterprises	This service supports the local economy and provides an alternative revenue stream for Council through the effective operation of a range of Council-managed commercial enterprises such as caravan parks, marinas and the East Gippsland Livestock Exchange.	*Inc*	6,002	5,363	5,381
		Exp	3,872	4,393	4,965
		Surplus / (deficit)	2,130	970	416
Customer and Civic Services	This service acts as the main customer interface with the community. It provides accessible, high-quality customer service at Council's Corporate, Business and Service Centres, which connects people to Council services and general information.	*Inc*	93	65	64
		Exp	2,214	2,232	2,323
		Surplus / (deficit)	(2,121)	(2,167)	(2,259)

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Information Services	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way. It is also responsible for the provision of document and information management support services and compliance with statutory obligations under Freedom of Information and Information Privacy legislation.	*Inc*	127	118	124
		Exp	3,986	5,377	5,854
		Surplus / (deficit)	(3,859)	(5,259)	(5,730)
Property Management	The management of Council's property portfolio, including purchases, sales, leases and licenses to ensure land under Council's ownership or management is used effectively and in the best interests of current and future generations is delivered through this service. It also supports local groups that have a focus on land and facility stewardship.	*Inc*	422	152	167
		Exp	398	574	480
		Surplus / (deficit)	24	(422)	(313)
Risk Management and Compliance	This service manages a compliance framework that promotes prudent and responsible management approaches to Council's decision-making and service delivery. It ensures the highest standards of legislative compliance are achieved across all Council functions and that its risk exposure is minimised through proactive and comprehensive systems and processes.	*Inc*	166	1	1
		Exp	1,595	1,981	2,322
		Surplus / (deficit)	(1,429)	(1,980)	(2,321)
Human Resources	Through this service Council provides human resource and industrial relations services dedicated to ensuring Council's workforce operates efficiently and effectively within a framework that encourages innovation and continuous improvement. Human Resources also provides payroll services for all employees.	*Inc*	563	200	200
		Exp	1,379	1,916	2,493
		Surplus / (deficit)	(816)	(1,716)	(2,293)
Organisation Development	This service provides Council with strategic and operational organisation development support. The service also assists managers to determine and progress toward future structures, capability and cultures in their service units.	*Inc*	3	85	10
		Exp	226	522	822
		Surplus / (deficit)	(223)	(437)	(812)

Major initiative

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

Other Initiatives

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

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Satisfaction	50%	50%	50%

DNA - Indicates that data is not available at the time of preparing the budget
* Refer to table below for information on the calculation of Service Performance Outcome Indicators.

Service Performance Outcome Indicators

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

2.6 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	$'000	$'000	$'000
1. An inclusive and caring community that respects and celebrates diversity	(7,545)	12,794	5,249
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities	(30,249)	41,496	11,247
3. A natural environment that is managed and enhanced	(9,700)	14,569	4,869
4. A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment	(2,155)	2,413	258
5. A transparent organisation that listens and delivers effective, engaging, and responsive services	(19,676)	27,938	8,262
Total	**(69,325)**	**99,210**	**29,885**

Expenses added in:	
Depreciation	**29,955**
Finance costs	**309**
Surplus/(Deficit) before funding sources	**(99,589)**
Funding sources added in:	
Rates and charges revenue	57,923
Waste charge revenue	11,282
Victoria Grants Commission	19,600
Capital Grants and contributions	54,343
Total funding sources	**143,148**
Operating surplus/(deficit) for the year	**43,559**

3. Financial Statements

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

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

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

Comprehensive Income Statement

For the four years ending 30 June 2027

	NOTES	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
Income / Revenue						
Rates and charges	4.1.1	65,572	**69,205**	72,155	75,236	78,824
Statutory fees and fines	4.1.2	2,429	**2,238**	2,316	2,397	2,493
User fees	4.1.3	12,490	**13,241**	13,752	14,283	14,904
Grants - operating	4.1.4	23,516	**23,917**	24,400	22,851	22,391
Grants - capital	4.1.4	19,504	**54,209**	21,345	10,549	8,954
Contributions - monetary	4.1.5	835	**116**	200	51	51
Contributions - non-monetary	4.1.5	2,000	**2,000**	2,000	2,000	2,000
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	**-**	-	-	-
Other income	4.1.6	8,836	**3,903**	3,386	3,250	3,122
Total income / revenue		135,182	**168,829**	139,554	130,617	132,739
Expenses						
Employee costs	4.1.7	37,281	**40,767**	38,658	40,114	41,854
Materials and services	4.1.8	61,756	**52,257**	50,294	48,649	48,812
Depreciation	4.1.9	25,681	**28,630**	29,200	29,382	30,059
Amortisation - intangible assets	4.1.10	468	**1,255**	1,156	1,156	1,356
Amortisation - right of use assets	4.1.11	71	**71**	71	71	71
Bad and doubtful debts - allowance for impairment losses		28	**28**	29	30	32
Borrowing costs		265	**308**	369	347	324
Finance costs - leases		1	**1**	1	1	1
Other expenses	4.1.12	1,973	**1,953**	1,838	1,912	1,998
Total expenses		127,524	**125,270**	121,616	121,662	124,507
Surplus/(deficit) for the year		7,658	**43,559**	17,938	8,955	8,232
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		28,515	**-**	-	-	120,252
Total other comprehensive income		28,515	**-**	-	-	120,252
Total comprehensive result		36,173	**43,559**	17,938	8,955	128,484

Balance Sheet

For the four years ending 30 June 2027

	NOTES	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
Assets						
Current assets						
Cash and cash equivalents		51,692	**41,974**	27,208	25,125	25,547
Trade and other receivables		9,147	**12,401**	10,296	9,631	9,729
Other financial assets		35,000	**-**	-	-	-
Prepayments		687	**699**	727	756	790
Other assets		3,695	**3,758**	3,905	4,057	4,235
Total current assets	4.2.1	100,221	**58,832**	42,136	39,569	40,301
Non-current assets						
Trade and other receivables		411	**500**	180	160	140
Property, infrastructure, plant & equipment		1,329,807	**1,421,840**	1,446,978	1,457,965	1,583,180
Right-of-use assets	4.2.4	771	**771**	771	771	771
Investment property		8,263	**8,263**	8,263	8,263	8,263
Intangible assets		460	**2,814**	1,587	360	3,213
Total non-current assets	4.2.1	1,339,712	**1,434,188**	1,457,779	1,467,519	1,595,567
Total assets		1,439,933	**1,493,020**	1,499,915	1,507,088	1,635,868
Liabilities						
Current liabilities						
Trade and other payables		8,661	**14,414**	8,424	7,184	7,040
Trust funds and deposits		3,033	**3,033**	3,033	3,033	3,033
Unearned income/revenue		5,929	**5,929**	1,379	1,379	1,379
Provisions		13,299	**7,246**	7,702	11,442	8,498
Interest-bearing liabilities	4.2.3	724	**746**	769	792	1,965
Lease liabilities	4.2.4	102	**102**	102	102	102
Total current liabilities	4.2.2	31,748	**31,470**	21,409	23,932	22,017
Non-current liabilities						
Unerarned Income		428	**428**	428	429	436
Provisions		3,038	**6,547**	6,334	2,820	6,989
Interest-bearing liabilities	4.2.3	2,188	**8,485**	7,716	6,924	4,959
Lease liabilities	4.2.4	758	**758**	758	758	758
Total non-current liabilities	4.2.2	6,412	**16,218**	15,236	10,931	13,142
Total liabilities		38,160	**47,688**	36,645	34,863	35,159
Net assets		1,401,773	**1,445,332**	1,463,270	1,472,225	1,600,709
Equity						
Accumulated surplus		456,514	**500,126**	518,114	527,069	535,351
Reserves		945,259	**945,206**	945,156	945,156	1,065,358
Total equity		1,401,773	**1,445,332**	1,463,270	1,472,225	1,600,709

Statement of Changes in Equity

For the four years ending 30 June 2027

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

Statement of Cash Flows

For the four years ending 30 June 2027

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	Notes	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		65,478	**68,060**	71,949	75,021	78,573
Statutory fees and fines		2,429	**2,238**	2,316	2,397	2,493
User fees		15,937	**10,952**	16,208	15,002	14,874
Grants - operating		21,198	**23,917**	24,400	22,851	22,391
Grants - capital		1,572	**54,209**	16,795	10,549	8,954
Contributions - monetary		835	**116**	200	51	51
Interest received		3,073	**2,000**	1,540	1,340	1,140
Trust funds and deposits taken		8,500	**8,650**	8,800	8,950	9,100
Other receipts		5,696	**1,903**	1,845	1,909	1,982
Employee costs		(36,540)	**(40,290)**	(38,185)	(39,616)	(41,336)
Materials and services		(65,832)	**(53,217)**	(56,543)	(50,189)	(52,562)
Trust funds and deposits repaid		(8,500)	**(8,650)**	(8,800)	(8,950)	(9,100)
Other payments		(1,973)	**(1,953)**	(1,838)	(1,912)	(1,998)
Net cash provided by/(used in) operating activities	4.4.1	11,873	**67,935**	38,687	37,403	34,562
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(43,324)	**(119,263)**	(52,937)	(38,969)	(33,623)
Proceeds from sale of property, infrastructure, plant and equipment		600	**600**	600	600	600
Payments for investments		(35,000)	**-**	-	-	-
Proceeds from sale of investments		-	**35,000**	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(77,724)	**(83,663)**	(52,337)	(38,369)	(33,023)
Cash flows from financing activities						
Finance costs		(265)	**(308)**	(369)	(347)	(324)
Proceeds from borrowings		1,262	**7,043**	-	-	-
Repayment of borrowings		-	**(724)**	(746)	(769)	(792)
Interest paid - lease liability		(1)	**(1)**	(1)	(1)	(1)
Repayment of lease liabilities		-	**-**	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	996	**6,010**	(1,116)	(1,117)	(1,117)
Net increase/(decrease) in cash & cash equivalents		(64,855)	**(9,718)**	(14,766)	(2,083)	422
Cash and cash equivalents at the beginning of the financial year		116,547	**51,692**	41,974	27,208	25,125
Cash and cash equivalents at the end of the financial year		51,692	**41,974**	27,208	25,125	25,547

Statement of Capital Works

For the four years ending 30 June 2027

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

Statement of Human Resources

For the four years ending 30 June 2027

	Forecast Actual	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	37,281	**40,767**	38,658	40,114	41,854
Employee costs - capital	3,086	**2,760**	2,653	2,097	2,083
Total staff expenditure	40,367	**43,527**	41,311	42,211	43,937
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	485.0	**451.7**	426.2	420.2	419.7
Total staff numbers	485.0	**451.7**	426.2	420.2	419.7

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

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

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

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

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	2023/24 $'000	2024/25 $'000	2025/26 $'000	2026/27 $'000
Assets and Environment				
Permanent - Full time	**12,179**	**12,514**	**13,090**	**13,721**
Women	3,448	3,329	3,429	3,592
Men	8,731	9,185	9,661	10,129
Persons of self-described gender	0	0	0	0
Permanent - Part time	**3,204**	**3,292**	**3,391**	**3,492**
Women	1,872	1,923	1,981	2,040
Men	1,332	1,369	1,410	1,452
Persons of self-described gender	0	0	0	0
Total Assets and Environment	**15,383**	**15,806**	**16,481**	**17,213**
Place and Community				
Permanent - Full time	**4,667**	**4,795**	**4,939**	**5,177**
Women	3,125	3,211	3,307	3,466
Men	1,542	1,584	1,632	1,711
Persons of self-described gender	0	0	0	0
Permanent - Part time	**874**	**898**	**925**	**953**
Women	835	858	884	911
Men	39	40	41	42
Persons of self-described gender	0	0	0	0
Total Place and Community	**5,541**	**5,693**	**5,864**	**6,130**
Business Excellence				
Permanent - Full time	**9,079**	**9,329**	**9,606**	**10,070**
Women	6,581	6,762	6,962	7,316
Men	2,498	2,567	2,644	2,754
Persons of self-described gender	0	0	0	0
Permanent - Part time	**2,218**	**2,279**	**2,348**	**2,419**
Women	1,862	1,913	1,971	2,031
Men	356	366	377	388
Persons of self-described gender	0	0	0	0
Total Business Excellence	**11,297**	**11,608**	**11,954**	**12,489**
Office of the CEO				
Permanent - Full time	**708**	**727**	**748**	**771**
Women	370	380	391	403
Men	338	347	357	368
Persons of self-described gender	0	0	0	0
Permanent - Part time	**0**	**0**	**0**	**0**
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Office of the CEO	**708**	**727**	**748**	**771**
Casuals, temporary and other expenditure	7,838	4,824	5,067	5,251
Total staff expenditure - Operating	**40,767**	**38,658**	**40,114**	**41,854**
Capitalised labour costs	2,760	2,653	2,097	2,083
Total staff expenditure	**43,527**	**41,311**	**42,211**	**43,937**

Summary of Planned Human Resources

For the four years ending 30 June 2027

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Assets and Environment				
Permanent - Full time	**132.0**	**132.0**	**132.0**	**132.0**
Women	27.0	27.0	27.0	27.0
Men	105.0	105.0	105.0	105.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**39.2**	**39.2**	**39.2**	**39.2**
Women	22.2	22.2	22.2	22.2
Men	17.0	17.0	17.0	17.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Assets and Environment	**171.2**	**171.2**	**171.2**	**171.2**
Place and Community				
Permanent - Full time	**40.0**	**40.0**	**40.0**	**40.0**
Women	29.0	29.0	29.0	29.0
Men	11.0	11.0	11.0	11.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**9.6**	**9.6**	**9.6**	**9.6**
Women	9.0	9.0	9.0	9.0
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Place and Community	**49.6**	**49.6**	**49.6**	**49.6**
Business Excellence				
Permanent - Full time	**91.0**	**91.0**	**91.0**	**91.0**
Women	65.0	65.0	65.0	65.0
Men	26.0	26.0	26.0	26.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**27.2**	**27.2**	**27.2**	**27.2**
Women	22.8	22.8	22.8	22.8
Men	4.4	4.4	4.4	4.4
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Business Excellence	**118.2**	**118.2**	**118.2**	**118.2**
Office of the CEO				
Permanent - Full time	**4.0**	**4.0**	**4.0**	**4.0**
Women	3.0	3.0	3.0	3.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**0.0**	**0.0**	**0.0**	**0.0**
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Office of the CEO	**4.0**	**4.0**	**4.0**	**4.0**
Casuals and temporary staff	84.3	60.3	60.3	60.3
Capitalised labour	24.4	22.9	16.9	16.4
Total staff numbers	**451.7**	**426.2**	**420.2**	**419.7**

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

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

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

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

This will raise total rates and charges for 2023/24 to $69.205 million.

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

	2022/23 Forecast Actual $'000	2023/24 Budget $'000	Change $'000	Change %
General rates *	47,112	**49,429**	2,317	**4.92%**
Municipal charge *	7,502	**7,831**	329	**4.39%**
Waste management charge	8,704	**9,569**	865	**9.94%**
Waste Levy	1,179	**1,628**	449	**38.08%**
Supplementary rates and rate adjustments	655	**335**	(320)	**(48.85%)**
Interest on rates and charges	280	**280**	-	**0.00%**
Revenue in lieu of rates	140	**133**	(7)	**(5.00%)**
Total rates and charges	65,572	**69,205**	3,633	**5.54%**

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

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

Type or class of land	2022/23 cents/$CIV*	2023/24 cents/$CIV*	Change
General rate for rateable residential properties	**0.00290802**	**0.00256872**	**(11.67%)**
General rate for rateable commercial/ industrial properties	**0.00407123**	**0.00359621**	**(11.67%)**
General rate for rateable Farm land properties	**0.00232641**	**0.00205498**	**(11.67%)**

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

Type or class of land	2022/23 $'000	2023/24 $'000	Change $'000	Change %
Residential	35,929	**38,024**	2,095	**5.83%**
Commercial/Industrial	5,306	**5,553**	247	**4.66%**
Farm	5,877	**5,852**	(25)	**(0.43%)**
Total amount to be raised by general rates	47,112	**49,429**	2,317	**4.92%**

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

Type or class of land	2022/23 Number	2023/24 Number	Change Number	Change %
Residential	27,897	**28,100**	203	**0.73%**
Commercial/Industrial	2,099	**2,170**	71	**3.38%**
Farm *	2,676	**2,665**	(11)	**(0.41%)**
Total number of assessments	32,672	**32,935**	263	**0.80%**

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

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

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

Type or class of land	2022/23 $'000	2023/24 $'000	Change $'000	Change %
Residential	12,544,374	**14,802,669**	2,258,295	**18.00%**
Commercial/Industrial	1,333,058	**1,544,258**	211,200	**15.84%**
Farm	2,515,279	**2,847,736**	332,457	**13.22%**
Total value of land	16,392,711	**19,194,663**	2,801,952	**17.09%**

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

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

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

Type of Charge	2022/23 $'000	2023/24 $'000	Change $'000	Change %
Municipal	7,502	**7,831**	329	**4.39%**

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

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

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

Type of Charge	2022/23	2023/24	Change	
	$	$	$	%
Kerbside collection with recycling (120L Bin)	1,185	**1,301**	116	**9.79%**
Kerbside collection with recycling and green waste (120L Bin)	7,353	**8,123**	770	**10.47%**
Additional Household waste bin	22	**35**	13	**59.09%**
Additional Green/Recycling bin	-	**2**	2	
Rural waste collection charge	101	**108**	7	**6.93%**
Waste Levy	1,171	**1,628**	457	**39.03%**
Total	9,832	**11,197**	1,365	**13.88%**

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

	2022/23	2023/24	Change	
	$'000	$'000	$'000	%
General rates *	47,112	**49,429**	2,317	**4.92%**
Municipal charge *	7,502	**7,831**	329	**4.39%**
Waste management charge	8,704	**9,569**	865	**9.94%**
Waste Levy	1,179	**1,628**	449	**38.08%**
Supplementary rates and rate adjustments	655	**335**	(320)	**(48.85%)**
Revenue in lieu of rates	140	**133**	(7)	**(5.00%)**
Total Rates and charges	65,292	**68,925**	3,633	**5.56%**

4.1.1(l) Fair Go Rates System Compliance

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

	2022/23	2023/24
Total Rates	$ 53,674,797	$ 55,323,569
Number of rateable properties	32,672	32,935
Base Average Rate	1642.84	$ 1,679.78
Maximum Rate Increase (set by the State Government)	**1.75%**	**3.50%**
Capped Average Rate	$ 1,671.59	$ 1,738.57
Maximum General Rates and Municipal Charges Revenue	$ 54,614,106	$ 57,259,894
Budgeted General Rates and Municipal Charges Revenue	$ 54,614,133	$ 57,259,896
Budgeted Supplementary Rates	$ 250,000	$ 250,000
Budgeted Total Rates and Municipal Charges Revenue	$ 54,864,133	$ 57,509,896

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

Type or class of land	2022/23	2023/24	Change	
	$'000	$'000	$'000	%
Residential	43,139	$ 44,917	1,778	**4.12%**
Commercial/Industrial	5,942	$ 6,086	144	**2.42%**
Farm *	6,243	$ 6,257	14	**0.22%**
Total amount to be raised by general rates and municipal charge	55,324	**57,260**	1,936	**3.50%**

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

4.1.1(n) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2023/24: estimated $500,000 and 2022/23: $606,000 - Rates and Municipal Charge) and supplementary charges for Kerbside Collection Waste Service (2023/24: estimated $85,000 and 2022/23 $77,000)
- The variation of returned levels of value (e.g. valuation appeals) estimated to be $ 250,000 for 2023/24 and 2022/23 $27,000
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(o) Differential rates

Rates to be levied

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

- A general rate of 0.00256872 cents in the dollar of CIV for all rateable residential properties (100% of the general rate);
- A general rate of 0.00359621 cents in the dollar of CIV for all rateable commercial/industrial properties (140% of the general rate for residential properties); and
- A general rate of 0.00205498 cents in the dollar of CIV for all rateable farm properties (80% of the general rate for residential properties).

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

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land that are subject to each differential rate and the uses of each differential rate, are set out below.

General land

General land is any land that is:

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

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

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

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

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

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

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

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

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

Commercial/Industrial land

Commercial and industrial land is any land that is:

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

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

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

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

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

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

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

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

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

The classification of land that is improved will be determined by the occupation and use of that land and have reference to the Planning Scheme zoning.

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

Farm Land

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

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

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

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

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

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

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

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

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

4.1.1 (p) Rating Rebates and Waivers

1. Eligible Pensioners Council Rebate

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

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

2. Rate Waiver - Bushfire impacted properties

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

4.1.1 (q) Waste Levy

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

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

4.1.2 Statutory fees and fines

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Infringements and costs	80	**80**	0	**0.00%**
Statutory planning fees	680	**615**	(65)	**(9.56%)**
Building regulatory fees	200	**155**	(45)	**(22.50%)**
Fire Hazard Fines	29	**15**	(14)	**(48.28%)**
Land Information Certificates	80	**80**	0	**0.00%**
Animal Registration Fees	445	**450**	5	**1.12%**
Parking fines	130	**140**	10	**7.69%**
Other Community Laws Licences and fines	90	**90**	0	**0.00%**
Septic Tank fees	70	**80**	10	**14.29%**
Health Registration fees	333	**363**	30	**9.01%**
Other statutory fees	292	**170**	(122)	**(41.78%)**
Total statutory fees and fines	2,429	**2,238**	(191)	**(7.86%)**

Statutory fees and fines ($0.191 million decrease)

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

Statutory fees are forecast to decrease by 7.86% or $0.191 million over the 2022/23 fee level.

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

4.1.3 User fees

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Waste Disposal	3,983	**4,774**	791	**19.86%**
East Gippsland Livestock Exchange	804	**808**	4	**0.50%**
Indoor Recreation Centres	2,695	**2,632**	(63)	**(2.34%)**
Outdoor Pools	81	**50**	(31)	**(38.27%)**
Caravan Parks	2,916	**2,946**	30	**1.03%**
Raymond Island Ferry	225	**225**	0	**0.00%**
Building services	60	**60**	0	**0.00%**
Visitor Information Centres	123	**86**	(37)	**(30.08%)**
Animals	15	**15**	0	**0.00%**
Immunisation	22	**22**	0	**0.00%**
Marinas	1,165	**1,163**	(2)	**(0.17%)**
Arts and Culture	279	**332**	53	**18.92%**
Customer Service Centres	56	**54**	(2)	**(3.57%)**
Aerodrome	10	**11**	1	**10.00%**
Library	17	**23**	6	**35.29%**
Other	39	**40**	1	**2.56%**
Total user fees	12,490	**13,241**	751	**6.01%**

User fees ($0.751 million increase)

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

Total user fees are projected to increase by 6.01% or $0.751 million over the forecast for 2022/23.

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

4.1.4 Grants

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

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	17,730	**56,496**	38,766	**218.65%**
State funded grants	24,821	**21,500**	(3,321)	**(13.38%)**
Other funded grants	469	**130**	(339)	**(72.28%)**
Total grants received	**43,020**	**78,126**	35,106	**81.60%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	4,587	**19,600**	15,013	**327.29%**
Recurrent - State Government				
Arts and Culture	60	**60**	0	**0.00%**
School crossing supervisors	118	**118**	0	**0.00%**
Libraries	379	**386**	7	**1.85%**
Emergency Management	167	**167**	0	**0.00%**
Community health	51	**39**	(12)	**(23.53%)**
Community Developement	(45)	**39**	84	**(186.67%)**
Environmental Works	82	**75**	(7)	**(8.54%)**
Lake Tyers Trust	150	**150**	0	**0.00%**
Recreational, Leisure and Community Facilities	-	**2**	2	**#DIV/0!**
Total Recurrent - State Government	962	**1,036**	74	**7.69%**
Total recurrent grants	**5,549**	**20,636**	15,161	**273.22%**
Non-recurrent - Commonwealth Government				
Community Development	508	**319**	(189)	**(37.20%)**
Economic Development	701	**-**	(701)	**(100.00%)**
Events	40	**-**	(40)	**(100.00%)**
Recreational, Leisure and Community Facilities	275	**1,658**	1,383	**502.91%**
Roads	726	**-**	(726)	**(100.00%)**
Total Non-recurrent - Commonwealth Government	**2,250**	**1,977**	(273)	**(12.13%)**
Non-recurrent - State Government				
Arts and Culture	6	**-**	(6)	**(100.00%)**
Bushfire Recovery	6,300	**-**	(6,300)	**(100.00%)**
Community Development	3,123	**2**	(3,121)	**(99.94%)**
Economic Development	1,130	**150**	(980)	**(86.73%)**
Emergency Management	387	**-**	(387)	**(100.00%)**
Environmental Management	368	**-**	(368)	**(100.00%)**
Library	27	**-**	(27)	**(100.00%)**
Parks and Open Space	-	**20**	20	**100.00%**
Recreational, Leisure and Community Facilities	3,726	**1,122**	(2,604)	**(69.89%)**
Human Resources	40	**-**	(40)	**(100.00%)**
Regulatory	79	**9**	(70)	**(88.61%)**
Road Safety	23	**-**	(23)	**(100.00%)**
Strategic Planning	75	**-**	(75)	**(100.00%)**
Total Non-recurrent - State Government	**15,284**	**1,303**	(13,981)	**(91.47%)**
Non-recurrent - Other				
Economic Development	90	**-**	(90)	**(100.00%)**
Environmental Works	112	**-**	(112)	**(100.00%)**
Events	20	**-**	(20)	**(100.00%)**
Library	11	**1**	(10)	**(90.91%)**
Strategic Planning	200	**-**	(200)	**(100.00%)**
Total Non-recurrent - Other	**433**	**1**	(432)	**(99.77%)**
Total non-recurrent grants	**17,967**	**3,281**	(14,686)	**(81.74%)**
Total operating grants	**23,516**	**23,917**	401	**1.71%**

(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	3,088	**2,578**	(510)	**(16.52%)**
Recurrent - State Government				
Library	9	**9**	0	**0.00%**
Total recurrent grants	**3,097**	**2,587**	(510)	**(16.47%)**
Non-recurrent - Commonwealth Government				
Plant and machinery	270	**300**	30	**11.11%**
Buildings	317	**933**	616	**100.00%**
Roads	-	**6,687**	6,687	**100.00%**
Footpath	146	**1,381**	1,235	**845.89%**
Recreation	2,533	**1,270**	(1,263)	**(49.86%)**
Bridges	1,728	**1,797**	69	**3.99%**
Parks and Open Space	2,652	**13,644**	10,992	**414.48%**
Aerodromes	70	**4,894**	4,824	**6891.43%**
Off street Car park	65	**1,435**	1,370	**2107.69%**
Other Infrastructure	24	**-**	(24)	**(100.00%)**
Total Non-recurrent - Commonwealth Government	7,805	**32,341**	24,536	**314.36%**
Non-recurrent - State Government				
Waste	172	**980**	808	**469.77%**
Buildings	1,221	**2,787**	1,566	**128.26%**
Recreation	4,032	**1,602**	(2,430)	**(60.27%)**
Roads	138	**1,145**	1,007	**729.71%**
Parks and Open Space	2,921	**11,181**	8,260	**282.78%**
Drainage	-	**535**	535	**100.00%**
Other Infrastructure	25	**193**	168	**672.00%**
Plant and machinery	57	**729**	672	**1178.95%**
Total Non-recurrent - State Government	8,566	**19,152**	10,586	**100.00%**
Non-recurrent - Other				
Drainage	-	**129**	129	**100.00%**
Library	14	**-**	(14)	**100.00%**
Recreation	22	**-**	(22)	**(100.00%)**
Total Non-recurrent - Other	36	**129**	93	**258.33%**
Total non-recurrent grants	**16,407**	**51,622**	35,215	**214.63%**
Total capital grants	**19,504**	**54,209**	34,705	**177.94%**
Total Grants	**43,020**	**78,126**	35,106	**81.60%**

Grants - operating ($0.401 million increase)

Operating grants include all money received from Victorian and Australian Government sources for the purposes of funding the delivery of Council's services to the community. Overall, the level of operating grants is projected to increase by 1.71% or $0.401 million compared to 2022/23. There is a projected increase in the Federal Assistance Grant for the 2023/24 year of $15.013 million that offsets a reduction in other operating grants that have decreased from the 2022/23 year that were primarily for bushfire related projects and programs that will not be ongoing. It should be noted that $13.8 million of the Federal Financial Assistance Grant for the 2022/23 year was paid in the 2021/22 year and therefore the 2023/24 year shows a significant increase. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included above.

Grants - capital ($34.705 million increase)

Capital grants include all money received from Victorian and Australian Government and community sources for the purposes of funding the capital works program. Overall the level of capital grants has increased by 177.94% or $34.705 million compared to 2022/23 as a result of various grants that will be received for projects in 2023/24. Section 4.5. 'Capital Works Program' includes a more detailed analysis of the grants and contributions expected to be received during the 2023/24 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included above.

4.1.5 Contributions

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Monetary	835	**116**	(719)	**(86.11%)**
Non-monetary	2,000	**2,000**	0	**0.00%**
Total contributions	2,835	**2,116**	(719)	**(25.36%)**

Contributions - monetary ($0.719 million decrease)

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

Contributions are projected to decrease by $0.719 million or 25.36% compared to 2022/23. This is due to less monetary contributions expected for projects in 2023/24.

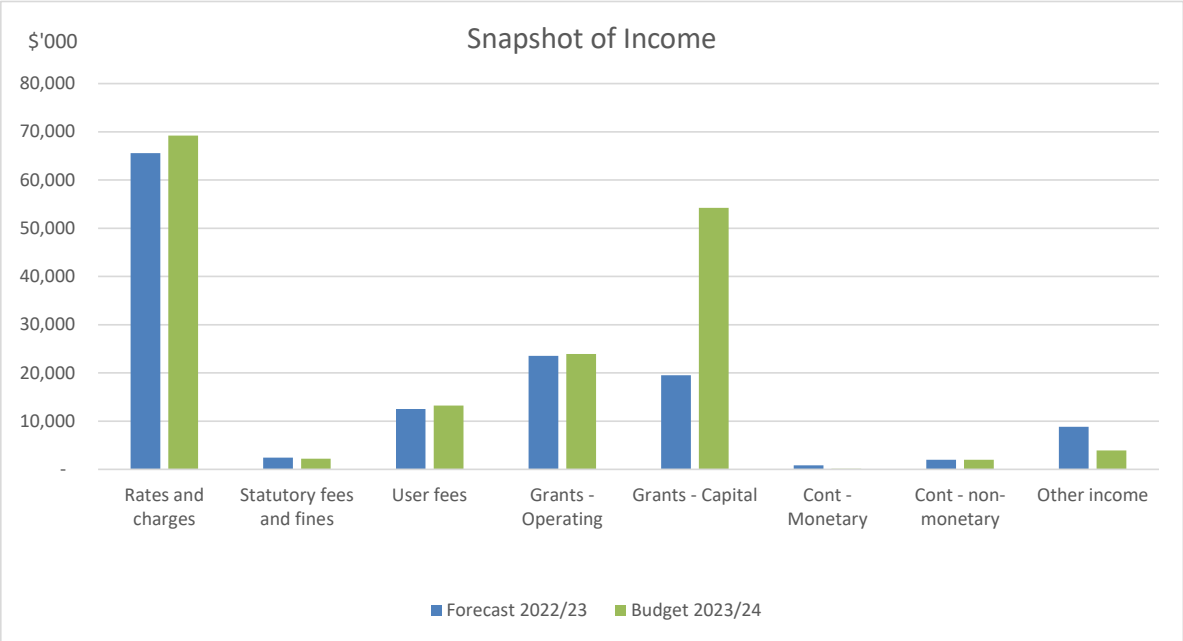
4.1.6 Other income

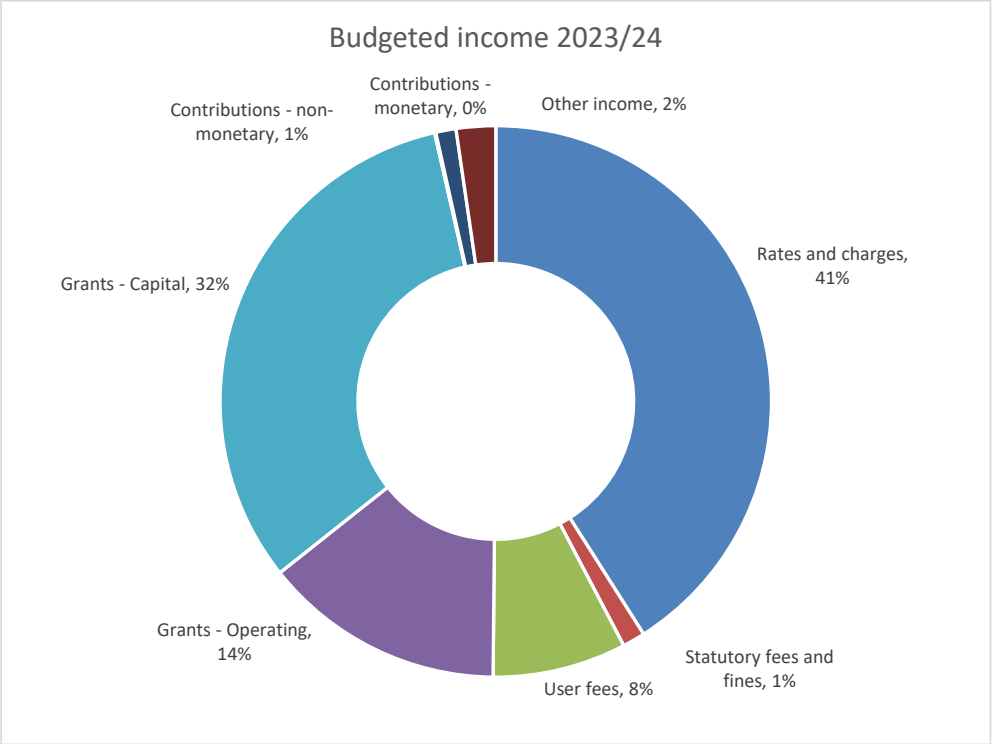
	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Interest	3,140	**2,040**	(1,100)	**(35.03%)**
Reimbursements	4,639	**803**	(3,836)	**(82.69%)**
Investment property rental/leases	986	**1,010**	24	**2.43%**
Other Sundry	71	**50**	(21)	**(29.58%)**
Total other income	8,836	**3,903**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

Other income ($4.933 million decrease)

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

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

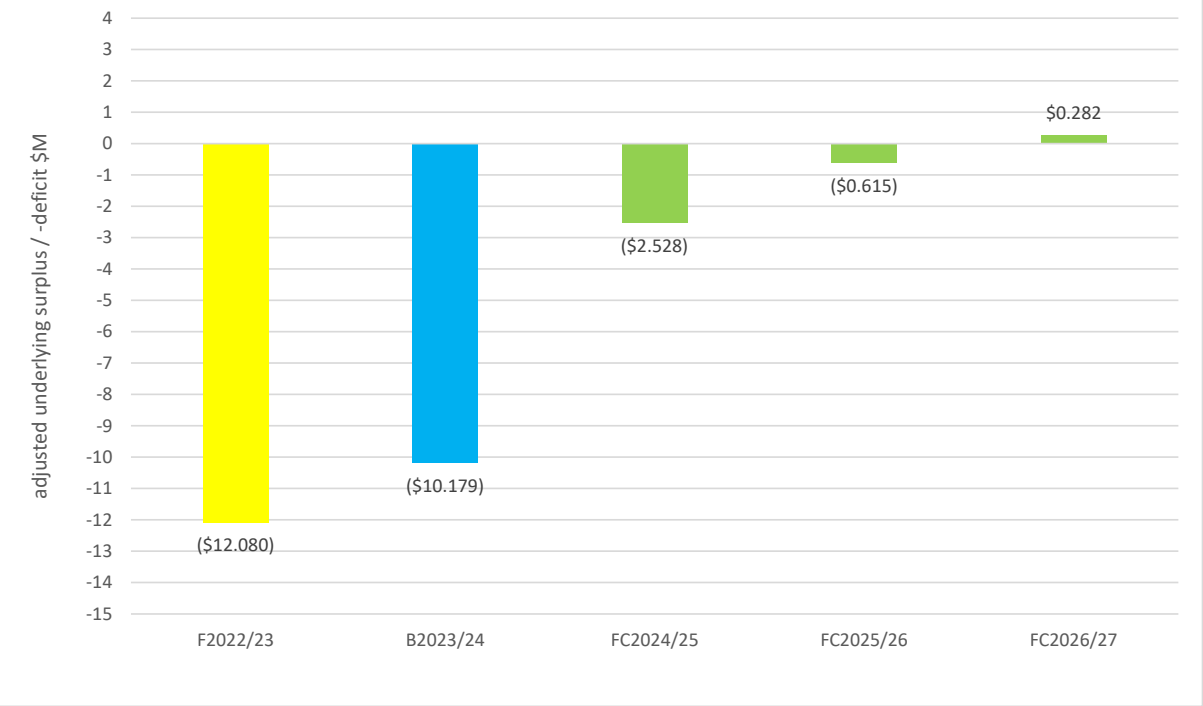

Snapshot of Income
$'000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
Rates and charges
Statutory fees and fines
User fees
Grants - Operating
Grants - Capital
Cont - Monetary
Cont - non-monetary
Other income
Forecast 2022/23
Budget 2023/24


Budgeted income 2023/24
Contributions - monetary, 0%
Other income, 2%
Contributions - non-monetary, 1%
Rates and charges, 41%
Grants - Capital, 32%
Grants - Operating, 14%
Statutory fees and fines, 1%
User fees, 8%

Adjusted underlying surplus/(Deficit) ($1.883 million decrease in underlying deficit)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a good measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items that can often mask the operating result. The adjusted underlying result for the 2023/24 year is a deficit of $10.179 million, which is a decrease in deficit from the forecast underlying deficit for the 2022/23 year of $12.080 million. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes that are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year. The advance payment of $13.8 million of the 2022/23 Victoria Grants Commission allocation in the 2021/22 year has impacted on the operating result and the underlying result for the 2022/23 year. Every second year the Raymond Island Ferry slipping costs of approximately $850,000 are incurred and this has impacted on the underlying results for the 2023/24 and 2025/26 financial years. There is also $8.2 million of 2019 bushfire recovery support programs expenditure that is included in the 2023/24 year where grant funding has been received in the 2022/23 year. This together with some additional temporary resourcing account for the underlying deficit forecast for the 2023/24 year.

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



4.1.7 Employee costs

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Wages and salaries	32,496	**34,882**	2,386	**7.34%**
WorkCover	1,500	**1,779**	279	**18.60%**
Superannuation	3,145	**3,966**	821	**26.10%**
Fringe Benefits	140	**140**	-	**0.00%**
Total employee costs	37,281	**40,767**	3,486	**9.35%**

Employee costs ($3.486 million increase)

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

Employee costs are forecast to increase by 9.35% or $3.486 million compared to 2022/23. The costs for permanent employees has increased due to the following factors:

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

4.1.8 Materials and services

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Contracts				
Cleaning	905	**950**	45	**4.97%**
Waste Services	5,793	**6,327**	534	**9.22%**
Raymond Island Ferry Operations and maintenance	30	**923**	893	**2976.67%**
Road maintenance	11,024	**9,591**	(1,433)	**(13.00%)**
Street lighting Upgrade	60	**-**	(60)	**(100.00%)**
Bridges and Culverts	325	**365**	40	**12.31%**
Roadside vegetation and furniture maintenance	721	**971**	250	**34.67%**
Maintenance of Buildings	138	**138**	0	**0.00%**
Maintenance of parks, trees and Shrubs	1,254	**402**	(852)	**(67.94%)**
Swifts Creek Recreation Reserve Upgrade	691	**1,122**	431	**62.37%**
Club Terrace Community Facility	119	**601**	482	**405.04%**
Sarsfieid Recreation Reserve Upgrade	4	**120**	116	**2900.00%**
Buchan Recreation Reserve Upgrade	68	**937**	869	**1277.94%**
Buchan Streetscape	722	**-**	(722)	**(100.00%)**
Other sundry works contracts	1,076	**147**	(929)	**(86.34%)**
Information Management	86	**90**	4	**4.65%**
Animal Management	242	**250**	8	**3.31%**
Total Contracts	**23,258**	**22,934**	**(324)**	**(1.39%)**
Other Materials and Services				
General maintenance and services	4,795	**3,746**	(1,049)	**(21.88%)**
Service Agreements	1,841	**2,009**	168	**9.13%**
Office administration	10,490	**4,292**	(6,198)	**(59.08%)**
Utilities	2,227	**2,228**	1	**0.04%**
Insurance	1,442	**1,764**	322	**22.33%**
Vehicles and Plant - Maintenance and insurances	2,235	**1,892**	(343)	**(15.35%)**
Information Technology	3,400	**3,456**	56	**1.65%**
Consultants	3,832	**4,135**	303	**7.91%**
Grants and Contributions	5,329	**2,598**	(2,731)	**(51.25%)**
Waste Levy	2,200	**2,600**	400	**18.18%**
Training and associated costs	707	**603**	(104)	**(14.71%)**
	38,498	**29,323**	**(9,175)**	**(23.83%)**
Total materials and services	**61,756**	**52,257**	**(9,499)**	**(15.38%)**

Materials and services ($9.499 million decrease)

Materials and services include the purchase of consumables, and payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 15.38% or $9.499 million compared to 2022/23. General maintenance and other office services decreased over the 2022/23 forecast expenditure as a result of a decrease in various costs associated with grant funded projects and programs that will be completed in the 2022/23 year. Similarly grants and contributions decrease over the 2022/23 level as a result of grants that were mainly funded from external funding sources.

Contracts are forecast to decrease by $0.324 million compared to 2022/23. There were several projects undertaken by contract in 2022/23 such as the Buchan Streetscape for $0.722 million that is expected to be completed in the 2022/23 year. There are several projects that will be undertaken by contractors during the 2023/24 year and these include the Swifts Creek Recreation Reserve upgrade (an increase of $0.431 million), Club Terrace Community Facility (an increase of $0.482 million) and Buchan Recreation Reserve upgrade (an increase of $0.869 million). There are various increases in line with CPI for the 2023/24 year such as waste services and road maintenance; however the road works will return to normal operations in 2023/24 as natural disaster repair works are expected to be completed in the 2022/23 and thus a reduction of $1.433 million is budgeted.

4.1.9 Depreciation

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

Depreciation ($2.949 million increase)

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

4.1.10 Amortisation - Intangible assets

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Intangible assets	468	**1,255**	787	**168.16%**
Total amortisation - intangible assets	468	**1,255**	787	**168.16%**

Amortisation - Intangible assets ($0.787 million increase)

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

4.1.11 Amortisation - Right of use assets

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

Amortisation Right of use Assets (No change)

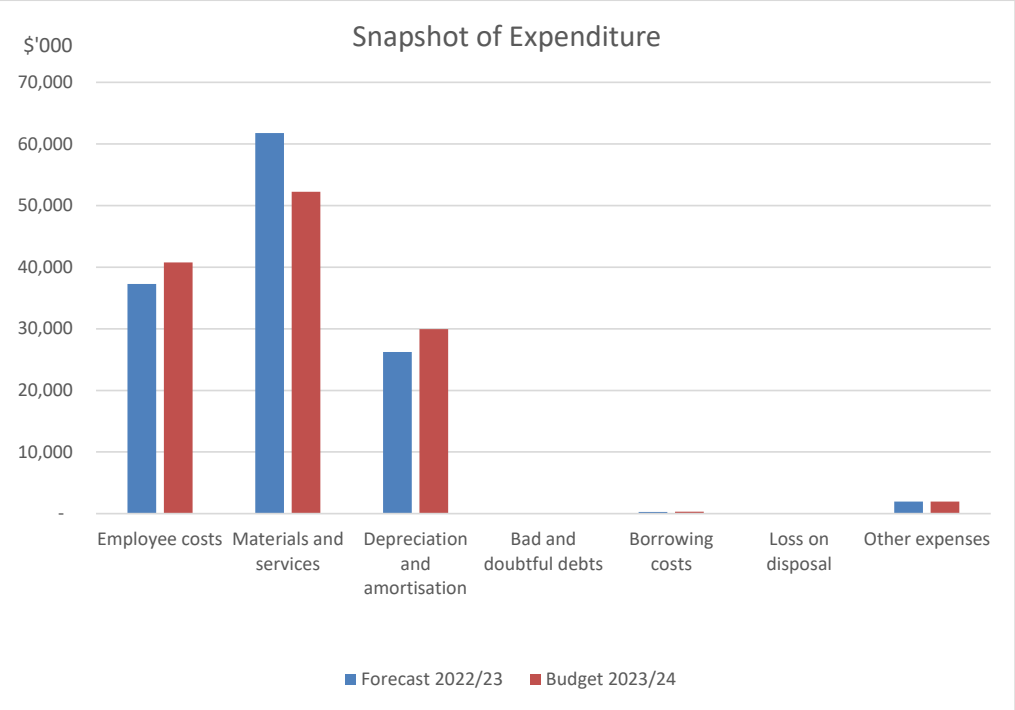
The intangible asset relates to the right of use assets that are created when a new lease agreement comes into effect. The life of the right of use assets is amortised (expensed) over the remaining lease term.

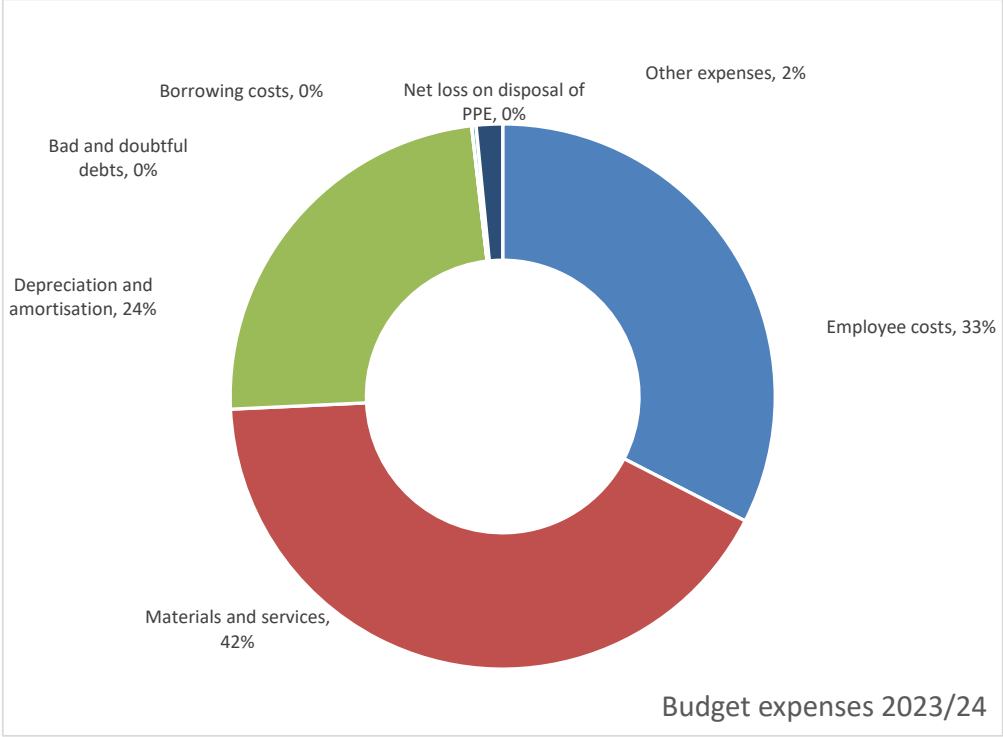
4.1.12 Other expenses

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Auditors External	52	**55**	3	**5.77%**
Auditors Internal	42	**45**	3	**7.14%**
Councillor allowances	363	**380**	17	**4.68%**
Operating lease rentals	391	**137**	(254)	**(64.96%)**
Memberships/Subscriptions	333	**417**	84	**25.23%**
Bank Fees and Charges	193	**216**	23	**11.92%**
Legal Fees	496	**609**	113	**22.78%**
Other	103	**94**	(9)	**(8.74%)**
Total other expenses	1,973	**1,953**	(20)	**(1.01%)**

Other expenses ($0.020 million decrease)

Other expenses relate to a range of unclassified items including Councillor allowances, audit fees, legal costs, memberships and subscriptions, bank charges and other miscellaneous expenditure items. Other expenses are forecast to decrease by $0.020 million or 1.01% compared to 2022/23. There are a number of leases that ended in the 2022/23 year for buildings and equipment that has reduced the expenditure for operating lease rentals in 2023/24. This decrease is offset with additional expected legal costs and memberships/subscriptions.


Snapshot of Expenditure
$'000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
Employee costs
Materials and services
Depreciation and amortisation
Bad and doubtful debts
Borrowing costs
Loss on disposal
Other expenses
Forecast 2022/23
Budget 2023/24


Other expenses, 2%
Borrowing costs, 0%
Net loss on disposal of PPE, 0%
Bad and doubtful debts, 0%
Depreciation and amortisation, 24%
Employee costs, 33%
Materials and services, 42%
Budget expenses 2023/24

4.2 Balance Sheet

4.2.1 Assets

Current Assets ($41.389 million decrease) and Non-Current Assets ($94.476 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in floats and the value of investments in deposits or other highly liquid investments with short term maturities of 90 days or less. Cash and cash equivalents are forecast to reduce by $9.718 million at the end of the 2023/24 year as a result of the forecast balance at the end of the 2022/23 year including cash to fund incomplete capital projects of $27.016 million that will now be completed in the 2023/24 capital works program. There was also grant funding received in the 2022/23 year for 2019 bushfire related recovery programs of $8.2 million that will not be spent until the 2023/24 year. There is also $35 million of invested funds that are classified as Other Financial Assets as a result of the investment being greater than 90 days. For the details on the use of cash and cash equivalents refer to the Statement of cashflows in section 3.

Property, infrastructure, plant and equipment make up the largest component of Council's worth and represent the value of all the land, buildings, roads, vehicles, equipment, etc. that has been built up by Council over many years. The $92.033 million increase in this balance is attributable to the net result of the capital works program ($119.263 million), depreciation of assets ($28.63 million), the sale of plant and equipment ($0.600 million) and developer contributed assets ($2 million). Intangible assets has increased by $2.354 million as a result of a new airspace assets less the amortisation of intangibile assets. Non-current receivables have also increased due to a new scheme and the expected number of instalment payers.

4.2.2 Liabilities

Current Liabilities ($0.278 million decrease) and Non Current Liabilities ($9.806 million increase)

Loan principal repayments of $0.746 million are expected to be paid during the 2024/25 year and are therefore required to be shown as a current liability at the end of the 2023/24 year. The Landfill Rehabilitation provision has also decreased by $6.489 million as at 30 June 2023 based on the expected rehabilitation works to be undertaken in the 2023/24 financial year. Employee entitlement provisions are expected to increase by $0.416 million. Trade and other payables are forecast to increase by $5.753 million given the increase in capital expenditure expected during the 2023/24 year.

Interest-bearing loans and borrowings are borrowings of Council. The forecast loan principal repayment in the 2024/25 year of $0.746 million moves from non-current liabilities to current liabilities at the end of the 2023/24 year. The increase in Non-current Provisions reflects the required provision for landfill rehabilitation works in years after 2023/24 (an increase of $3.449 million) as well as an increase in non-current Long Service Leave provision of $0.06 million.

4.2.3 Borrowings

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

	Forecast Actual	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	$	$	$	$	$
Amount borrowed as at 30 June of the prior year	1,650	**2,912**	9,231	8,485	7,716
Amount proposed to be borrowed	1,262	**7,043**	-	-	-
Amount projected to be redeemed	**-**	**(724)**	(746)	(769)	(792)
Amount of borrowings as at 30 June	2,912	**9,231**	8,485	7,716	6,924

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

4.2.4 Leases by category

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

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

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

4.3 Statement of changes in Equity

4.3.1 Reserves

Reserves ($0.053 millions decrease) change)

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

Statutory reserves are expected to decrease by $0.053 million as a result of the use of Public Open Space Reserve funds towards a capital project.

4.3.2 Equity

Equity ($43.559 million increase)

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

Accumulated surplus is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus is the result of the 2023/24 operating surplus of $43.559 million.

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

An additional discretionary reserve was established for the potential future aftercare costs associated with the Orbost Landfill site during 2019/20 financial year. The Orbost landfill was reopened in 2020 to enable the acceptance of bushfire waste. This waste contained contaminated waste and the ongoing monitoring and aftercare costs associated with this site will be required many years into the future. As part of the bushfire waste disposal project, funds were raised in 2019/20 ($7.662 million transferred to reserve) and also 2020/21 ($1.964 million) to cover the estimated future costs that may be incurred together with some new strategic waste facility projects in the future and therefore the cash for these projects is part of cash at year end. An amount of $0.3 million is planned to be utilised in the 2023/24 year for upgrading of the Bairnsdale Resource Recovery Centre as well as $0.35 million for the upgrading of the Bairnsdale Regional landfill and Waste Transfer Station facilities and a further $0.75 million for the Cann River Transfer Station project. In the three years from 2024/25 to 2026/27 a further $2.35 million is proposed to be used to complete the upgrade of the Bairnsdale Regional landfill and Waste Transfer Station facilities, a further $3.016 million for the Bairnsdale Composting Facility, $0.450 million for the upgrade of the Metung Transfer Station and $0.450 for the upgrade of the Buchan Transfer Station..

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

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

Rates and Charges are forecast to increase by $2.582 million. The proposed increase in rates and charges for the 2023/24 year is the result of the proposed rate increase of 3.5% plus growth. Operating grants are forecast to increase by $2.719 million as a result of $14.1 million of additional Victoria Grants Commission grant to be received in the 2023/24 year. $13.8 million of the 2022/23 Victoria Grants Commission grant was prepaid in the 2021/22 year. There are a number of other grants that were for projects and programs in the 2022/23 year that will not be ongoing for the 2023/24 with the most significant relating to the 2019/20 Bushfire grant funded projects. Capital grant funding is expected to increase by $52.637 million as a result of the timing for the payment of the grant funds for capital projects. The other significant cashflow movement is a decrease in other receipts of $3.793 million as a result of the reimbursement for bushfire repair and restoration works received during 2022/23. Materials and services are expected to decrease by $12.615 million as a number of grant funded projects were completed in the 2022/23 year. Employee costs are expected to increase by $3.75 million as a result of an increase in employees in the 2023/24 year for the grant funded bushfire recovery and support programs and project management for the delivery of the capital works program.

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

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	$'000	$'000	$'000	%
Surplus (deficit) for the year	7,658	43,559	35,901	**468.80%**
Contributions - non-monetary	(2,000)	(2,000)	-	**0.00%**
Depreciation and amortisation	26,220	29,956	3,736	**14.25%**
Loss on disposal of property, infrastructure, plant and equipment	-	-	-	**0.00%**
Finance costs	265	308	43	**16.23%**
Net movement in current assets and liabilities	(20,270)	**(3,888)**	16,382	**(80.82%)**
Cash flows available from operating activities	11,873	**67,935**	**56,062**	**472.18%**

4.4.2 Net cash flows provided by/used in investing activities

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

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

4.4.3 Net cash flows provided by/used in financing activities

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

For 2023/24 there are new borrowing proceeds of $7.043 million an increase of $5.781 from the 2022/23 year. There is also an increase in loan repayments of $0.724 in the 2023/24 year.

4.5 Capital works program

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

4.5.1 Summary

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Property	7,879	**15,013**	7,134	**90.54%**
Plant and equipment	4,896	**13,365**	8,469	**172.98%**
Infrastructure	30,549	**90,885**	60,336	**197.51%**
Total	**43,324**	**119,263**	75,939	**175.28%**

Property ($15.013 million)

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

For the 2023/24 year $15.013 million will be expended on building and building improvement projects. The more significant projects include the Shire-wide Building Renewal Program ($0.652 million), A J Freeman Female Friendly change rooms ($1.570 million) construction of the Eagle Point Foreshore Hub ($2.500 million) and Bairnsdale City Oval Changerooms upgrade ($0.810 million).

Plant and equipment ($13.365 million)

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

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

Infrastructure ($90.885 million)

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

For the 2023/24 year $18.385 million will be expended on roads. This includes gravel road resheets of $1 million, road reseals of $2.460 million, the upgrade to Moroney Street, Bairnsdale of $1.830 million, Marine Parade Lakes Entrance Upgrade $4.923 million and Myer Street (Church to Coates) & Service Rds Lakes Entrance $0.817 million.

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

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

Drainage works of $3.829 million will be undertaken, the largest project being Jones Bay Southern Catchment WSUD of $2.031 million. Waste projects of $4.016 million are planned, including the Cann River Waste Transfer Station at $1.472 million and Bairnsdale Resource and Recovery Centre at $0.800 million. Recreation and community facilities will be upgraded at a cost of $14.036 million, the largest of these projects being the WORLD Sporting Precinct Stage 1 project at a cost of $11.013 million. The Shaving Point Boat Ramp Upgrade, Metung will also be upgraded at a cost of $0.876 million. Parks, Open Space and Streetscape works at a cost of $34.282 million will be undertaken. Which include Lakes Entrance Foreshore Park $1.624 million, Jemmy's Point - Stage 2 $1.760 million, Slip Road Maritime Precinct $6.080 million, Omeo Mountain Bike Trails $5.972 million, Krauatungalung Walk $ 5.620 million and Orbost Forest Park Upgrade $1.590 million. Various streetscape works are planned in Bruthen, Buchan, Omeo and Mallacoota with a total cost of $3.433 million. The Bairnsdale Aerodrome to be upgraded at a cost of $ 7.499 million. Cann River off street parking to be renewed with a cost of $1.2 million. Other Infrastructure works of $ 0.799 million are planned.

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**15,013**	4,106	9,731	1,176	0	3,720	320	8,930	2,043
Plant and equipment	**13,365**	2,705	9,099	1,561	0	1,038	0	12,327	0
Infrastructure	**90,885**	28,503	51,665	10,717	0	49,451	1,571	34,863	5,000
Total	**119,263**	35,314	70,495	13,454	**0**	54,209	1,891	56,120	**7,043**

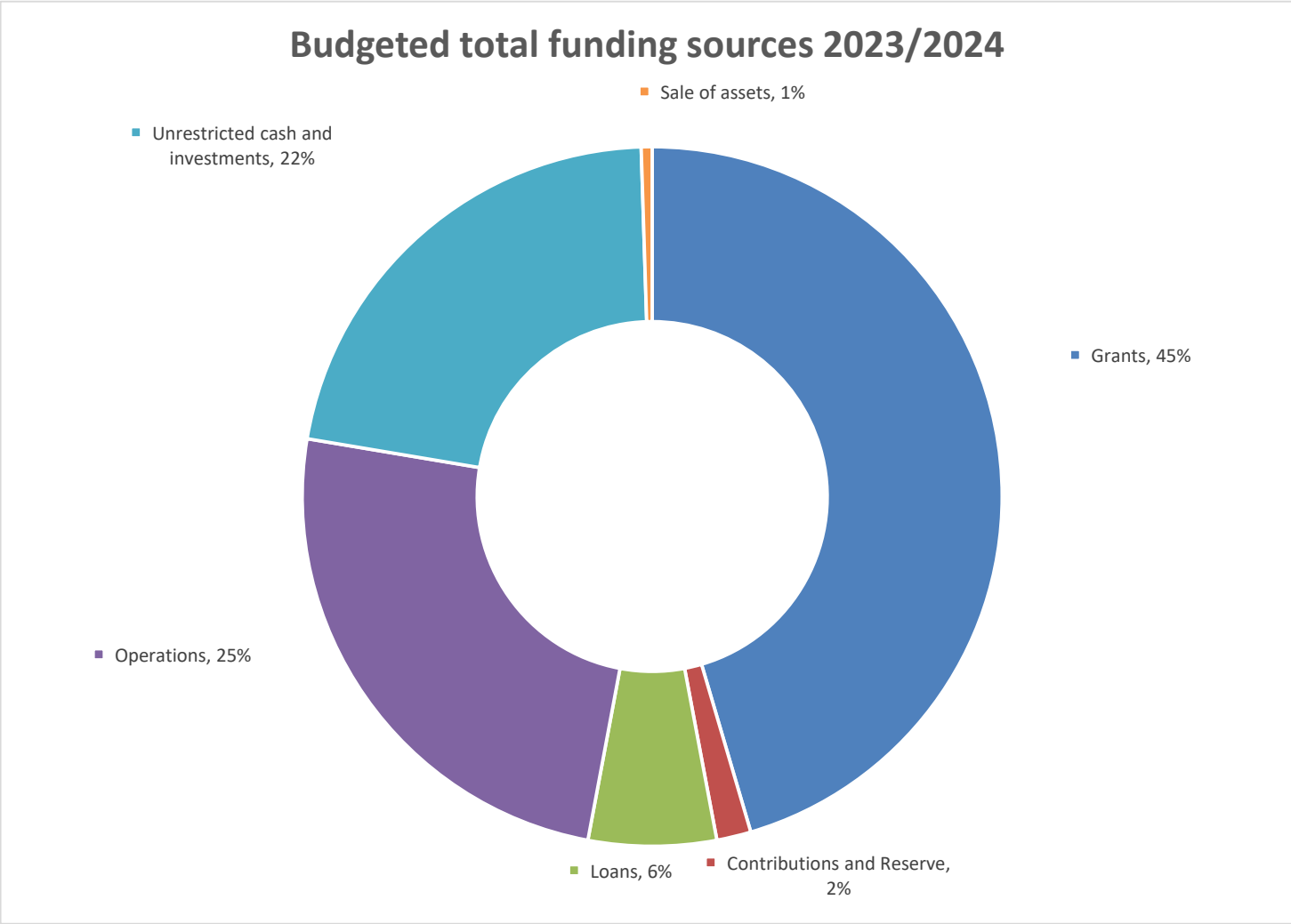
Asset renewal ($70.495 million), new assets ($35.314 million) and upgrade ($13.454 million)

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

The major projects included in the above categories that constitute expenditure on new assets are Omeo Mountain Bike Trails ($5.972 million), the WORLD Sporting Precint ($11.013 million), Lakes Entrance Foreshore Park ($1.2 million) and Krautungalung Walk ($5.62 million). Various other small projects make up the remainder of new capital works expenditure. The remaining capital expenditure represents renewals, expansion and upgrades of existing assets.

Funding sources

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


Budgeted total funding sources 2023/2024
Sale of assets, 1%
Unrestricted cash and investments, 22%
Grants, 45%
Operations, 25%
Loans, 6%
Contributions and Reserve, 2%

Grants - Capital ($54.209 million)

Capital grants include all money received from Victorian and Australian Government sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for new projects in 2023/24 including Roads to Recovery projects ($2.578 million), Marine Parade Lakes Entrance upgrade stage 1 and 2 ($4.195 million), Bullock Island Masterplan Implementation ($0.75 million), WORLD Sporting Precinct Stage 1 ($1.0 million), Omeo Mountain Bike Trails - Stage 1 and 2 ($3.785 million), AJ Freeman Female Friendly Changerooms ($0.939 million), Bairnsdale Runway 04/22 Extension & Lighting Upgrade ($4.894 million), Jemmy's Point - Stage 2 ($1.375 million), various bridges ($1.797 million), Krautungalung Walk Stage 1 and 2 ($ 5.41 million), Orbost Forest Park upgrade ($1.3 million), various streetscapes ($2.954 million) and Slip Road maritime precinct ($4.450 million).

Contributions ($0.134 million)

Council receives contributions from external groups and agencies towards the funding of some capital works projects. In 2023/24 it is expected that council will receive contributions towards AJ Freeman female friendly changerooms ($0.016 million), Metung Bowling Green (0.05 million) and Garnetts Track Landslip ($0.068 million).

Council cash - operations ($55.52 million)

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

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

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

Loans ($7.043 million)

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

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

Council has cash reserves that are set aside for specific purposes. During 2023/24 it is proposed to utilise $0.35 million for the Bairnsdale Resource and Recovery Centre, $0.75 million for the Cann River Transfer Station, $0.3 million for the Recycling Facility and $0.304 million for the Tambo Bluff Property Acquisitions. These are all using discretionary reserve funds. There is also $0.053 million of Public Open Space Reserve (Statutory Reserve) funding that will be used towards the Skidale Reserve renewal.

Council cash - unrestricted cash and investments (Nil)

In addition to reserve investments, Council has uncommitted cash and investments that represent unrestricted cash and investments and funds preserved from the previous year, mainly as a result of capital projects that have been carried forward for completion in 2023/24. The total anticipated to be carried forward as unrestricted cash and investments for these incomplete works is $26.062 million. The 2023/24 capital works program, excluding the carry forward projects from 2022/23, will not use any unrestricted cash and investments.

4.5.2 Current Budget 2023/24

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	PROPERTY									
	Land									
11738	Property Acquisitions - Tambo Bluff	**100**	100	0	0	0	0	100	0	0
12246	Purchase of Land - Encroachment, Marlo	**62**	62	0	0	0	0	0	62	0
11717	Property Acquisitions	**100**	100	0	0	0	0	0	100	0
	Total Land	**262**	262	0	0	0	0	100	162	0
	Buildings									
11928	Mallacoota Foreshore Holiday Park Toilet Block 3	**230**	0	230	0	0	0	0	230	0
11932	Council (owned not managed) Caravan Parks - Fire Safety Works	**300**	0	300	0	0	0	0	300	0
12243	Eastwood Toilet Block	**175**	175	0	0	0	0	0	175	0
12238	Upgrade existing facilities for accessibility & Female Friendly	**125**	0	0	125	0	0	0	125	0
12120	Mallacoota Mudbrick Pavilion Upgrade	**353**	0	176	177	0	329	0	24	0
12045	Omeo Council Precinct Redevelopment *	**200**	0	200	0	0	100	0	100	0
11569	Building Renewal (Council Owned)	**652**	0	652	0	0	0	0	652	0
12235	Bairnsdale Airport Terminal (Air Ambulance Facility)	**160**	0	80	80	0	0	0	160	0
12239	Omeo Service Centre - Floor Replacement	**30**	0	30	0	0	0	0	30	0
12240	Lakes Entrance Service Centre - Courtyard Upgrade	**25**	0	25	0	0	0	0	25	0
12241	Orbost Service Centre - paint internal & external	**25**	0	25	0	0	0	0	25	0
12242	Paynesville Service Centre - upgrade outdoor space	**18**	0	18	0	0	0	0	18	0
12267	Council Operational Facilities Renewal Program	**500**	0	500	0	0	0	0	500	0
12192	AJ Freeman Female Friendly Changerooms	**1,460**	0	730	730	0	829	16	615	0
12249	Lindenow Sports Ground - Fire Services	**128**	0	64	64	0	0	0	128	0
	Total Buildings	**4,381**	175	3,030	1,176	0	1,258	16	3,107	0
	TOTAL PROPERTY	**4,643**	**437**	**3,030**	**1,176**	**0**	**1,258**	**116**	**3,269**	**0**

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
11577	Plant Replacement Program	**1,762**	0	1,762	0	0	0	0	1,762	0
11578	Vehicle Fleet Replacement Program	**737**	0	737	0	0	0	0	737	0
12119	Additional Vehicles & Equipment for Parks & Gardens Unit	**309**	309	0	0	0	0	0	309	0
	Plant for Composting Facility	**250**	250	0	0	0	195	0	55	0
	Two x Sets of Portable Changerooms	**300**	300	0	0	0	300	0	0	0
12237	Additional Excavator for Works Concrete Crew	**110**	110	0	0	0	0	0	110	0
12220	Replace Ferry Landings at Paynesville & Raymond Island	**365**	0	365	0	0	0	0	365	0
11581	Raymond Island Ferry Chains & Wheel Replacement	**350**	0	350	0	0	0	0	350	0
	Total Plant, Machinery and Equipment	**4,183**	969	3,214	0	0	495	0	3,688	0
	Fixtures, Fittings and Furniture									
11583	Office Furniture and Equipment	**30**	0	30	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	**30**	0	30	0	0	0	0	30	0
	Computers and Telecommunications									
11938	CCTV Commercial Marinas	**165**	165	0	0	0	0	0	165	0
11585	ICT Renewal	**450**	0	450	0	0	0	0	450	0
11670	Asset Management Software	**150**	0	75	75	0	0	0	150	0
12131	Digital Services	**2,359**	0	2,359	0	0	0	0	2,359	0
	Total Computers and Telecommunications	**3,124**	165	2,884	75	0	0	0	3,124	0
	Library books									
11586	Purchase Library Resources	**200**	200	0	0	0	0	0	200	0
11456	Premiers Reading Challenge	**9**	9	0	0	0	9	0	0	0
	Total Library books	**209**	209	0	0	0	9	0	200	0
	TOTAL PLANT AND EQUIPMENT	**7,546**	**1,343**	**6,128**	**75**	**0**	**504**	**0**	**7,042**	**0**

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	INFRASTRUCTURE									
	Roads									
11587	Gravel Road Renewal Program	**1,000**	0	1,000	0	0	0	0	1,000	0
12165	Final Seal Program	**200**	0	200	0	0	0	0	200	0
12223	Upgrade to Moroney Street, Bairnsdale. Stage 3	**1,000**	0	1,000	0	0	800	0	200	0
11823	Marine Parade Lakes Entrance Upgrade - Stage 1	**500**	0	500	0	0	415	0	85	0
11990	Marine Parade Lakes Entrance Upgrade - Stage 2 *	**1,500**	0	1,500	0	0	1,440	0	60	0
12252	Raymond Island Township Road & Drainage Upgrade	**58**	0	43	15	0	0	0	58	0
12135	Tambo Upper Road, outside Primary School *	**500**	0	500	0	0	500	0	0	0
12227	Garnetts Track Landslip	**220**	0	220	0	0	220	0	0	0
12140	Power Station Road	**300**	0	0	300	0	0	0	300	0
12196	Myer Street (Church to Coates) & Service Rds Lakes Entrance	**800**	0	800	0	0	572	0	228	0
11588	Reseal Program	**2,460**	0	2,460	0	0	973	0	1,487	0
12253	Rural Road Maintenance Seal	**300**	0	300	0	0	0	0	300	0
11591	Dust Suppression Sealing Program	**250**	0	0	250	0	0	0	250	0
11825	Kerb & Channel Replacement Program	**400**	0	400	0	0	0	0	400	0
12141	Design of protective treatments for roads vulnerable to changing climate	**200**	0	200	0	0	0	0	200	0
11709	Forward Designs - Road and Drainage	**400**	0	200	200	0	0	0	400	0
11589	Safety Barrier Renewal Program	**100**	0	100	0	0	0	0	100	0
	Total Roads	**10,188**	0	9,423	765	0	4,920	0	5,268	0
	Bridges									
12254	Upper Wingan Road, timber bridge renewal	**375**	0	375	0	0	281	0	94	0
12255	W B Line Track, timber bridge renewal	**375**	0	375	0	0	281	0	94	0
12256	Little River Road, timber bridge renewal	**375**	0	375	0	0	281	0	94	0
12257	Glen Arte Road, timber bridge renewal	**375**	0	375	0	0	281	0	94	0
12258	Reedy Creek, timber bridge renewal	**898**	0	898	0	0	373	0	525	0
12259	Suttons Access Road, Timber Bridge Renewal	**312**	0	312	0	0	300	0	12	0
12270	Bouchers Lane, timber bridge renewal	**350**	0	350	0	0	0	0	350	0
11592	Major Culvert Renewal Program	**100**	0	100	0	0	0	0	100	0
	Total Bridges	**3,160**	0	3,160	0	0	1,797	0	1,363	0

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Footpaths and Cycleways									
11820	Footpath Renewal Program	**350**	0	350	0	0	0	0	350	0
12096	Bemm River Footpath Connections	**1,000**	500	250	250	0	927	0	73	0
12219	Eagle Point School Connection	**500**	500	0	0	0	0	0	500	0
12260	McKean Street Pedestrian Crossings	**110**	28	54	28	0	0	0	110	0
	Total Footpaths and Cycleways	**1,960**	1,028	654	278	0	927	0	1,033	0
	Drainage									
11712	Marlo Town drainage upgrade	**500**	0	250	250	0	0	0	500	0
12261	Stirling / David Road Metung, Drainage upgrade	**233**	0	0	233	0	226	0	7	0
12262	Eastern Beach Road Drainage Improvements	**63**	31	0	32	0	0	0	63	0
12263	Robin Street, Lakes Entrance Drainage Renewal	**95**	0	71	24	0	0	0	95	0
12195	Marine Parade, Lakes Entrance Drainage Renewal	**300**	0	300	0	0	0	0	300	0
12264	35 Marlo Road, Drainage Renewal	**127**	0	127	0	0	0	0	127	0
12265	New Areas WSUD detailed design	**81**	0	81	0	0	0	0	81	0
12147	Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	**785**	0	393	392	0	255	0	530	0
	Total Drainage	**2,184**	31	1,222	931	0	481	0	1,703	0
	Recreational, Leisure & Community Facilities									
11950	WORLD Sporting Precinct Stage 1	**5,650**	5,650	0	0	0	1,000	0	4,650	0
12191	Lochiel Park, Orbost, Lighting Upgrade	**105**	0	52	53	0	90	0	15	0
12250	Lindenow South Recreation Reserve, Lighting Upgrade *	**364**	0	182	182	0	350	0	14	0
11584	Leisure Facility Equipment Renewal Program	**47**	0	47	0	0	0	0	47	0
12247	Aquatic Facility Plant Equipment Renewal Program	**50**	0	50	0	0	0	0	50	0
	Forge Theatre Lighting Board	**140**	0	140	0	0	0	0	140	0
12067	Bastion Point Geotextile Groyne Wall	**217**	0	217	0	0	167	0	50	0
12076	Forward Designs Seawalls	**50**	0	50	0	0	0	0	50	0
	Total Recreational, Leisure & Community Facilities	**6,623**	5,650	738	235	0	1,607	0	5,016	0

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Waste Management									
11695	Skip Bins	**108**	0	108	0	0	0	0	108	0
11854	Street Litter Bin Enclosure Project	**25**	0	25	0	0	0	0	25	0
12070	Upgrade of Bairnsdale Resource Recovery Centre (WTS)	**800**	0	125	675	0	450	350	0	0
12170	Bairnsdale Recycling Facility	**300**	300	0	0	0	0	300	0	0
12171	Bairnsdale Composting Facility	**250**	250	0	0	0	250	0	0	0
12251	Relocation of Lakes Entrance Weighbridge to Bairnsdale	**263**	0	263	0	0	0	0	263	0
12155	Bairnsdale Cell 5	**150**	150	0	0	0	0	0	150	0
	Total Waste Management	**1,896**	700	521	675	0	700	650	546	0
	Parks, Open Space and Streetscapes									
11961	Foreshore Management Plan Implementation - Marlo	**500**	0	500	0	0	0	0	500	0
11963	East Bairnsdale Play Area Renewal *	**300**	0	300	0	0	150	0	150	0
12001	Lakes Entrance Foreshore Park	**1,600**	1,200	400	0	0	1,600	0	0	0
	Skidale Reserve Renewal	**53**	0	53	0	0	0	53	0	0
12157	Krauatungalung Walk Stage 2 *	**3,120**	3,120	0	0	0	3,000	0	120	0
12158	Omeo Mountain Bike Trails - Stage 2	**2,962**	2,962	0	0	0	2,220	0	742	0
12058	Trail Renewal Program	**75**	0	75	0	0	0	0	75	0
11906	Dinni Birrak walk - Backwater Paynesville	**134**	0	40	94	0	0	0	134	0
12244	Benambra Streetscape Improvements	**25**	0	25	0	0	0	0	25	0
12190	Omeo Streetscape Stage 2	**323**	0	323	0	0	161	0	162	0
12161	Street Trees Program	**50**	25	25	0	0	0	0	50	0
12245	Street Furniture Renewal (inc Signs)	**50**	0	50	0	0	0	0	50	0
	Total Parks, Open Space and Streetscapes	**9,192**	7,307	1,791	94	0	7,131	53	2,008	0
	Aerodromes									
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	**5,173**	0	2,586	2,587	0	4,814	0	359	0
12203	Bairnsdale Aerodrome rehabilitation of taxiway & hanger apron	**2,190**	0	2,190	0	0	0	0	2,190	0
	Total Aerodromes	**7,363**	0	4,776	2,587	0	4,814	0	2,549	0
	Off Street Car Parks									
12266	Seventh Parade Carparking, Raymond Island	**161**	32	97	32	0	0	0	161	0
	Total Off Street Car Parks	**161**	32	97	32	0	0	0	161	0

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Other Infrastructure									
11605	Quick Response Fund	**100**	0	80	20	0	0	0	100	0
	Total Other Infrastructure	**100**	0	80	20	0	0	0	100	0
	TOTAL INFRASTRUCTURE	**42,827**	**14,748**	**22,462**	**5,617**	**0**	**22,377**	**703**	**19,747**	**0**
	TOTAL NEW CAPITAL WORKS	**55,016**	**16,528**	**31,620**	**6,868**	**0**	**24,139**	**819**	**30,058**	**0**

* These projects are subject to funding confirmation

4.5.3 Works carried forward from the 2022/23 year

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	PROPERTY									
	Land									
11738	Property Acquisitions - Tambo Bluff	**204**	204	0	0	0	0	204	0	0
11717	Property Acquisitions	**85**	85	0	0	0	0	0	85	0
12127	Asset Investment Opportunity	**880**	880	0	0	0	0	0	880	0
	Total Land	**1,169**	1,169	0	0	0	0	204	965	0
	Buildings									
11929	Eagle Point Caravan Park Amenities Block Renewal	**359**	0	359	0	0	0	0	359	0
11928	Mallacoota Foreshore Holiday Park Toilet Block 3	**90**	0	90	0	0	0	0	90	0
12128	Mallacoota Foreshore Holiday Park Toilet Block 1	**8**	0	8	0	0	0	0	8	0
11930	Mallacoota Foreshore Holiday Park Fire Safety	**432**	0	432	0	0	0	0	432	0
12043	Gilsenan Reserve Toilet Replacement	**199**	0	199	0	0	0	0	199	0
12091	Eastern Beach Caravan Park Toilet Block	**270**	0	270	0	0	0	0	270	0
12193	Lakes Entrance Changing Places Facility	**222**	0	222	0	0	180	0	42	0
11834	Eagle Point Foreshore Hub	**2,500**	2,500	0	0	0	454	0	3	2,043
12029	Community Resilience & Development Program	**198**	0	198	0	0	198	0	0	0
12080	Mallacoota Hall & Rec Res Upgrades	**800**	0	800	0	0	730	0	70	0
12112	Lake Tyers Beach Hall Upgrade	**900**	0	900	0	0	370	0	530	0
12120	Mallacoota Mudbrick Pavilion Upgrade	**154**	0	154	0	0	150	0	4	0
12129	Gippsland Lakes Yacht Club	**406**	0	406	0	0	100	0	306	0
12086	Bruce Road Safety Upgrades	**217**	0	217	0	0	0	0	217	0
12065	Bairnsdale City Oval Changeroooms Upgrade	**810**	0	810	0	0	0	0	810	0
12192	AJ Freeman Female Friendly Changerooms	**110**	0	110	0	0	110	0	-	0
12123	Replacement of Air Handling Unit - Lakes Aquatic Centre	**470**	0	470	0	0	0	0	470	0
	Total Buildings	**8,145**	2,500	5,645	0	0	2,292	0	3,810	2,043
	Heritage Buildings									
11718	Omeo Justice Precinct	**86**	0	86	0	0	0	0	86	0
12082	Hinnomunjie Bridge Restoration - Stage 1	**970**	0	970	0	0	170	0	800	0
	Total Heritage Buildings	**1,056**	0	1,056	0	0	170	0	886	0
	TOTAL PROPERTY	**10,370**	**3,669**	**6,701**	**0**	**0**	**2,462**	204	**5,661**	**2,043**

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
11578	Vehicle Renwal	**385**	0	385	0	0	0	0	385	0
12188	Emeregency Power Project - 10x generators	**480**	0	480	0	0	480	0	0	0
11577	Plant Replacement Program	**1,242**	1,242	0	0	0	0	0	1,242	0
12220	Replace Ferry Landings at Paynesville & Raymond Island	**72**	0	72	0	0	0	0	72	0
12189	Mobile Library Bus	**78**	0	78	0	0	54	0	24	0
	Total Plant, Machinery and Equipment	**2,257**	1,242	1,015	0	0	534	0	1,723	0
	Computers and Telecommunications									
11672	Internal CCTV	**287**	0	287	0	0	0	0	287	0
11940	Public Space CCTV Refresh	**151**	0	151	0	0	0	0	151	0
11805	Photocopies / Printers Renewal	**190**	0	190	0	0	0	0	190	0
11937	Scanner Refresh	**123**	0	123	0	0	0	0	123	0
11807	Renewal of Corporate Systems	**1,205**	0	1,205	0	0	0	0	1,205	0
12089	Mobile Devices for Outdoor Crews	**120**	120	0	0	0	0	0	120	0
12131	Digital Services	**1,486**	0	0	1,486	0	0	0	1,486	0
	Total Computers and Telecommunications	**3,562**	120	1,956	1,486	0	0	0	3,562	0
	TOTAL PLANT AND EQUIPMENT	**5,819**	**1,362**	**2,971**	**1,486**	**0**	**534**	0	**5,285**	**0**

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	INFRASTRUCTURE									
	Roads									
12072	Upgrade to Moroney Street, Bairnsdale - Stage 2	**780**	0	390	390	0	780	0	0	0
12223	Upgrade to Moroney Street, Bairnsdale - Stage 3	**50**	0	25	25	0	0	0	50	0
11823	Marine Parade Lakes Entrance Upgrade - Stage 1	**1,725**	0	975	750	0	1,280	0	445	0
11990	Marine Parade Lakes Entrance Upgrade - Stage 2	**1,198**	0	598	600	0	1,060	0	138	0
12132	Entry Road & Parking at Lucknow Rec Res/Gymnastics	**729**	0	729	0	0	0	0	729	0
12133	Bosworth Road West	**582**	0	582	0	0	200	0	382	0
12134	Palmers Road Upgrade	**200**	0	200	0	0	0	0	200	0
12199	Golf Links Road (hwy to Palmers Rd)	**28**	0	28	0	0	0	0	28	0
12224	Greer Street, Mallacoota	**170**	0	170	0	0	0	0	170	0
12227	Garnetts Track Landslip	**68**	0	68	0	0	0	68	0	0
12135	Tambo Upper Road, outside Primary School	**45**	0	45	0	0	0	0	45	0
12200	Connleys Road, Omeo Upgrade, Stage 2	**97**	0	0	97	0	0	0	97	0
12201	Lower Goon Nure Road	**18**	0	0	18	0	0	0	18	0
12202	Olivers Road, Nicholson	**19**	0	0	19	0	0	0	19	0
12204	Omeo Valley Road (from Omeo Hwy to Parish Boundary Lane)	**23**	0	0	23	0	0	0	23	0
12205	Bung Bung Lane	**24**	0	0	24	0	0	0	24	0
12206	Howitt Avenue (from Flinns Road to Balmoral Crescent)	**18**	0	0	18	0	0	0	18	0
12207	Limestone Road road Renewal	**19**	0	0	19	0	0	0	19	0
12208	Tambo Boulevard - Stormwater Improvement	**21**	0	0	21	0	0	0	21	0
12209	Sydenham Inlet Road, Stormwater Improvement	**19**	0	0	19	0	0	0	19	0
12210	Centre Goon Nure Road - Protective Treatment	**29**	0	0	29	0	0	0	29	0
12211	Boudary Road - Protective Treatment	**29**	0	0	29	0	0	0	29	0
12212	Comleys Road - Protective Treatment	**28**	0	0	28	0	0	0	28	0
12213	Aerodrome road - Protective Treatment	**28**	0	0	28	0	0	0	28	0
12214	Humphreys Road - Protective Treatment	**29**	0	0	29	0	0	0	29	0
12215	Morrison Road - Protective Treatment	**23**	0	0	23	0	0	0	23	0
12107	Calulu Road Intersection with Settlement Road	**125**	0	125	0	0	0	0	125	0
12137	Bogong High Plains Road Safety Improvements	**275**	0	275	0	0	263	0	12	0
12196	Myer Street (Church to Coates) & Service Rds Lakes Entrance	**17**	0	17	0	0	0	0	17	0
12138	Nungurner Road Safety Improvements	**96**	0	96	0	0	0	0	96	0
12139	Sydenham Inlet Road Safety Improvements	**166**	0	166	0	0	162	0	4	0
11900	Bullock Island Bridge and associated works	**1,519**	0	1,519	0	0	1,519	0	0	0
	Total Roads	**8,197**	0	6,008	2,189	0	5,264	68	2,865	0

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Bridges									
12255	W B Line Track, timber bridge renewal	**13**	13	0	0	0	0	0	13	0
12256	Little River Road, timber bridge renewal	**129**	129	0	0	0	0	0	129	0
12257	Glen Arte Road, timber bridge renewal	**15**	15	0	0	0	0	0	15	0
12258	Reedy Creek, timber bridge renewal	**112**	112	0	0	0	0	0	112	0
12259	Suttons Access Road, Timber Bridge Renewal	**9**	9	0	0	0	0	0	9	0
	Total Bridges	**278**	278	0	0	0	0	0	278	0
	Footpaths and Cycleways									
11948	Omeo Caravan Park to Livingstone Park Footpath	**49**	49	0	0	0	0	0	49	0
12144	Lindenow Footpath Connections	**639**	639	0	0	0	450	0	189	0
12096	Bemm River Footpath Connections	**44**	44	0	0	0	4	0	40	0
12219	Eagle Point School Connection	**49**	49	0	0	0	0	0	49	0
	Total Footpaths and Cycleways	**781**	781	0	0	0	454	0	327	0
	Drainage									
11712	Marlo Town drainage upgrade	**39**	0	0	39	0	0	0	39	0
12062	Integrated Water Management Bairnsdale	**355**	0	355	0	0	129	0	226	0
12195	Marine Parade, Lakes Entrance Drainage Renewal	**5**	0	5	0	0	0	0	5	0
12147	Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	**1,246**	623	623	0	0	280	0	966	0
		1,645	623	983	39	0	409	0	1,236	0
	Recreational, Leisure & Community Facilities									
11950	WORLD Sporting Precinct Stage 1	**5,363**	5,363	0	0	0	0	0	363	5,000
12117	Omeo Recreation Reserve Netball & Tennis Court Upgrade	**198**	0	0	198	0	170	0	28	0
12148	Metung Bowling Green	**268**	0	0	268	0	150	50	68	0
12172	Hard Wicket Upgrade	**61**	0	0	61	0	45	0	16	0
12173	Lindenow Scorers Box Access Improvements	**38**	0	38	0	0	0	0	38	0
12066	Bairnsdale City Oval Lighting & Scoreboard Upgrade	**260**	0	0	260	0	260	0	0	0
12191	Lochiel Park, Orbost, Lighting Upgrade	**140**	0	0	140	0	140	0	0	0
12151	BARC Health Club Floor Upgrade	**65**	0	65	0	0	0	0	65	0
12152	Shaving Point Boat Ramp Upgrade, Metung	**876**	0	876	0	0	500	0	376	0
12231	Eagle Point Foreshore Erosion Management	**144**	0	144	0	0	0	0	144	0
	Total Recreational, Leisure & Community Facilities	**7,413**	5,363	1,123	927	0	1,265	50	1,098	5,000
	Waste Management									
11958	Cann River Waste Transfer Station	**1,472**	0	1,472	0	0	0	750	722	0
12170	Bairnsdale Recycling Facility	**280**	0	280	0	0	280	0	0	0
12171	Bairnsdale Composting Facility	**280**	0	280	0	0	0	0	280	0
12229	Bairnsdale Cell 4a Design	**88**	0	88	0	0	0	0	88	0
	Total Waste Management	**2,120**	0	2,120	0	0	280	750	1,090	0

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Parks, Open Space and Streetscapes									
11961	Foreshore Management Plan Implentation - Marlo	**50**	0	0	50	0	0	0	50	0
11991	Bullock Island Masterplan Implementation	**2,071**	0	2,071	0	0	750	0	1,321	0
11662	LRCI3 Eastwood Palyground	**476**	0	476	0	0	335	0	141	0
12001	Lakes Entrance Foreshore Park	**24**	0	24	0	0	0	0	24	0
12116	Cann River - Mick Baum Park Skatepark Redevelopment	**582**	0	582	0	0	523	0	59	0
12023	Lakes Entrance Slipway Upgrade - Stage 1	**990**	0	990	0	0	859	0	131	0
12071	Raymond Island Koala Experience	**430**	0	430	0	0	350	0	80	0
11774	Jemmy's Point - Stage 2	**1,760**	0	1,760	0	0	1,375	0	385	0
11969	Slip Road Maritime Precinct	**6,080**	0	6,080	0	0	4,560	0	1,520	0
11715	Progress Jetty Precinct Upgrade	**247**	0	0	247	0	0	0	247	0
12052	Shaving Point Metung	**58**	0	0	58	0	0	0	58	0
11922	Orbost Forest Park Upgrade	**1,590**	0	0	1,590	0	1,300	0	290	0
12013	Livingston Park, Omeo	**1,517**	0	1,517	0	0	874	0	643	0
12060	Krauatungalung Walk Stage 1	**1,880**	1,880	0	0	0	1,810	0	70	0
12157	Krauatungalung Walk Stage 2	**620**	620	0	0	0	600	0	20	0
11679	Omeo Mountain Bike Trails - Stage 1	**2,159**	2,159	0	0	0	765	0	1,394	0
12158	Omeo Mountain Bike Trails - Stage 2	**851**	851	0	0	0	800	0	51	0
12058	Trail Renewal Program	**33**	0	33	0	0	0	0	33	0
11906	Dinni Birrak walk - Backwater Paynesville	**9**	0	9	0	0	0	0	9	0
11962	Bruthen Streetscape	**250**	0	250	0	0	0	0	250	0
12024	Buchan Streetscape	**1,160**	0	1,160	0	0	1,127	0	33	0
12018	Mallacoota Streetscape	**1,650**	0	1,650	0	0	1,200	0	450	0
12094	Nowa Nowa Streetscape	**436**	0	436	0	0	436	0	0	0
12160	Bairnsdale Streetscape - Nicholson to Bailey St	**100**	0	100	0	0	0	0	100	0
12190	Omeo Streetscape Stage 2	**50**	0	50	0	0	30	0	20	0
12161	Street Trees Program	**17**	0	17	0	0	0	0	17	0
	Total Parks, Open Space and Streetscapes	**25,090**	5,510	17,635	1,945	0	17,694	0	7,396	0
	Aerodromes									
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	**87**	0	87	0	0	80	0	7	0
12203	Bairnsdale Aerodrome rehabilitation of taxiway & hanger apron	**49**	0	49	0	0	0	0	49	0
	Total Aerodromes	**136**	0	136	0	0	80	0	56	0
	Off Street Car Parks									
11920	Newmerrella - Upgrade rest area	**499**	0	499	0	0	425	0	74	0
11918	Cann River off Street Parking	**1,200**	1,200	0	0	0	1,010	0	190	0
	Total Off Street Car Parks	**1,699**	1,200	499	0	0	1,435	0	264	0

Project No.	Capital Works Area 2023/2024	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Other Infrastructure									
12078	Fencing at aerodrome for Field Days event space	**150**	0	150	0	0	0	0	150	0
11926	Reinstatement of Mallacoota Coastal Infrastructure (Fire damage)	**113**	0	113	0	0	0	0	113	0
12230	Dragway Demolition	**84**	0	84	0	0	0	0	84	0
12105	Electric Vehicle Charge Points - Streetscape projects	**352**	0	352	0	0	193	0	159	0
	Total Other Infrastructure	**699**	0	699	0	0	193	0	506	0
	TOTAL INFRASTRUCTURE	**48,058**	**13,755**	**29,203**	**5,100**	**0**	**27,074**	**868**	**15,116**	**5,000**
	TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2022/23	**64,247**	**18,786**	**38,875**	**6,586**	**0**	**30,070**	**1,072**	**26,062**	**7,043**

4.6 Major Projects (Non-Capital)

	Major Projects (Non-Capital) 2023/24	Project Cost	Summary of funding sources			
			Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000
	4.6.1 New Works - Landfill Rehabilitation Projects					
50022	Bairnsdale 3B capping	**2,300**	0	0	2,300	0
50009	Bosworth Road Aftercare	**40**	0	0	40	0
50011	Orbost Landfill Aftercare	**10**	0	0	10	0
50012	Mallacoota Landfill Aftercare	**7**	0	0	7	0
50020	Lakes Entrance Landfill Aftercare	**110**	0	0	110	0
50017	Bairnsdale Cell 1 Aftercare	**30**	0	0	30	0
50018	Bairnsdale Cell 2 Aftercare	**30**	0	0	30	0
	Total New Works Landfill Rehabilitation Projects 2023/24	**2,527**	**0**	**0**	**2,527**	**0**
	4.6.2 New Works - Community Assets					
1475	Sarsfield Recreation Reserve Upgrade	**120**	120	0	0	0
1480	Swifts Creek Recreation Reserve Upgrade	**1,122**	1092	30	0	0
1490	Club Terrace Community Facility	**601**	601	0	0	0
2033	Sarsfield Recreation Reserve Upgrade	**230**	230	0	0	0
1476	Buchan Recreation Reserve Upgrade - Stage 1	**937**	937	0	0	0
2241	Buchan Recreation Reserve Upgrade - Stage 2	**1,000**	0	0	1,000	0
	Raymond Island Ferry Slipping	**850**	0	0	850	0
	Total New Works Community Assets 2023/24	**4,860**	**2,980**	**30**	**1,850**	**0**
	Total New Works Major Projects 2023/24	**7,387**	**2,980**	**30**	**4,377**	**0**

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

	4.6.3 Carry Forward Landfill Rehabilitation Projects from 2022/23					
50004	Orbost Landfill Capping	**75**	0	0	75	0
50008	Lakes Entrance Landfill Capping	**100**	0	0	100	0
50016	Bairnsdale Cell 3a capping	**2,308**	0	0	2,308	0
50022	Bairnsdale Cell 3b capping	**100**	0	0	100	0
50015	Cann River Capping	**1,590**	0	0	1,590	0
	Total Carry Forward Landfill Rehabilitation Projects from 2022/23	**4,173**	**0**	**0**	**4,173**	**0**
	TOTAL MAJOR PROJECTS (NON-CAPITAL) 2023/24	**11,560**	**2,980**	**30**	**8,550**	**0**

4.7 Capital Works 2024/25

Project No.	Capital Works Area 2024/2025	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	PROPERTY									
	Land									
	Property Acquisitions	**100**	100	0	0	0	0	0	100	0
	Total Land	**100**	100	0	0	0	0	0	100	0
	Buildings									
	Mallacoota Foreshore Holiday Park Toilet Block 1	**200**	0	200	0	0	0	0	200	0
	Infrastructure Renewal Program	**100**	0	100	0	0	0	0	100	0
	Toilet Block Replacement Program	**350**	0	350	0	0	0	0	350	0
	Energy Efficiency Upgrades	**100**	0	0	100	0	0	0	100	0
	Building Renewal (Council Owned)	**750**	0	750	0	0	0	0	750	0
	Bairnsdale Airport Terminal (Air Ambulance Facility)	**2,840**	0	1,420	1,420	0	1,500	0	1,340	0
	Lakes Entrance Visitor Information Centre Internal Refit	**146**	37	36	73	0	0	0	146	0
	Lakes Entrance Indoor Courts *	**1,000**	0	500	500	0	800	0	200	0
	Sporting Facility Upgrades Program	**50**	0	25	25	0	0	0	50	0
	Total Buildings	**5,536**	37	3,381	2,118	0	2,300	0	3,236	0
	TOTAL PROPERTY	**5,636**	**137**	**3,381**	**2,118**	**0**	**2,300**	**0**	**3,336**	**0**
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
	Plant Replacement Program	**1,053**	0	1,053	0	0	0	0	1,053	0
	Vehicle Fleet Replacement Program	**1,584**	0	1,584	0	0	0	0	1,584	0
	Raymond Island Ferry Chains & Wheel Replacement	**350**	0	350	0	0	0	0	350	0
	Total Plant, Machinery and Equipment	**2,987**	0	2,987	0	0	0	0	2,987	0
	Fixtures, Fittings and Furniture									
	Office Furniture and Equipment	**30**	0	30	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	**30**	0	30	0	0	0	0	30	0
	Computers and Telecommunications									
	CCTV Cameras at Waste Transfer Stations	**80**	80	0	0	0	0	0	80	0
	ICT Renewal	**300**	0	300	0	0	0	0	300	0
	Asset Management Software	**500**	0	250	250	0	0	0	500	0
	Bairnsdale Landfill and Aerodrome Private WAN	**55**	0	0	55	0	0	0	55	0
	Digital Services	**2,400**	0	2,400	0	0	0	0	2,400	0
	Total Computers and Telecommunications	**3,335**	80	2,950	305	0	0	0	3,335	0

Project No.	Capital Works Area 2024/2025	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Library books									
	Purchase Library Resources	**200**	200	0	0	0	0	0	200	0
	Premiers Reading Challenge	**9**	9	0	0	0	9	0	0	0
	Total Library books	**209**	209	0	0	0	9	0	200	0
	TOTAL PLANT AND EQUIPMENT	**6,561**	**289**	**5,967**	**305**	**0**	**9**	**0**	**6,552**	**0**
	INFRASTRUCTURE									
	Roads									
	Gravel Road Renewal Program	**1,000**	0	1,000	0	0	0	0	1,000	0
	Final Seal Program	**200**	0	200	0	0	0	0	200	0
	Upgrade to Moroney Street, Bairnsdale. Stage 3	**1,000**	0	1,000	0	0	800	0	200	0
	Marine Parade Lakes Entrance Upgrade - Stage 2 *	**1,495**	0	1,495	0	0	1,440	0	55	0
	Raymond Island Township Road & Drainage Upgrade	**58**	0	43	15	0	0	0	58	0
	Lake Tyers Beach Road Drainage Upgrade Stage 2&3	**500**	0	500	0	0	500	0	0	0
	Sealed Road Renewal Program	**1,000**	0	1,000	0	0	0	0	1,000	0
	Connleys Road, Omeo Upgrade, Stage 2	**220**	0	110	110	0	220	0	0	0
	Power Station Road *	**1,450**	0	0	1,450	0	1,450	0	0	0
	Myer Street (Church to Coates) & Service Rds Lakes Entrance	**800**	0	800	0	0	800	0	0	0
	Lake Victoria Road / Birrells Road / Pecks Road Roundabout Construction *	**800**	0	800	0	0	800	0	0	0
	Reseal Program	**2,582**	0	2,332	250	0	300	0	2,282	0
	Rural Road Improvement Program	**500**	0	500	0	0	0	0	500	0
	Rural Road Maintenance Seal	**500**	0	500	0	0	0	0	500	0
	Kerb & Channel Replacement Program	**400**	0	400	0	0	0	0	400	0
	Design of protective treatments for roads vulnerable to changing climate	**200**	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	**400**	0	200	200	0	0	0	400	0
	Safety Barrier Renewal Program	**100**	0	100	0	0	0	0	100	0
	Total Roads	**13,205**	0	11,180	2,025	0	6,310	0	6,895	0
	Bridges									
	Gulf Road, timber bridge renewal *	**375**	0	375	0	0	281	0	94	0
	West Road, timber bridge renewal *	**375**	0	375	0	0	281	0	94	0
	Major Culvert Renewal Program	**300**	0	300	0	0	0	0	300	0
	Total Bridges	**1,050**	0	1,050	0	0	562	0	488	0

Project No.	Capital Works Area 2024/2025	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Footpaths and Cycleways									
	Footpath Renewal Program	**350**	0	350	0	0	0	0	350	0
	McKean Street Pedestrian Crossings *	**1,100**	275	550	275	0	700	0	400	0
	Total Footpaths and Cycleways	**1,450**	275	900	275	0	700	0	750	0
	Drainage									
	Marlo Town drainage upgrade	**500**	0	250	250	0	0	0	500	0
	Eastern Beach Road Drainage Improvements	**315**	158	0	157	0	0	0	315	0
	Robin Street, Lakes Entrance Drainage Renewal	**438**	0	328	110	0	0	0	438	0
	Bogong St, Lakes Entrance Drainage renewal	**150**	0	150	0	0	0	0	150	0
	Rupert Street, Bairnsdale Drainage renewal	**110**	0	82	28	0	0	0	110	0
	Mississippi Creek Crossing Upgrade *	**5,880**	0	1,176	4,704	0	5,000	0	880	0
	Gay Street, Lakes Entrance Drainage Renewal	**500**	0	500	0	0	0	0	500	0
	Total Drainage	**7,893**	158	2,486	5,249	0	5,000	0	2,893	0
	Recreational, Leisure & Community Facilities									
	Sports Courts & Fields Program	**200**	0	100	100	0	0	0	200	0
	Leisure Facility Equipment Renewal Program	**48**	0	48	0	0	0	0	48	0
	Aquatic Facility Plant Equipment Renewal Program	**50**	0	50	0	0	0	0	50	0
	Forward Designs Seawalls	**50**	0	50	0	0	0	0	50	0
	Seawall Renewal Program *	**1,300**	0	1,300	0	0	800	0	500	0
	Eagle Point Foreshore Erosion Management	**324**	324	0	0	0	0	0	324	0
	Boating Infrastructure Program *	**300**	0	300	0	0	200	0	100	0
	Total Recreational, Leisure & Community Facilities	**2,272**	324	1,848	100	0	1,000	0	1,272	0
	Waste Management									
	Upgrades of Bairnsdale Regional Landfill and WTS (Including Office & Sustainability Education Centre)	**1,000**	0	0	1,000	0	0	1,000	0	0
	Bairnsdale Composting Facility	**2,283**	2,283	0	0	0	0	2,283	0	0
	Bairnsdale Cell 5	**2,800**	2,800	0	0	0	0	0	2,800	0
	Total Waste Management	**6,083**	5,083	0	1,000	0	0	3,283	2,800	0

Project No.	Capital Works Area 2024/2025	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Parks, Open Space and Streetscapes									
	Playground Renewal Program	**300**	0	240	60	0	0	0	300	0
	Port of Bairnsdale *	**1,000**	0	500	500	0	500	0	500	0
	Shaving Point Metung	**500**	0	500	0	0	0	0	500	0
	Boardwalk Renewal Program	**100**	0	100	0	0	0	0	100	0
	Trail Renewal Program	**75**	0	75	0	0	0	0	75	0
	Benambra Streetscape Improvements	**250**	0	250	0	0	0	0	250	0
	Street Trees Program	**50**	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	**150**	0	150	0	0	0	0	150	0
	Total Parks, Open Space and Streetscapes	**2,425**	25	1,840	560	0	500	0	1,925	0
	Aerodromes									
	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	**5,323**	0	2,661	2,662	0	4,964	0	359	0
	New Hangers at Bairnsdale Airport	**300**	150	0	150	0	0	150	150	0
	Apron Extension Orbost Airport	**489**	244	0	245	0	0	0	489	0
	Total Aerodromes	**6,112**	394	2,661	3,057	0	4,964	150	998	0
	Off Street Car Parks									
	Parking Upgrade Lakes Entrance	**100**	0	0	100	0	0	50	50	0
	Total Off Street Car Parks	**100**	0	0	100	0	0	50	50	0
	Other Infrastructure									
	Quick Response Fund	**150**	0	120	30	0	0	0	150	0
	Total Other Infrastructure	**150**	0	120	30	0	0	0	150	0
	TOTAL INFRASTRUCTURE	**40,740**	**6,259**	**22,085**	**12,396**	**0**	**19,036**	**3,483**	**18,221**	**0**
	TOTAL NEW CAPITAL WORKS 2024/2025	**52,937**	**6,685**	**31,433**	**14,819**	**0**	**21,345**	**3,483**	**28,109**	**0**

* These projects are subject to funding confirmation

4.8 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2024/25	Project Cost	Summary of funding sources			
		Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000
Bosworth Road Aftercare	**40**	0	0	40	0
Orbost Landfill Aftercare	**10**	0	0	850	0
Mallacoota Landfill Aftercare	**7**	0	0	7	0
Lakes Entrance Landfill Aftercare	**110**	0	0	110	0
Bairnsdale Cell 1 Aftercare	**30**	0	0	30	0
Bairnsdale Cell 2 Aftercare	**30**	0	0	30	0
Bairnsdale Cell 3a Aftercare	**2**	0	0	2	0
Bairnsdale Cell 3b Aftercare	**2**	0	0	2	0
Total New Works Major Projects 2024/25	**231**	**0**	**0**	**1,071**	**0**
New Works - Community Assets					
Sarsfield Recreation Reserve Upgrade	**2,600**	2600	0	0	0
Buchan Recreation Reserve Upgrade - Stage 1	**654**	654	0	0	0
Buchan Recreation Reserve Upgrade - Stage 2	**2,000**	0	0	2,000	0
Total New Works Community Assets 2024/25	**5,254**	**3,254**	**0**	**2,000**	**0**
Total New Works Major Projects 2024/25	**5,485**	**3,254**	**0**	**3,071**	**0**

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

4.9 Capital Works 2025/26

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

Project No.	Capital Works Area 2025/2026	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Library books									
	Purchase Library Resources	**200**	200	0	0	0	0	0	200	0
	Premiers Reading Challenge	**9**	9	0	0	0	9	0	0	0
	Total Library books	**209**	209	0	0	0	9	0	200	0
	TOTAL PLANT AND EQUIPMENT	**6,068**	**269**	**5,799**	**0**	**0**	**9**	**0**	**6,059**	**0**
	INFRASTRUCTURE									
	Roads									
	Gravel Road Renewal Program	**1,400**	0	1,400	0	0	0	0	1,400	0
	Final Seal Program	**200**	0	200	0	0	0	0	200	0
	Marine Parade Lakes Entrance Upgrade - Stage 2 *	**1,495**	0	1,495	0	0	1,440	0	55	0
	Lake Tyers Beach Road Drainage Upgrade Stage 2&3	**500**	0	500	0	0	500	0	0	0
	Payne Street Upgrade *	**1,250**	0	625	625	0	250	0	1,000	0
	Jennings Street Upgrade	**310**	0	155	155	0	285	0	25	0
	Connleys Road, Omeo Upgrade, Stage 2	**335**	0	167	168	0	335	0	0	0
	Rural Road Improvement Program	**1,000**	0	500	500	0	0	0	1,000	0
	Sealed Road Renewal Program	**350**	0	350	0	0	350	0	0	0
	Rural Road Maintenance Seal	**500**	0	500	0	0	0	0	500	0
	Power Station Road	**1,250**	0	0	1,250	0	1,250	0	0	0
	Road Safety and Intersection Improvement Program	**50**	0	25	25	0	0	0	50	0
	Reseal Program	**3,332**	0	3,332	0	0	0	0	3,332	0
	Kerb & Channel Replacement Program	**400**	0	400	0	0	0	0	400	0
	Design of protective treatments for roads vulnerable to changing clin	**200**	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	**400**	0	200	200	0	0	0	400	0
	Safety Barrier Renewal Program	**100**	0	100	0	0	0	0	100	0
	Total Roads	**13,072**	0	10,149	2,923	0	4,410	0	8,662	0
	Bridges									
	Major Culvert Renewal Program	**300**	0	300	0	0	0	0	300	0
	Total Bridges	**300**	0	300	0	0	0	0	300	0
	Footpaths and Cycleways									
	Footpath Renewal Program	**350**	0	350	0	0	0	0	350	0
	New Path Program	**500**	500	0	0	0	0	0	500	0
	Total Footpaths and Cycleways	**850**	500	350	0	0	0	0	850	0

Project No.	Capital Works Area 2025/2026	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Drainage									
	Eastern Beach Road Drainage Improvements	**315**	158	0	157	0	0	0	315	0
	Rupert Street, Bairnsdale Drainage renewal	**515**	0	386	129	0	0	0	515	0
	Stormwater Renewal Program	**500**	0	500	0	0	0	0	500	0
	Total Drainage	**1,330**	158	886	286	0	0	0	1,330	0
	Recreational, Leisure & Community Facilities									
	Recreation Reserve Masterplan Implementation Program	**500**	0	250	250	0	0	0	500	0
	Sports Lighting Program	**100**	0	100	0	0	0	0	100	0
	Leisure Facility Equipment Renewal Program	**48**	0	48	0	0	0	0	48	0
	Aquatic Facility Plant Equipment Renewal Program	**50**	0	50	0	0	0	0	50	0
	Forward Designs Seawalls	**50**	0	50	0	0	0	0	50	0
	Seawall Renewal Program *	**1,000**	0	1,000	0	0	500	0	500	0
	Boating Infrastructure Program *	**300**	0	300	0	0	200	0	100	0
	Total Recreational, Leisure & Community Facilities	**2,048**	0	1,798	250	0	700	0	1,348	0
	Waste Management									
	Bairnsdale Composting Facility	**733**	733	0	0	0	0	733	0	0
	Upgrades of Bairnsdale Regional Landfill and WTS (Including Office & Sustainability Education Centre)	**1,350**	1,350	0	0	0	0	1,350	0	0
	Upgrade Metung Waste Transfer Station	**450**	0	337	113	0	0	450	0	0
	Bairnsdale Cell 5	**2,000**	2,000	0	0	0	0	0	2,000	0
	Total Waste Management	**4,533**	4,083	337	113	0	0	2,533	2,000	0
	Parks, Open Space and Streetscapes									
	Foreshore Management Plan Implementation	**500**	0	500	0	0	0	0	500	0
	Playground Renewal Program	**150**	0	120	30	0	0	0	150	0
	Skatepark & BMX Facility Program	**250**	0	125	125	0	0	0	250	0
	Open Space Renewal Program	**250**	0	250	0	0	0	0	250	0
	Public Art Program	**100**	100	0	0	0	0	0	100	0
	Trail Renewal Program	**75**	0	75	0	0	0	0	75	0
	Bairnsdale Streetscape - Nicholson to Bailey St *	**1,000**	0	1,000	0	0	500	0	500	0
	Omeo Streetscape Stage 2 *	**1,500**	0	1,500	0	0	1,000	0	500	0
	Lindenow Streetscape Improvements	**50**	0	50	0	0	0	0	50	0
	Street Trees Program	**50**	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	**150**	0	150	0	0	0	0	150	0
	Total Parks, Open Space and Streetscapes	**4,075**	125	3,795	155	0	1,500	0	2,575	0

Project No.	Capital Works Area 2025/2026	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Aerodromes									
	New Hangers at Bairnsdale Airport	**300**	150	0	150	0	0	0	300	0
	Total Aerodromes	**300**	150	0	150	0	0	0	300	0
	Other Infrastructure									
	Quick Response Fund	**150**	0	120	30	0	0	0	150	0
	Total Other Infrastructure	**150**	0	120	30	0	0	0	150	0
	TOTAL INFRASTRUCTURE	**26,658**	**5,016**	**17,735**	**3,907**	**0**	**6,610**	**2,533**	**17,515**	**0**
	TOTAL NEW CAPITAL WORKS 2025/2026	**38,969**	**5,422**	**27,418**	**6,129**	**0**	**10,549**	**2,533**	**25,887**	**0**

* These projects are subject to funding confirmation

4.10 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2025/26	Project Cost	Summary of funding sources			
		Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000
Bairnsdale 4 capping	**100**	0	0	100	0
Bosworth Road Aftercare	**40**	0	0	40	0
Orbost Landfill Aftercare	**10**	0	0	10	0
Mallacoota Landfill Aftercare	**7**	0	0	7	0
Lakes Entrance Landfill Aftercare	**50**	0	0	50	0
Bairnsdale Cell 1 Aftercare	**30**	0	0	30	0
Bairnsdale Cell 2 Aftercare	**30**	0	0	30	0
Bairnsdale Cell 3a Aftercare	**2**	0	0	2	0
Bairnsdale Cell 3b Aftercare	**2**	0	0	2	0
Total New Works Major Projects 2025/26	**271**	**0**	**0**	**271**	**0**
New Works - Community Assets					
Sarsfield Recreation Reserve Upgrade	**1,092**	1,092	0	0	0
Raymond Island Ferry Slipping	**900**	0	0	900	0
Total New Works Community Assets 2025/26	**1,992**	**1,092**	**0**	**900**	**0**
Total New Works Major Projects 2025/26	**2,263**	**1,092**	**0**	**1,171**	**0**

4.11 Capital Works 2026/27

Project No.	Capital Works Area 2026/2027	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	PROPERTY									
	Land									
	Property Acquisitions	**100**	100	0	0	0	0	0	100	0
	Total Land	**100**	100	0	0	0	0	0	100	0
	Buildings									
	Infrastructure Renewal Program	**100**	0	100	0	0	0	0	100	0
	Toilet Block Replacement Program	**350**	0	350	0	0	0	0	350	0
	Gippsland Lakes Yacht Club *	**2,000**	0	1,000	1,000	0	1,750	0	250	0
	Community Halls and Centres Renewal Program	**250**	0	250	0	0	0	0	250	0
	Energy Efficiency Upgrades	**100**	0	0	100	0	0	0	100	0
	Building Renewal (Council Owned)	**800**	0	800	0	0	0	0	800	0
	Council Operational Facilities Renewal Program	**200**	0	200	0	0	0	0	200	0
	Lakes Entrance Indoor Courts	**2,000**	0	2,000	0	0	2,000	0	0	0
	Sporting Facility Upgrades Program	**400**	0	200	200	0	0	0	400	0
	Total Buildings	**6,200**	0	4,900	1,300	0	3,750	0	2,450	0
	TOTAL PROPERTY	**6,300**	**100**	**4,900**	**1,300**	**0**	**3,750**	**0**	**2,550**	**0**
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
	Plant Replacement Program	**508**	0	508	0	0	0	0	508	0
	Vehicle Fleet Replacement Program	**672**	0	672	0	0	0	0	672	0
	Raymond Island Alternative Vehicle Transport	**810**	810	0	0	0	0	0	810	0
	Total Plant, Machinery and Equipment	**1,990**	810	1,180	0	0	0	0	1,990	0
	Fixtures, Fittings and Furniture									
	Office Furniture and Equipment	**30**	0	30	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	**30**	0	30	0	0	0	0	30	0
	Computers and Telecommunications									
	ICT Renewal	**300**	0	300	0	0	0	0	300	0
	Photocopies / Printers Renewal	**300**	0	300	0	0	0	0	300	0
	Scanner Refresh	**150**	0	150	0	0	0	0	150	0
	Server Equipment Cloud Services	**254**	0	254	0	0	0	0	254	0
	Total Computers and Telecommunications	**1,004**	0	1,004	0	0	0	0	1,004	0

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

Project No.	Capital Works Area 2026/2027	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Drainage									
	Rupert Street, Bairnsdale Drainage renewal	**515**	0	386	129	0	0	0	515	0
	Stormwater Improvements Program	**450**	0	225	225	0	0	0	450	0
	Stormwater Renewal Program	**785**	0	785	0	0	0	0	785	0
	Water Sensitive Urban Design Program	**200**	0	100	100	0	0	0	200	0
	Water Sensitive Urban Design Renewal Program	**200**	0	200	0	0	0	0	200	0
	Total Drainage	**2,150**	0	1,696	454	0	0	0	2,150	0
	Recreational, Leisure & Community Facilities									
	Sports Courts & Fields Program	**250**	0	125	125	0	0	0	250	0
	Leisure Facility Equipment Renewal Program	**50**	0	50	0	0	0	0	50	0
	Aquatic Facility Plant Equipment Renewal Program	**100**	0	100	0	0	0	0	100	0
	Forward Designs Seawalls	**50**	0	50	0	0	0	0	50	0
	Seawall Renewal Program *	**1,000**	0	1,000	0	0	500	0	500	0
	Boating Infrastructure Program *	**300**	0	300	0	0	200	0	100	0
	Total Recreational, Leisure & Community Facilities	**1,750**	0	1,625	125	0	700	0	1,050	0
	Waste Management									
	Upgrade Buchan Waste Transfer Station	**450**	0	337	113	0	0	450	0	0
	Bairnsdale Cell 6	**150**	150	0	0	0	0	0	150	0
	Total Waste Management	**600**	150	337	113	0	0	450	150	0
	Parks, Open Space and Streetscapes									
	Foreshore Management Plan Implementation	**500**	0	500	0	0	0	0	500	0
	Playground Renewal Program	**300**	0	240	60	0	0	0	300	0
	Progress Jetty Precinct Upgrade *	**2,000**	0	1,500	500	0	1,500	0	500	0
	Open Space Renewal Program	**250**	0	250	0	0	0	0	250	0
	Boardwalk Renewal Program	**100**	0	100	0	0	0	0	100	0
	Trail Renewal Program	**75**	0	75	0	0	0	0	75	0
	Metung/Tambo Bluff/Kings Cove Trail Link	**200**	200	0	0	0	0	0	200	0
	Lindenow Streetscape Improvements	**500**	0	500	0	0	0	0	500	0
	Bairnsdale Streetscape - Service Street	**50**	0	50	0	0	0	0	50	0
	Street Trees Program	**50**	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	**150**	0	150	0	0	0	0	150	0
	Total Parks, Open Space and Streetscapes	**4,175**	225	3,390	560	0	1,500	0	2,675	0

Project No.	Capital Works Area 2026/2027	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Aerodromes									
	Aerodrome Infrastructure Renewal	**100**	0	100	0	0	0	0	100	0
	Total Aerodromes	**100**	0	100	0	0	0	0	100	0
	Off Street Car Parks									
	Parking Upgrade Lakes Entrance	**100**	0	0	100	0	0	50	50	0
	Total Off Street Car Parks	**100**	0	0	100	0	0	50	50	0
	Other Infrastructure									
	Quick Response Fund	**150**	0	120	30	0	0	0	150	0
	Community Infrastructure Projects	**500**	0	500	0	0	0	0	500	0
	Total Other Infrastructure	**650**	0	620	30	0	0	0	650	0
	TOTAL INFRASTRUCTURE	**24,090**	**875**	**19,998**	**3,217**	**0**	**5,195**	**500**	**18,395**	**0**
	TOTAL NEW CAPITAL WORKS 2026/2027	**33,623**	**1,994**	**27,112**	**4,517**	**0**	**8,954**	**500**	**24,169**	**0**

* These projects are subject to funding confirmation

4.12 Major Projects (Non-Capital)

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

4.13 Proposals to Lease Council Land

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

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

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

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

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

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

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

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.
The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/o/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		48%	48%	50%	60%	65%	65%	o
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		94.04%	96.88%	97.00%	97.00%	97.00%	97.00%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made		38.91%	38.26%	60%	65%	70%	80%	+
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins		53.32%	52.81%	55%	55%	60%	60%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/o/-
Liquidity									
Working Capital	Current assets / current liabilities	1	257%	315.7%	186.9%	196.8%	165.3%	183.0%	o
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	2	113%	129.0%	293.2%	158.4%	114.2%	105.2%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	3	50.72%	56.80%	60.13%	60.59%	62.15%	63.17%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	4	$3,414.94	$3,903.16	$3,803.55	$3,656.05	$3,621.22	$3,669.21	o

5b. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.
The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/o/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5	9.62%	(10.46%)	(8.84%)	(2.12%)	(0.51%)	0.23%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	6	166.0%	32.1%	112.7%	106.3%	86.4%	96.0%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	7	2.6%	4.4%	13.3%	11.8%	10.3%	8.8%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.2%	0.4%	1.5%	1.5%	1.5%	1.4%	+
Indebtedness	Non-current liabilities / own source revenue		9.8%	7.2%	18.3%	16.6%	11.5%	13.2%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	8	0.51%	0.40%	0.36%	0.34%	0.32%	0.31%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	9	$ 1,634.04	$ 1,671.58	$ 1,738.58	$ 1,793.30	$ 1,849.57	$ 1,916.78	+

Key to Forecast Trend:
+ Forecasts improvement in Council's financial performance/financial position indicator
o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

5a. Targeted performance indicators

1. Working Capital

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

2. Asset renewal

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

3. Rates concentration

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

4. Expenditure level

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

5b. Financial performance indicators

5. Adjusted underlying result

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

6 Unrestricted Cash

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council’s operations. This indicator measures Council's ability to fund current liabilities with unrestricted cash if they all fell due at year end. Council would aim for a result of 80% or greater for this indicator. The forecast result for the 2022/23 year is impacted by the classification of $35 million of invested cash at year end as other financial assets in accordance with accounting standard requirements. Whilst the forecast result fluctuates, the forecasts are at an acceptable level.

7. Debt compared to rates

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

8. Rates effort

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

9. Revenue level

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

6. Schedule of Fees and Charges

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

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

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

E = GST exempt

Fee Status
Non-Statutory - These fees are set by Council
Statutory - These fees are set by legislation

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

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

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Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase ($)	Increase (%)
BUILDING FEES							
Plans and Occupancy Permit Search Fee Post 1997	Each	Non - Statutory	G	$72.00	$74.50	$2.50	3.47%
Plans and Occupancy Permit Search Fee Pre 1997	Each	Non - Statutory	G	$132.00	$136.60	$4.60	3.48%
Building Permit Lodgement fee	Each	Statutory	E	$125.80	$125.80	$0.00	0.00%
Email Details (if scanning of paper files is required)	Each	Non - Statutory	G	$11.00	$11.40	$0.40	3.64%
Certificate Regulation 51(1)	Each	Statutory	E	$48.75	$48.75	$0.00	0%
Certificate Regulation 51(2)	Each	Statutory	E	$48.75	$48.75	$0.00	0%
Storm Water Regulation 133	Each	Statutory	E	$149.35	$149.35	$0.00	0%
Council Consent (Siting) Parts 5, 6 and 8	Each	Statutory	E	$299.85	$299.85	$0.00	0%
Council Consent (Heritage) Section 29A	Each	Statutory	E	$87.90	$87.90	$0.00	0%
Notification to Neighbours for Council Consent and Report	Each	Non - Statutory	G	$15.40	$15.90	$0.50	3.25%
ESM Inspection and Education Fee	Each	Non - Statutory	G	$123.00	$127.00	$4.00	3.25%
Private swimming pool/spa information search fee	Each	Statutory	E	$48.75	$48.75	$0.00	0%
Private swimming pool/spa registration fee	Each	Statutory	E	$32.85	$32.85	$0.00	0%
Lodgement of Certificate of Pool and Spa Barrier Compliance	Each	Statutory	E	$21.10	$21.10	$0.00	0%
Lodgement of certificate of Pool and Spa Barrier Non Compliance	Each	Statutory	E	$397.50	$397.50	$0.00	0%
PLANNING AND DEVELOPMENT							
Certificate of compliance	Each	Statutory	E	$336.40	$336.40	$0.00	0%
Fee for requesting the Minister to prepare an amendment to a planning scheme excepted from certain requirements prescribed under section 20(A) of the Act	Each	Statutory	E	$993.90	$993.90	$0.00	0%
Fee for requesting the Minister to prepare an amendment to a planning scheme excepted from the requirements referred to in section 20(4) of the Act	Each	Statutory	E	$4,128.30	$4,128.30	$0.00	0%
Document review, advice and approvals for major developmennts that are not otherwise covered by a statutory fee	Hourly	Non - Statutory	G		$55.00	New	New
Planning and Subdivision Fees For New Applications							
Application - Class 1 - Use	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%
Application - Class 2 - Single dwelling/ancillary up to $10,000	Each	Statutory	E	$206.40	$206.40	$0.00	0%
Application - Class 3 - Single dwelling/ancillary $10,001 to $100,000	Each	Statutory	E	$649.80	$649.80	$0.00	0%
Application - Class 4 - Single dwelling/ancillary $100,001 to $500,000	Each	Statutory	E	$1,330.20	$1,330.20	$0.00	0%
Application - Class 5 - Single dwelling/ancillary $500,001 to $1,000,000	Each	Statutory	E	$1,437.30	$1,437.30	$0.00	0%
Application - Class 6 - Single dwelling/ancillary $1,000,001 to no more than $2,000,00	Each	Statutory	E	$1,544.30	$1,544.30	$0.00	0%
Application - Class 7 - VicSmart up to and including $10,000	Each	Statutory	E	$206.40	$206.40	$0.00	0%
Application - Class 8 - VicSmart greater than $10,000	Each	Statutory	E	$443.40	$443.40	$0.00	0%
Application - Class 9 - VicSmart to subdivide or consolidate land	Each	Statutory	E	$206.40	$206.40	$0.00	0%
Application - Class 10 - Vicsmart (other than a class 7, class 8 or class 9 permit)	Each	Statutory	E	$206.40	$206.40	$0.00	0%
Application - Class 11 - Development (other than class 2,3,7, 8 or subdivision) up to $100,000	Each	Statutory	E	$1,185.00	$1,185.00	$0.00	0%
Application - Class 12 - Development (other than class 4,5,8 or subdivision) $100,001 to $1,000,000	Each	Statutory	E	$1,597.80	$1,597.80	$0.00	0%
Application - Class 13 - Development (other than class 6, 8 or subdivision) $1,000,001 to $5,000,000	Each	Statutory	E	$3,524.30	$3,524.30	$0.00	0%
Application - Class 14 - Development (other than class 8 or subdivision) $5,000,001 to $15,000,000	Each	Statutory	E	$8,982.90	$8,982.90	$0.00	0%
Application - Class 15 - Development (other than class 8 or subdivision) $15,000,001 to $50,000,000	Each	Statutory	E	$26,489.90	$26,489.90	$0.00	0%
Application - Class 16 - Development (other than class 8 or subdivision) greater than $50,000,000	Each	Statutory	E	$59,539.30	$59,539.30	$0.00	0%
Application - Class 21 - to a) create, vary or remove restrictions, b) create or remove a right of way, c) create, vary or remove an easement other than right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%
Application - Class 17 - Subdivide building (other than class 9)	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%
Application - Class 18 - Subdivide land into 2 lots (other than class 9 or 16)	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%
Application - Class 19 - boundary realignment or consolidate 2 or more lots	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%
Application - Class 20 - Subdivide land (other than class 9, 16, 17, 18)	Each	Statutory	E	$1360.80 per 100 lots created	$1,360.80	$0.00	0%
Application - Class 22 - A permit not otherwise provided for in the regulation	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%

Fees and Charges 2023-24

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

Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase ($)	Increase (%)
Application - Amendment to Class 10 permit	Each	Statutory	E	$206.40	$206.40	$0.00	0%
Application - Amendment to a class 11 permit, class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is $100,000 or less	Each	Statutory	E	$1,185.00	$1,185.00	$0.00	0%
Application - Amendment to a class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is more than $100,000 but not more than $1,000,000	Each	Statutory	E	$1,597.80	$1,597.80	$0.00	0%
Application - Amendment to a class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is more than $1,000,000	Each	Statutory	E	$3,524.30	$3,524.30	$0.00	0%
Application - Amendment to Class 17 permit	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%
Application - Amendment to Class 18 permit	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%
Application - Amendment to Class 19 permit	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%
Application - Amendment to Class 20 permit	Each	Statutory	E	$1,360.80 per 100 lots created	$1,360.80	$0.00	0%
Application - Amendment to Class 21 permit	Each	Statutory	E	$1,360.80	$1,360.80	$0.00	0%
Application to amend an application for a permit under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	40% of the application fee for that class of permit	40% of the application fee for that class of permit	$0.00	0%
Application to amend an 'application to amend a permit' under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	40% of the application fee for that class of permit	40% of the application fee for that class of permit	$0.00	0%
Application to amend an application for a permit or application to amend an application to amend a permit where the amendment has the effect of changing the class of that permit to a new class	Each	Statutory	E	Where the new class is higher than the original calls the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit	Where the new class is higher than the original calls the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit	$0.00	0%
Application - Combined application to amend permit	Each	Statutory	E	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	$0.00	0%
Engineering Checking Fees							
Checking of Engineering plans	Each	Statutory	E		75% of Estimated cost of construction of the works proposed in the engineering plan (maximum fees)	$0.00	0%
Engineering plan prepared by Council	Each	Statutory	E		3.5% of the cost of works proposed in the engineering plan (maximum fees)	$0.00	0%
Supervision of works	Each	Statutory	E		2.5% of the esimated cost of construction of works (maximum fees)	$0.00	0%

Fees and Charges 2023-24

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

Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase ($)	Increase (%)
FOOD PREMISES							
Registration (Up to 5 Employees)							
Core Business (Class 1)	Annual	Non - Statutory	E	$682.00	$706.00	$24.00	3.52%
Core Business (Class 2)	Annual	Non - Statutory	E	$682.00	$706.00	$24.00	3.52%
Core Business (Class 3)	Annual	Non - Statutory	E	$232.00	$240.00	$8.00	3.45%
Non-Core Business (Class 1)	Annual	Non - Statutory	E	$391.00	$405.00	$14.00	3.58%
Non-Core Business (Class 2)	Annual	Non - Statutory	E	$391.00	$405.00	$14.00	3.58%
Community Groups	Annual	Non - Statutory	E	$92.00	$95.00	$3.00	3.26%
Registration - Temporary Stalls (Other than Not-For-Profit)	Daily	Non - Statutory	E	$55.00	$57.00	$2.00	3.64%
Registration Renewal - Temporary Stalls (Other than Not-For-Profit)	Annual	Non - Statutory	E	$232.00	$240.00	$8.00	3.45%
Food and Water Sample Administration Fee - 2nd Non-Compliant Sample	Each	Non - Statutory	G	$164.00	$169.00	$5.00	3.05%
New registered premises application fee Food Class 1 and 2 (plus Renewal fee)	Each	Non - Statutory	G	$269.00	$278.00	$9.00	3.35%
New registered premises application fee Food Class 3 (plus Renewal fee)	Each	Non - Statutory	G	$135.00	$139.00	$4.00	2.96%
New registered premises application fee Health premises (plus Renewal fee	Each	Non - Statutory	G	$82.00	$85.00	$3.00	3.66%
Solicitors request for information on a food premises Class 1, 2 and 3	Each	Non - Statutory	G	$276.00	$285.00	$9.00	3.26%
Solicitors request for information on a health premises	Each	Non - Statutory	G	$276.00	$285.00	$9.00	3.26%
Solicitors request for information on a caravan park	Each	Non - Statutory	G	$276.00	$285.00	$9.00	3.26%
HEALTH							
Prescribed Accommodation less than 25 beds	Each	Non - Statutory	E	$232.00	$240.00	$8.00	3.45%
Prescribed Accommodation 25 beds or greater	Each	Non - Statutory	E	$352.00	$364.00	$12.00	3.41%
Prescribed Accommodation Transfer (50% of renewal fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee		
Septic Tank - Application to Install	Each	Statutory	E	$747.00	$747.00	$0.00	0%
Septic Tank - Permit to Alter Existing System	Each	Statutory	E	$569.00	$569.00	$0.00	0%
Septic Tank - Permit to Install Renewal	Each	Statutory	E	$127.00	$127.00	$0.00	0%
Search Fee - Copy of Septic Plan/Permit	Each	Non - Statutory	E	$24.80	$26.00	$1.20	4.84%
Registration - Health Premises	Annual	Non - Statutory	E	$250.00	$258.00	$8.00	3.20%
Registration Transfer - Health Premises (50% of renewal fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee		
Vaccinations - Hepatitis B (single dose)	Each	Non - Statutory	E	$31.50	$32.00	$0.50	1.59%
Vaccinations - Influenza vaccination at a Council session (single dose)	Each	Non - Statutory	E	$26.50	$27.00	$0.50	1.89%
Vaccinations - Influenza vaccination at a workplace (single dose) - Stain 4	Each	Non - Statutory	E	$36.60	$38.00	$1.40	3.83%
Vaccinations - Whooping Cough (single dose)	Each	Non - Statutory	E	$52.00	$54.00	$2.00	3.85%
Registration/Renewal - Aquatic Facility (3 year registration)	Each	Statutory	E	$228.00	$228.00	$0.00	0%
Registration Transfer - Aquatic Facility (50% of renewal fee)	Each	Statutory	E	$114.00	$114.00	$0.00	0%
PUBLICATIONS							
Freedom of Information Request Fee	Each	Statutory	E	$30.60	$31.80	$1.20	4%
Freedom of Information Request (In the public's interest)	Each	Statutory	E	Refer to fee description	Refer to fee description		
Freedom of Information Access Search Charge	Hourly	Statutory	G	$22.30	$23.10	$0.80	4%
Freedom of Information Access Supervision Charge	Quarter of Hour	Statutory	G	$5.60	$5.80	$0.20	4%
Freedom of Information Access Photocopying Charge	A4 Black and White Page	Statutory	G	$0.20	$0.20	$0.00	0%
Note - Other reasonable costs for access may be charged in accordance with Freedom of Information (Access Charges) Regulations 2014.							
AERODROME							
Weekly Storage	Weekly	Non - Statutory	G	$52.00	$60.00	$8.00	15%

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase ($)	Increase (%)
Waste - Commercial/Industrial/Building (Unsorted - Ute High)	Each	Non - Statutory	G	$198.00	$212.00	$14.00	7.07%
Waste - Commercial/Industrial/Building (Unsorted - Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	$75.00	$80.00	$5.00	6.67%
Concrete, Brick and Tile (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$171.00	$183.00	$12.00	7.02%
Waste - Commercial/Industrial/Building (Sorted - Weighbridge Site)	Tonne	Non - Statutory	G	$248.00	$265.00	$17.00	6.85%
Waste - Commercial/Industrial/Building (Unsorted - Weighbridge Site)	Tonne	Non - Statutory	G	$310.00	$332.00	$22.00	7.10%
Concrete, Brick and Tile (Weighbridge Site)	Tonne	Non - Statutory	G	$114.00	$122.00	$8.00	7.02%
Packaged Organic Waste	Tonne	Non - Statutory	G	$440.00	$471.00	$31.00	7.05%
Bulk Waste - Commercial Compactor Trucks (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$129.00	$138.00	$9.00	6.98%
Bulk Waste - Commercial Compactor Trucks (Weighbridge Site)	Tonne	Non - Statutory	G	$256.00	$274.00	$18.00	7.03%
Tree Prunings - Stumps and Logs >0.3m (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$182.00	$195.00	$13.00	7.14%
Tree Prunings - Stumps and Logs >0.3m (Weighbridge Site)	Tonne	Non - Statutory	G	$256.00	$274.00	$18.00	7.03%
Tyre (Car / Motorcycle)	Each	Non - Statutory	G	$8.00	$9.00	$1.00	12.50%
Tyre (Light Truck / 4x4)	Each	Non - Statutory	G	$17.00	$18.00	$1.00	5.88%
Tyre (Truck)	Each	Non - Statutory	G	$27.00	$29.00	$2.00	7.41%
Tyre (Tractor)	Each	Non - Statutory	G	$132.00	$141.00	$9.00	6.82%
Tyre (Large Earthmoving)	Each	Non - Statutory	G	$399.00	$427.00	$28.00	7.02%
Tyre Car/Motorcycle on Rim	Each	Non - Statutory	G	$18.00	$19.00	$1.00	5.56%
Tyre (Light Truck/4x4) on Rim	Each	Non - Statutory	G	$33.00	$35.00	$2.00	6.06%
Tyre (Truck) on Rim	Each	Non - Statutory	G	$54.00	$58.00	$4.00	7.41%
Tyre (Tractor) on Rim	Each	Non - Statutory	G	$267.00	$286.00	$19.00	7.12%
Tyre (Large Earthmoving) on Rim	Each	Non - Statutory	G	$802.00	$858.00	$56.00	6.98%
Steel, White Goods, Batteries (sorted)	Each	Non - Statutory	G	Free	Free		
Motor Oil	Each	Non - Statutory	G	Free	Free		
Mattress (Single)	Each	Non - Statutory	G	$17.00	$18.00	$1.00	5.88%
Mattress - Double and above	Each	Non - Statutory	G	$23.00	$25.00	$2.00	8.70%
Mattress - King	Each	Non - Statutory	G	$30.00	$32.00	$2.00	6.67%
Gas Bottle (10kg or smaller)	Each	Non - Statutory	G	$10.00	$11.00	$1.00	10.00%
Prescribed Waste - Asbestos - Minimum Charge (less than 20kg)	Each	Non - Statutory	G	$6.00	$6.00	$0.00	0.00%
Prescribed Waste - Asbestos	Tonne	Non - Statutory	G	$300.00	$321.00	$21.00	7.00%
Prescribed Waste - Low Level Contaminated Soil	Tonne	Non - Statutory	G	$278.00	$297.00	$19.00	6.83%
Security Load Confirmation	Load	Non - Statutory	G	$113.00	$121.00	$8.00	7.08%
Recyclable Plastic Drums - All Sizes (Non Drum muster)	Each	Non - Statutory	G	$1.00	$1.00	$0.00	0.00%
Dead Animal Large (Sheep, Cow, Horse)	Tonne	Non - Statutory	G	$240.00	$257.00	$17.00	7.08%
Dead Animal - Dog, Cat, Lamb, Calf (Less than 4 months)	Each	Non - Statutory	G	$9.00	$10.00	$1.00	11.11%
Clean Fill	Cubic Metres	Non - Statutory	G	$49.00	$52.00	$3.00	6.12%
Clean Fill	Tonne	Non - Statutory	G	$36.00	$39.00	$3.00	8.33%
E-waste	Each			FREE	FREE		
Polystyrene	Each			FREE	FREE		
Contaminated Waste/Recyclables - Commercial Loads	Each	Non - Statutory	G	$231.00	$247.00	$16.00	6.93%
Asbestos disposal bag - single	Each	Non - Statutory	G	$3.00	$3.00	$0.00	0.00%

Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase ($)	Increase (%)
COMINGLED RECYCLABLES AND CARDBOARD/MIXED PAPERS							
Comingled Recyclables and Cardboard/Mixed Papers	Per M3	Non - Statutory	G	FREE	FREE		
DOMESTIC WASTE - KERBSIDE BIN COLLECTION							
120 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	$88.00	$95.00	$7.00	7.95%
120 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	$78.00	$84.00	$6.00	7.69%
240 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	$98.00	$106.00	$8.00	8.16%
240 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	$87.00	$94.00	$7.00	8.05%
GARDEN ORGANICS CHARGES							
Garden Waste	Per Cubic Metre	Non - Statutory	G		$12.00	New	
FIRE HAZARDS							
Non-Compliance Fine (10 penalty units under Monetary Units Act.)	Each	Statutory	E	$1,612.00	$1,612.00	$0.00	0.00%
Fire hazard clearance charges for private properties: (Slashing costs will be charged out at cost plus an administration fee of $100)	Each	Statutory	E	Refer to fee description	Refer to fee description		
BAIRNSDALE AQUATIC AND RECREATION CENTRE / LAKES ENTRANCE AQUADOME							
CASUAL ENTRY							
Casual Adult Swim	Each Visit	Non - Statutory	G	$7.20	$7.40	$0.20	2.78%
Casual Concession Swim	Each Visit	Non - Statutory	G	$5.70	$6.30	$0.60	10.53%
Casual Child (5-15yrs) Swim	Each Visit	Non - Statutory	G	$5.70	$6.30	$0.60	10.53%
Casual Child (0-4yrs) Swim (Accompanying adult fee applies)	Each Visit	Non - Statutory	G	Free	Free		
Adult Swim when accompanying Child under 10	Each Visit	Non - Statutory	G	$5.70	$6.30	$0.60	10.53%
Family Swim	Each Visit	Non - Statutory	G	$16.50	$17.00	$0.50	3.03%
Casual Group Fitness (Land and Water Based)	Each Visit 60 minutes	Non - Statutory	G	$15.20	$15.70	$0.50	3.29%
Casual Group Fitness (Land and Water Based) Concession	Each Visit 60 minutes	Non - Statutory	G	$12.70	$13.40	$0.70	5.51%
Casual Group Fitness (Land and Water Based)	Each Visit 30 minutes	Non - Statutory	G	$0.00	$9.00	New	
Casual Health Club	Each Visit	Non - Statutory	G	$16.00	$16.00	$0.00	0.00%
Casual Health Club Concession	Each Visit	Non - Statutory	G	$13.90	$13.60	($0.30)	(2.16%)
Casual Teen Gym	Each Visit	Non - Statutory	G	$9.70	$10.00	$0.30	3.09%
Casual Gold entry (Includes use of gym, group fitness and pool)	Each Visit	Non - Statutory	G	$21.40	$22.10	$0.70	3.27%
Living Longer Living Stronger	45min Session	Non - Statutory	G	$7.00	$7.00	$0.00	0.00%
Personal Training	Each Visit, 60 mins	Non - Statutory	G	$55.00	$55.00	$0.00	0.00%
Personal Training	Each Visit, 30 mins	Non - Statutory	G	$30.00	$30.00	$0.00	0.00%
Personal Training - Additional Person	Per Person	Non - Statutory	G	$30.00	$30.00	$0.00	0.00%
Pre Booked Bulk Group Child	Each Child, Each Visit, minimum 12 Children	Non - Statutory	G	$4.80	$4.90	$0.10	2.08%
Huge Pool Inflatable Per Child (in addition to pool entry)	Session	Non - Statutory	G	$3.80	$3.90	$0.10	2.63%
Evolt Body scan	Per person	Non - Statutory	G	$10.00	$10.00	$0.00	0.00%
Visit pass cards							
10 pass Adult (10% discount off single entry)	Each	Non - Statutory	G	$65.00	$66.60	$1.60	2.46%
10 pass Concession/Child (10% discount off single entry)	Each	Non - Statutory	G	$51.00	$56.70	$5.70	11.18%
10 pass Family (Concession) (10% discount off single entry)	Each	Non - Statutory	G	$148.00	$153.00	$5.00	3.38%
Casual Health Club Visit pass x 20	Each	Non - Statutory	G	$288.00	$288.00	$0.00	0.00%
Casual Health Club Concession Visit pass x 20	Each	Non - Statutory	G	$251.00	$244.80	($6.20)	(2.47%)
Personal Training (10% off 10 sessions)	10 session pass - 60 minute sessions	Non - Statutory	G	$572.00	$495.00	($77.00)	(13.46%)

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

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

Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase ($)	Increase (%)
Boat Storage per month	Monthly	Non - Statutory	G	$138.00	$143.00	$5.00	3.62%
Boat Storage (per six months)	Each	Non - Statutory	G	$693.00	$710.00	$17.00	2.45%
Boat Storage per week	Annual	Non - Statutory	G	$1,080.00	$1,100.00	$20.00	1.85%
Designated Parking (per m2)	Annual	Non - Statutory	G	$34.00	$34.10	$0.10	0.29%
Shower fee (non patron)	Each	Non - Statutory	G		$7.00	New	
Postage fee - for request for paper receipts and documents	Each	Non - Statutory		$2.00	$2.50	$0.50	25.00%
Late Payment Fee	Annual	Non - Statutory	G	$42.00	$43.00	$1.00	2.38%
Administration Fee	Annual	Non - Statutory	G	$37.00	$38.00	$1.00	2.70%
Electricity fee - Annual Permit	Annual	Non - Statutory	G	$137.00	$150.00	$13.00	9.49%
Annual Site Sewerage Connection	Annual	Non - Statutory	G	$137.00	$150.00	$13.00	9.49%
Dynamic Pricing strategy In off peak season the park has the ability to move between the off peak price and peak price subject to occupancy, and booking demands as per commercial caravan and tourism industry demands **Peak** 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive **Off-Peak - Dynamic Pricing** 1 February to 25 December							
Recreational Vehicles under 10 metres in length will be charged the same as other patrons as they only occupy one site. The larger RVs occupy 2 sites but will be given a discount to encourage patronage in off peak and shoulder periods only;							
Site fees only cover one car per site; and check in for cabins 2pm							
Check in time for sites is 11am. Check out time for sites is 10am.							
SWIFTS CREEK CARAVAN PARK							
Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$17.00	$18.00	$1.00	5.88%
Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	$19.00	$20.00	$1.00	5.26%
Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$27.00	$28.00	$1.00	3.70%
Powered Site Peak (2 adults)	Daily	Non - Statutory	G	$31.00	$32.00	$1.00	3.23%
Extra Adult	Daily	Non - Statutory	G	Free	Free		
Extra Child 5 to 17 years	Daily	Non - Statutory	G	Free	Free		
Child under 5	Daily	Non - Statutory	G	Free	Free		
OMEO CARAN PARK							
Powered Site all year (2 adults) - Peak	Daily	Non - Statutory	G		$60.00	New	
Powered Site all year (2 adults) - Off Peak	Daily	Non - Statutory	G		$28.00	New	
Unpowered Siteall year (2 adults) - Peak	Daily	Non - Statutory	G		$40.00	New	
Unpowered Siteall year (2 adults) - Off Peak	Daily	Non - Statutory	G		$21.00	New	
Unpowered Stie all year (1 adult) - Peak	Daily	Non - Statutory	G		$25.00	New	
Unpowered Stie all year (1 adult) - Off Peak	Daily	Non - Statutory	G		$17.50	New	
Powered site - extra person over 15 years of age	Daily	Non - Statutory	G		$10.00	New	
Powered site - extra person under 15 years of age	Daily	Non - Statutory	G		Free	New	
Dynamic Pricing strategy *this provides the park the ability to increase the all year price based on occupancy and booking demands as per commercial caravan and tourism industry demands* **Industry Peak season** 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive Melbourne Cup Weekend (4 nights) Friday – Monday inclusive							

Fees and Charges 2023-24

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

Fees and Charges 2023-24

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2022	Proposed Fee at 01 July 2023	Increase ($)	Increase (%)
PLOT PLANS - GEOGRAPHIC INFORMATION SYSTEMS (GIS)							
Plot Plan - A3 Black and White (per page)	Each	Non - Statutory	G	$10.30	$10.30	$0.00	0%
Plot Plan - A3 Colour (per page)	Each	Non - Statutory	G	$12.40	$12.40	$0.00	0%
Aerial Photograph - A3 Colour (per page)	Each	Non - Statutory	G	$20.70	$20.70	$0.00	0%
Plot Plan - A1 Black and White (per page)	Each	Non - Statutory	G	$34.10	$34.10	$0.00	0%
Plot Plan - A1 Colour (per page)	Each	Non - Statutory	G	$42.30	$42.30	$0.00	0%
Aerial Photograph - A1 Colour (per page)	Each	Non - Statutory	G	$52.00	$52.00	$0.00	0%
Plot Plan - A0 Black and White (per page)	Each	Non - Statutory	G	$52.00	$52.00	$0.00	0%
Plot Plan - A0 Colour (per page)	Each	Non - Statutory	G	$62.00	$62.00	$0.00	0%
Aerial Photograph - A0 Colour (per page)	Each	Non - Statutory	G	$82.00	$82.00	$0.00	0%
Environmental Sustainability							
Council's public electric vehicle (EV) charges	per kWh	Non - Statutory	G		$0.40	New	

Glossary

Term	Definition
Act	*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.

Term	Definition
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.
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.

Term	Definition
Budget preparation requirement	Under section 94 of the Act, a council is required to prepare and adopt an annual budget by 30 June each year.
Capital expenditure	Capital expenditure is relatively large (material) expenditure that produces economic benefits expected to last for more than 12 months. A pre-determined 'threshold' may be used that indicates the level of expenditure deemed to be material in accordance with Council's policy. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and upgrade expenditures, the total project cost needs to be allocated accordingly.
Capital works program	A detailed list of capital works expenditure that will be undertaken during the 2022/23 financial year. Regulations 8 and 9 requires that the budget contains a detailed list of capital works expenditure and sets out how that information is to be disclosed by reference to asset categories, asset expenditure type and funding sources.
Carry forward capital works	Carry forward capital works are those works that 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 Environment, Land, Water and Planning (DELWP)	Local Government Victoria is part of the Department of Environment, Land, Water and Planning (DELWP). It was previously part of the former: • Department of Transport, Planning and Local Infrastructure (DTPLI). • Department of Planning and Community Development (DPCD). • Department of Victorian Communities (DVC)
Discretionary reserves	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
External influences in the preparation of a budget	Matters arising from third party actions over which Council has little or no control e.g. change in legislation.
Financial sustainability	A key outcome of the strategic resource plan. Longer term planning is essential in ensuring that a Council remains financially sustainable in the long term.
Financing activities	Financing activities means those activities that relate to changing the size and composition of the financial structure of the entity, including equity, and borrowings not falling within the definition of cash.
Four way budgeting methodology	The linking of the income statement, balance sheet, cash flow statement and capital works statement to produce forecast financial statements based on assumptions about future movements in key revenues, expenses, assets and liabilities.
Infrastructure	Non-current property, plant and equipment excluding land.

Term	Definition
Infrastructure Renewal Gap	The gap between the required level of asset renewal expenditure and the actual expenditure on asset renewal.
Internal influences in the preparation of a budget	Matters arising from Council actions over which there is some element of control (e.g. approval of unbudgeted capital expenditure).
Investing activities	Investing activities means those activities which relate to acquisition and disposal of non-current assets, and investments not falling within the definition of cash.
Key assumptions	When preparing a balance sheet of financial position, key assumptions upon which the statement has been based should be disclosed in the budget to assist the reader when comparing movements in assets, liabilities and equity between budget years.
Legislative framework	The Act, Regulations and other laws and statutes that set a council's governance, planning and reporting requirements.
Local Government Model Financial Report	Local Government Model Financial Report published by DELWP from time to time including on DELWP's website.
Local Government(Planning and Reporting) Regulations 2020	Regulations, made under section 325 of the Act prescribe: (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.

Term	Definition
Operating revenue	Operating revenue is defined as inflows or other enhancements or savings in outflows of future economic benefits in the form of increases in assets or reductions in liabilities and that result in an increase in equity during the reporting period.
Own-source revenue	Means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants). *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.
Restricted cash	Cash and cash equivalents, within the meaning of the AAS, that are not available for use other than a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year.
Revised budget	The revised budget prepared by a council under section 95 of the Act. Section 95 of the Act permits a council to prepare a revised budget if circumstances arise which cause a material change in the budget and which affects the financial operations and position of the council.
Services, Initiatives and Major Initiatives	Section 98 of the Act requires a budget to contain a description of the services and initiatives to be funded by the budget, along with a statement as to how they will contribute to the achievement of the council's strategic objectives as specified in the Council Plan. The budget must also include major initiatives, being initiatives identified by the council as priorities to be undertaken during the financial year. The services delivered by a council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community. Initiatives means actions that are once-off in nature and/or lead to improvements in service. Major initiatives means significant initiatives that will directly contribute to the achievement of the Council Plan during the current year and have a major focus in the budget.

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

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