EAST GIPPSLAND
SHIRE COUNCIL

Council Meeting Agenda

Tuesday 25 June 2024 at 6:00 pm
Council Chambers (and by video conferencing)
East Gippsland Shire Council Corporate Centre
273 Main Street, Bairnsdale 3875

Acknowledgement of Country

East Gippsland Shire Council acknowledges the Gunaikurnai, Monero and the Bidawel people as the Traditional Custodians of this land that encompasses East Gippsland Shire, and their enduring relationship with country. The Traditional Custodians have cared and nurtured East Gippsland for tens of thousands of years.

Council value their living culture and practices and their right to self-determination. Council pays respect to all Aboriginal and Torres Strait Islander people living in East Gippsland, their Elders, past, present, and future.

Council information

East Gippsland Shire Council live streams, records and publishes its meetings via webcasting (youtube.com/c/EastGippyTV) to enhance the accessibility of its meetings to the broader East Gippsland community.

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

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

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

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

Councillors

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

Executive Leadership Team

Fiona Weigall Chief Executive Officer
Stuart McConnell General Manager Assets and Environment
Sarah Johnston General Manager Business Excellence
Alba Elling Acting General Manager Place and Community

Purpose of Council meetings

(1) Council holds scheduled meetings and, when required, unscheduled meetings to conduct the business of Council.
(2) Council is committed to transparency in decision making and, in accordance with the *Local Government Act 2020*, Council and Delegated Committee meetings are open to the public and the community are able to attend.
(3) Meetings will only be closed to members of the public, in accordance with section 66 of the Act, if:
    (a) there are clear reasons for particular matters to remain confidential; or
    (b) a meeting is required to be closed for security reasons; or
    (c) it is necessary to enable the meeting to proceed in an ordinary manner.
(4) A meeting closed to the public for the reasons outlined in sub-rule 3(b) or 3(c) will continue to be livestreamed. In the event a livestream is not available:
    (a) the meeting may be adjourned; or
    (b) a recording of the proceedings may be available on the Council website.

Governance Rules

A copy of East Gippsland Shire Council's governance rules can be found at
https://www.eastgippsland.vic.gov.au/council/council-policies

Councillors pledge

As Councillors of East Gippsland Shire Council, we solemnly and sincerely declare and affirm that we will consider each item on this agenda in the best interests of the whole municipal community.

Vision

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

Our Strategic Objectives

1. An inclusive and caring community that respects and celebrates diversity.
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities.
3. A natural environment that is managed and enhanced.
4. A thriving and diverse economy that attracts investment and generates inclusive local employment.
5. A transparent organisation that listens and delivers effective, engaging and responsive services.

Index

1 Procedural

1.1 Recognition of Traditional Custodians

East Gippsland Shire Council acknowledges the Gunaikurnai, Monero and the Bidawel people as the Traditional Custodians of this land that encompasses East Gippsland Shire, and their enduring relationship with country. The Traditional Custodians have cared and nurtured East Gippsland for tens of thousands of years.

Council value their living culture and practices and their right to self-determination. Council pays respect to all Aboriginal and Torres Strait Islander people living in East Gippsland, their Elders, past, present, and future.

1.2 Apologies

1.3 Declaration of Conflict of Interest

1.4 Confirmation of Minutes

That the minutes of the Council Meeting held Tuesday 4 June 2024 be confirmed.

1.5 Next Meeting

The next Council Meeting is scheduled to be held on Tuesday 16 July 2024 at the Corporate Centre, 273 Main Street Bairnsdale commencing at 6.00pm.

1.6 Requests for Leave of Absence

1.7 Open Forum

1.7.1 Petitions

1.7.1.1 Reduce Speed Limit at Birrells Road, Newlands Arm

Authorised by General Manager Business Excellence

Conflict of Interest

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

Executive Summary

This report informs Council of a petition submitted by Mr Ian Neale from Newlands Arm seeking a reduction to the speed limit along Birrells Road, Newlands Arm. The petition was received in hard copy on 4 June 2024. The petition states:

"This petition of local residents is requesting the responsible authority to reduce the speed limit of Birrells Road, Newlands Arm from 100kph to 80kph."

The petition has been received and presented in accordance with Governance Rule 8.7. The petition included 67 signatures, 42 of which met the governance requirements.*

**Note: A petition with 10 or more signatures that meets Governance Rule 8.7 and is approved by the Chief Executive Officer, is presented to Council.*

Councillors have been provided with a full copy of the petition separately. In the interests of respecting the privacy of signatories, and in accordance with the *Privacy and Data Protection Act* 2014, a copy of the petition has not been included with this report.

It is acknowledged that an initial response was provided by Council's Road Safety Coordinator to some of the petitioners, which outlines the detailed process for reviewing speed limit change requests and the expected timeline for such reviews. In line with the Officer Recommendation, the petition will be forwarded to the General Manager Assets and Environment for consideration and response.

**67 petitioners engaged in this petition in the hard copy format. Of those, 42 signatories met Governance Rule 8.7 (1)(e), 25 signatories did not meet the requirement due to not providing their full address. Governance Rule 8.7 (1)(e) states for a signature to comply in hard copy format, petitions must include the names, addresses and original signatures of all petitioners. For example: John Doe, 1 Smith Street, Bairnsdale, Signature.*

Officer Recommendation

That Council:

1. ***receives and notes this report;***

2. ***receives the petition lodged by Mr Ian Neale requesting "this petition of local residents is requesting the responsible authority to reduce the speed limit of Birrells Road, Newlands Arm from 100kph to 80kph.";***

3. ***that the petition be referred to the General Manager Assets and Environment for consideration and response; and***

4. ***notes that the Chief Executive Officer will arrange for Council Officers to write to the head petitioner advising them of these actions.***

1.7.2 Questions of Council

1.7.3 Public Submissions

1.8 Items for Noting

2 Notices of Motion

3 Deferred Business

4 Councillor and Delegate Reports

5 Officer Reports

5.1 Business Excellence

5.1.1 Adoption of Council Budget 2024/25

Authorised by General Manager Business Excellence

Conflict of Interest

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

Executive Summary

Council must prepare and adopt a budget for each financial year and the subsequent three financial years by 30 June each year.

Council has developed the draft Budget 2024/25 (draft Budget) in line with financial management principles and in accordance with its community engagement policy.

The draft Budget document is provided at **Attachment 1**.

Council's draft Budget balances community aspirations for more of some services, while delivering on legislative obligations and keeping the financial impact on community as low as possible.

Council released the draft Budget for community feedback on the 30 April 2024. Extensive advertising and promotion of the draft Budget was done seeking community feedback, with advertising in the local printed media, radio, social media, My Council My Community, on Council's website as well as copies provided in all Service Centres and libraries. Available on YourSay were several related documents and videos, which explained some of the work of the Council.

There were 200 downloads of the budget document from the YourSay portal.

Seven formal submissions were received with the following themes:

- requests for alternative capital projects;
- fiscal restraint and cost of living pressures;
- visitor economy and bringing more people to the region;
- reliance on rates;
- how the budget is presented; and
- budgeted amount for wages/cost increases in the 10-Year Plan.

Councillors considered all feedback and Council officers will follow up with individuals on feedback submitted.

In developing the draft budget, Council recognises that we are part of the community and understand the challenges of the economic climate and cost-of-living pressures. The draft budget includes ways to improve the efficiency of service delivery and innovate to ensure Council remains financially sustainable.

Council has a range of supports available to help people having trouble paying rates. This includes payment arrangements that assist people to pay rates in smaller amounts across a longer period and encourages ratepayers to contact Council for confidential support if needed.

Headlines:

- A disciplined budget that keeps rates within a 2.75% increase (the Victorian Government rate cap)
- Non statutory user fees and charges to align with inflation at 3.5%
- No change to green waste fees or the waste levy
- Operational efficiencies of $1.3 million for 2024/25 and $3M for forward estimates
- Capital works program of $91.383 million
- Major projects totalling $10.961 million
- A forecast operating surplus of $28.961 million
- An underlying deficit of $5.608 million when considering income to be received from grants and contributions for capital works

An 11-page snapshot has been included at the beginning of the budget document, which aims to give to high level overview of the key budget themes.

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

Officer Recommendation

That Council:

1. ***receives and notes this report and the attachments pertaining to this report;***

2. ***adopts the Budget 2024/25 as provided at Attachment 1 (including the schedule of fees and charges) in accordance with section 94 of the Local Government Act 2020;***

3. ***in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020, declares the following:***

    (a) ***An amount of $71,491,409 be declared as the amount that Council intends to raise by general rates, municipal charge and waste collection charges, which is calculated as follows:***

CATEGORY	***INCOME***
General Rate	***$39,907,716***
Commercial / Industrial	***$ 5,796,773***
Farm Rate	***$ 5,937,698***
TOTAL RATES	***$51,642,187***
Municipal charge	***$ 8,185,464***
Waste levy	***$ 1,656,582***
Waste Charges	
Kerbside Waste/recycling collection (120 litre bin)	***$ 1,340,612***
Kerbside Waste/recycling/green waste collection (120 litre bin)	***$ 8,498,160***
Additional household waste bin	***$ 52,675***
Additional Green/Recycling bin	***$ 5,307***
Rural Waste Collection Charge	***$ 110,422***
Total Waste Charges	***$10,007,176***
TOTAL CHARGES	***$19,849,222***
TOTAL RATES AND CHARGES	***$71,491,409***

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

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

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

Category	*% of General rate*	*Rate in the $*
General/Residential Rate	*100*	*0.00265466*
Commercial/Industrial Rate	*135*	*0.00358379*
Farm Rate	*75*	*0.00199100*

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

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

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

(c) Farm Land
Farm land is defined as any land which:

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

iv) Council has determined that the application of a differential rate for Farm and Commercial/Industrial Land will contribute to the equitable and efficient carrying out of its functions.

v) Council has determined that the differential percentage applied to Commercial/Industrial properties for the Economic Development Discretionary fund be 5 percent.

vi) Council has determined it will provide a rate rebate equivalent to $64.19 to eligible properties in the ownership of pensioners who qualify for a Victorian Government approved pension rebate. This rebate is provided in accordance with section 169(1)(a) of the Local Government Act 1989 and supports the development of the municipality in that it helps support pensioners to keep and stay in their own homes.

(c) Municipal Charge

i) A municipal charge be declared for the period commencing 1 July 2024 and concluding on 30 June 2025.

ii) A municipal charge be declared for the purpose of covering some of the administrative costs of Council.

iii) The municipal charge be the sum of $252.00 per each rateable property in respect of which a municipal charge can be levied.

(d) Waste Levy Charge

i) An annual service charge Waste Levy of $51.00 be declared for the period commencing 1 July 2024 and concluding 30 June 2025 to cover the increased costs levied by the Environment Protection Authority on the operation of landfills as well as the increased compliance costs required for the operation of landfills.

ii) The charge to be levied on each property to which a municipal charge is applied.

(e) Waste Collection Charge

i) A charge for kerbside collection of waste with recycling, and for kerbside collection of waste with recycling and green waste, and a rural waste collection charge be declared for the period commencing 1 July 2024 and concluding on 30 June 2025 as follows:

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

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

(g) Council allows the following payment options in accordance with section 167 of the Local Government Act 1989, as well as options outlined in Council's Financial Hardship Policy and other options available for individual circumstances:

In Full	*Four Instalments*
15 February 2025	*30 September 2024*
	30 November 2024
	28 February 2025
	31 May 2025

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

Background

The draft Budget presented at **Attachment 1** is a disciplined budget that balances community aspirations for more of some services, while delivering on legislative obligations and keeping the financial impact on community as low as possible.

The draft Budget gives effect to the Council Plan 2021-25 and contains information about the services and initiatives to be funded in the draft Budget as well as major initiatives identified by in the Council Plan.

Council, at the meeting held on 30 April 2024, resolved to release the draft Budget for community feedback until 29 May 2024. Extensive advertising and promotion of the draft Budget was done seeking community feedback, with advertising in the local printed media, radio, social media, My Council My Community, on Council's website as well as copies provided in all Service Centres and libraries.

There were 200 downloads of the Budget documents from council's Your Say engagement portal. A total of seven submissions were received on the draft Budget. The feedback included comments regarding the cost-of-living pressures and requests for considering some capital projects.

Whilst some of the requests have been referred for consideration in future years budgets, Councillors considered all feedback received and Council officers will write back to individuals who submitted feedback. No material amendments have been made to the draft Budget because of community feedback.

Amendments have been made to the draft Budget presented on the 30 April, mainly as a result of changes to operational and capital grants. A summary of all changes is provided at **Attachment 2.**

The draft Budget 2024/25 forecasts an operating surplus of $28.961 million, after raising rates and charges of $72.221 million and capital grants $36.169 million.

An indicator of the sustainable operating result required to enable Council to continue to provide core services is the adjusted underlying surplus/deficit. This measure adjusts the operating surplus/deficit by removing non-recurring income that is used to fund capital works as well as other non-monetary capital contributions. It is a good measure of financial sustainability and Councils ability to achieve its service delivery objectives as it is not impacted by capital income items that can mask the operating result. For the 2024/25 year it is estimated that the underlying operating result will be a deficit of $5.608 million, noting that the advance payment of operational grants relating to the 2019 Bushfire support and recovery programs of $3.239 million that will be expended in the 2024/25 year was received in previous financial years.

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

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

Project Highlights	**Proposed Budget**
Roads - including • Reseal program, Shire wide - $2.18 million • Gravel Road Renewal program, Shire wide - $1.2 million • Upgrade of Moroney Street, Bairnsdale - $1.14 million	Total Roads $12.192 million
Bridges – including • Various bridge renewals - $0.61 million	Total Bridges $0.61 million
Drainage – including • Jones Bay Southern Catchment WSUD - $1.51 million • Lakes Entrance Northern Growth Area drainage - $0.687 million • Marlo Town drainage upgrade $0.48 million	Total Drainage $4.544 million
Footpaths and Cycleways– including • Eagle Point School connection - $0.530 million	Total Footpaths $1.29 million
Buildings and improvements - including • Building renewal (Council owned), Shire Wide - $0.750 million • Bairnsdale Airport terminal (Air Ambulance Facility) - $3.138 million	Total Property and Buildings $10.817 million
Recreation, Leisure, Parks and Open Spaces – including • WORLD Sporting Precinct Stage 1 - $3.988 million • Bastion Point Geotextile Groyne Wall - $1.7 million • Lakes Entrance Foreshore Park- $1.25 million • Livingston Park, Omeo - $2.18 million • Slip Road Maritime Precinct - $8.27 million • Streetscapes in Mallacoota and Omeo - $3.42 million • Forest Park, Orbost - $1 million • Krautungalung Walk Stages 1 & 2 - $1.786 million • Omeo Mountain Bike Trails - $3.48 million	Total Recreation and Parks $31.273 million
Plant and Equipment - including • Renewal of vehicles, plant and machinery - $4.859 million • Information and Communications Technology systems, Shire wide - $6.622 million	Total Plant/ Equipment $13.458 million
Waste Management – including • Upgrade Bairnsdale Resource Recovery Centre - $1.025 million • Cann River Transfer Station - $0.982 million	Total Waste $2.859 million
Other Infrastructure, Aerodromes and Car Parking - including • Bairnsdale Runway extension and lighting upgrade - $11.13 million • Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron - $2.138 million	Total Other $14.34 million

There are a number of non-capital initiatives included in the draft Budget, being $1.713 million for the Sarsfield Recreation Reserve upgrade, $2.78 million for the Buchan Recreation Reserve upgrade and $6.468 million for landfill rehabilitation projects.

Overview of Financial Performance

The draft Budget proposes a rates and municipal charge total income increase of 2.75 percent on the base rates and municipal charge for 2023/24, in line with the rate cap set by the Minister for Local Government. Fees and charges will also generally increase at 3.5 percent. With the Waste Levy to remain at $51. Total rates and charges, excluding supplementary rates, valuation objection adjustments and rating agreements, are forecast to be $71,491,409 for 2024/25. The impact of this is reflected in the following tables:

Type of Property	% of General Rate	Proposed rate in the dollar	Total Income
General/Residential	100	0. 00265466	$39,907,716
Commercial / Industrial	135	0. 00358379	$ 5,796,773
Farm	75	0. 00199100	$ 5,937,698
Total Rates Income			**$51,642,187**

Type of Charge	Charge per rateable property	Total Income
Municipal Charge	$252	$ 8,185,464
Waste Levy Charge	$ 51	$ 1,656,582
Kerbside waste with recycling collection (120 litre Bin)	$406	$ 1,340,612
Kerbside waste with recycling and green waste collection (120 litre Bin)	$464	$ 8,498,160
Additional Household Bin	$245	$ 52,675
Additional Green Waste/Recycling bin	$183	$ 5,307
Rural Waste Collection Charge	$274	$ 110,422
Total		**$19,849,222**

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

Key Statistics	2023/24 Forecast Actual $'000	2024/25 Budget $'000
Total expenditure	$146,693	$132,538
Surplus/(Deficit) for the year *	($10,995)	$ 28,961
Adjusted underlying surplus/(Deficit) *	($41,300)	($ 5,608)
Cash and investment balance at year end	$ 90,938	$ 50,274
Cash flows from operations	($ 1,080)	$ 50,735
Capital works expenditure	$ 56,272	$91,383

* The forecast results for 2023/24 are impacted by the prepayment of $19.6 million of the 2023/24 Victoria Grants Commission allocation in the 2022/23 year.

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

Legislation

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

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

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

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

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

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

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

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

Collaborative procurement

Not applicable to this report.

Council Plan

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

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

Resourcing

Financial

Refer to the draft Budget provided at **Attachment 1**.

Plant and equipment

Not applicable to this report.

Human Resources

The draft Budget details the human resources required to support service delivery and the strategic objectives of the Council Plan 2021-2025.

Risk

The risks of this proposal have been considered and if the Budget is not adopted by 30 June 2024, then Council would be in breach of the requirements of the Act.

Economic

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

Social

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

Environmental

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

Climate change

This report has been prepared and aligned with the following Climate Change function/category:
This report is assessed as having no direct impact on climate change.

Engagement

Section 96(1)(b) of the *Local Government Act 2020* requires that Council develop the budget in line with its Community Engagement Policy.

To provide an opportunity for community engagement, Council placed the draft Budget on its website and advertised that it had done so. Notice also was provided in local newspapers and on Facebook seeking community feedback on the draft Budget, with feedback closing at 12 noon on Wednesday 29 May 2024. Seven community members/organisations provided feedback on the draft Budget 2024/25 by the close of the feedback period. The Councillor group reviewed all feedback on the draft Budget 2024/25 prior to adoption of the draft Budget.

Attachments

1. Budget 2024/25 [**5.1.1.1** - 128 pages]
2. Summary of Budget Changes Draft to Final Budget 2024/25 [**5.1.1.2** - 2 pages]

East Gippsland Shire Council

Budget 2024/25

EAST GIPPSLAND SHIRE COUNCIL

Contents

Acknowledgement of Country

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Council value their living culture and practices and their right to self-determination. Council pays respect to all Aboriginal and Torres Strait Islander people living in East Gippsland, their Elders, past, present, and future.

A responsible budget that delivers for the community

Our Budget 2024-25 resources the final year of the Council Plan 2021-25. It is a budget guided by Council's vision that East Gippsland will be an inclusive and innovative community that values our natural environment, puts community at the centre of Council decision making and creates the conditions in which the community can thrive.

We understand that the cost-of-living pressures are impacting many people. We have developed a disciplined budget that keeps rates within a 2.75% increase and aligns our fees and charges with inflation. We have balanced community aspirations for more of some services, delivery on our legislative obligations and are keeping the impact on community as low as possible.

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

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

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

Key budget highlights

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

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

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

- Mayor Cr Tom Crook and Chief Executive Officer Fiona Weigall

How we have developed this budget

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

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

The step to preparing the budget in accordance with the Act.

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

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

Developing our budget is a complex process where we:

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

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

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

Integrated planning

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

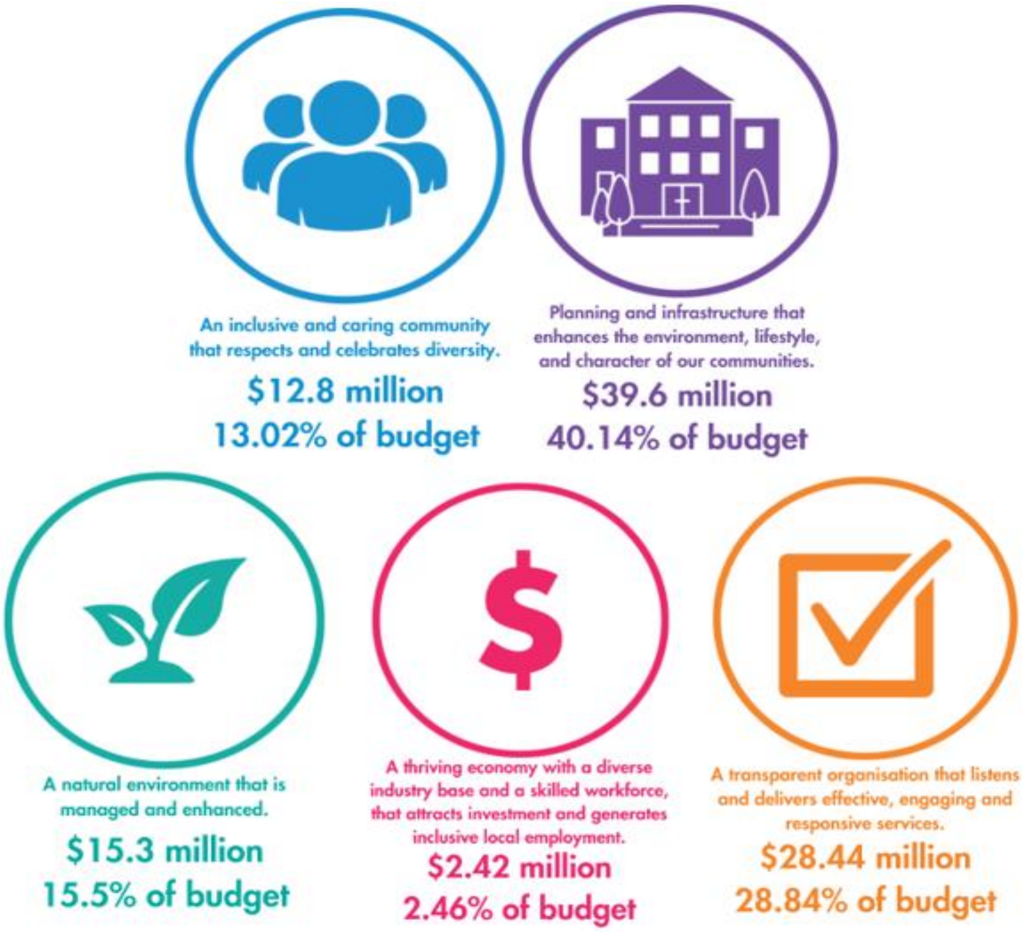
This framework ensures that the budget is developed in response to Council Plan priorities, and specifies the resources required to fund services and initiatives over the next 12 months and subsequent three financial years.

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

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

Delivering on our plans and introducing new initiatives

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



The Strategic Objectives above include the costs for ongoing service delivery as well as the initiatives listed in the budget document. *Refer to Section 2 of the budget document (Pages 18 - 29) for further information.*

New initiative highlights

- Confirming additional investment in libraries and customer service, including the second mobile library service, to reach more people, more often in their communities.
- Develop engagement and collaboration agreements to build sustainable and beneficial relationships with Aboriginal organisation and communities.

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

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

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

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

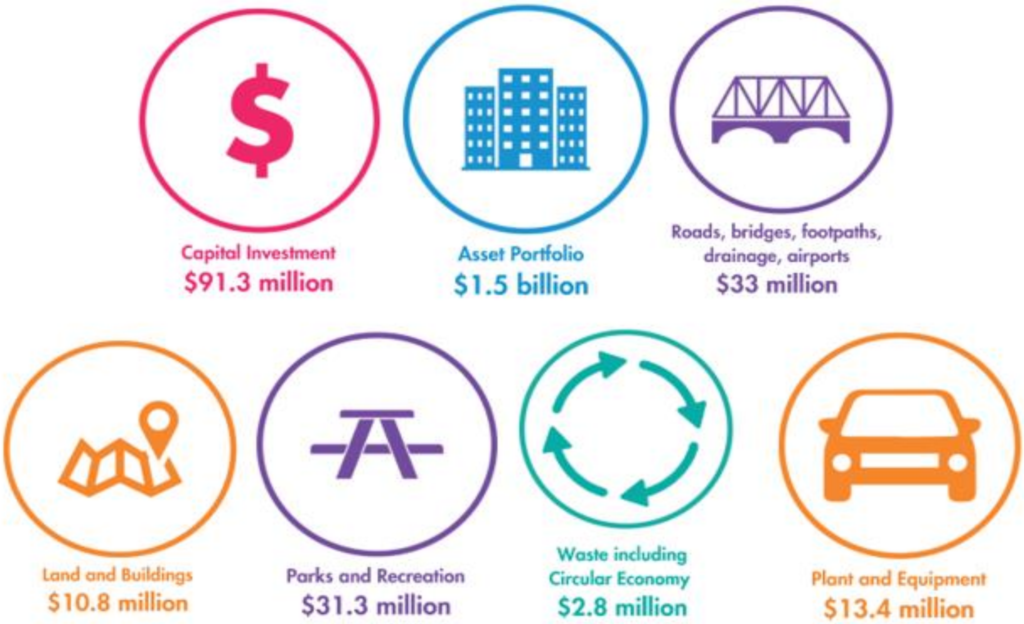
Refer to Section 2 of the budget document (Pages 18 - 29) for further information on initiatives and services.

Our 'big build' nears completion

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

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

Capital investment summary 2024/25



How the Capital Program is developed

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

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

Key projects continuing from 2023/24 and new projects in 2024/25 include:

- $2.18m on road reseal projects
- $1.2m on the gravel road program
- $1.14m on the final stage of Moroney Street Upgrade, Bairnsdale
- $2.179m for Myer Street, Lakes Entrance – safety upgrades
- $1.51m Jones Bay Southern Catchment WSUD drainage
- $11.13m Bairnsdale Runway extension and lighting upgrade
- $2.138m Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron
- $3.138m Bairnsdale Airport terminal (Air Ambulance Facility)
- $2.062m Marine Parade Lakes Entrance upgrade
- $3.988 WORLD Sporting Precinct Stage 1
- $1.7m Bastion Point Geotextile Groyne Wall
- $1.25m Lakes Entrance Foreshore Park
- $2.18m Livingston Park, Omeo
- $8.27m Slip Road Maritime Precinct
- $3.42m Streetscapes in Mallacoota and Omeo
- $1m Forest Park, Orbost
- $1.786m Krauatungalung Walk Stages 1 & 2
- $3.48m Omeo Mountain Bike Trails
- $1.025m Upgrade Bairnsdale Resource Recovery Centre

Renewal of existing assets

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

New, upgrade or expansion

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

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

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

Circular economy

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

- $2.55m in key projects that will reduce waste to landfill
- $2.96m for a new Bairnsdale Composting Facility

Delivering community projects

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

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

Maintaining community assets

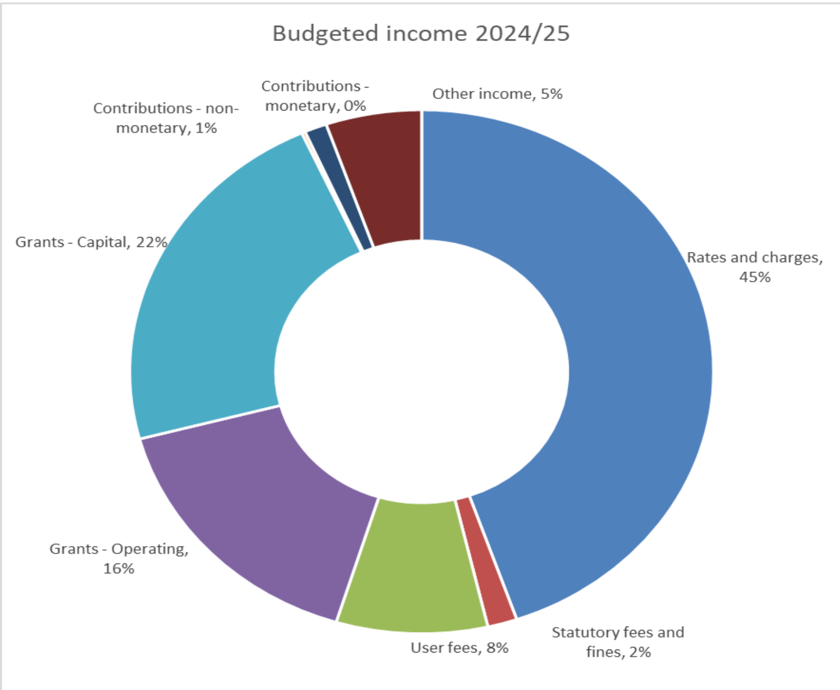
As well as replacing assets when they reach end of life, we invest heavily in the maintenance of assets through the budget's Operating component. This supports all residents and visitors using our roads, buildings, open spaces and sporting facilities.

In 2024-25 our maintenance budget includes:

- Roads and bridges: $18m. Includes sealed and unsealed roads, road reserves, off street car parks, signs, bridges (timber and concrete), culverts and concreting (excluding depreciation).
- Parks and gardens: $8.5m. Maintenance and operating costs include landscaping supplies, fuel, small plant equipment etc (excluding depreciation).
- Buildings: $1.57m (excluding depreciation and utilities costs). Maintenance costs include repairs to Council buildings undertaken by in-house teams and contractors, and cleaning contractors.
- Plant and fleet: $2.06m (excluding depreciation, internal vehicle and plant charges, and write down of assets sold). Maintenance and operating costs include mechanical repairs, fuel, tyres, insurance and registration.

Rates, fees and charges

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



Rates support service delivery to community

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

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

Rate capping – 2.75% is below inflation

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

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

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

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

How rates are calculated

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

Property valuations

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

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

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

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

- General Residential
- Commercial/Industrial
- Farming

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

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

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

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

Municipal charge

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

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

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

Fees and charges

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

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

Please refer to the fees and charges section on page 89.

Waste levy and fees and charges

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

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

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

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

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

Grant funding

Our staff work hard to source grants. This year we have budgeted for $62.2m of grant income from the Victorian and Commonwealth governments.

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

What we have received grants for:

- General purpose grant and local roads grant through the Victorian Grants Commission.
- Ongoing operational service delivery such as roadside weeds and pest management, library operations, school crossing supervision, emergency management and youth activities such as FreeZA.
- Specific projects such as funding for Council's climate risk assessment from the Disaster Ready Fund.
- A range of capital projects where delivery will continue in 2024-25 (budgeted as $36.1m).
- We are continuing to seek grant funding to support key projects including the Gippsland Lakes Yacht Club and Progress Jetty redevelopment, Omeo Heritage Precinct business case, Bairnsdale Art Precinct design and a range of sporting facility improvements.

Advocating for more equitable funding

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

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

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

Reading the Budget

Operating Result

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

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

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

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

Operating Results - Underlying Operating Surplus/(Deficit)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a good measure of financial sustainability and our ability to achieve service delivery objectives as it is not impacted by capital income items that can often mask the operating result. Key points:

- The adjusted underlying result for 2024-25 is a deficit of $5.608m, which is a decrease

in deficit from the forecast underlying deficit of $41.3 milion for 2023-24 of $35.692m.

- In calculating the adjusted underlying result, we have excluded grants received for capital purposes that are non-recurrent and capital contributions from other sources.
- Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.
- The advance payment of $19.6m of the 2023-24 Victoria Grants Commission allocation

in 2022-23 has impacted on the operating result and the underlying result for 2023-24.

- Every second year Raymond Island Ferry cyclic maintenance costs of approximately $0.85m are incurred. This impacts the underlying results for 2023-24, 2025-26 and 2027-28.
- $15m of expenditure is included in 2023-24 because of funding received in previous years. but works and services are not undertaken until 2023-24.
- The result over the 10 years 2024/25 through to 2033/34 is an average underlying surplus.

Budget Statements

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

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

Financial Snapshot

Key Statistics	2023/24 Forecast $'000	2024/25 Budget $'000
Total Income	**135,698**	**161,499**
Total Expenditure	**146,693**	**132,538**
Surplus for the Year	**(10,995)**	**28,961**
Underlying operating surplus	**(41,300)**	**(5,608)**

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a good measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items that can often mask the operating result. The adjusted underlying result for the 2024/25 year is a deficit of $5.608 million, which is a decrease in deficit from the forecast underlying deficit for the 2023/24 year of $41.3 million of $35.692 million. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes that are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year. The advance payment of $19.6 million of the 2023/24 Victoria Grants Commission allocation in the 2022/23 year has impacted on the operating result and the underlying result for the 2023/24 year. Every second year the Raymond Island Ferry bi-annual maintenance of approximately $850,000 is incurred and this has impacted on the underlying results for the 2023/24 and 2025/26 financial years. There is also $15 million of 2019 bushfire recovery support programs and other expenditure for programs and projects that were incomplete in the 2022/23 year and were completed in the 2023/24 year that have also impacted on the forecast result for the 2023/24 year.

Cash result	**(4,117)**	**(40,664)**

This is the net funding result after operations, capital works and financing activities. Refer to Statement of Cash Flows in Section 3 and also Note 4.4 for more details.

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

Refer to Section 4.5 Capital works for further information

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

Economic Assumptions (optional)

Assumption	Notes	Forecast 2023/24	Budget 2024/25	Projections 2025/26	2026/27	2027/28	Trend +/o/-
Rate Cap Increase	1	3.50%	2.75%	2.75%	3.00%	3.00%	+
Population Growth	2	1.00%	1.00%	1.00%	1.00%	1.00%	o
Investment Interest Rate	3	4.00%	3.50%	3.25%	3.50%	3.50%	0
CPI	4	4.00%	3.50%	3.25%	3.50%	3.50%	o
User Fees	5	3.50%	3.50%	3.25%	3.50%	3.50%	o
Grants - Recurrent	6	1.00%	1.00%	1.00%	1.00%	1.00%	o
Contributions		1.00%	1.00%	1.00%	1.00%	1.00%	o
Other Revenue		5.00%	3.50%	3.25%	3.50%	3.50%	o
Employee Costs	7	2.25%	2.75%	3.00%	3.00%	3.00%	+
Contractors, consultants and materials		8.00%	4.50%	3.75%	4.00%	4.00%	o
Utilities		15.00%	5.00%	5.00%	5.00%	5.00%	o
Other expenses		5.00%	3.50%	3.25%	3.50%	3.50%	o

Notes to Assumptions

1. Rate Cap

Base rates and municipal charge revenue will increase by 2.75% for the 2024/25 year, based on the Victorian government rate cap. Future increases have been forecast in line with forecast CPI increases less 0.5%.

2. Population Growth

Population growth has been set at historic 1% level.

3. Investment Interest Rate

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

4. CPI

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

5. User Fees

User fees have been set at the same level of increase as CPI. For details on Fees and Charges increases for the 2024/25 year refer to Section 6 - Fees and Charges.

6. Grants - Recurrent

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

7. Employee Costs

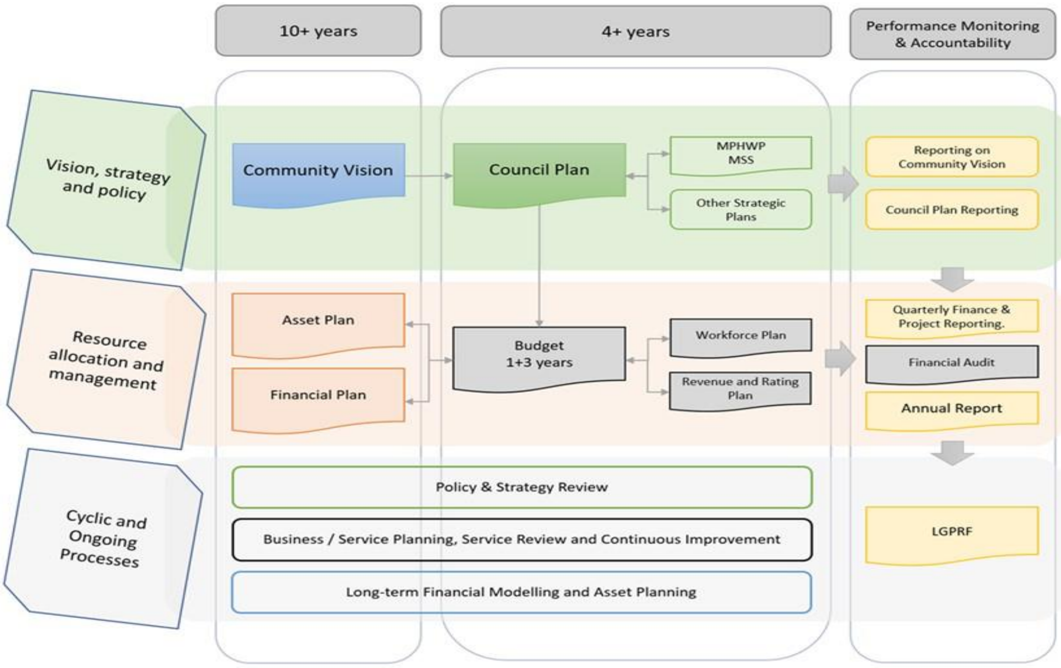
Employee costs have increased in line with the current Enterprise Agreement (EA) and the superannuation guarantee increase in line with government requirements.

1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key planning considerations

Service level planning

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

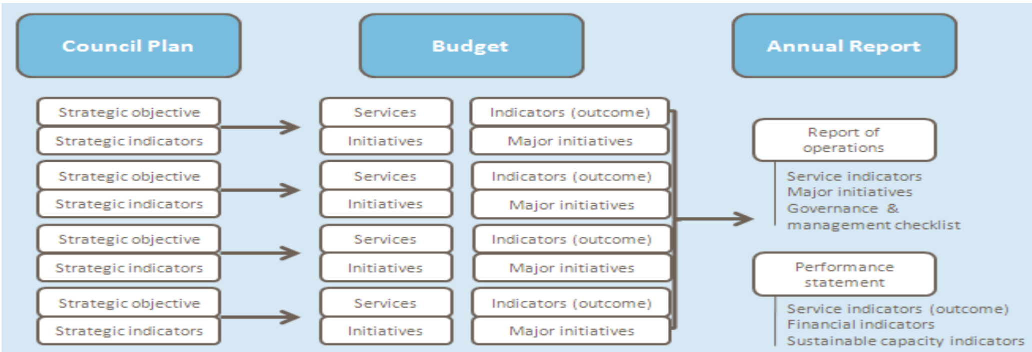
1.3 Strategic objectives

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024/25 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

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

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

Services

Service area	Description of services provided		2022/23 Actual $'000	2023/24 Forecast $'000	2024/25 Budget $'000
Arts and Culture	This service provides a varied, ongoing program of arts and cultural events that bring our communities together to celebrate our identity and generate ideas. It also provides funding and strategic advice to support the development of arts and culture in East Gippsland.	*Inc*	15	2	2
		Exp	419	383	495
		Surplus / (deficit)	(404)	(381)	(493)
Community Programs	Council's community programs provide support, assistance and information to the community at all stages of life. They also provide community facilities that enhance social and health outcomes and improve local neighbourhood amenity.	*Inc*	208	417	136
		Exp	754	1,860	1,136
		Surplus / (deficit)	(546)	(1,443)	(1,000)
Library Services	Council provides library and outreach services at six locations within the municipality, including mobile library services to our more remote areas. Library services and programs are customer focused and aim to meet the learning and information needs of local communities. Libraries also provide a focal point for the community where they can meet, relax and enjoy the facilities and services offered and increase their participation in community life.	*Inc*	438	408	410
		Exp	1,047	1,236	1,211
		Surplus / (deficit)	(609)	(828)	(801)
Performing Arts	This service provides performing arts facilities, including the Forge Theatre and Arts Hub in Bairnsdale. A key focus is to deliver accessible programs and events that celebrate our cultural diversity and enrich the lives of our community and visitors.	*Inc*	294	405	288
		Exp	839	908	869
		Surplus / (deficit)	(545)	(503)	(581)

Service area	Description of services provided		2022/23 Actual $'000	2023/24 Forecast $'000	2024/25 Budget $'000
Community Planning	The Community Planning function supports, 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	68	581	336
		Surplus / (deficit)	(68)	(581)	(336)
Community Support	Council provides a range of aged support programs and services to the community.	*Inc*	-	-	4
		Exp	177	1,040	1,136
		Surplus / (deficit)	(177)	(1,040)	(1,132)
Family and Youth Services	Council supports Preschools, Playgroups and early years programs. Support is also provided to suitably accredited organisations that provide Maternal and Child Health services (MaCH). The providers of the MaCH service are directly funded by the Victorian Government for the provision of the specified services and Council provides a financial contribution to the operations of each of the providers.	*Inc*	42	-	-
		Exp	580	510	346
		Surplus / (deficit)	(538)	(510)	(346)
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*	498	518	529
		Exp	756	924	918
		Surplus / (deficit)	(258)	(406)	(389)
Community Laws	This service also maintains and improves the health and safety of people and the environment. This includes staff at school crossings throughout the municipality to ensure that school children are able to cross the road safely. Animal management services are delivered in accordance with the *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*	1,015	911	982
		Exp	1,617	1,967	2,006
		Surplus / (deficit)	(602)	(1,056)	(1,024)
Recreation Centres	This service combines a wide range of programs and services that contribute to the general wellbeing of the community. This includes opportunities for individuals of all ages, genders and abilities to participate in a variety of health, education, and leisure activities by providing recreational facilities that include indoor and outdoor aquatic facilities, a fully equipped gymnasium, aqua aerobics and group fitness classes, a stadium and childcare facilities.	*Inc*	2,903	2,633	2,948
		Exp	4,508	4,319	4,390
		Surplus / (deficit)	(1,605)	(1,686)	(1,442)

Major Initiatives

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

Other Initiatives

1	Collaborate with Traditional Owners to ensure cultural heritage values are integrated into infrastructure planning and design.
2	Implement Gender Impact Assessments for all new projects that have a significant impact upon the community to ensure consideration for gender equity, access and inclusion, socio-economic, and age demographics.
3	Identify opportunities to support cultural and creative practitioners to develop their professional skills within the region.
4	Support the development and activation of public spaces to provide opportunities for the community to present cultural works.
5	Recognise volunteer contributions across the region through the delivery of the Annual Australia Day Awards, National Volunteer Week programs and other volunteer initiatives and programs.
6	Support community Committees of Management to oversee the operation of a range of council facilities.
7	Harness the benefits of volunteering and the availability of volunteering opportunities across the shire including targeted opportunities to increase youth engagement.
8	Review the Ageing Well in East Gippsland – Age Friendly Communities Strategy 2017-2030 and implement key actions to support the region's aging population.
9	Collaborate with key stakeholders to deliver on the actions of the Well place for Wellbeing Plan 2021-25.
10	Work with key service providers and government to increase the resilience of telecommunications infrastructure during disasters, improve the quality and extent of coverage to support regional living and provide equitable access to services and digital technologies.
11	Engage with the local community groups to identify culturally sensitive programming and service opportunities.
12	Support community-led emergency relief centre volunteers and continue to build volunteer capacity,
13	Encourage health and wellbeing through the delivery of recreation services, including the allied health service program.
14	Introduce cultural awareness training to enhance knowledge of Aboriginal Culture across our organisation.
15	Embed a culture of safety and inclusivity into our internal processes to deepen our connections with Aboriginal Communities.
16	Promote Council programs that support cultural and linguistic diversity, and continue to embed diversity and inclusion in Council events and programs.

Service Performance Outcome Indicators

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

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

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

Service Performance Outcome Indicators

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

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

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

Services

Service area	Description of services provided		2022/23 Actual $'000	2023/24 Forecast $'000	2024/25 Budget $'000
Project Management	This service undertakes project planning, design and delivery of various works within Council's Capital Works Program.	*Inc*	1,166	3	3
		Exp	2,591	1,758	(24)
		Surplus / (deficit)	(1,425)	(1,755)	27
Works	This service provides for the management and maintenance of Council's building infrastructure and assets. It includes management and maintenance of Council's vehicles, machinery and equipment and place based works crews.	*Inc*	84	875	643
		Exp	3,938	2,951	2,179
		Surplus / (deficit)	(3,854)	(2,076)	(1,536)
Emergency Management	Council works collaboratively with relevant stakeholders to help communities prepare for emergency events and natural disasters and, in times of emergency, respond to their needs and help them recover.	*Inc*	1,152	733	731
		Exp	815	1,976	2,078
		Surplus / (deficit)	337	(1,243)	(1,347)
Emergency Response	Council has a significant responsibility in emergency management and disaster response across East Gippsland, along with other lead agencies. Although the Australian Government provides significant funding to repair and reconstruct assets following natural disasters, Council (in the first instance) is required to fund the response and then seek recompense after the event. Council therefore carries that burden while waiting for reimbursement, which can impact upon current plans for infrastructure planning and maintenance.	*Inc*	10,390	284	
		Exp	3,669	7,588	2,851
		Surplus / (deficit)	6,721	(7,304)	(2,851)
Parks and Gardens	Parks and Gardens provides management and implementation of open space strategies and maintenance including mowing, garden maintenance, annual displays, weed control and walking track maintenance. It also provides tree maintenance including inspection, pruning and removals.	*Inc*	1,744	781	1,476
		Exp	4,888	6,762	5,418
		Surplus / (deficit)	(3,144)	(5,981)	(3,942)
Strategic Planning	This service aims to deliver vibrant, connected and productive places and infrastructure to meet current and future community needs. Strategic Planning advocates for and implements land use policies, plans and standards that guide land use development and promote sustainable design, development and heritage conservation. This is supported through continual reviews and improvements to the East Gippsland Planning Scheme.	*Inc*	275	20	-
		Exp	796	1,873	1,323
		Surplus / (deficit)	(521)	(1,853)	(1,323)
Statutory Planning and Development Services	Statutory planning services process and assess planning applications in accordance with the Planning and Environment Act 1987, the Planning Scheme and Council policies aimed at ensuring that our cities, towns and settlements develop in an orderly and sustainable way. It provides advice and makes decisions about development and land-use proposals, as well as representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary.	*Inc*	1,395	2,024	1,307
		Exp	1,828	2,157	2,228
		Surplus / (deficit)	(433)	(133)	(921)

Service area	Description of services provided		2022/23 Actual $'000	2023/24 Forecast $'000	2024/25 Budget $'000
Building Control	This service enforces statutory building regulations under the Victorian Building Code. These include providing advice on building permits and legislation, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	*Inc*	325	306	255
		Exp	444	364	419
		Surplus / (deficit)	(119)	(58)	(164)
Recreation and Sporting Reserve Management	This service is responsible for the maintenance and operation of sporting grounds and pavilions and community centres with meeting, function and activity space. Often this work is undertaken in conjunction with community operated committees of management. The service assists in the delivery of strategic sporting outcomes across the municipality through the upgrade and improvement of facilities and the attraction of funding to undertake this work.	*Inc*	101	79	92
		Exp	1,262	1,693	1,171
		Surplus / (deficit)	(1,161)	(1,614)	(1,079)
Asset Management	This service conducts planning for Council's main civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These assets include roads, laneways, car parks, foot/bike paths, drains and bridges.	*Inc*	2	3	4
		Exp	363	1,248	792
		Surplus / (deficit)	(361)	(1,245)	(788)
Asset Maintenance	This service provides management and ongoing maintenance of the Council's assets, including 2,951 km of roads, 209 bridges and 23 pedestrian bridges; over 300 km of drains, 223 km of footpath, and 517 km of kerb and channel; numerous playgrounds, parks, gardens, and recreation reserves; three aerodromes; over 4,000 street lights; 41 public jetties, 19 fishing platforms and 31 boat ramps; and the Raymond Island Ferry.	*Inc*	9,215	10,221	6,895
		Exp	19,185	21,700	21,148
		Surplus / (deficit)	(9,970)	(11,479)	(14,253)

Major Initiatives

2 Initiate and progress Planning Scheme Amendments including the Municipal Planning Strategy, Planning Policy Framework, Housing and Settlement Strategy, Rural Land Use Strategy and Paynesville Growth Area Structure Plan.

3 Undertake a climate risk assessment to identify and respond to the likely impact of extreme weather and climate events on Council and community infrastructure and services.

Other Initiatives

1 Finalise and commence delivery of the actions of the Marine and Coastal Management Plan.

2 Implement the year one actions of the Public Open Space Strategy.

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

4 Finalise the 'Bairnsdale 2050' Project and seek Council endorsement.

5 Improve the management of Council's assets, by enhancing data accuracy within the Asset Management Framework system

6 Set and implement service standards for the maintenance of key asset classes.

7 Deliver the WORLD Sporting Precinct, Omeo Mountain Bike Trails and Bairnsdale Airport Terminal (Air Ambulance Facility) projects.

8 Maintain Council's roads, footpaths, and other infrastructure to provide safe and suitable physical connectivity for all communities.

9 Implement the key actions of the Road Safety Strategy.

10 Commence detail designs for capital projects that have been identified as priority projects for future years, including the Lakes Entrance Indoor Sports Facility, Benambra Streetscape and the West Bairnsdale Recreation Reserve.

11 Implement key actions for the East Gippsland Sporting Facilities Plan and the Bairnsdale Sporting Facilities Plan.

12 Commence the use of recycled materials in road maintenance projects.

13 Enhance community and business emergency management planning and resilience through an understanding of placed based strengths.

Service Performance Outcome Indicators

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

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

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

Service Performance Outcome Indicators

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

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

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

Services

Service area	Description of services provided		2022/23 Actual $'000	2023/24 Forecast $'000	2024/25 Budget $'000
Environmental Management	The Environmental Management function identifies 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*	199	116	81
		Exp	755	972	1,242
		Surplus / (deficit)	(556)	(856)	(1,161)
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*	714	21	30
		Exp	544	806	539
		Surplus / (deficit)	170	(785)	(509)
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*	4,117	4,923	5,105
		Exp	11,363	12,890	13,532
		Surplus / (deficit)	(7,246)	(7,967)	(8,427)

Major Initiatives

4	Finalise Councils Greenhouse Gas Emissions Reduction Plan and commence delivery of year one actions.
5	Progress development of an organic waste processing facility at Bairnsdale Landfill.

Other Initiatives

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

Service Performance Outcome Indicators

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

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

Service Performance Outcome Indicators

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

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

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

Services

Service area	Description of services provided		2022/23 Actual $'000	2023/24 Forecast $'000	2024/25 Budget $'000
Business Growth	The development of business and industry in East Gippsland is supported by this service, which provides business information services, referrals to other organisations for support, facilitation of industry networking and knowledge sharing events, and facilitation of funding opportunities at all levels of government. It also works with government departments to link businesses to Victorian and Australian Government services to support growth and diversification.	*Inc*	-	-	-
		Exp	47	149	150
		Surplus / (deficit)	(47)	(149)	(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*	506	371	-
		Exp	1,161	3,171	941
		Surplus / (deficit)	(655)	(2,800)	(941)
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*	89	101	101
		Exp	991	953	969
		Surplus / (deficit)	(902)	(852)	(868)
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*	1	-	-
		Exp	308	389	362
		Surplus / (deficit)	(307)	(389)	(362)

Major Initiatives

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

Other Initiatives

1 Support businesses to transition toward greater resilience in a changing economic landscape.

2 Support business to create a collective voice for regional representation.

3 Work with partners to establish the Gippsland Circular Economy Hub, to advance new investment and job creation opportunities.

4 Advocate for and support projects aimed at increasing the availability of reasonable priced housing to attract critical workers (including support services, businesses, and industry) to our region.

5 Engage young people, youth organisations, training organisations and industries to understand and address the barriers to training and employment.

6 Support networks and programs that will retain young professionals in the region.

7 Support the development and implementation of Local Development Strategies for communities impacted by changes to the native timber industry with a focus on Orbost, Swifts Creek and Nowa Nowa.

8 Advocate for a new approach to agri-forestry to improve forest health, reduced bushfire risk and provide benefits for a range of forest users.

9 Streamline the business approval process and strengthen customer information and services for investors.

10 Plan, deliver and support major project developments that enhance the amenity of our towns, improve the visitor experience and facilitate new business investment.

11 Implement priority recommendations from the Visitor Information Services review.

12 Support the enhancement of agribusiness productivity and resilience.

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

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

Services

Service area	Description of services provided		2022/23 Actual $'000	2023/24 Forecast $'000	2024/25 Budget $'000
Community Leadership and Advocacy	Council provides leadership on issues of importance to East Gippsland and advocates on behalf of the community and its vision for the future. It does this through strong, transparent, accountable leadership and the development of strong relationships with key stakeholders and other levels of government.	*Inc*	13	20	20
		Exp	639	1,674	1,638
		Surplus / (deficit)	(626)	(1,654)	(1,618)
Finance and Treasury	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances and raising and collection of rates and charges.	*Inc*	27,949	5,810	2,767
		Exp	1,838	2,435	2,405
		Surplus / (deficit)	26,111	3,375	362
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*	61	535	47
		Exp	3,885	6,589	4,098
		Surplus / (deficit)	(3,824)	(6,054)	(4,051)
Media, Communications and Civic Events	This service oversees provision of advice on communications, in consultation with relevant stakeholders, on behalf of Council. It also provides in-house graphic design services. This service also conducts civic events to recognise, commemorate and celebrate prominent citizens and the successful delivery of significant Council programs, infrastructure and projects.	*Inc*	20	16	-
		Exp	683	870	829
		Surplus / (deficit)	(663)	(854)	(829)
Council Enterprises	This service supports the local economy and provides an alternative revenue stream for Council through the effective operation of a range of Council-managed commercial enterprises such as caravan parks, marinas and the East Gippsland Livestock Exchange.	*Inc*	5,706	5,602	5,254
		Exp	4,204	5,307	4,472
		Surplus / (deficit)	1,502	295	782
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*	87	64	49
		Exp	2,209	2,547	2,539
		Surplus / (deficit)	(2,122)	(2,483)	(2,490)

Service area	Description of services provided		2022/23 Actual $'000	2023/24 Forecast $'000	2024/25 Budget $'000
Information Services	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way. It is also responsible for the provision of document and information management support services and compliance with statutory obligations under Freedom of Information and Information Privacy legislation.	*Inc*	152	264	226
		Exp	4,658	6,233	5,852
		Surplus / (deficit)	(4,506)	(5,969)	(5,626)
Property Management	The management of Council's property portfolio, including purchases, sales, leases and licenses to ensure land under Council's ownership or management is used effectively and in the best interests of current and future generations is delivered through this service. It also supports local groups that have a focus on land and facility stewardship.	*Inc*	149	678	167
		Exp	422	633	478
		Surplus / (deficit)	(273)	45	(311)
Risk Management and Compliance	This service manages a compliance framework that promotes prudent and responsible management approaches to Council's decision-making and service delivery. It ensures the highest standards of legislative compliance are achieved across all Council functions and that its risk exposure is minimised through proactive and comprehensive systems and processes.	*Inc*	20	2	-
		Exp	1,673	2,418	2,731
		Surplus / (deficit)	(1,653)	(2,416)	(2,731)
Human Resources	Through this service Council provides human resource and industrial relations services dedicated to ensuring Council's workforce operates efficiently and effectively within a framework that encourages innovation and continuous improvement. Human Resources also provides payroll services for all employees.	*Inc*	520	550	260
		Exp	1,824	2,783	2,455
		Surplus / (deficit)	(1,304)	(2,233)	(2,195)
Organisational Strategy and Performance	This service provides Council with strategic and operational organisation development support. The service also assists managers to determine and progress toward future structures, capability and cultures in their service units.	*Inc*	-	10	10
		Exp	92	828	945
		Surplus / (deficit)	(92)	(818)	(935)

Major initiative

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

Other Initiatives

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

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Governance	Satisfaction	50%	50%	50%

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

Service Performance Outcome Indicators

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

2.6 Reconciliation with budgeted operating result

	Surplus/ (Deficit) $'000	Expenditure $'000	Income / Revenue $'000
1. An inclusive and caring community that respects and celebrates diversity	(7,544)	12,843	5,299
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities	(28,177)	39,583	11,406
3. A natural environment that is managed and enhanced	(10,097)	15,313	5,216
4. A thriving economy with a diverse industry base and a skilled workforce, that attracts investment and generates inclusive local employment	(2,321)	2,422	101
5. A transparent organisation that listens and delivers effective, engaging, and responsive services	(19,642)	28,442	8,800
Total	**(67,781)**	**98,603**	**30,822**

Expenses added in:	
Depreciation	**31,378**
Finance costs	**392**
Surplus/(Deficit) before funding sources	**(99,551)**
Funding sources added in:	
Rates and charges revenue	60,458
Waste charge revenue	11,764
Victoria Grants Commission	20,111
Capital Grants and contributions	36,179
Total funding sources	**128,512**
Operating surplus/(deficit) for the year	**28,961**

3. Financial Statements

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

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

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

Comprehensive Income Statement
For the four years ending 30 June 2028

	NOTES	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Projections 2025/26 $'000	2026/27 $'000	2027/28 $'000
Income / Revenue						
Rates and charges	4.1.1	69,285	**72,221**	74,671	77,399	80,225
Statutory fees and fines	4.1.2	2,967	**2,646**	2,732	2,827	2,926
User fees	4.1.3	13,436	**13,527**	13,945	14,410	14,891
Grants - operating	4.1.4	6,708	**26,062**	25,099	22,519	23,171
Grants - capital	4.1.4	23,526	**36,169**	17,355	12,239	13,927
Contributions - monetary	4.1.5	1,010	**310**	475	476	305
Contributions - non-monetary	4.1.5	8,487	**2,000**	2,000	2,000	2,000
Other income	4.1.6	10,279	**8,564**	4,042	3,904	3,367
Total income / revenue		135,698	**161,499**	140,319	135,774	140,812
Expenses						
Employee costs	4.1.7	40,538	**41,504**	40,863	42,626	43,925
Materials and services	4.1.8	71,292	**57,260**	51,437	47,206	48,284
Depreciation	4.1.9	28,667	**30,214**	30,647	31,169	31,741
Amortisation - intangible assets	4.1.10	815	**1,093**	1,101	1,101	1,300
Depreciation - right of use assets	4.1.11	71	**71**	71	71	71
Allowance for impairment losses		28	**48**	50	51	53
Borrowing costs	4.1.12	308	**391**	394	495	435
Net loss on disposal of property, infrastructure, plant and equipment		2,989	**-**	-	-	-
Finance costs - leases		1	**1**	1	1	1
Other expenses	4.1.13	1,984	**1,956**	1,812	1,875	1,941
Total expenses		146,693	**132,538**	126,376	124,595	127,751
Surplus/(deficit) for the year		(10,995)	**28,961**	13,943	11,179	13,061
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		-	**-**	-	30,000	120,252
Total other comprehensive income		-	**-**	-	30,000	120,252
Total comprehensive result		(10,995)	28,961	13,943	41,179	133,313

Balance Sheet
For the four years ending 30 June 2028

	NOTES	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Projections 2025/26 $'000	2026/27 $'000	2027/28 $'000
Assets						
Current assets						
Cash and cash equivalents		90,938	**50,274**	33,823	32,081	33,825
Trade and other receivables		12,270	**11,693**	10,149	9,781	10,096
Prepayments		699	**711**	734	760	787
Other assets		3,758	**3,819**	3,933	4,060	4,191
Total current assets	4.2.1	107,665	**66,497**	48,639	46,682	48,899
Non-current assets						
Trade and other receivables		200	**170**	160	150	140
Property, infrastructure, plant & equipment		1,474,063	**1,530,010**	1,554,477	1,595,575	1,724,561
Right-of-use assets	4.2.4	682	**611**	540	469	398
Investment property		7,455	**7,455**	7,455	7,455	7,455
Intangible assets		3,051	**8,580**	9,729	10,432	12,877
Total non-current assets	4.2.1	1,485,451	**1,546,826**	1,572,361	1,614,081	1,745,431
Total assets		1,593,116	**1,613,323**	1,621,000	1,660,763	1,794,330
Liabilities						
Current liabilities						
Trade and other payables		14,413	**12,565**	8,748	7,433	7,273
Trust funds and deposits		3,033	**2,311**	2,311	2,311	2,311
Contract and other liabilities		5,950	**5,950**	1,400	1,400	1,400
Provisions		13,603	**7,696**	9,137	9,596	9,911
Interest-bearing liabilities	4.2.3	724	**786**	1,009	2,313	1,206
Lease liabilities	4.2.4	75	**75**	75	75	75
Total current liabilities	4.2.2	37,798	**29,383**	22,680	23,128	22,176
Non-current liabilities						
Contract and other liabilities		419	**419**	419	420	423
Provisions		7,900	**7,847**	6,793	5,742	8,151
Interest-bearing liabilities	4.2.3	9,231	**8,945**	10,436	9,622	8,416
Lease liabilities	4.2.4	678	**678**	678	678	678
Total non-current liabilities	4.2.2	18,228	**17,889**	18,326	16,462	17,668
Total liabilities		56,026	**47,272**	41,006	39,590	39,844
Net assets		1,537,090	**1,566,051**	1,579,994	1,621,173	1,754,486
Equity						
Accumulated surplus		474,570	**503,289**	517,297	528,526	541,587
Reserves	4.3.1	1,062,520	**1,062,762**	1,062,697	1,092,647	1,212,899
Total equity	4.3.2	1,537,090	**1,566,051**	1,579,994	1,621,173	1,754,486

Statement of Changes in Equity

For the four years ending 30 June 2028

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2024 Forecast Actual					
Balance at beginning of the financial year		1,548,085	486,359	1,059,891	1,835
Surplus/(deficit) for the year		(10,995)	(10,995)	-	-
Transfers to other reserves		-	(794)	-	794
Balance at end of the financial year		**1,537,090**	**474,570**	**1,059,891**	**2,629**
2025 Budget					
Balance at beginning of the financial year		1,537,090	**474,570**	**1,059,891**	**2,629**
Surplus/(deficit) for the year		28,961	**28,961**	**-**	**-**
Transfers to other reserves	4.3.1	-	**(300)**	**-**	**300**
Transfers from other reserves	4.3.1	**-**	**58**	**-**	**(58)**
Balance at end of the financial year	4.3.2	**1,566,051**	**503,289**	**1,059,891**	**2,871**
2026					
Balance at beginning of the financial year		1,566,051	503,289	1,059,891	2,871
Surplus/(deficit) for the year		13,943	13,943	-	-
Transfers from other reserves		-	65	-	(65)
Balance at end of the financial year		**1,579,994**	**517,297**	**1,059,891**	**2,806**
2027					
Balance at beginning of the financial year		1,579,994	517,297	1,059,891	2,806
Surplus/(deficit) for the year		11,179	11,179	-	-
Net asset revaluation gain/(loss)		30,000	-	30,000	-
Transfers from other reserves		-	50	-	(50)
Balance at end of the financial year		**1,621,173**	**528,526**	**1,089,891**	**2,756**
2028					
Balance at beginning of the financial year		1,621,173	528,526	1,089,891	2,756
Surplus/(deficit) for the year		13,061	13,061	-	-
Net asset revaluation gain/(loss)		120,252	-	120,252	-
Balance at end of the financial year		**1,754,486**	**541,587**	**1,210,143**	**2,756**

Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Projections 2025/26 $'000	2026/27 $'000	2027/28 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		68,753	**72,010**	74,499	77,208	80,028
Statutory fees and fines		2,967	**2,646**	2,732	2,827	2,926
User fees		11,265	**14,237**	15,507	14,801	14,602
Grants - operating		4,689	**26,062**	25,099	22,519	23,171
Grants - capital		12,301	**36,169**	12,805	12,239	13,927
Contributions - monetary		1,010	**310**	475	476	305
Interest received		5,523	**2,500**	1,540	1,340	1,140
Trust funds and deposits taken		7,778	**7,928**	8,500	8,650	8,800
Other receipts		4,739	**6,063**	2,503	2,565	2,226
Employee costs		(39,418)	**(40,995)**	(40,349)	(42,091)	(43,374)
Materials and services		(70,203)	**(65,589)**	(55,405)	(49,674)	(49,597)
Trust funds and deposits repaid		(8,500)	**(8,650)**	(8,500)	(8,650)	(8,800)
Other payments		(1,984)	**(1,956)**	(1,812)	(1,875)	(1,941)
Net cash provided by/(used in) operating activities	4.4.1	(1,080)	**50,735**	37,594	40,335	43,413
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(56,272)	**(91,383)**	(55,964)	(42,671)	(39,520)
Proceeds from sale of property, infrastructure, plant and equipment		1,239	**600**	600	600	600
Proceeds from sale of investments		45,262	**-**	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(9,771)	**(90,783)**	(55,364)	(42,071)	(38,920)
Cash flows from financing activities						
Finance costs		(308)	**(391)**	(394)	(495)	(435)
Proceeds from borrowings		7,043	**500**	2,500	1,500	-
Repayment of borrowings		-	**(724)**	(786)	(1,010)	(2,313)
Interest paid - lease liability		(1)	**(1)**	(1)	(1)	(1)
Net cash provided by/(used in) financing activities	4.4.3	6,734	**(616)**	1,319	(6)	(2,749)
Net increase/(decrease) in cash & cash equivalents		(4,117)	**(40,664)**	(16,451)	(1,742)	1,744
Cash and cash equivalents at the beginning of the financial year		95,055	**90,938**	**50,274**	**33,823**	**32,081**
Cash and cash equivalents at the end of the financial year		90,938	**50,274**	33,823	32,081	33,825

Statement of Capital Works

For the four years ending 30 June 2028

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

Statement of Human Resources

For the four years ending 30 June 2028

	Forecast Actual	Budget	Projections		
	2023/24	2024/25	2025/26	2026/27	2027/28
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	40,538	**41,504**	40,863	42,626	43,925
Employee costs - capital	2,760	**2,914**	2,516	2,214	2,205
Total staff expenditure	43,298	**44,418**	43,379	44,840	46,130
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	470.0	**467.3**	**446.8**	**442.8**	**441.8**
Total staff numbers	470.0	**467.3**	446.8	442.8	441.8

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

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

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2024/25	Full Time	Part time		
Assets and Environment	**198.4**	148.0	50.4	20.0	17.5
Place and Community	**57.6**	43.0	14.6	2.0	14.2
Business Excellence	**117.2**	84.0	33.2	4.9	7.5
Office of the CEO	**3.0**	3.0	-	-	-
Total number of permanent staff	**376.2**	278.0	98.2	26.9	39.2
Casual and temporary staff	**66.1**				
Total Operational staff	**442.3**				
Capitalised labour	**25.0**				
Total staff	**467.3**				

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

	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000
Assets and Environment				
Permanent - Full time	**12,727**	**13,037**	**13,677**	**14,154**
Women	3,781	3,944	4,113	4,236
Men	8,946	9,092	9,564	9,918
Persons of self-described gender	0	0	0	0
Permanent - Part time	**4,073**	**4,195**	**4,321**	**4,450**
Women	1,881	1,937	1,996	2,055
Men	2,192	2,258	2,325	2,395
Persons of self-described gender	0	0	0	0
Total Assets and Environment	**16,800**	**17,232**	**17,998**	**18,604**
Place and Community				
Permanent - Full time	**4,414**	**4,235**	**4,462**	**4,587**
Women	2,381	2,277	2,406	2,469
Men	2,033	1,958	2,057	2,118
Persons of self-described gender	0	0	0	0
Permanent - Part time	**1,489**	**1,534**	**1,580**	**1,628**
Women	1,429	1,472	1,516	1,562
Men	60	62	64	66
Persons of self-described gender	0	0	0	0
Total Place and Community	**5,903**	**5,769**	**6,042**	**6,215**
Business Excellence				
Permanent - Full time	**8,875**	**8,875**	**9,330**	**9,637**
Women	6,497	6,476	6,790	7,022
Men	2,378	2,399	2,539	2,615
Persons of self-described gender	0	0	0	0
Permanent - Part time	**3,000**	**3,090**	**3,183**	**3,279**
Women	2,541	2,617	2,696	2,777
Men	459	473	487	502
Persons of self-described gender	0	0	0	0
Total Business Excellence	**11,875**	**11,965**	**12,512**	**12,916**
Office of the CEO				
Permanent - Full time	**636**	**655**	**675**	**629**
Women	636	655	675	629
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Permanent - Part time	**0**	**0**	**0**	**0**
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Office of the CEO	**636**	**655**	**675**	**629**
Total permanent expenditure	35,214	35,621	37,227	38,364
Casuals, temporary and other expenditure	6,290	5,242	5,399	5,561
Total Operational expenditure	**41,504**	**40,863**	**42,626**	**43,925**
Capitalised labour costs	2,914	2,516	2,214	2,205
Total staff expenditure	**44,418**	**43,379**	**44,840**	**46,130**

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Assets and Environment				
Permanent - Full time	**148.0**	**148.0**	**148.0**	**148.0**
Women	36.0	36.0	36.0	36.0
Men	112.0	112.0	112.0	112.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**50.4**	**50.4**	**50.4**	**50.4**
Women	22.3	22.3	22.3	22.3
Men	28.1	28.1	28.1	28.1
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Assets and Environment	**198.4**	**198.4**	**198.4**	**198.4**
Place and Community				
Permanent - Full time	**43.0**	**40.0**	**40.0**	**40.0**
Women	26.0	24.0	24.0	24.0
Men	17.0	16.0	16.0	16.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**14.6**	**14.6**	**14.6**	**14.6**
Women	14.0	14.0	14.0	14.0
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Place and Community	**57.6**	**54.6**	**54.6**	**54.6**
Business Excellence				
Permanent - Full time	**84.0**	**81.0**	**81.0**	**81.0**
Women	62.0	61.0	61.0	61.0
Men	22.0	20.0	20.0	20.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**33.2**	**33.2**	**33.2**	**33.2**
Women	28.1	28.1	28.1	28.1
Men	5.1	5.1	5.1	5.1
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Business Excellence	**117.2**	**114.2**	**114.2**	**114.2**
Office of the CEO				
Permanent - Full time	**3.0**	**3.0**	**3.0**	**3.0**
Women	3.0	3.0	3.0	3.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	**0.0**	**0.0**	**0.0**	**0.0**
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Office of the CEO	**3.0**	**3.0**	**3.0**	**3.0**
Total permanent staff	376.2	370.2	370.2	370.2
Casuals and temporary staff	66.1	54.1	54.1	54.1
Total Operational staff numbers	**442.3**	**424.3**	**424.3**	**424.3**
Capitalised labour	25.0	22.5	18.5	17.5
Total staff numbers	**467.3**	**446.8**	**442.8**	**441.8**

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

This will raise total rates and charges for 2024/25 of $72.221 million.

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

	2023/24	2024/25	Change	
	Forecast Actual	Budget		
	$'000	$'000	$'000	%
General rates *	49,429	**51,642**	2,213	**4.48%**
Municipal charge *	7,831	**8,185**	354	**4.52%**
Waste management charge	9,569	**10,007**	438	**4.58%**
Waste Levy	1,628	**1,657**	29	**1.78%**
Supplementary rates and rate adjustments	335	**350**	15	**4.48%**
Interest on rates and charges	360	**280**	- 80	**-22.22%**
Revenue in lieu of rates	133	**100**	(33)	**(24.81%)**
Total rates and charges	69,285	**72,221**	2,936	**4.24%**

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

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

Type or class of land	2023/24 cents/$CIV*	2024/25 cents/$CIV*	Change
General rate for rateable residential properties	0.00256872	**0.00265466**	**3.35%**
General rate for rateable commercial/ industrial properties	0.00359621	**0.00358379**	**(0.35%)**
General rate for rateable Farm land properties	0.00205498	**0.00199100**	**(3.11%)**

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

Type or class of land	2023/24	2024/25	Change	
	$'000	$'000	$'000	%
Residential	38,024	**39,908**	1,884	**4.95%**
Commercial/Industrial	5,553	**5,797**	244	**4.39%**
Farm	5,852	**5,937**	85	**1.45%**
Total amount to be raised by general rates	49,429	**51,642**	2,213	**4.48%**

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

Type or class of land	2023/24	2024/25	Change	
	Number	Number	Number	%
Residential	28,100	**28,657**	557	**1.98%**
Commercial/Industrial	2,170	**2,193**	23	**1.06%**
Farm *	2,665	**2,615**	(50)	**(1.88%)**
Total number of assessments	32,935	**33,465**	530	**1.61%**

* Of the 2,615 Farm assessments only 1,632 incur a municipal charge as 983 assessment are exempt in accordance with the eligibility for a Single Farm Enterprise.

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

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

Type or class of land	2023/24	2024/25	Change	
	$'000	$'000	$'000	%
Residential	15,121,800	**15,033,080**	(88,720)	**(0.59%)**
Commercial/Industrial	1,578,723	**1,617,498**	38,775	**2.46%**
Farm	2,792,076	**2,982,269**	190,193	**6.81%**
Total value of land	19,492,599	**19,632,847**	140,248	**0.72%**

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

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

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

Type of Charge	2023/24	2024/25	Change	
	$'000	$'000	$'000	%
Municipal	7,831	**8,185**	354	**4.52%**

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

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

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

Type of Charge	2023/24 $'000	2024/25 $'000	Change $'000	%
Kerbside collection with recycling (120L Bin)	1,301	**1,341**	40	**3.07%**
Kerbside collection with recycling and green waste (120L Bin)	8,123	**8,498**	375	**4.62%**
Additional Household waste bin	35	**53**	18	**51.43%**
Additional Green/Recycling bin	2	**5**	3	**150.00%**
Rural waste collection charge	108	**110**	2	**1.85%**
Waste Levy	1,628	**1,657**	29	**1.78%**
Total	11,197	**11,664**	467	**4.17%**

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

	2023/24 $'000	2024/25 $'000	Change $'000	%
General rates *	49,429	**51,642**	2,213	**4.48%**
Municipal charge *	7,831	**8,185**	354	**4.52%**
Waste management charge	9,569	**10,007**	438	**4.58%**
Waste Levy	1,628	**1,657**	29	**1.78%**
Supplementary rates and rate adjustments	335	**350**	15	**4.48%**
Revenue in lieu of rates	133	**100**	(33)	**(24.81%)**
Total Rates and charges	**68,925**	**71,941**	3,016	**4.38%**

4.1.1(l) Fair Go Rates System Compliance

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

	2023/24	2024/25
Total Rates	$ 55,323,569	$ 58,226,584
Number of rateable properties	32,935	33,465
Base Average Rate	$ 1,679.78	$ 1,739.92
Maximum Rate Increase (set by the State Government)	**3.50%**	**2.75%**
Capped Average Rate	$ 1,738.57	$ 1,787.77
Maximum General Rates and Municipal Charges Revenue	$ 57,259,894	$ 59,827,815
Budgeted General Rates and Municipal Charges Revenue	$ 57,259,896	$ 59,827,651
Budgeted Supplementary Rates	$ 250,000	$ 250,000
Budgeted Total Rates and Municipal Charges Revenue	$ 57,509,896	$ 60,077,651

4.1.1(m) The estimated total amount to be raised by general rates and municipal charge in relation to each type or class of land for 2024/25 compared with the previous financial year base rates and municipal charge.

Type or class of land	2023/24 $'000	2024/25 $'000	Change $'000	%
Residential	45,873	47,129	1,256	**2.74%**
Commercial/Industrial	6,216	6,350	134	**2.16%**
Farm *	6,138	6,349	211	**3.44%**
Total amount to be raised by general rates and municipal charge	58,227	**59,828**	1,601	**2.75%**

* Of the 2,615 Farm assessments only 1,632 incur a municipal charge as 983 assessment are exempt in accordance with the eligibility for a Single Farm Enterprise.

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

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

· The making of supplementary valuations (2024/25: estimated $500,000 and 2023/24: $500,000 - Rates and Municipal Charge) and supplementary charges for Kerbside Collection Waste Services and the Waste Levy (2024/25: estimated $100,000 and 2023/24 $85,000).

· The variation of returned levels of value (e.g. valuation appeals) estimated to be $250,000 for 2024/25 and 2023/24 $250,000.
· Changes of use of land such that rateable land becomes non-rateable land and vice versa
· Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(o) Differential rates

Rates to be levied

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

- A general rate of 0.00265466 cents in the dollar of CIV for all rateable residential properties (100% of the general rate);
- A general rate of 0.00358379 cents in the dollar of CIV for all rateable commercial/industrial properties (135% of the general rate for residential properties; the 2023/24 differential was 140%); and
- A general rate of 0.0019910 cents in the dollar of CIV for all rateable farm properties (75% of the general rate for residential properties; the 2023/24 differential was 80%).

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

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

General land

General land is any land that is:

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

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2024/25 financial year.

Commercial/Industrial land

Commercial and industrial land is any land that is:

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

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

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

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

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

An Economic Development Discretionary Fund of $214,700 will be used for specific economic development and tourism activities as determined by Council.

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

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

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

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

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2024/25 financial year.

Farm Land

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

Farming land is any land that is:

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2024/25 financial year.

4.1.1 (p) Rating Rebates and Waivers

1. Eligible Pensioners Council Rebate

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

In 2013/14 the rebate was set at a flat rebate of $50 in respect of properties where the ratepayer is in receipt of the Victorian Government pension concession. The rebate is to be increased by the same increase as general rates and charges each year and as a result will be set at $64.19 for the 2024/25 year ($62.47 2023/24). It is estimated that the rebate will cost Council $0.425 million in 2024/25.

4.1.1 (q) Waste Levy

An annual service charge Waste Levy of $37 was introduced in the 2022/23 financial year to cover the increase in the costs levied by the Environment Protection Authority and other compliance costs for the operation of landfills. For the 2024/25 year the levy will remain at $51 the same as the 2023/24 year.

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

4.1.2 Statutory fees and fines

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

Statutory fees and fines ($0.321 million decrease)

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

Statutory fees are forecast to decrease by 10.82% or $0.321 million over the 2023/24 fee level.

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

4.1.3 User fees

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Waste Disposal	4,774	**5,070**	296	**6.20%**
East Gippsland Livestock Exchange	1,038	**751**	(287)	**(27.65%)**
Indoor Recreation Centres	2,632	**2,946**	314	**11.93%**
Outdoor Pools	50	**53**	3	**6.00%**
Caravan Parks	2,877	**2,551**	(326)	**(11.33%)**
Raymond Island Ferry	225	**225**	0	**0.00%**
Building services	32	**60**	28	**87.50%**
Visitor Information Centres	86	**86**	0	**0.00%**
Animals	15	**15**	0	**0.00%**
Immunisation	22	**22**	0	**0.00%**
Marinas	1,201	**1,177**	(24)	**(2.00%)**
Arts and Culture	332	**230**	(102)	**(30.72%)**
Customer Service Centres	54	**49**	(5)	**(9.26%)**
Aerodrome	13	**11**	(2)	**(15.38%)**
Library	23	**23**	0	**0.00%**
Eagle Point Foreshore Hub	0	**200**	200	**#DIV/0!**
Other	62	**58**	(4)	**(6.45%)**
Total user fees	13,436	**13,527**	91	**0.68%**

User fees ($0.091 million increase)

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include livestock exchange operations, waste facilities, marina berth fees, caravan parks, use of recreation facilities, entertainment and other community facilities. Whilst user fees have generally increased by an average 3.5% for the 2024/25 year, the level of user fee income reflects the expected use of the specific services.

Total user fees are projected to increase by 0.68% or $0.091 million over the forecast for 2023/24. The decrease in user fees for caravan parks reflects a change in management of some parks from Council managed to an external provider.

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

4.1.4 Grants

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

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	18,900	**47,173**	28,273	**149.59%**
State funded grants	11,307	**15,058**	3,751	**33.17%**
Other	27	**0**	(27)	**(100.00%)**
Total grants received	**30,207**	**62,231**	32,024	**106.02%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	**878**	**20,111**	19,233	**2190.55%**
Recurrent - State Government				
Arts and Culture	60	**60**	0	**0.00%**
Community Development	39	**40**	1	**2.56%**
School Crossing supervisors	122	**120**	(2)	**(1.64%)**
Environmental Management	104	**79**	(25)	**(24.04%)**
Emergency Management	122	**120**	(2)	**(1.64%)**
Library	379	**380**	1	**0.26%**
Public Health	39	**42**	3	**7.69%**
Lake Tyers Trust	150	**150**	0	**0.00%**
Recreational, Leisure and Community Facilities	2	**0**	(2)	**(100.00%)**
	1,017	**991**	(26)	**(2.56%)**
Total recurrent grants	**1,895**	**21,102**	19,207	**1013.56%**
Non-recurrent - Commonwealth Government				
Community Development	221	**0**	(221)	**(100.00%)**
Economic Development	215	**0**	(215)	**(100.00%)**
Emergency Management	600	**600**	0	**0.00%**
Recreational, Leisure and Community Facilities	796	**1,650**	854	**107.29%**
Total Non-recurrent - Commonwealth Government	**1,832**	**2,250**	418	**22.82%**
Non-recurrent - State Government				
Community Development	392	**157**	(235)	**(59.95%)**
Economic Development	150	**0**	(150)	**(100.00%)**
Emergency Management	575	**75**	(500)	**(86.96%)**
Recreational, Leisure and Community Facilities	1,693	**2,454**	761	**44.95%**
Regulatory	9	**0**	(9)	**(100.00%)**
Road Safety	12	**0**	(12)	**(100.00%)**
Planning	20	**0**	(20)	**(100.00%)**
Skillinvest	8	**0**	(8)	**(100.00%)**
Waste	43	**18**	(25)	**(58.14%)**
Total Non-recurrent - State Government	**2,902**	**2,704**	(198)	**(6.82%)**
Non-recurrent - Other				
Community Development	1	**0**	(1)	**(100.00%)**
Environmental Management	77	**0**	(77)	**(100.00%)**
Library	1	**6**	5	**500.00%**
Total Non-recurrent - Other	**79**	**6**	(73)	**(92.41%)**
Total non-recurrent grants	**4,813**	**4,960**	147	**3.05%**
Total operating grants	**6,708**	**26,062**	19,354	**288.52%**

(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,617	**3,601**	984	**37.60%**
Recurrent - State Government				
Library	9	**9**	0	**0.00%**
Total recurrent grants	**2,626**	**3,610**	984	**37.47%**
Non-recurrent - Commonwealth Government				
Buildings	1,550	**8,458**	6,908	**445.68%**
Plant and machinery	62	**0**	(62)	**(100.00%)**
Parks open space and streetscapes	4,291	**2,028**	(2,263)	**(52.74%)**
Recreational, Leisure and Community Facilities	1,830	**3,273**	1,443	**78.85%**
Roads	1,478	**2,423**	945	**63.94%**
Bridge	1,767	**0**	(1,767)	**(100.00%)**
Footpath	1,513	**0**	(1,513)	**(100.00%)**
Car Park	1,060	**0**	(1,060)	**(100.00%)**
Aerodrome	0	**4,999**	4,999	**100.00%**
Other Infrastructure	22	**30**	8	**36.36%**
Total Non-recurrent - Commonwealth Government	**13,573**	**21,211**	7,638	**56.27%**
Non-recurrent - State Government				
Buildings	1,264	**5,816**	4,552	**360.13%**
Plant and machinery	531	**54**	(477)	**(89.83%)**
Parks open space and streetscapes	2,578	**3,458**	880	**34.13%**
Recreational, Leisure and Community Facilities	2,206	**1,421**	(785)	**(35.58%)**
Roads	414	**0**	(414)	**(100.00%)**
Waste Management	239	**0**	(239)	**(100.00%)**
Other Infrastructure	68	**239**	171	**251.47%**
Drainage	0	**360**	360	**100.00%**
Total Non-recurrent - State Government	**7,300**	**11,348**	4,048	**100.00%**
Non-recurrent - Other				
Plant and machinery	27	**0**	(27)	**(100.00%)**
Total non-recurrent grants	20,900	**32,559**	11,659	**55.78%**
Total capital grants	23,526	**36,169**	12,643	**53.74%**
Total Grants	**30,234**	**62,231**	**31,997**	**105.83%**

Grants - operating ($19.354 million increase)

Operating grants include all money received from Victorian and Australian Government sources for the purposes of funding the delivery of Council’s services to the community. Overall, the level of operating grants is projected to increase by 288.52% or $19.354 million compared to 2023/24. There is a projected increase in the Federal Assistance Grant for the 2024/25 year of $19.233 million as a result of the 2023/24 grant of $19.6 million being advance paid in the 2022/23 year. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included above.

Grants - capital ($12.643 million increase)

Capital grants include all money received from Victorian and Australian Government and community sources for the purposes of funding the capital works program. Overall the level of capital grants has increased by 53.74% or $12.643 million compared to 2023/24. Section 4.5. 'Capital Works Program' includes a more detailed analysis of the grants and contributions expected to be received during the 2024/25 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included above.

4.1.5 Contributions

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Monetary	1,010	**310**	(700)	**(69.31%)**
Non-monetary	8,487	**2,000**	(6,487)	**(76.43%)**
Total contributions	9,497	**2,310**	(7,187)	**(75.68%)**

Contributions - monetary ($7.187 million decrease)

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

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

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

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

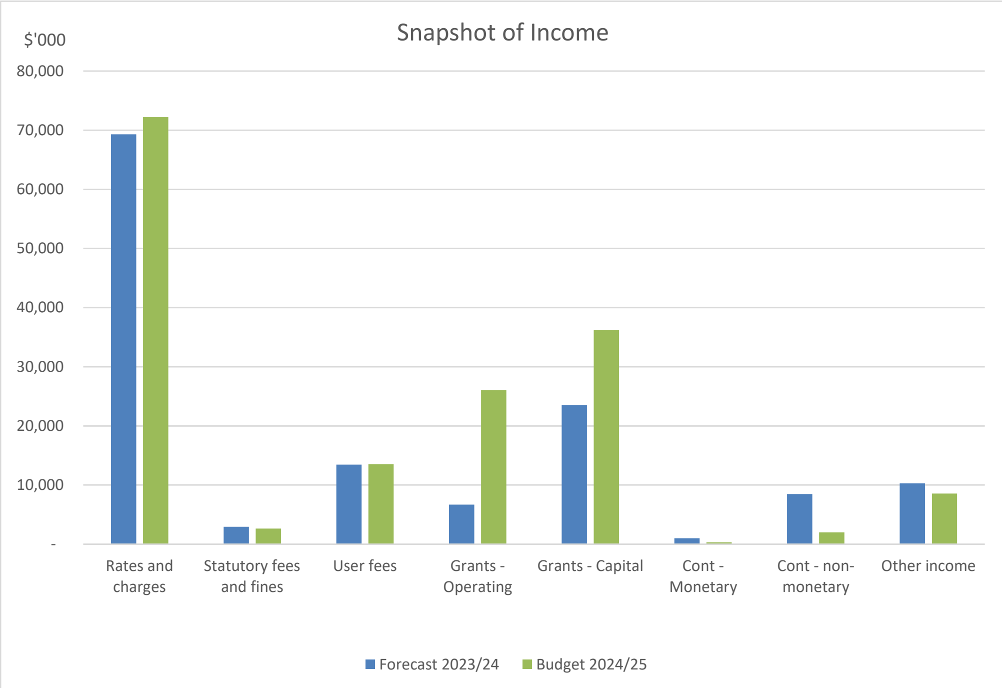
4.1.6 Other income

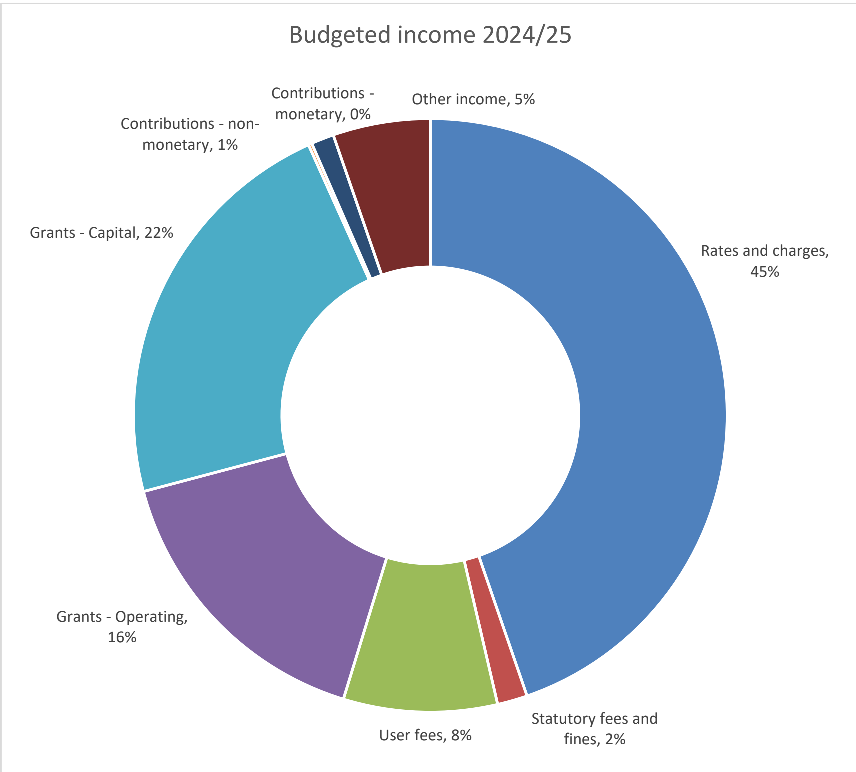
	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Interest	5,540	**2,540**	(3,000)	**(54.15%)**
Reimbursements	3,601	**4,924**	1,323	**36.74%**
Investment property rental/leases	1,023	**1,049**	26	**2.54%**
Other Sundry	115	**51**	(64)	**(55.65%)**
Total other income	10,279	**8,564**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

Other income ($1.715 million decrease)

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

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

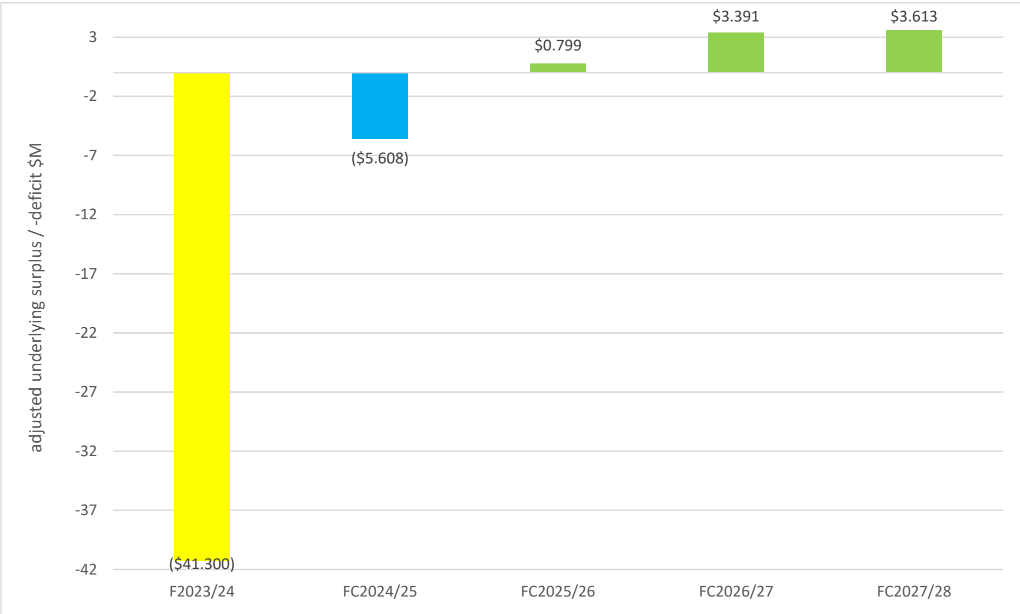

Snapshot of Income
$'000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
Rates and charges
Statutory fees and fines
User fees
Grants - Operating
Grants - Capital
Cont - Monetary
Cont - non-monetary
Other income
Forecast 2023/24
Budget 2024/25


Budgeted income 2024/25
Contributions - monetary, 0%
Other income, 5%
Contributions - non-monetary, 1%
Grants - Capital, 22%
Rates and charges, 45%
Grants - Operating, 16%
User fees, 8%
Statutory fees and fines, 2%

Adjusted underlying surplus/(Deficit) ($35.692 million decrease in underlying deficit)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a good measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items that can often mask the operating result. The adjusted underlying result for the 2024/25 year is a deficit of $5.608 million, which is a decrease in deficit from the forecast underlying deficit of $41.3 million for the 2023/24 year of $35.692 million. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes that are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year. The advance payment of $19.6 million of the 2023/24 Victoria Grants Commission allocation in the 2022/23 year has impacted on the operating result and the underlying result for the 2023/24 year. Every second year the Raymond Island Ferry bi-annual maintenance costs of approximately $0.850 million are incurred and this has impacted on the underlying results for the 2023/24, 2025/26 and 2027/28 financial years. There is also $15 million of expenditure that is included in the 2023/24 year as a result of funding received in previous years but the works and services not undertaken until the 2023/24 year.

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



4.1.7 Employee costs

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Wages and salaries	34,653	**35,236**	583	**1.68%**
WorkCover	1,779	**1,828**	49	**2.75%**
Superannuation	3,966	**4,300**	334	**8.42%**
Fringe Benefits	140	**140**	0	**0.00%**
Total employee costs	40,538	**41,504**	966	**2.38%**

Employee costs ($0.966 million increase)

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

Employee costs are forecast to increase by 2.38% or $0.966 million compared to 2023/24. The increase in employee costs is a result of the following:

- terms and conditions of Council's Enterprise Agreement; and
- incremental movements within employment Bands for applicable employees; and
- an increase in the superannuation guarantee percentage from 11% to 11.5%.

4.1.8 Materials and services

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Contracts				
Roadside Weed and Pest management	220	**332**	112	**50.91%**
Emergency Management	791	**10**	(781)	**(98.74%)**
Fire Hazard removal	33	**40**	7	**21.21%**
Cleaning	1,211	**1,254**	43	**3.55%**
Waste Services	6,327	**7,140**	813	**12.85%**
Raymond Island Ferry Operations and maintenance	923	**76**	(847)	**(91.77%)**
Road maintenance	14,948	**11,227**	(3,721)	**(24.89%)**
Bridges and Culverts	115	**-**	(115)	**(100.00%)**
Maintenance of Buildings	135	**135**	0	**0.00%**
Maintenance of parks, trees and Shrubs	795	**112**	(683)	**(85.91%)**
Swifts Creek Recreation Reserve Upgrade	1,330	**-**	(1,330)	**(100.00%)**
Club Terrace Community Facility	588	**-**	(588)	**(100.00%)**
Sarsfield Recreation Reserve Upgrade	220	**1,713**	1,493	**678.64%**
Buchan Recreation Reserve Upgrade	1,597	**891**	(706)	**(44.21%)**
Information Management	45	**90**	45	**100.00%**
Other sundry works contracts	61	**16**	(45)	**(73.77%)**
Animal Management	**250**	**252**	2	**0.80%**
Total Contracts	29,589	**23,288**	(6,301)	**(21.30%)**
Other Materials and Services				
General maintenance and services	6,117	**9,044**	2,927	**47.85%**
Service Agreements	2,248	**3,033**	785	**34.92%**
Office administration	8,520	**5,012**	(3,508)	**(41.17%)**
Utilities	2,489	**2,367**	(122)	**(4.90%)**
Insurance	1,594	**2,035**	441	**27.67%**
Vehicles and Plant - Maintenance and insurances	1,884	**1,824**	(60)	**(3.18%)**
Information Technology	3,529	**3,388**	(141)	**(4.00%)**
Consultants	6,563	**2,655**	(3,908)	**(59.55%)**
Grants and Contributions	5,523	**1,699**	(3,824)	**(69.24%)**
Waste Levy	2,600	**2,300**	(300)	**(11.54%)**
Training and associated costs	636	**615**	(21)	**(3.30%)**
	41,703	**33,972**	(7,731)	**(18.54%)**
Total materials and services	71,292	**57,260**	(14,032)	**(19.68%)**

Materials and services ($14.032 million decrease)

Materials and services include the purchase of consumables, and payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 19.68% or $14.032 million compared to 2023/24. There were a number of projects that were funded from grants that were completed in the 2023/24 year and will not continue into the 2024/25 year. Many of these projects were funded from Bushfire recovery grants. The reduction in materials and services associated with these projects amounted to $11.993 million.

Contracts are forecast to decrease by $6.301 million compared to 2023/24. There were several projects undertaken by contract in 2023/24 that have been completed or have a reduced contract budget for the completion in the 2024/25 year. The most significant of these projects are the Swifts Creek Recreation Reserve Upgrade ($1.330 million decrease), Club Terrace Community Facility ($0.588 million decrease) and the Buchan Recreation Reserve upgrade ($0.706 million decrease). There are other decreases in contractor cost such as the Raymond Island Ferry bi-annual slipping works ($0.847 million decrease) and contractor costs for road services ($0.583 million). These decreases are partly offset by increases such as the Sarsfield Recreation Reserve upgrade ($1.493 million) and the increase in the contract for waste services as a result of the annual CPI adjustment and growth in the number of services ($0.813 million).

4.1.9 Depreciation

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

Depreciation ($1.547 million increase)

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of $1.547 million for 2024/25 is the result of the capitalisation of new assets and the associated depreciation as a result.

4.1.10 Amortisation - Intangible assets

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

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

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

Depreciation - Right of use Assets (No change)

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

4.1.12 Borrowing Costs

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

Borrowing costs ($0.083 million increase)

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

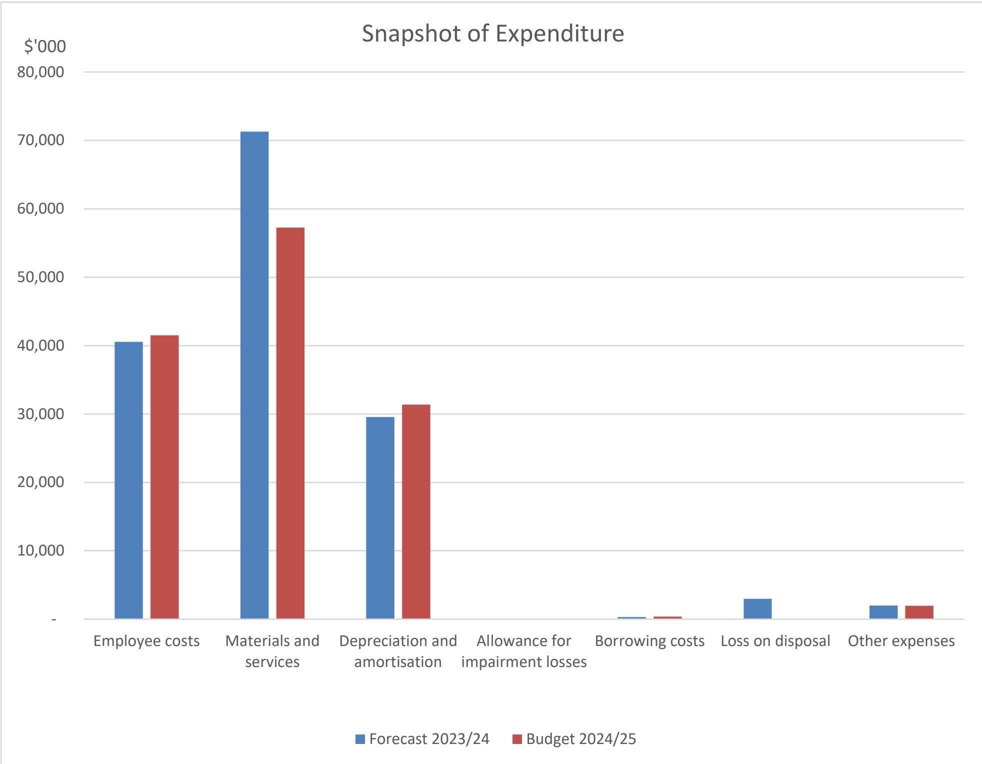
- Tambo Bluff - existing loan - 9.5%.
- Eagle Point Community Hub - 2023/24 year for 10 years - 3% variable (this includes the discount from Treasury Victoria) and will vary from time to time depending on the market interest rates.
- World Sporting Precinct Loan - 2023/24 year and for 10 years - assumed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

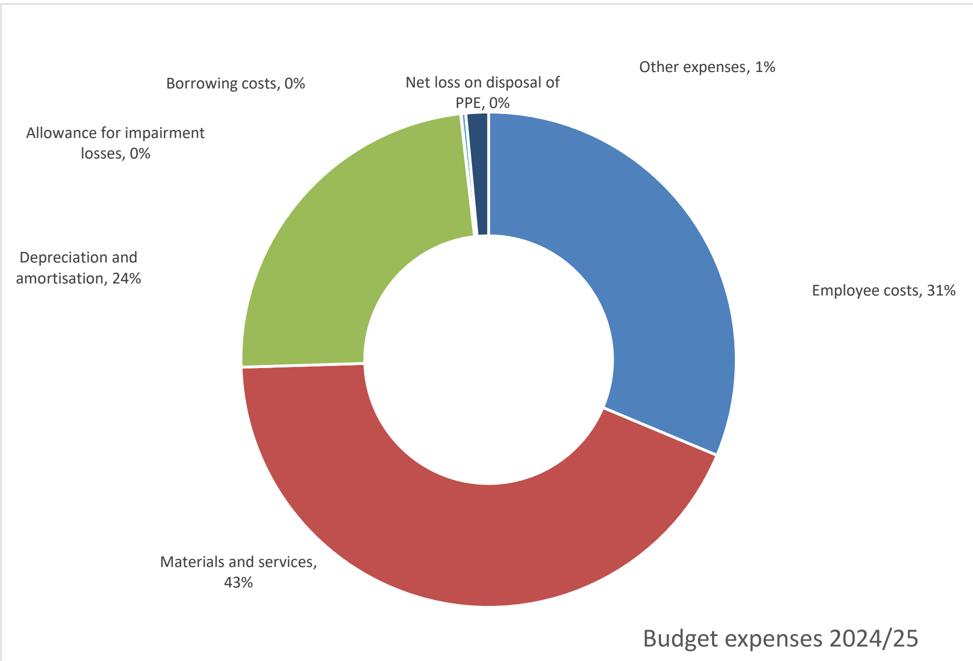
4.1.13 Other expenses

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Auditors External	55	**59**	4	**7.27%**
Auditors Internal	45	**48**	3	**6.67%**
Councillor allowances	376	**389**	13	**3.46%**
Operating lease rentals	164	**170**	6	**3.66%**
Memberships/Subscriptions	407	**387**	(20)	**(4.91%)**
Bank Fees and Charges	261	**221**	(40)	**(15.33%)**
Legal Fees	608	**615**	7	**1.15%**
Other	68	**67**	(1)	**(1.47%)**
Total other expenses	1,984	**1,956**	(28)	**(1.41%)**

Other expenses ($0.028 million decrease)

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


Snapshot of Expenditure
$'000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
Employee costs
Materials and services
Depreciation and amortisation
Allowance for impairment losses
Borrowing costs
Loss on disposal
Other expenses
Forecast 2023/24
Budget 2024/25


Borrowing costs, 0%
Net loss on disposal of PPE, 0%
Other expenses, 1%
Allowance for impairment losses, 0%
Depreciation and amortisation, 24%
Employee costs, 31%
Materials and services, 43%
Budget expenses 2024/25

4.2 Balance Sheet

4.2.1 Assets

Current Assets ($41.168 million decrease) and Non-Current Assets ($61.375 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in floats and the value of investments in deposits or other highly liquid investments with short term maturities of 90 days or less. Cash and cash equivalents are forecast to reduce by $40.664 million at the end of the 2024/25 year as a result of the forecast balance at the end of the 2023/24 year including cash to fund incomplete capital and landfill rehabilitation projects of $39.276 million that will now be completed in the 2024/25 year. For the details on the use of cash and cash equivalents refer to the Statement of cashflows in section 3.

Property, infrastructure, plant and equipment make up the largest component of Council's worth and represent the value of all the land, buildings, roads, vehicles, equipment, etc. that has been built up by Council over many years. The $55.947 million increase in this balance is attributable to the net result of the capital works program ($91.383 million less $6.622 million transferred to intangible assets), depreciation of assets ($30.214 million), the sale of plant and equipment ($0.600 million) and developer contributed assets ($2 million). Intangible assets has increased by $5.529 million as a result of additional intangible assets of $6.622 million added during the year less the amortisation of intangible assets of $1.093 million.

4.2.2 Liabilities

Current Liabilities ($8.415 million decrease) and Non Current Liabilities ($0.339 million decrease)

Loan principal repayments of $0.786 million are expected to be paid during the 2025/26 year and $0.075 million of lease payments and are therefore required to be shown as a current liability at the end of the 2024/25 year. The Landfill Rehabilitation provision has decreased by $6.342 million as at 30 June 2025 based on the expected rehabilitation works to be undertaken in the 2024/25 financial year less the expected works to be undertaken in the 2025/26 year. Employee entitlement provisions are expected to increase by $0.435 million. Trade and other payables are forecast to decrease by $1.848 million given the reduction in materials and services expenditure during the 2024/25 year.

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

4.2.3 Borrowings

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

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

New borrowings proposed in the 2023/24 year are through the Community Infrastructure Loan Scheme being Eagle Point Hub Project $2.043 million and $5 million for the WORLD Sporting Complex Precinct Stage 1. The proposed new borrowings for the 2024/25 year through to the 2026/27 year are for drainage works for the Lakes Entrance Northern Growth Area (LENGA) project.

4.2.4 Leases by category

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

	Forecast Actual 2023/24 $	Budget 2024/25 $
Right-of-use assets		
Property	632	**576**
Equipment	50	**35**
Total right-of-use assets	682	**611**
Lease liabilities		
Current lease Liabilities		
Land and buildings	75	**75**
Total current lease liabilities	75	**75**
Non-current lease liabilities		
Land and buildings	678	**678**
Total non-current lease liabilities	678	**678**
Total lease liabilities	753	**753**

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

4.3 Statement of changes in Equity

4.3.1 Reserves

Reserves ($0.242 millions increase)

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

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

4.3.2 Equity

Equity ($28.961 million increase)

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

Accumulated surplus is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus is the result of the 2024/25 operating surplus of $28.961 million plus the transfer from reserve of $0.058 million less the transfer to reserves of $0.300 million.

Included in the accumulated surplus are funds identified as discretionary reserves. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2024/25 year $0.3 million is budgeted to be transferred to a Discretionary Reserve for the purpose of Replacement of the Raymond Island Ferry. The total discretionary allocation of these funds at the end of the 2024/25 year is forecast to be $3.6 million.

An additional discretionary reserve was established for the potential future aftercare costs associated with the Orbost Landfill site during the 2019/20 financial year. The Orbost landfill was reopened in 2020 to enable the acceptance of bushfire waste. This waste contained contaminated waste and the ongoing monitoring and aftercare costs associated with this site will be required many years into the future. As part of the bushfire waste disposal project, funds were raised in 2019/20 ($7.662 million transferred to reserve) and also 2020/21 ($1.964 million) to cover the estimated future costs that may be incurred together with some new strategic waste facility projects in the future and therefore the cash for these projects is part of cash at year end. An amount of $1.025 million is planned to be utilised in the 2024/25 year for upgrading of the Bairnsdale Resource Recovery Centre as well as $0.277 million for the Bairnsdale Composting Facility and a further $0.275 million for Cann River Transfer Station. In the two years from 2025/26 to 2026/27 a further $1.525 million is proposed to be used for completing the Bairnsdale Resource Recovery Centre, $0.900 million is proposed to be used to complete the upgrade of the Metung and Buchan Waste Transfer Station facilities and a further $2.683 million for the Bairnsdale Composting Facility.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities $50.735 million inflow ($51.815 million inflow increase)

Rates and Charges are forecast to increase by $3.257 million. The proposed increase in rates and charges for the 2024/25 year is the result of the proposed rate increase of 2.75% plus growth. Operating grants are forecast to increase by $21.373 million as a result of $19.23 million of additional Victoria Grants Commission grant to be received in the 2024/25 year. $19.6 million of the 2023/24 Victoria Grants Commission grant was prepaid in the 2022/23 year. There are a number of other grants that were for projects and programs in the 2023/24 year that will not be ongoing for the 2024/25 with the most significant relating to the Swifts Creek Recreation Reserve upgrade of $1.33 million. There are a number of other projects that will receive additional grant funding in the 2024/25 year such as the Sarsfield Recreation Reserve upgrade (an increase of $1.493 million) and the Buchan Recreation Reserve (an increase of $2.07 million). Capital grant funding is expected to increase by $23.868 million as a result of the timing for the payment of the grant funds for capital projects. The expected cash inflow for user fees and charges is expected to increase by $2.972 million as a result of the timing for the receipt of payment for invoices raised at the end of the 2023/24 year. There is an expected decrease in the cashflow from interest earned on invested funds of $3.023 million as a result of less surplus cash being available for investing. The other significant cashflow movement is an increase in other receipts of $1.324 million as a result of an expected increase in reimbursements for the 2024/25 year mainly for natural disasters. Materials and services are expected to decrease by $4.614 million as a number of grant funded projects were completed in the 2023/24 year. Employee costs are expected to increase by $1.577 million as a result of expected increases in employee costs for EA, superannuation and banding movments.

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 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Surplus (deficit) for the year	(10,995)	**28,961**	39,956	**(363.40%)**
Contributions - non-monetary	(8,487)	**(2,000)**	6,487	**(76.43%)**
Depreciation and amortisation	29,553	**31,378**	1,825	**6.18%**
Loss on disposal of property, infrastructure, plant and equipment	2,989	**0**	(2,989)	**0.00%**
Finance costs	308	**391**	83	**26.95%**
Net movement in current assets and liabilities	(14,448)	**(7,995)**	6,453	**(44.66%)**
Cash flows available from operating activities	(1,080)	**50,735**	**51,815**	**(4,797.69%)**

4.4.2 Net cash flows provided by/used in investing activities

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

The outflows in cash from investing activities have increased as a result of the increase in cash outflow of $35.111 million for the payment for property, plant and equipment and infrastructure as set out in the capital works program. There is also a decrease in cash inflow as a result of the sale proceeds from an investment in the 2023/24 year of $45.262 million together with a reduction of $0.639 in proceeds from the sale of property, plant and equipment.

4.4.3 Net cash flows provided by/used in financing activities

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

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

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Property	8,858	**10,817**	1,959	**22.1%**
Plant and equipment	5,343	**13,458**	8,115	**151.88%**
Infrastructure	42,071	**67,108**	25,037	**59.51%**
Total	**56,272**	**91,383**	35,111	**62.40%**

Property ($10.817 million)

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

For the 2024/25 year $10.817 million will be expended on building and building improvement projects. The more significant projects include the Shire-wide Building Renewal Program ($0.75 million), Bairnsdale Airport Terminal (Air Ambulance Facility) ($3.138 million), Hinnomunjie Bridge Restoration - Stage 1 ($0.749 million) and Replacement of Air Handling Unit - Lakes Aquatic Centre ($0.378 million).

Plant and equipment ($13.458 million)

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

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

Infrastructure ($67.108 million)

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

For the 2024/25 year $12.192 million will be expended on roads. This includes gravel road resheets of $1.2 million, road reseals of $2.182 million, the upgrade to Moroney Street, Bairnsdale of $1.147 million, Marine Parade Lakes Entrance Upgrade $2.062 million and Myer Street (Church to Coates) & Service Rds Lakes Entrance $2.179 million.

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

Footpath and Cycleways works of $1.290 million are planned. Eagle Point School Connection will be constructed at a cost of $0.530 million.

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

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

Recreation and community facilities will be upgraded at a cost of $7.112 million, the largest of these projects being the WORLD Sporting Precinct Stage 1 project at a cost of $3.988 million and Bastion Point Geotextile Groyne Wall at $1.704 million.

Parks, Open Space and Streetscape works at a cost of $24.161 million will be undertaken. Which include Lakes Entrance Foreshore Park $1.250 million, Livingston Park Omeo Stage 1 & 2 $2.180 million, Slip Road Maritime Precinct $8.276 million, Omeo Mountain Bike Trails $3.48 million, Krauatungalung Walk $1.786 million and Orbost Forest Park Upgrade $1.0 million. Various streetscape works are planned in Buchan, Omeo and Mallacoota with a total cost of $4.154 million.

Aerodrome upgrade works will be undertaken at a cost of $13.553 million. This includes the Bairnsdale Aerodrome upgrade at a cost of $13.274 million. Car parking works of $0.175 million as well as other Infrastructure works of $0.612 million are also planned.

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**10,817**	846	7,892	2,079	0	4,279	301	6,237	0
Plant and equipment	**13,458**	1,033	12,356	69	0	63	0	13,395	0
Infrastructure	**67,108**	14,444	38,651	14,013	0	31,827	1,645	33,136	500
Total	**91,383**	16,323	58,899	16,161	**0**	36,169	1,946	52,768	500

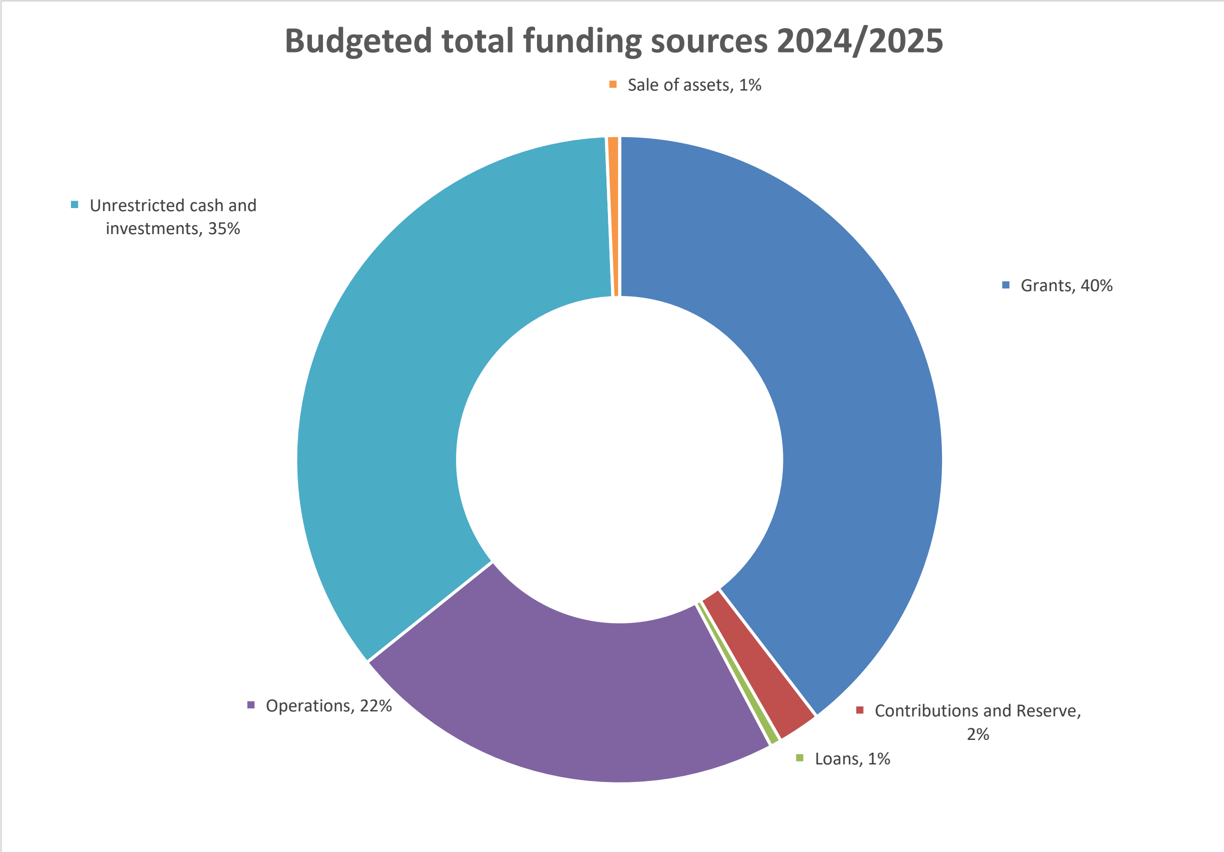
Asset renewal ($58.899 million), new assets ($16.323 million) and upgrade ($16.161 million)

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

The major projects included in the above categories that constitute expenditure on new assets are Omeo Mountain Bike Trails ($3.480 million), the WORLD Sporting Precinct ($3.988 million), Lakes Entrance Foreshore Park ($0.938 million) and Krauatungalung Walk ($1.786 million). Various other small projects make up the remainder of new capital works expenditure. The remaining capital expenditure represents renewals, expansion and upgrades of existing assets.

Funding sources

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


Budgeted total funding sources 2024/2025
Sale of assets, 1%
Unrestricted cash and investments, 35%
Grants, 40%
Operations, 22%
Contributions and Reserve, 2%
Loans, 1%

Grants - Capital ($36.169 million)

Capital grants include all money received from Victorian and Australian Government sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for new projects in 2024/25 including Roads to Recovery projects ($3.601 million), Marine Parade Lakes Entrance upgrade stage 1 ($1.109 million), Bairnsdale Airport Terminal (Air Ambulance Facility) ($1.546 million), WORLD Sporting Precinct Stage 1 ($1.773 million), Omeo Mountain Bike Trails - Stage 2 ($1.739 million), Lakes Entrance Foreshore Park ($1.250 million), Bairnsdale Runway 04/22 Extension & Lighting Upgrade ($5.0 million), Krauatungalung Walk Stage 1 and 2 ($ 1.54 million), Orbost Forest Park upgrade ($0.819 million), Myer Street (Church to Coates) & Service Roads Lakes Entrance ($1.45 million), Livingston Park Omeo ($0.891 million), various streetscapes ($1.902 million) and Slip Road maritime precinct ($3.657 million).

Contributions ($0.01 million)

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

Council cash - operations ($20.094 million)

Council generates cash from its operating activities that is used as a funding source for the capital works program. It is forecast that $20.094 million will be generated from operations in the 2024/25 year to fund the capital works program in 2024/25.

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

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

Loans ($0.5 million)

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

Reserve cash - reserve cash and investments ($1.936 million)

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

Council cash - unrestricted cash and investments ($32.074 million)

In addition to reserve investments, Council has uncommitted cash and investments that represent unrestricted cash and investments and funds preserved from the previous year, mainly as a result of capital projects that have been carried forward for completion in 2024/25. The total anticipated to be carried forward as unrestricted cash and investments for these incomplete works is $32.074 million. The 2024/25 capital works program, excluding the carry forward projects from 2023/24, will not use any unrestricted cash and investments.

4.5.2 Current Budget 2024/25

Project No	Capital Works Area 2024/2025	Project Cost $'000	Asset expenditure types: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of Funding Sources: Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	PROPERTY									
	Land									
11717	Property Acquisitions	**100**	100	0	0	0	0	0	100	0
	Total Land	**100**	100	0	0	0	0	0	100	0
	Buildings									
12128	Mallacoota Foreshore Holiday Park Toilet Block 1	**100**	0	100	0	0	0	0	100	0
12320	Mallacoota Foreshore Holiday Park Toilet Block 4	**30**	0	30	0	0	0	0	30	0
12321	Leased Caravan Parks - upgrade powerheads	**65**	0	32	33	0	0	0	65	0
12322	Nowa Nowa Pony Club Building Recladding *	**30**	0	15	15	0	24	0	6	0
12362	Community Resilience & Development Program Phase 2	**642**	0	642	0	0	600	0	42	0
11569	Building Renewal (Council Owned)	**750**	0	750	0	0	0	0	750	0
12235	Bairnsdale Airport Terminal (Air Ambulance Facility)	**2,933**	0	1,467	1,466	0	1,546	0	1,387	0
	Lakes Entrance Visitor Information Centre Internal Refit	**46**	12	11	23	0	0	0	46	0
12248	Lakes Entrance Indoor Courts	**150**	0	75	75	0	100	0	50	0
	Recreation Reserve Signage & Branding	**26**	0	26	0	0	0	0	26	0
	Lakes Water Sports Pavilion *	**135**	135	0	0	0	50	0	85	0
	Orbost Outdoor Pool	**20**	0	15	5	0	0	0	20	0
	Total Buildings	**4,927**	147	3,163	1,617	0	2,320	0	2,607	0
	TOTAL PROPERTY	**5,027**	**247**	**3,163**	**1,617**	**0**	**2,320**	**0**	**2,707**	**0**
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
11577	Plant Replacement Program	**1,499**	0	1,499	0	0	0	0	1,499	0
11578	Vehicle Fleet Replacement Program	**1,308**	0	1,308	0	0	0	0	1,308	0
	2 x tools of trade vehicles - Place Facilitators	**105**	105	0	0	0	0	0	105	0
	1 x 4WD vehicle for Parks & Gardens Team - Omeo	**59**	59	0	0	0	0	0	59	0
	1 x 2WD vehicle for Parks & Gardens Team - Bairnsdale	**50**	50	0	0	0	0	0	50	0
	Various equipment for Environment Team inc Vehicle	**100**	100	0	0	0	0	0	100	0
	Electric Mower	**20**	20	0	0	0	0	0	20	0
12174	Caravan Park Equipment Renewal Program	**19**	19	0	0	0	0	0	19	0
11581	Raymond Island Ferry Chains & Wheel Replacement	**350**	0	350	0	0	0	0	350	0
	Total Plant, Machinery and Equipment	**3,510**	353	3,157	0	0	0	0	3,510	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

Project No	Capital Works Area 2024/2025	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Computers and Telecommunications									
11939	CCTV Cameras at Waste Transfer Stations	**80**	80	0	0	0	0	0	80	0
11585	ICT Renewal	**300**	0	300	0	0	0	0	300	0
11670	Asset Management Software	**50**	0	25	25	0	0	0	50	0
11941	Bairnsdale Landfill and Aerodrome Private WAN	**55**	0	11	44	0	0	0	55	0
12131	Digital Services	**400**	0	400	0	0	0	0	400	0
	Total Computers and Telecommunications	**885**	80	736	69	0	0	0	885	0
	Library books									
11586	Purchase Library Resources	**200**	0	200	0	0	0	0	200	0
11456	Premiers Reading Challenge *	**9**	9	0	0	0	9	0	0	0
	Total Library books	**209**	9	200	0	0	9	0	200	0
	TOTAL PLANT AND EQUIPMENT	**4,634**	**442**	**4,123**	**69**	**0**	**9**	**0**	**4,625**	**0**
	INFRASTRUCTURE									
	Roads									
11587	Gravel Road Renewal Program	**1,200**	0	1,200	0	0	0	0	1,200	0
12165	Final Seal Program	**200**	0	200	0	0	0	0	200	0
12332	Upgrade to Moroney Street, Bairnsdale. Stage 3B	**1,147**	0	1,147	0	0	947	0	200	0
12252	Raymond Island Township Road & Drainage Upgrade	**58**	0	43	15	0	0	0	58	0
12333	Lake Tyers Beach Road Drainage Upgrade Stage 2	**120**	0	120	0	0	100	0	20	0
12334	Reconstruction of Giles & Rupert Streets	**88**	0	88	0	0	84	0	4	0
12296	Creation of Cormorant Drive, Metung	**150**	150	0	0	0	0	0	150	0
12335	Payne Street Upgrade	**100**	0	50	50	0	0	0	100	0
12197	Murphy Street Upgrade	**100**	0	75	25	0	0	0	100	0
12336	Roadknight St, Lakes Entrance	**100**	0	50	50	0	0	0	100	0
12199	Golf Links Road (hwy to Palmers Rd)	**100**	0	100	0	0	0	0	100	0
12200	Connleys Road, Omeo Upgrade, Stage 2	**20**	0	10	10	0	20	0	0	0
12337	Little River Road, Gabion Wall Reconstruction	**164**	0	164	0	0	0	0	164	0
12338	Buchan Orbost Road - Major Slip Repair	**100**	0	100	0	0	0	0	100	0
12339	Corringle Road, Newmerrella road renewal	**100**	0	100	0	0	0	0	100	0
12140	Power Station Road	**45**	0	0	45	0	0	0	45	0
12196	Myer Street (Church to Coates) & Service Rds Lakes Entrance	**1,450**	0	1,450	0	0	1,450	0	0	0
11588	Reseal Program	**2,182**	0	2,182	0	0	1,972	0	210	0
12253	Rural Road Maintenance Seal	**200**	0	200	0	0	0	0	200	0
12285	Rehabilitation Program	**390**	0	390	0	0	300	0	90	0
12340	Sealing of internal gravel roads at Mallacoota Holiday Park	**110**	0	0	110	0	0	0	110	0
11825	Kerb & Channel Replacement Program	**400**	0	400	0	0	350	0	50	0
12141	Protective treatments for roads vulnerable to changing climate	**200**	0	200	0	0	0	0	200	0
11589	Safety Barrier Renewal Program	**100**	0	100	0	0	0	0	100	0
	Total Roads	**8,824**	150	8,369	305	0	5,223	0	3,601	0

Project No	Capital Works Area 2024/2025	Project Cost $'000	Asset expenditure types: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of Funding Sources: Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	Bridges									
12341	Gulf Road, timber bridge renewal	**75**	0	75	0	0	0	0	75	0
12342	Healeys Road, timber bridge renewal	**49**	0	49	0	0	0	0	49	0
12343	Hollands & O'Briens Road, timber bridge renewal	**109**	0	109	0	0	0	0	109	0
12344	Lees Road, Mossiface, Timber Bridge Renewal	**56**	0	56	0	0	0	0	56	0
12345	Nodens Access Track, timber bridge renewal	**21**	0	21	0	0	0	0	21	0
11592	Major Culvert Renewal Program	**300**	0	300	0	0	0	0	300	0
	Total Bridges	**610**	0	610	0	0	0	0	610	0
	Footpaths and Cycleways									
12346	Nicholson Street, Orbost Footpath renewal	**45**	0	45	0	0	0	0	45	0
12347	Bruthen footpath pedestrian fencing	**15**	0	11	4	0	0	0	15	0
12260	McKean Street Pedestrian Crossings	**700**	175	350	175	0	600	0	100	0
	Total Footpaths and Cycleways	**760**	175	406	179	0	600	0	160	0
	Drainage									
12134	LENGA Drainage	**500**	250	125	125	0	0	0	0	500
12263	Robin Street, Lakes Entrance Drainage Renewal	**138**	0	103	35	0	100	0	38	0
12289	Gay Street, Lakes Entrance Drainage Renewal	**150**	0	112	38	0	100	0	50	0
12290	Bogong St, Lakes Entrance Drainage renewal	**50**	0	50	0	0	0	0	50	0
12348	65 McTaggarts Road, Eagle Point drainage Renewal	**67**	0	67	0	0	0	0	67	0
12349	Doherty Street drainage with easement upgrade	**17**	0	17	0	0	0	0	17	0
12350	Rupert Street, Bairnsdale Drainage renewal	**110**	0	82	28	0	0	0	110	0
12262	Eastern Beach Road Drainage Improvements	**15**	8	0	7	0	0	0	15	0
	Total Drainage	**1,047**	258	556	233	0	200	0	347	500
	Recreational, Leisure & Community Facilities									
12351	West Bairnsdale Recreation Reserve Redevelopment	**134**	0	67	67	0	40	0	94	0
12352	Lucknow Recreation Reserve & Surrounds improvement works	**46**	0	23	23	0	0	0	46	0
12319	Wy Yung Oval Lighting	**412**	0	206	206	0	250	10	152	0
12067	Bastion Point Geotextile Groyne Wall	**1,500**	0	1,500	0	0	0	0	1,500	0
	Nowa Nowa Boat Jetty	**480**	0	480	0	0	0	0	480	0
12231	Eagle Point Foreshore Erosion Management	**24**	24	0	0	0	0	0	24	0
12354	Seawall Renewal Program	**300**	0	300	0	0	0	0	300	0
	Total Recreational, Leisure & Community Facilities	**2,896**	24	2,576	296	0	290	10	2,596	0
	Waste Management									
11695	Skip Bins	**40**	0	40	0	0	0	0	40	0
11854	Street Litter Bin Enclosure Project	**20**	0	20	0	0	0	0	20	0
12170	Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	**825**	825	0	0	0	0	825	0	0
12171	Bairnsdale Composting Facility	**277**	277	0	0	0	0	277	0	0
	Total Waste Management	**1,162**	1,102	60	0	0	0	1,102	60	0

Project No	Capital Works Area 2024/2025	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Parks, Open Space and Streetscapes									
11963	East Bairnsdale Play Area Renewal	**80**	0	80	0	0	50	0	30	0
12355	Swifts Creek Playspace Upgrade	**25**	0	20	5	0	0	0	25	0
11969	Slip Road Maritime Precinct	**3,400**	0	1,700	1,700	0	0	0	3,400	0
12281	Skidale Reserve Renewal *	**52**	0	52	0	0	43	0	9	0
12013	Livingston Park, Omeo Stage 1 & 2	**680**	0	680	0	0	0	0	680	0
12356	Toonalook Waters Revegetation Plan	**48**	0	48	0	0	0	0	48	0
12157	Krautungalung Walk Stage 2 - section 4	**156**	156	0	0	0	100	0	56	0
12357	Metung Boardwalk Revitalisation	**200**	0	200	0	0	0	0	200	0
12358	Eagle Point Foreshore Trail	**76**	30	23	23	0	0	0	76	0
12018	Mallacoota Streetscape	**500**	0	500	0	0	0	0	500	0
12244	Benambra Streetscape Improvements	**50**	0	50	0	0	0	0	50	0
12161	Street Trees Program	**50**	25	25	0	0	0	0	50	0
12245	Street Furniture Renewal (inc Signs)	**50**	0	50	0	0	0	0	50	0
	Total Parks, Open Space and Streetscapes	5,367	211	3,428	1,728	0	193	0	5,174	0
	Aerodromes									
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	**5,360**	0	2,680	2,680	0	5,000	0	360	0
12318	Apron Extension Orbost Airport	**189**	95	0	94	0	0	0	189	0
	Total Aerodromes	5,549	95	2,680	2,774	0	5,000	0	549	0
	Off Street Car Parks									
12266	Seventh Parade Carparking, Raymond Island	**145**	29	87	29	0	0	0	145	0
11838	Parking Upgrade Lakes Entrance	**10**	0	0	10	0	0	5	5	0
12359	Extension to Carpark - Slip Bight Marine Jetty 5	**20**	0	0	20	0	0	0	20	0
	Total Off Street Car Parks	175	29	87	59	0	0	5	170	0
	Other Infrastructure									
	Eagle Point Reserve Scout Facility Upgrades	**15**	0	0	15	0	0	0	15	0
11605	Quick Response Fund	**80**	0	64	16	0	0	0	80	0
	Total Other Infrastructure	95	0	64	31	0	0	0	95	0
	TOTAL INFRASTRUCTURE	**26,485**	**2,044**	**18,836**	**5,605**	**0**	**11,506**	**1,117**	**13,362**	**500**
	TOTAL NEW CAPITAL WORKS	**36,146**	**2,733**	**26,122**	**7,291**	**0**	**13,835**	**1,117**	**20,694**	**500**

4.5.3 Works carried forward from the 2023/24 year

	Capital Works Area 2024/2025	Project Cost	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	**301**	301	0	0	0	0	301	0	0
	Total Land	301	301	0	0	0	0	301	0	0
	Buildings									
11930	Mallacoota Foreshore Holiday Park Fire Safety	**429**	0	429	0	0	0	0	429	0
11932	Council Managed Caravan Park - Fire Safety Works	**277**	0	277	0	0	0	0	277	0
12043	Gilsenan Reserve Toilet Replacement	**198**	0	198	0	0	0	0	198	0
12193	Lakes Entrance Changing Places Facility	**193**	0	193	0	0	137	0	56	0
12238	Upgrade existing facilities for accessibility & Female Friendly	**100**	0	0	100	0	0	0	100	0
12284	Changing Places Facility - Cann River	**217**	0	217	0	0	180	0	37	0
11834	Eagle Point Foreshore Hub	**219**	88	65	66	0	0	0	219	0
12029	Community Resilience & Development Program	**147**	0	147	0	0	172	0	(25)	0
12080	Mallacoota Hall & Rec Res Upgrades	**720**	0	720	0	0	697	0	23	0
12120	Mallacoota Mudbrick Pavilion Upgrade	**370**	0	370	0	0	370	0	0	0
12129	Gippsland Lakes Yacht Club	**127**	0	127	0	0	0	0	127	0
12239	Omeo Service Centre - Floor Replacement	**30**	0	30	0	0	0	0	30	0
12240	Lakes Entrance Service Centre - Courtyard Upgrade	**24**	0	24	0	0	0	0	24	0
12241	Orbost Service Centre - paint internal & external	**8**	0	8	0	0	0	0	8	0
12291	Omeo Service Centre - Female Toilets Upgrade	**80**	0	80	0	0	0	0	80	0
12086	Bruce Road Safety Upgrades	**60**	0	60	0	0	0	0	60	0
12235	Bairnsdale Airport Terminal (Air Ambulance Facility)	**205**	0	123	82	0	0	0	205	0
11718	Omeo Justice Precinct	**105**	0	105	0	0	0	0	105	0
12082	Hinnomunjie Bridge Restoration - Stage 1	**749**	0	749	0	0	200	0	549	0
12065	Bairnsdale City Oval Changerooms Upgrade	**215**	0	215	0	0	0	0	215	0
12192	AJ Freeman Female Friendly Changerooms	**300**	0	150	150	0	0	0	300	0
12249	Lindenow Sports Ground - Fire Services	**128**	0	64	64	0	0	0	128	0
12293	LRCI4 Portable Changeroom Wy Yung Oval	**210**	210	0	0	0	203	0	7	0
12123	Replacement of Air Handling Unit - Lakes Aquatic Centre	**378**	0	378	0	0	0	0	378	0
	Total Buildings	5,489	298	4,729	462	0	1,959	0	3,530	0
	TOTAL PROPERTY	**5,790**	**599**	**4,729**	**462**	**0**	**1,959**	301	**3,530**	**0**

Capital Works Area 2024/2025		Project Cost	Asset expenditure types: New	Renewal	Upgrade	Expansion	Summary of Funding Sources: Grants	Contributions	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
11577	Plant Replacement Program	**1,808**	0	1,808	0	0	0	0	1,808	0
11578	Vehicle Fleet Replacement Program	**244**	0	244	0	0	0	0	244	0
12189	Mobile Library Bus	**78**	0	78	0	0	54	0	24	0
12119	Additional Vehicles & Equipment for Parks & Gardens Unit	**199**	199	0	0	0	0	0	199	0
12366	Generators for 3 Council Facilities	**350**	350	0	0	0	0	0	350	0
12174	Caravan Park Equipment Renewal Program	**14**	14	0	0	0	0	0	14	0
12220	Replace Ferry Landings at Paynesville & Raymond Island	**394**	0	394	0	0	0	0	394	0
	Total Plant, Machinery and Equipment	**3,087**	563	2,524	0	0	54	0	3,033	0
	Computers and Telecommunications									
11940	Public Space CCTV Refresh	**138**	28	110	0	0	0	0	138	0
11672	Internal CCTV	**283**	0	283	0	0	0	0	283	0
11585	ICT Renewal	**290**	0	290	0	0	0	0	290	0
11805	Photocopies / Printers Renewal	**186**	0	186	0	0	0	0	186	0
11807	Renewal of Corporate Systems	**1,515**	0	1,515	0	0	0	0	1,515	0
12047	Network Equipment - Footprint Consolidation	**46**	0	46	0	0	0	0	46	0
12130	Server Equipment Cloud Services	**136**	0	136	0	0	0	0	136	0
12131	Digital Services	**3,143**	0	3,143	0	0	0	0	3,143	0
	Total Computers and Telecommunications	**5,737**	28	5,709	0	0	0	0	5,737	0
	TOTAL PLANT AND EQUIPMENT	**8,824**	**591**	**8,233**	**0**	**0**	**54**	0	**8,770**	**0**
	INFRASTRUCTURE									
	Roads									
11823	Marine Parade Lakes Entrance Upgrade - Stage 1	**1,962**	0	981	981	0	1,109	0	853	0
12361	Marine Parade Lakes Entrance Upgrade - Stage 2	**100**	0	100	0	0	0	0	100	0
12252	Raymond Island Township Road & Drainage Upgrade	**52**	0	39	13	0	0	0	52	0
12296	Creation of Cormorant Drive, Metung	**14**	14	0	0	0	0	0	14	0
12135	Tambo Upper Road, outside Primary School	**27**	0	27	0	0	0	0	27	0
12200	Connleys Road, Omeo Upgrade, Stage 2	**68**	0	34	34	0	0	0	68	0
12211	Boundary Road - Protective Treatment	**22**	0	22	0	0	0	0	22	0
12140	Power Station Road	**287**	0	0	287	0	0	0	287	0
12196	Myer Street (Church to Coates) & Service Rds Lakes Entrance	**729**	0	729	0	0	0	0	729	0
12210	Centre Goon Nure Road - Protective Treatment	**21**	0	21	0	0	0	0	21	0
12212	Comleys Road - Protective Treatment	**21**	0	21	0	0	0	0	21	0
12213	Aerodrome road - Protective Treatment	**21**	0	21	0	0	0	0	21	0
12214	Humphreys Road - Protective Treatment	**23**	0	23	0	0	0	0	23	0
12215	Morrison Road - Protective Treatment	**21**	0	21	0	0	0	0	21	0
	Total Roads	**3,368**	14	2,039	1,315	0	1,109	0	2,259	0

	Capital Works Area 2024/2025	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Footpaths and Cycleways									
12219	Eagle Point School Connection	**530**	530	0	0	0	0	0	530	0
	Total Footpaths and Cycleways	**530**	530	0	0	0	0	0	530	0
	Drainage									
12261	Stirling / David Road Metung, Drainage upgrade	**412**	0	0	412	0	0	0	412	0
12195	Marine Parade, Marlo Drainage Renewal	**294**	0	294	0	0	0	0	294	0
12264	35 Marlo Road, Drainage Renewal	**92**	0	92	0	0	0	0	92	0
12277	Drainage upgrades 18 Flounder Road, Lake Tyres Beach	**37**	0	37	0	0	0	0	37	0
12134	LENGA Drainage	**187**	93	47	47	0	0	0	187	0
11712	Marlo Town drainage upgrade	**484**	0	242	242	0	0	0	484	0
12263	Robin Street, Lakes Entrance Drainage Renewal	**50**	0	37	13	0	0	0	50	0
12289	Gay Street, Lakes Entrance Drainage Renewal	**5**	0	4	1	0	0	0	5	0
12290	Bogong St, Lakes Entrance Drainage renewal	**5**	0	5	0	0	0	0	5	0
12297	Mississippi Creek Crossing Upgrade	**59**	0	12	47	0	0	0	59	0
12262	Eastern Beach Road Drainage Improvements	**7**	3	0	4	0	0	0	7	0
12062	Integrated Water Management Bairnsdale	**355**	0	355	0	0	0	0	355	0
12147	Jones Bay Southern Catchment WSUD (Crooke St Wetlands)	**1,510**	755	755	0	0	360	0	1,150	0
	Total Drainage	**3,497**	851	1,880	766	0	360	0	3,137	0
	Recreational, Leisure & Community Facilities									
11950	WORLD Sporting Precinct Stage 1	**3,988**	3,988	0	0	0	1,773	0	2,215	0
12067	Bastion Point Geotextile Groyne Wall	**204**	0	204	0	0	104	0	100	0
12354	Forward Designs Seawalls	**24**	0	24	0	0	0	0	24	0
	Total Recreational, Leisure & Community Facilities	**4,216**	3,988	228	0	0	1,877	0	2,339	0
	Waste Management									
11958	Cann River Waste Transfer Station	**982**	0	982	0	0	0	275	707	0
12170	Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	**200**	200	0	0	0	0	200	0	0
12251	Relocation of Lakes Entrance Weighbridge to Bairnsdale	**262**	0	262	0	0	0	0	262	0
11698	Bairnsdale Cell 4	**182**	182	0	0	0	0	0	182	0
12229	Bairnsdale Cell 4a	**71**	71	0	0	0	0	0	71	0
	Total Waste Management	**1,697**	453	1,244	0	0	0	475	1,222	0

	Capital Works Area 2024/2025	Project Cost	Asset expenditure types				Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Parks, Open Space and Streetscapes									
11961	Foreshore Management Plan Implementation - Marlo	**516**	0	0	516	0	0	0	516	0
11963	East Bairnsdale Play Area Renewal	**139**	0	139	0	0	0	0	139	0
11662	Eastwood Playground	**60**	45	15	0	0	0	0	60	0
12001	Lakes Entrance Foreshore Park	**1,250**	938	312	0	0	1,250	0	0	0
12295	Benambra Playground Shade Sails	**17**	0	17	0	0	0	0	17	0
12071	Raymond Island Koala Experience	**305**	30	215	60	0	239	0	66	0
11969	Slip Road Maritime Precinct	**4,876**	0	2,438	2,438	0	3,657	0	1,219	0
11922	Orbost Forest Park Upgrade Stage 1	**1,000**	0	750	250	0	819	0	181	0
12281	Skidale Reserve Renewal	**53**	0	53	0	0	0	53	0	0
12013	Livingston Park, Omeo Stage 1 & 2	**1,500**	0	1,500	0	0	891	0	609	0
11715	Progress Jetty Precinct Upgrade	**160**	0	120	40	0	0	0	160	0
12060	Krautungalung Walk Stage 1 - section 1	**1,490**	1,490	0	0	0	1,440	0	50	0
12157	Krautungalung Walk Stage 2 - section 4	**140**	140	0	0	0	0	0	140	0
11679	Omeo Mountain Bike Trails - Stage 1	**887**	887	0	0	0	0	0	887	0
12158	Omeo Mountain Bike Trails - Stage 2	**2,593**	2,593	0	0	0	1,739	0	854	0
11906	Dinni Birrak walk - Backwater Paynesville	**129**	0	39	90	0	0	0	129	0
12024	Buchan Streetscape	**730**	0	730	0	0	453	0	277	0
12018	Mallacoota Streetscape	**2,560**	0	2,560	0	0	1,276	0	1,284	0
12244	Benambra Streetscape Improvements	**25**	0	25	0	0	0	0	25	0
12190	Omeo Streetscape Stage 2	**364**	0	364	0	0	173	0	191	0
	Total Parks, Open Space and Streetscapes	**18,794**	6,123	9,277	3,394	0	11,937	53	6,804	0
	Aerodromes									
11965	Bairnsdale Runway 04/22 Extension & Lighting Upgrade	**5,776**	0	2,888	2,888	0	4,900	0	876	0
12203	Bairnsdale Aerodrome rehabilitation of taxiway & hanger apron	**2,138**	0	2,138	0	0	0	0	2,138	0
12318	Apron Extension Orbost Airport	**90**	45	0	45	0	0	0	90	0
	Total Aerodromes	**8,004**	45	5,026	2,933	0	4,900	0	3,104	0
	Other Infrastructure									
12078	Fencing at aerodrome for Field Days event space	**133**	133	0	0	0	0	0	133	0
12230	Dragway Demolition	**84**	0	84	0	0	0	0	84	0
12105	Electric Vehicle Charge Points - Streetscape projects	**263**	263	0	0	0	108	0	155	0
12308	LRCI 2 LED Lighting Orbost Laneway	**37**	0	37	0	0	30	0	7	0
	Total Other Infrastructure	**517**	396	121	0	0	138	0	379	0
	TOTAL INFRASTRUCTURE	**40,623**	**12,400**	**19,815**	**8,408**	**0**	**20,321**	**528**	**19,774**	**0**
	TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2023/24	**55,237**	**13,590**	**32,777**	**8,870**	**0**	**22,334**	**829**	**32,074**	**0**

4.6 Major Projects (Non-Capital)

	Major Projects (Non-Capital) 2024/25	Project Cost $'000	Summary of funding sources: Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
	4.6.1 New Works - Landfill Rehabilitation Projects					
50009	Bosworth Road Aftercare	**21**	0	0	21	0
50011	Orbost Landfill Aftercare	**10**	0	0	10	0
50012	Mallacoota Landfill Aftercare	**7**	0	0	7	0
50020	Lakes Entrance Landfill Aftercare	**32**	0	0	32	0
50017	Bairnsdale Cell 1 Aftercare	**14**	0	0	14	0
50018	Bairnsdale Cell 2 Aftercare	**11**	0	0	11	0
	Total New Works Landfill Rehabilitation Projects 2024/25	**95**	**0**	**0**	**95**	**0**
	4.6.2 New Works - Community Assets					
1475	Sarsfield Recreation Reserve Upgrade	**1,713**	1713	0	0	0
1476	Buchan Recreation Reserve Upgrade SRV	**891**	891	0	0	0
2241	Buchan Recreation Reserve Upgrade ERV	**1,889**	1500	0	389	0
	Total New Works Community Assets 2024/25	**4,493**	**4,104**	**0**	**389**	**0**
	Total New Works Major Projects 2024/25	**4,588**	**4,104**	**0**	**484**	**0**
	4.6.3 Carry Forward Landfill Rehabilitation Projects from 2023/24					
50016	Bairnsdale Cell 3a capping	**2,365**	0	0	2,365	0
50022	Bairnsdale Cell 3b capping	**2,400**	0	0	2,400	0
50015	Cann River Capping	**1,590**	0	0	1,590	
50008	Lakes Entrance Landfill Capping Stage 1&2	**18**	0	0	18	0
	Total Carry Forward Landfill Rehabilitation Projects from 2023/24	**6,373**	**0**	**0**	**6,373**	**0**
	TOTAL MAJOR PROJECTS (NON-CAPITAL) 2024/25	**10,961**	**4,104**	**0**	**6,857**	**0**

4.7 Capital Works 2025/26

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

Project No.	Capital Works Area 2025/2026	Project Cost	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	**7,680**	**560**	**6,895**	**225**	**0**	**9**	**0**	**7,671**	**0**
	INFRASTRUCTURE									
	Roads									
	Gravel Road Renewal Program	**1,200**	0	1,200	0	0	0	0	1,200	0
	Final Seal Program	**200**	0	200	0	0	0	0	200	0
	Lake Tyers Beach Road Drainage Upgrade Stage 2 *	**920**	0	920	0	0	900	0	20	0
	Reconstruction of Giles & Rupert Streets *	**478**	0	478	0	0	455	0	23	0
	Creation of Cormorant Drive, Metung	**150**	150	0	0	0	0	0	150	0
	Payne Street Upgrade *	**1,150**	0	575	575	0	250	0	900	0
	Jennings Street Upgrade *	**310**	0	155	155	0	285	0	25	0
	Connleys Road, Omeo Upgrade, Stage 2 *	**535**	0	267	268	0	535	0	0	0
	Little River Road, Gabion Wall Reconstruction	**300**	0	300	0	0	0	0	300	0
	Buchan Orbost Road - Major Slip Repair	**365**	0	365	0	0	0	0	365	0
	Corringle Road, Newmerrella road renewal	**759**	0	759	0	0	0	23	736	0
	Sealed Road Renewal Program *	**900**	0	900	0	0	900	0	0	0
	Power Station Road *	**2,050**	0	0	2,050	0	2,050	0	0	0
	Road Safety and Intersection Improvement Program	**50**	0	25	25	0	0	0	50	0
	Reseal Program	**3,332**	0	3,332	0	0	1,000	0	2,332	0
	Rural Road Maintenance Seal	**800**	0	800	0	0	0	0	800	0
	Rehabilitation Program	**390**	0	390	0	0	0	0	390	0
	Sealing of internal gravel roads at Mallacoota Holiday Park	**110**	0	0	110	0	0	0	110	0
	Kerb & Channel Replacement Program	**400**	0	400	0	0	0	0	400	0
	Protective treatments for roads vulnerable to changing climate	**200**	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	**400**	0	200	200	0	0	0	400	0
	Safety Barrier Renewal Program	**100**	0	100	0	0	0	0	100	0
	Total Roads	**15,099**	150	11,566	3,383	0	6,375	23	8,701	0
	Bridges									
	Gulf Road, timber bridge renewal *	**299**	0	299	0	0	299	0	0	0
	Healeys Road, timber bridge renewal *	**400**	0	400	0	0	359	0	41	0
	Hollands & O'Briens Road, timber bridge renewal *	**800**	0	800	0	0	727	0	73	0
	Lees Road, Mossiface, Timber Bridge Renewal *	**800**	0	800	0	0	684	0	116	0
	Nodens Access Track, timber bridge renewal *	**300**	0	300	0	0	256	0	44	0
	Major Culvert Renewal Program	**300**	0	300	0	0	0	0	300	0
	Total Bridges	**2,899**	0	2,899	0	0	2,325	0	574	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
	Footpaths and Cycleways									
	Nicholson Street, Orbost Footpath renewal	**150**	0	150	0	0	0	0	150	0
	Bruthen footpath pedestrian fencing	**30**	0	22	8	0	0	0	30	0
	Footpath Renewal Program	**460**	0	460	0	0	0	0	460	0
	Church Street, Lakes Entrance, Pedestrian Crossing	**75**	75	0	0	0	0	0	75	0
	Calvert Street - New Footpath	**55**	55	0	0	0	0	52	3	0
	Dalmahoy Street - New Footpath	**66**	66	0	0	0	0	0	66	0
	McKean Street to Main Road - New Footpath	**63**	63	0	0	0	0	0	63	0
	Total Footpaths and Cycleways	**899**	259	632	8	0	0	52	847	0
	Drainage									
	LENGA Drainage	**2,500**	1,250	625	625	0	0	0	0	2,500
	Marlo Town drainage upgrade	**500**	0	250	250	0	0	0	500	0
	Robin Street, Lakes Entrance Drainage Renewal	**300**	0	225	75	0	0	0	300	0
	Gay Street, Lakes Entrance Drainage Renewal	**350**	0	262	88	0	0	0	350	0
	Bogong St, Lakes Entrance Drainage renewal	**100**	0	100	0	0	0	0	100	0
	65 McTaggarts Road, Eagle Point drainage Renewal	**100**	0	100	0	0	0	0	100	0
	Doherty Street drainage with easement upgrade	**100**	0	100	0	0	0	0	100	0
	Mississippi Creek Crossing Upgrade *	**1,610**	0	322	1,288	0	1,500	0	110	0
	Rupert Street, Bairnsdale Drainage renewal	**515**	0	386	129	0	0	0	515	0
	Eastern Beach Road Drainage Improvements	**615**	308	0	307	0	0	0	615	0
	Total Drainage	**6,690**	1,558	2,370	2,762	0	1,500	0	2,690	2,500
	Recreational, Leisure & Community Facilities									
	WORLD Sporting Precinct Stage 1	**1,000**	1,000	0	0	0	0	0	1,000	0
	West Bairnsdale Recreation Reserve Redevelopment *	**3,195**	0	1,597	1,598	0	2,000	0	1,195	0
	Eagle Point Foreshore Erosion Management	**300**	300	0	0	0	0	0	300	0
	Forward Designs Seawalls	**50**	0	50	0	0	0	0	50	0
	Seawall Renewal Program *	**1,200**	0	1,200	0	0	500	0	700	0
	Boating Infrastructure Program *	**300**	0	300	0	0	200	0	100	0
	Total Recreational, Leisure & Community Facilities	**6,045**	1,300	3,147	1,598	0	2,700	0	3,345	0
	Waste Management									
	Skip Bins	**40**	0	40	0	0	0	0	40	0
	Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	**1,025**	1,025	0	0	0	0	1,025	0	0
	Bairnsdale Composting Facility	**2,683**	2,683	0	0	0	0	2,683	0	0
	Total Waste Management	**3,748**	3,708	40	0	0	0	3,708	40	0

Project No.	Capital Works Area 2025/2026	Project Cost $'000	Asset expenditure types: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of Funding Sources: Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
	Parks, Open Space and Streetscapes									
	Foreshore Management Plan Implementation	**500**	0	500	0	0	0	0	500	0
	East Bairnsdale Play Area Renewal	**250**	0	250	0	0	250	0	0	0
	Swifts Creek Playspace Upgrade *	**572**	0	458	114	0	347	0	225	0
	Playground Renewal Program	**150**	0	120	30	0	0	0	150	0
	Slip Road Maritime Precinct	**700**	0	350	350	0	0	0	700	0
	Progress Jetty Precinct Upgrade	**500**	0	375	125	0	0	0	500	0
	Toonalook Waters Revegetation Plan	**66**	0	66	0	0	0	0	66	0
	Orbost Forest Park Upgrade Stage 2 *	**900**	0	450	450	0	450	0	450	0
	Krautungalung Walk Stage 2 - section 4	**1,770**	1,770	0	0	0	1,700	0	70	0
	Metung Boardwalk Revitalisation	**600**	0	600	0	0	0	0	600	0
	Eagle Point Foreshore Trail *	**635**	254	190	191	0	365	0	270	0
	Eastwood Walking Track	**64**	45	19	0	0	0	0	64	0
	Bairnsdale Streetscape - Nicholson to Bailey St *	**500**	0	500	0	0	500	0	-	0
	Benambra Streetscape Improvements	**200**	0	200	0	0	0	0	200	0
	Lindenow Streetscape Improvements	**50**	0	50	0	0	0	0	50	0
	Street Trees Program	**50**	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	**250**	0	250	0	0	0	0	250	0
	Total Parks, Open Space and Streetscapes	7,757	2,094	4,403	1,260	0	3,612	0	4,145	0
	Aerodromes									
	New Hangers at Bairnsdale Airport	**300**	150	0	150	0	0	150	150	0
	Apron Extension Orbost Airport	**300**	150	0	150	0	0	0	300	0
	Total Aerodromes	**600**	300	0	300	0	0	150	450	0
	Off Street Car Parks									
	Seventh Parade Carparking, Raymond Island	**300**	60	180	60	0	0	0	300	0
	Parking Upgrade Lakes Entrance	**90**	0	0	90	0	0	45	45	0
	Extension to Carpark - Slip Bight Marine Jetty 5	**200**	0	0	200	0	0	20	180	0
	Off-Street Parking Renewal	**100**	0	0	100	0	0	0	100	0
	Total Off Street Car Parks	**690**	60	180	450	0	0	65	625	0
	Other Infrastructure									
	Quick Response Fund	**190**	0	152	38	0	0	0	190	0
	Total Other Infrastructure	**190**	0	152	38	0	0	0	190	0
	TOTAL INFRASTRUCTURE	**44,617**	**9,429**	**25,389**	**9,799**	**0**	**16,512**	**3,998**	**21,607**	**2,500**
	TOTAL NEW CAPITAL WORKS 2025/2026	**55,964**	**10,251**	**34,666**	**11,047**	**0**	**17,355**	**3,998**	**32,111**	**2,500**

* These projects are subject to funding confirmation

4.8 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2025/26	Project Cost $'000	Summary of funding sources Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
Bosworth Road Aftercare	**21**	0	0	21	0
Orbost Landfill Aftercare	**10**	0	0	10	0
Mallacoota Landfill Aftercare	**7**	0	0	7	0
Lakes Entrance Landfill Aftercare	**32**	0	0	32	0
Cann River Aftercare	**6**	0	0	6	0
Bairnsdale Cell 1 Aftercare	**14**	0	0	14	0
Bairnsdale Cell 2 Aftercare	**11**	0	0	11	0
Bairnsdale Cell 3a Aftercare	**12**	0	0	12	0
Bairnsdale Cell 3b Aftercare	**13**	0	0	13	0
Total New Works Major Projects 2025/26	**126**	**0**	**0**	**126**	**0**
New Works - Community Assets					
Sarsfield Recreation Reserve Upgrade	**1,817**	1,713	104	0	0
Buchan Recreation Reserve Upgrade ERV	**1,889**	1500	0	389	0
Raymond Island Ferry Slipping	**850**	0	0	850	0
Total New Works Community Assets 2025/26	**4,556**	**3,213**	**104**	**1,239**	**0**
Total New Works Major Projects 2025/26	**4,682**	**3,213**	**104**	**1,365**	**0**

4.9 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									
	Mallacoota Foreshore Holiday Park Toilet Block 4	**230**	0	230	0	0	0	0	230	0
	Caravan Park Infrastructure Renewal Program	**100**	0	100	0	0	0	0	100	0
	Changing Places Facility - Omeo *	**294**	0	147	147	0	200	0	94	0
	Toilet Block Replacement Program	**256**	0	256	0	0	0	0	256	0
	Gippsland Lakes Yacht Club	**250**	0	125	125	0	0	0	250	0
	Building Renewal (Council Owned)	**800**	0	800	0	0	0	0	800	0
	Energy Efficiency Upgrades	**100**	0	0	100	0	0	0	100	0
	Council Operational Facilities Renewal Program	**200**	0	200	0	0	0	0	200	0
	Orbost Sports Stadium Upgrade *	**525**	0	525	0	0	250	0	275	0
	Sporting Facility Upgrades Program	**250**	0	125	125	0	0	0	250	0
	Total Buildings	**3,005**	0	2,508	497	0	450	0	2,555	0
	TOTAL PROPERTY	**3,105**	**100**	**2,508**	**497**	**0**	**450**	**0**	**2,655**	**0**
	PLANT AND EQUIPMENT									
	Plant, Machinery and Equipment									
	Plant Replacement Program	**2,049**	0	2,049	0	0	0	0	2,049	0
	Vehicle Fleet Replacement Program	**1,453**	0	1,453	0	0	0	0	1,453	0
	Caravan Park Equipment Renewal Program	**19**	19	0	0	0	0	0	19	0
	Raymond Island Alternative Vehicle Transport	**810**	810	0	0	0	0	0	810	0
	Total Plant, Machinery and Equipment	**4,331**	829	3,502	0	0	0	0	4,331	0
	Fixtures, Fittings and Furniture									
	Office Furniture and Equipment	**30**	0	30	0	0	0	0	30	0
	Total Fixtures, Fittings and Furniture	**30**	0	30	0	0	0	0	30	0
	Computers and Telecommunications									
	ICT Renewal	**300**	0	300	0	0	0	0	300	0
	Photocopies / Printers Renewal	**300**	0	300	0	0	0	0	300	0
	Scanner Refresh	**150**	0	150	0	0	0	0	150	0
	Server Equipment Cloud Services	**254**	0	254	0	0	0	0	254	0
	Digital Services	**800**	0	800	0	0	0	0	800	0
	Total Computers and Telecommunications	**1,804**	0	1,804	0	0	0	0	1,804	0

Project No.	Capital Works Area 2026/2027	Project Cost	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	**6,374**	**1,038**	**5,336**	**0**	**0**	**9**	**0**	**6,365**	**0**
	INFRASTRUCTURE									
	Roads									
	Gravel Road Renewal Program	**1,200**	0	1,200	0	0	0	0	1,200	0
	Final Seal Program	**200**	0	200	0	0	0	0	200	0
	Reconstruction of Giles & Rupert Streets *	**478**	0	478	0	0	455	0	23	0
	Murphy Street Upgrade *	**1,000**	0	750	250	0	885	0	115	0
	Roadknight St, Lakes Entrance *	**820**	0	410	410	0	620	0	200	0
	Urban Road Improvement Program	**684**	0	274	410	0	684	0	0	0
	Connleys Road, Omeo Upgrade, Stage 2 *	**1,357**	0	679	678	0	595	0	762	0
	Corringle Road, Newmerrella road renewal	**365**	0	365	0	0	0	23	342	0
	Boundary Road - Protective Treatment *	**800**	0	800	0	0	800	0	0	0
	Rural Road Improvement Program *	**1,325**	0	1,162	163	0	1,325	0	0	0
	Sealed Road Renewal Program *	**951**	0	951	0	0	951	0	0	0
	Road Safety and Intersection Improvement Program	**50**	0	25	25	0	0	0	50	0
	Reseal Program	**3,700**	0	3,700	0	0	300	0	3,400	0
	Rural Road Maintenance Seal	**500**	0	500	0	0	0	0	500	0
	Rehabilitation Program	**500**	0	500	0	0	0	0	500	0
	Bullumwaal Service Road - Kerb and Channel	**467**	0	467	0	0	0	0	467	0
	Protective treatments for roads vulnerable to changing climate	**200**	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	**500**	0	250	250	0	0	0	500	0
	Safety Barrier Renewal Program	**100**	0	100	0	0	0	0	100	0
	Total Roads	**15,197**	0	13,011	2,186	0	6,615	23	8,559	0
	Bridges									
	Major Culvert Renewal Program	**300**	0	300	0	0	0	0	300	0
	Footbridge Renewal Program	**200**	0	200	0	0	0	0	200	0
	Total Bridges	**500**	0	500	0	0	0	0	500	0
	Footpaths and Cycleways									
	Footpath Renewal Program	**350**	0	350	0	0	0	0	350	0
	New Path Program	**500**	500	0	0	0	0	0	500	0
	Total Footpaths and Cycleways	**850**	500	350	0	0	0	0	850	0

Project No.	Capital Works Area 2026/2027	Project Cost $'000	Asset expenditure types: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of Funding Sources: Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
	Drainage									
	LENGA Drainage	**1,500**	750	375	375	0	0	0	0	1,500
	Mississippi Creek Crossing Upgrade *	**1,610**	0	322	1,288	0	1,500	0	110	0
	Rupert Street, Bairnsdale Drainage renewal	**515**	0	386	129	0	0	0	515	0
	Stormwater Improvements Program	**450**	0	225	225	0	0	0	450	0
	Water Sensitive Urban Design Program	**200**	0	100	100	0	0	0	200	0
	Water Sensitive Urban Design Renewal Program	**200**	0	200	0	0	0	0	200	0
	Total Drainage	**4,475**	750	1,608	2,117	0	1,500	0	1,475	1,500
	Recreational, Leisure & Community Facilities									
	Sports Courts & Fields Program	**250**	0	125	125	0	0	0	250	0
	West Bairnsdale Recreation Reserve Redevelopment *	**1,170**	0	585	585	0	665	0	505	0
	Leisure Facility Equipment Renewal Program	**50**	0	50	0	0	0	0	50	0
	Aquatic Facility Plant Equipment Renewal Program	**200**	0	200	0	0	0	0	200	0
	Forward Designs Seawalls	**50**	0	50	0	0	0	0	50	0
	Seawall Renewal Program *	**1,000**	0	1,000	0	0	500	0	500	0
	Boating Infrastructure Program *	**300**	0	300	0	0	200	0	100	0
	Total Recreational, Leisure & Community Facilities	**3,020**	0	2,310	710	0	1,365	0	1,655	0
	Waste Management									
	Street Litter Bin Enclosure Project	**20**	0	20	0	0	0	0	20	0
	Bairnsdale Resource Recovery Facility (Including Office & Sustainability Education Centre)	**500**	500	0	0	0	0	500	0	0
	Upgrade Metung Waste Transfer Station	**450**	0	337	113	0	0	450	0	0
	Upgrade Buchan Waste Transfer Station	**450**	0	338	112	0	0	450	0	0
	Bairnsdale Cell 4a	**500**	500	0	0	0	0	0	500	0
	Total Waste Management	**1,920**	1,000	695	225	0	0	1,400	520	0

Project No.	Capital Works Area 2026/2027	Project Cost $'000	New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
			Asset expenditure types				Summary of Funding Sources			
	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
	Shaving Point Park, Metung	**500**	0	500	0	0	0	0	500	0
	Progress Jetty Precinct Upgrade	**500**	0	375	125	0	0	0	500	0
	Toonalook Waters Revegetation Plan	**42**	0	42	0	0	0	0	42	0
	Port of Bairnsdale *	**1,000**	0	500	500	0	500	0	500	0
	Open Space Renewal Program	**208**	0	208	0	0	0	0	208	0
	Krautungalung Walk Stage 2 - section 4	**1,926**	1,926	0	0	0	1,800	0	126	0
	Metung Boardwalk Revitalisation	**300**	0	300	0	0	0	0	300	0
	Eagle Point Foreshore Trail	**254**	102	76	76	0	0	0	254	0
	Metung/Tambo Bluff/Kings Cove Trail Link	**200**	200	0	0	0	0	0	200	0
	Lindenow Streetscape Improvements	**500**	0	500	0	0	0	0	500	0
	Bairnsdale Streetscape - Service Street	**50**	0	50	0	0	0	0	50	0
	Street Trees Program	**50**	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	**150**	0	150	0	0	0	0	150	0
	Total Parks, Open Space and Streetscapes	**6,480**	2,253	3,466	761	0	2,300	0	4,180	0
	Aerodromes									
	New Hangers at Bairnsdale Airport	**300**	150	0	150	0	0	150	150	0
	Aerodrome Infrastructure Renewal	**100**	0	100	0	0	0	0	100	0
	Total Aerodromes	**400**	150	100	150	0	0	150	250	0
	Off Street Car Parks									
	Parking Upgrade Lakes Entrance	**100**	0	0	100	0	0	50	50	0
	Off-Street Parking Renewal	**100**	0	0	100	0	0	0	100	0
	Total Off Street Car Parks	**200**	0	0	200	0	0	50	150	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	**33,192**	**4,653**	**22,160**	**6,379**	**0**	**11,780**	**1,623**	**18,289**	**1,500**
	TOTAL NEW CAPITAL WORKS 2026/2027	**42,671**	**5,791**	**30,004**	**6,876**	**0**	**12,239**	**1,623**	**27,309**	**1,500**

* These projects are subject to funding confirmation

4.10 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	**1,000**	0	0	1,000	0
Bosworth Road Aftercare	**21**	0	0	21	0
Orbost Landfill Aftercare	**10**	0	0	10	0
Mallacoota Landfill Aftercare	**7**	0	0	7	0
Lakes Entrance Landfill Aftercare	**32**	0	0	32	0
Cann River Aftercare	**6**	0	0	6	0
Bairnsdale Cell 1 Aftercare	**14**	0	0	14	0
Bairnsdale Cell 2 Aftercare	**11**	0	0	11	0
Bairnsdale Cell 3a Aftercare	**12**	0	0	12	0
Bairnsdale Cell 3b Aftercare	**13**	0	0	13	0
Total New Works Major Projects 2026/27	**1,126**	**0**	**0**	**1,126**	**0**

4.11 Capital Works 2027/28

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

Project No.	Capital Works Area 2027/2028	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									
	Gravel Road Renewal Program	**1,200**	0	1,200	0	0	0	0	1,200	0
	Final Seal Program	**200**	0	200	0	0	0	0	200	0
	Murphy Street Upgrade *	**1,300**	0	975	325	0	575	0	725	0
	Palmers Road Upgrade *	**1,000**	0	1,000	0	0	1,000	0	0	0
	Roadknight St, Lakes Entrance *	**625**	0	313	312	0	395	0	230	0
	Calvert Street Upgrade *	**1,000**	0	500	500	0	1,000	0	0	0
	Urban Road Improvement Program	**2,000**	0	1,000	1,000	0	2,000	0	0	0
	Rural Road Improvement Program	**3,275**	0	1,638	1,637	0	2,000	0	1,275	0
	Sealed Road Renewal Program	**500**	0	500	0	0	0	0	500	0
	Road Safety and Intersection Improvement Program	**50**	0	25	25	0	0	0	50	0
	Reseal Program	**3,950**	0	3,950	0	0	500	0	3,450	0
	Rural Road Maintenance Seal	**500**	0	500	0	0	0	0	500	0
	Rehabilitation Program	**500**	0	500	0	0	0	0	500	0
	Bullumwaal Service Road - Kerb and Channel	**467**	0	467	0	0	0	0	467	0
	Protective treatments for roads vulnerable to changing climate	**200**	0	200	0	0	0	0	200	0
	Forward Designs - Road and Drainage	**400**	0	200	200	0	0	0	400	0
	Safety Barrier Renewal Program	**100**	0	100	0	0	0	0	100	0
	Total Roads	**17,267**	0	13,268	3,999	0	7,470	0	9,797	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
	Drainage									
	Stormwater Improvements Program	**450**	0	225	225	0	0	0	450	0
	Stormwater Renewal Program	**2,000**	0	2,000	0	0	1,000	0	1,000	0
	Total Drainage	**2,450**	0	2,225	225	0	1,000	0	1,450	0

Project No.	Capital Works Area 2027/2028	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
	Recreational, Leisure & Community Facilities									
	Sports Courts & Fields Program	**300**	0	150	150	0	0	0	300	0
	West Bairnsdale Recreation Reserve Redevelopment *	**1,755**	0	877	878	0	998	0	757	0
	Sports Lighting Program	**100**	0	100	0	0	0	0	100	0
	Leisure Facility Equipment Renewal Program	**50**	0	50	0	0	0	0	50	0
	Aquatic Facility Plant Equipment Renewal Program	**200**	0	200	0	0	0	0	200	0
	Forge Theatre Technical Equipment Program	**20**	0	10	10	0	0	0	20	0
	Forward Designs Seawalls	**50**	0	50	0	0	0	0	50	0
	Seawall Renewal Program	**700**	0	700	0	0	0	0	700	0
	Boating Infrastructure Program *	**300**	0	300	0	0	200	0	100	0
	Total Recreational, Leisure & Community Facilities	**3,475**	0	2,437	1,038	0	1,198	0	2,277	0
	Waste Management									
	Skip Bins	**100**	0	100	0	0	0	0	100	0
	Bairnsdale Cell 4a	**500**	500	0	0	0	0	0	500	0
	Total Waste Management	**600**	500	100	0	0	0	0	600	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
	Skatepark & BMX Facility Program	**250**	0	125	125	0	0	0	250	0
	Toonalook Waters Revegetation Plan	**4**	0	4	0	0	0	0	4	0
	Open Space Renewal Program	**296**	0	296	0	0	0	0	296	0
	Public Art Program	**100**	100	0	0	0	0	0	100	0
	Metung Boardwalk Revitalisation	**300**	0	300	0	0	0	0	300	0
	Eagle Point Foreshore Trail	**254**	102	76	76	0	0	0	254	0
	Trail Renewal Program	**100**	0	100	0	0	0	0	100	0
	Bairnsdale Streetscape - Service Street	**750**	0	750	0	0	0	0	750	0
	Bairnsdale Streetscape - Bailey Street (north)	**50**	0	50	0	0	0	0	50	0
	Street Trees Program	**50**	25	25	0	0	0	0	50	0
	Street Furniture Renewal (inc Signs)	**150**	0	150	0	0	0	0	150	0
	Total Parks, Open Space and Streetscapes	**3,104**	227	2,616	261	0	0	0	3,104	0
	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									
	Bairnsdale CBD Car Parking	**500**	0	500	0	0	0	0	500	0
	Off-Street Parking Renewal	**100**	0	0	100	0	0	0	100	0
	Total Off Street Car Parks	**600**	0	500	100	0	0	0	600	0

Project No.	Capital Works Area 2027/2028	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									
	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	**28,896**	**1,227**	**22,016**	**5,653**	**0**	**9,668**	**0**	**19,228**	**0**
	TOTAL NEW CAPITAL WORKS 2027/2028	**39,520**	**1,640**	**30,054**	**7,826**	**0**	**13,927**	**0**	**25,593**	**0**

* These projects are subject to funding confirmation

4.12 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2027/28	Project Cost	Summary of funding sources			
		Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000
Bairnsdale 4 capping	**1,000**	0	0	1,000	0
Bosworth Road Aftercare	**21**	0	0	21	0
Orbost Landfill Aftercare	**10**	0	0	10	0
Mallacoota Landfill Aftercare	**7**	0	0	7	0
Lakes Entrance Landfill Aftercare	**32**	0	0	32	0
Cann River Aftercare	**6**	0	0	6	0
Bairnsdale Cell 1 Aftercare	**14**	0	0	14	0
Bairnsdale Cell 2 Aftercare	**11**	0	0	11	0
Bairnsdale Cell 3a Aftercare	**12**	0	0	12	0
Bairnsdale Cell 3b Aftercare	**13**	0	0	13	0
Raymond Island Ferry Slipping	**850**	0	0	850	0
Total New Works Major Projects 2027/28	**1,976**	**0**	**0**	**1,976**	**0**

4.13 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2024/25 financial year.

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

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

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

Address of the property	Proposed lease term	Type of Agreement	Commencement date for the lease	Current use of the land/property
49B Coates Road Lakes Entrance	21 years	Lease	1/07/2024	Childcare (Gippsland Lakes Community Health)
51 Airport Road Mallacoota	21 years	Lease	1/07/2024	Bunker Museum (Mallacoota and District Historical Society Inc)
Unit 1-6, 39 Drevermann Street Bairnsdale	20 years 11 months	Lease	1/08/2024	Community Housing (Community Housing (Vic) Ltd)
Amplitel	21 years	Lease	1/07/2024	Telecommunications Facility

5a. Targeted performance indicators

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Target	Actual 2022/23	Forecast 2023/24	Budget 2024/25	Projections 2025/26	2026/27	2027/28	Trend +/o/-
Governance										
Consultation and engagement (Council decisions made and implemented with community input)	**Satisfaction with community consultation and engagement** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council			47	50	60	65	65	65	+
Roads										
Condition (sealed local roads are maintained at the adopted condition standard)	**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			97.36%	100%	100%	100%	100%	100%	o
Statutory planning										
Service standard (planning application processing and decisions are in accordance with legislative requirements)	**Planning applications decided within the relevant required time** Number of planning application decisions made within the relevant required time / Number of planning application decisions made			37%	80%	80%	80%	80%	80%	o
Waste management										
Waste diversion (amount of waste diverted from landfill is maximised)	**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%	55%	55%	60%	60%	60%	+

Targeted performance indicators - Financial

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

5b. Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Target	Actual 2022/23	Forecast 2023/24	Budget 2024/25	Projections 2025/26	Projections 2026/27	Projections 2027/28	Trend +/o/-
Operating position										
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5	>0%	23%	(39.19%)	(4.42%)	0.63%	2.65%	2.75%	+
Liquidity										
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	**Unrestricted cash compared to current liabilities** Unrestricted cash / current liabilities	6	>80%	89.76%	140.45%	150.06%	122.16%	112.48%	125.17%	o
Obligations										
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings compared to rates** Interest bearing loans and borrowings / rate revenue	7	<60%	8.78%	14.37%	13.47%	15.33%	15.42%	11.99%	-
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings repayments compared to rates** Interest and principal repayments on interest bearing loans and borrowings / rate revenue		<10%	1.42%	0.44%	1.54%	1.58%	1.94%	3.43%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	**Non-current liabilities compared to own-source revenue** Non-current liabilities / own source revenue		<60%	13.23%	18.99%	18.45%	19.21%	16.71%	17.42%	o
Stability										
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property values** Rate revenue / CIV of rateable properties in the municipal district	8	No target set	0.31%	0.36%	0.37%	0.35%	0.33%	0.31%	o
Efficiency										
Revenue level (resources are used efficiently in the delivery of services)	**Average rate per property assessment** General rates and municipal charges / no. of property assessments	9	No target set	$1,924	$1,746	$1,796	$1,838	$1,886	$1,936	+

Key to Forecast Trend:

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

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

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

Notes to indicators

5a. Targeted performance indicators

1. Working Capital

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

2. Asset renewal

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

3. Rates concentration

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

4. Expenditure level

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

5b. Financial performance indicators

5. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The advance payment of $19.6 million of the Victoria Grants Commission (VGC) 2023/24 payment in the 2022/23 year has impacted on the measure for the 2023/24 year, giving a negative result. The ratio is expected to fluctuate every second year as a result of the bi-annual cyclic Raymond Island Ferry maintenance expenditure of approximately $0.850 million. A result greater than 0% indicates surpluses are being generated consistently and represents a lower risk of Council not being able to fund works and services. It is also noted that the 2023/24 year result is impacted by $15 million of projects that were incomplete at the end of the 2022/23 year, which were primarily funded from grants received, that were completed in the 2023/24 year. The 2024/25 year result is also impacted by bushfire support services expenditure of $3.24 million where the funding was received in prior years. There is also $0.400 million included in the 2024/25 year for the cost of the Council election.

6. Unrestricted Cash

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. This indicator measures Council's ability to fund current liabilities with unrestricted cash if they all fell due at year end. Council would aim for a result of 80% or greater for this indicator. The forecast result are all exceeding the benchmark of greater than 80%.

7. Debt compared to rates

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

8. Rates effort

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

9. Revenue level

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

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory and non-statutory nature that will be charged in respect of various goods and services provided during the 2024/25 year.

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

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

E = GST exempt

Fee Status

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

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

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

Contents

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
BUILDING FEES							
Plans and Occupancy Permit Search Fee Post 1997	Each	Non - Statutory	G	$74.50	$80.00	5.50	7.38%
Plans and Occupancy Permit Search Fee Pre 1997	Each	Non - Statutory	G	$136.60	$145.00	8.40	6.15%
Building Permit Lodgement fee	Each	Statutory	E	8.23 fee units	8.23 fee units	0.00	0.00%
Certificate Regulation 51(1)	Each	Statutory	E	3.19 fee units	3.19 fee units	0.00	0.00%
Certificate Regulation 51(2)	Each	Statutory	E	3.19 fee units	3.19 fee units	0.00	0.00%
Storm Water Regulation 133	Each	Statutory	E	9.77 fee units	9.77 fee units	0.00	0.00%
Council Consent (Siting) Parts 5, 6 and 8	Each	Statutory	E	19.61 fee units	19.61 fee units	0.00	0.00%
Council Consent (Heritage) Section 29A	Each	Statutory	E	5.75 fee units	5.75 fee units	0.00	0.00%
Notification to Neighbours for Council Consent and Report	Each	Non - Statutory	G	$15.90	$100.00	84.10	528.93%
Private swimming pool/spa information search fee	Each	Statutory	E	3.19 fee units	3.19 fee units	0.00	0.00%
Private swimming pool/spa registration fee	Each	Statutory	E	2.15 fee units	2.15 fee units	0.00	0.00%
Lodgement of Certificate of Pool and Spa Barrier Compliance	Each	Statutory	E	1.38 fee units	1.38 fee units	0.00	0.00%
Lodgement of certificate of Pool and Spa Barrier Non Compliance	Each	Statutory	E	26 fee units	26 fee units	0.00	0.00%
PLANNING AND DEVELOPMENT							
Certificate of compliance	Each	Statutory	E	22 fee units	22 fee units	0.00	0.00%
Fee for requesting the Minister to prepare an amendment to a planning scheme excepted from certain requirements prescribed under section 20(A) of the Act	Each	Statutory	E	65 fee units	65 fee units	0.00	0.00%
Fee for requesting the Minister to prepare an amendment to a planning scheme excepted from the requirements referred to in section 20(4) of the Act	Each	Statutory	E	270 fee units	270 fee units	0.00	0.00%
Document review, advice and approvals for major developments that are not otherwise covered by a statutory fee	Hourly	Non - Statutory	G	$55.00	$56.90	1.90	3.45%
Planning and Subdivision Fees For New Applications							
Application - Class 1 - Use	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 2 - Single dwelling/ancillary up to $10,000	Each	Statutory	E	$206.40	13.5 fee units	0.00	0.00%
Application - Class 3 - Single dwelling/ancillary $10,001 to $100,000	Each	Statutory	E	42.5 fee units	42.5 fee units	0.00	0.00%
Application - Class 4 - Single dwelling/ancillary $100,001 to $500,000	Each	Statutory	E	87 fee units	87 fee units	0.00	0.00%
Application - Class 5 - Single dwelling/ancillary $500,001 to $1,000,000	Each	Statutory	E	94 fee units	94 fee units	0.00	0.00%
Application - Class 6 - Single dwelling/ancillary $1,000,001 to no more than $2,000,00	Each	Statutory	E	101 fee units	101 fee units	0.00	0.00%
Application - Class 7 - VicSmart up to and including $10,000	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Class 8 - VicSmart greater than $10,000	Each	Statutory	E	29 fee units	29 fee units	0.00	0.00%
Application - Class 9 - VicSmart to subdivide or consolidate land	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Class 10 - VicSmart (other than a class 7, class 8 or class 9 permit)	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Class 11 - Development (other than class 2,3,7, 8 or subdivision) up to $100,000	Each	Statutory	E	77.5 fee units	77.5 fee units	0.00	0.00%
Application - Class 12 - Development (other than class 4,5,8 or subdivision) $100,001 to $1,000,000	Each	Statutory	E	104.5 fee units	104.5 fee units	0.00	0.00%
Application - Class 13 - Development (other than class 6, 8 or subdivision) $1,000,001 to $5,000,000	Each	Statutory	E	230.5 fee units	230.5 fee units	0.00	0.00%
$5,000,001 to $15,000,000	Each	Statutory	E	587.5 fee units	587.5 fee units	0.00	0.00%
$15,000,001 to $50,000,000	Each	Statutory	E	1732.5 fee units	1732.5 fee units	0.00	0.00%
Application - Class 16 - Development (other than class 8 or subdivision) greater than $50,000,000	Each	Statutory	E	3894 fee units	3894 fee units	0.00	0.00%
or remove a right of way, c) create, vary or remove an easement other	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 17 - Subdivide building (other than class 9)	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 18 - Subdivide land into 2 lots (other than class 9 or 16)	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 19 - boundary realignment or consolidate 2 or more lots	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Class 20 - Subdivide land (other than class 9, 16, 17, 18)	Each	Statutory	E	89 fee units per 100 lots created	89 fee units per 100 lots created	0.00	0.00%
Application - Class 22 - A permit not otherwise provided for in the regulation	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
Application - Combined permit application	Each	Statutory	E	Sum of the highest fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	Sum of the highest fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	0.00	0.00%
Application - Combined permit application and planning scheme amendment	Each	Statutory	E	Under S 96A(4)(a) of the Act, the sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	Under S 96A(4)(a) of the Act, the sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	0.00	0.00%
Application - Certification of plan of subdivision	Each	Statutory	E	11.8 fee units	11.8 fee units	0.00	0.00%
Application - Alteration of a plan under section 10(2) of the Subdivision Act	Each	Statutory	E	7.5 fee units	7.5 fee units	0.00	0.00%
Application - Amendment of certified plan under section 11(1) of the Subdivision Act	Each	Statutory	E	9.5 fee units	9.5 fee units	0.00	0.00%
Satisfaction Matters. Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Ministers, public authority or municipal council.	Each	Statutory	E	22 fee units	22 fee units	0.00	0.00%
Time Extension to Planning Permit	Each	Non - Statutory	G	$218.00	$225.60	7.60	3.49%
Copy of Planning Permit	Each	Non - Statutory	G	$71.50	$74.00	2.50	3.50%
Title Search	Each	Non - Statutory	G	$51.50	$53.30	1.80	3.50%
Advertising of Ending, Amending or Satisfaction Matters for a Section 173 Agreements (less than 10 notices) plus any outgoings (paid advertisements, postage, etc.)	Each	Non - Statutory	G	$125.00	$129.40	4.40	3.52%
Advertising of Section 173 Agreements (for each additional notice above 10 notices)	Each	Non - Statutory	G	$3.90	$4.00	0.10	2.56%
Written planning advice	Each	Non - Statutory	G	$112.00	$115.90	3.90	3.48%
Written planning advice – individual property owner/prospective purchaser	Each	Non - Statutory	G	$56.00	$58.00	2.00	3.57%
Satisfaction Matters resulting from a planning permit condition or Section 173 Agreement obligation	Each	Non - Statutory	G	$222.00	$229.80	7.80	3.51%
Fee for an agreement to a proposal to amend or end an agreement under S 173 of the Act	Each	Statutory	E	44.5 fee units	44.5 fee units	0.00	0.00%
Planning and Subdivision Fees For Amended Applications						0.00	
Application - Amendment to a permit to change the use allowed or allow a new use	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Amendment to a permit (other than use or development for single dwelling on single lot or ancillary) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is $10,000 or less	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is more than $10,000 but not more than $100,000	Each	Statutory	E	42.5 fee units	42.5 fee units	0.00	0.00%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is more than $100,000 but not more than $500,000	Each	Statutory	E	87 fee units	87 fee units	0.00	0.00%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is more than $500,000	Each	Statutory	E	94 fee units	94 fee units	0.00	0.00%
Application - Amendment to a permit that is the subject of VicSmart application, if the estimated cost of the additional development is $10,000 or less	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Amendment to a permit that is the subject of VicSmart application, if the estimated cost of the additional development is more than $10,000	Each	Statutory	E	29 fee units	29 fee units	0.00	0.00%
Application - Amendment to Class 9 permit	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Amendment to Class 10 permit	Each	Statutory	E	13.5 fee units	13.5 fee units	0.00	0.00%
Application - Amendment to a class 11 permit, class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is $100,000 or less	Each	Statutory	E	77.5 fee units	77.5 fee units	0.00	0.00%
class 16 permit if the estimated cost of the additional development to be permitted by the amendment is more than $100,000 but not more than $1,000,000	Each	Statutory	E	104.5 fee units	104.5 fee units	0.00	0.00%
Application - Amendment to a class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is more than $1,000,000	Each	Statutory	E	230.5 fee units	230.5 fee units	0.00	0.00%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
Application - Amendment to Class 17 permit	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Amendment to Class 18 permit	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Amendment to Class 19 permit	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application - Amendment to Class 20 permit	Each	Statutory	E	89 fee units per 100 lots created	89 fee units per 100 lots created	0.00	0.00%
Application - Amendment to Class 21 permit	Each	Statutory	E	89 fee units	89 fee units	0.00	0.00%
Application to amend an application for a permit under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	40% of the application fee for that class of permit	40% of the application fee for that class of permit	0.00	0.00%
Application to amend an 'application to amend a permit' under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	40% of the application fee for that class of permit	40% of the application fee for that class of permit	0.00	0.00%
Application to amend an application for a permit or application to amend an application to amend a permit where the amendment has the effect of changing the class of that permit to a new class	Each	Statutory	E	Where the new class is higher than the original calls the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit	Where the new class is higher than the original calls the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit	0.00	0.00%
Application - Combined application to amend permit	Each	Statutory	E	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	0.00	0.00%
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)	75% of Estimated cost of construction of the works proposed in the engineering plan (maximum fees)	0.00	0.00%
Engineering plan prepared by Council	Each	Statutory	E	3.5% of the cost of works proposed in the engineering plan (maximum fees)	3.5% of the cost of works proposed in the engineering plan (maximum fees)	0.00	0.00%
Supervision of works	Each	Statutory	E	2.5% of the estimated cost of construction of works (maximum fees)	2.5% of the estimated cost of construction of works (maximum fees)	0.00	0.00%

Fees and Charges 2024-25

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

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
FOOD PREMISES							
Core Business (Class 1)	Annual	Non - Statutory	E	$706.00	$731.00	25.00	3.54%
Core Business (Class 2)	Annual	Non - Statutory	E	$706.00	$731.00	25.00	3.54%
Core Business (Class 3)	Annual	Non - Statutory	E	$240.00	$248.00	8.00	3.33%
Non-Core Business (Class 1)	Annual	Non - Statutory	E	$405.00	$419.00	14.00	3.46%
Non-Core Business (Class 2)	Annual	Non - Statutory	E	$405.00	$419.00	14.00	3.46%
Community Groups	Annual	Non - Statutory	E	$95.00	$98.00	3.00	3.16%
Registration - Temporary Stalls (Other than Not-For-Profit)	Daily	Non - Statutory	E	$57.00	$59.00	2.00	3.51%
Registration Renewal - Temporary Stalls (Other than Not-For-Profit)	Annual	Non - Statutory	E	$240.00	$248.00	8.00	3.33%
Food and Water Sample Administration Fee - 2nd Non-Compliant Sample	Each	Non - Statutory	G	$169.00	$175.00	6.00	3.55%
New registered premises application fee Food Class 1 and 2 (plus Renewal fee)	Each	Non - Statutory	G	$278.00	$288.00	10.00	3.60%
New registered premises application fee Food Class 3 (plus Renewal fee)	Each	Non - Statutory	G	$139.00	$144.00	5.00	3.60%
New registered premises application fee Health premises (plus Renewal fee)	Each	Non - Statutory	G	$85.00	$88.00	3.00	3.53%
Solicitors request for information on a food premises Class 1, 2 and 3	Each	Non - Statutory	G	$285.00	$295.00	10.00	3.51%
Solicitors request for information on a health premises	Each	Non - Statutory	G	$285.00	$295.00	10.00	3.51%
Solicitors request for information on a caravan park	Each	Non - Statutory	G	$285.00	$295.00	10.00	3.51%
HEALTH							
Prescribed Accommodation less than 25 beds	Each	Non - Statutory	E	$240.00	$248.00	8.00	3.33%
Prescribed Accommodation 25 beds or greater	Each	Non - Statutory	E	$364.00	$377.00	13.00	3.57%
Prescribed Accommodation Transfer (50% of renewal fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee		
Septic Tank - Application to Install	Each	Statutory	E	$777.00	$777.00	0.00	0.00%
Septic Tank - Permit to Alter Existing System	Each	Statutory	E	$592.00	$592.00	0.00	0.00%
Septic Tank - Permit to Install Renewal	Each	Statutory	E	$132.00	$132.00	0.00	0.00%
Search Fee - Copy of Septic Plan/Permit	Each	Non - Statutory	E	$26.00	$27.00	1.00	3.85%
Registration - Health Premises	Annual	Non - Statutory	E	$258.00	$267.00	9.00	3.49%
Registration Transfer - Health Premises (50% of renewal fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee		
Vaccinations - Hepatitis B (single dose)	Each	Non - Statutory	E	$32.00	$33.00	1.00	3.13%
Vaccinations - Influenza vaccination at a Council session (single dose)	Each	Non - Statutory	E	$27.00	$28.00	1.00	3.70%
Vaccinations - Influenza vaccination at a workplace (single dose) - Stain 4	Each	Non - Statutory	E	$38.00	$39.00	1.00	2.63%
Vaccinations - Whooping Cough (single dose)	Each	Non - Statutory	E	$54.00	$56.00	2.00	3.70%
Registration/Renewal - Aquatic Facility (3 year registration)	Each	Statutory	E	$228.00	$228.00	0.00	0.00%
Registration Transfer - Aquatic Facility (50% of renewal fee)	Each	Statutory	E	$114.00	$114.00	0.00	0.00%
PUBLICATIONS							
Freedom of Information Request Fee	Each	Statutory	E	$31.80	$32.70	0.90	2.83%
Freedom of Information Request (In the public's interest)	Each	Statutory	E	Refer to fee description	Refer to fee description		
Freedom of Information Access Search Charge	Hourly	Statutory	G	$23.85	$24.50	0.65	2.73%
Freedom of Information Access Supervision Charge	Quarter of Hour	Statutory	G	$6.00	$6.10	0.10	1.67%
Freedom of Information Access Photocopying Charge	A4 Black and White Page	Statutory	G	$0.20	$0.20	0.00	0.00%
Note - Other reasonable costs for access may be charged in accordance with Freedom of Information (Access Charges) Regulations 2014.							

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
AERODROME							
Weekly Storage	Weekly	Non - Statutory	G	$60.00	$62.00	2.00	3.33%
Air Ambulance Call out	Each	Non - Statutory	G		$60.00	**NEW**	**NEW**
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	$310.00	$320.00	10.00	3.23%
Ferry Pass - Non-owners of developed land - Cars, Motor Cycles (Non portable)	Annual	Non - Statutory	G	$310.00	$320.00	10.00	3.23%
Ferry Pass - Trucks and Buses (Non portable)	Annual	Non - Statutory	G	$570.00	$590.00	20.00	3.51%
Cars (per return trip) *	Each	Non - Statutory	G	$14.00	$14.00	0.00	0.00%
Cars with Trailers, Caravans (per return trip) * - applies to those vehicles not holding an annual Ferry Pass	Each	Non - Statutory	G	$21.00	$22.00	1.00	4.76%
Motor Cycles (per return trip) *	Each	Non - Statutory	G	$7.00	$7.00	0.00	0.00%
Hazardous Chemical Truck (per return trip)	Each	Non - Statutory	G	$41.00	$42.00	1.00	2.44%
Out of Hours Service (per return trip)	Each	Non - Statutory	G	$280.00	$290.00	10.00	3.57%
Trucks and Buses 20GVM or less (per return trip) *	Each	Non - Statutory	G	$21.00	$22.00	1.00	4.76%
Trucks and Buses greater than 20GVM (per return trip) *	Each	Non - Statutory	G	$31.00	$32.00	1.00	3.23%
Commercial vehicle towing a trailer (per return trip) *	Each	Non - Statutory	G	$32.00	$33.00	1.00	3.13%
Truck and Buses 20GVM or less towing a trailer (per return trip) *	Each	Non - Statutory	G	$42.00	$43.00	1.00	2.38%
Truck and Buses greater than 20GVM towing a trailer (per return trip)*	Each	Non - Statutory	G	$59.00	$61.00	2.00	3.39%
Hazardous Chemical Truck towing a trailer (per return trip)	Each	Non - Statutory	G	$78.00	$81.00	3.00	3.85%
Replacement fee for lost passes	Each	Non - Statutory	G	$31.00	$35.00	4.00	12.9%
Note - All single trips "each" fees, marked with an * may be purchased in blocks of 10 return trips for the cost of 9 trips							
LOCAL LAWS							
Animal Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	$93.00 to $,1824.00	$99.00 to $1,923.00	0.00	0.00%
Impounding of Livestock Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	$385.00 to $769.00	$395.00 to $790.00	0.00	0.00%
Parking Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	$96.00 to $192.00	$99.00 to $198.00	0.00	0.00%
Litter Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	$385.00 to $3,846.00	$395.00 to $3,952.00	0.00	0.00%
Vehicles on nature strip for display purposes (up to 4 vehicles)	Annual	Non - Statutory	E	$478.00	$495.00	17.00	3.56%
Goods on footpath (1m x 1m)	Annual	Non - Statutory	E	$82.00	$85.00	3.00	3.66%
Permit - A Frame Sign	Annual	Non - Statutory	E	$82.00	$85.00	3.00	3.66%
Permit - Grazing	Annual	Non - Statutory	E	$121.00	$125.00	4.00	3.31%
Domestic Animal Business (For period starting 10/4 each year)	Annual	Non - Statutory	E	$235.00	$244.00	9.00	3.83%
Permit - Other	Each	Non - Statutory	E	$121.00	$125.00	4.00	3.31%
Fine - Local Laws	Each	Statutory	E	1 penalty unit under Local Government Act. Currently $100	1 penalty unit under Local Government Act. Currently $100	0.00	0.00%
General Local Laws Impoundment - Administration	Each	Non - Statutory	G	$49.50	$51.50	2.00	4.04%
General Local Laws Impoundment - Call Out - Business Hours	Hourly	Non - Statutory	G	$49.50	$51.50	2.00	4.04%
General Local Laws Impoundment - Call Out - After Hours	Hourly	Non - Statutory	G	$83.00	$86.00	3.00	3.61%
General Local Laws Impoundment - Release Fee	Each	Non - Statutory	G	$83.00	$86.00	3.00	3.61%
Inspection Fee - Other	Each	Non - Statutory	G	$127.00	$131.45	4.45	3.50%
Public Event Permit	Each	Non - Statutory	G	$121.00	$125.24	4.24	3.50%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
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	$200.00	$207.00	7.00	3.50%
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (pensioner)	Each	Non - Statutory	E	$99.00	$103.00	4.00	4.04%
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age; OR animal kept for breeding with a Domestic Animal Business - (full fee)	Each	Non - Statutory	E	$67.00	$70.00	3.00	4.48%
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age - ; OR animal kept for breeding with a Domestic Animal Business (pensioner)	Each	Non - Statutory	E	$34.00	$35.50	1.50	4.41%
Category 3 Cat/Dog - Animals that are sterilised and implanted with a prescribed permanent identification device (microchip) or permanently identified in the prescribed manner; OR Working dog - livestock, OR member of an Applicable Organisation - (full fee)	Each	Non - Statutory	E	$35.00	$35.50	0.50	1.43%
Category 3 Cat/Dog - Animals that are sterilised and implanted with a prescribed permanent identification device (microchip) or permanently identified in+A33 the prescribed manner; OR Working dog - livestock, OR member of an Applicable Organisation - (pensioner)	Each	Non - Statutory	E	$18.50	$19.00	0.50	2.70%
Dog/Cat Impoundment Release Base Fee (excludes Contractor fee)	Each	Non - Statutory	E	$73.50	$76.00	2.50	3.40%
Permit - keeping more than two dogs or two cats	Each	Non - Statutory	E	$56.00	$58.00	2.00	3.57%
Cat Trap Replacement Fee	Each	Non - Statutory	E	$207.00	$214.00	7.00	3.38%
Hoarding Permit	Each	Non - Statutory	E	$121.00	$125.00	4.00	3.31%
Hoarding Permit - Additional Fee (after two weeks)	Per Square Metre Per Week	Non - Statutory	E	$6.30	$6.50	0.20	3.17%
LIBRARY							
Inter Library Loan Charge	Each	Non - Statutory	G	$4.00	$4.10	0.10	2.50%
Inter Library Loan Fine (Overdue <4 weeks)	Each	Non - Statutory	E	$10.50	$10.80	0.30	2.86%
Inter Library Loan Fine (Overdue 4-6 weeks)	Each	Non - Statutory	E	$21.00	$21.70	0.70	3.33%
Inter Library Loan - Plastic Loan Straps (Replacement)	Each	Non - Statutory	G	$4.20	$4.40	0.20	4.76%
Laminating Pouch A4	Each	Non - Statutory	G	$0.70	$0.70	0.00	0.00%
Laminating Pouch A5	Each	Non - Statutory	G	$0.50	$0.50	0.00	0.00%
Scanning	Each	Non - Statutory	G	Free	Free		
Overdue Charge (per Reminder Notice)	Each	Non - Statutory	E	$1.45	$1.50	0.05	3.45%
Overdue Charge (Final Reminder)	Each	Non - Statutory	E	$2.60	$2.70	0.10	3.85%
Repairs - General	Each	Non - Statutory	G	Up to $25.90	Up to $26.60	0.00	0.00%
Repairs - Pages (per item - Torn, Loose)	Each	Non - Statutory	G	$4.50	$4.60	0.10	2.22%
Recovering Charge (per Item)	Each	Non - Statutory	E	Up to $31	Up to $31.80		
Replace Barcode (per item)	Each	Non - Statutory	G	$3.70	$3.80	0.10	2.70%
Replace Library Card (per item)	Each	Non - Statutory	G	$3.70	$3.80	0.10	2.70%
Replace Due Date Slip (per Item)	Each	Non - Statutory	G	$1.45	$1.50	0.05	3.45%
Replace Talking Book CD	Each	Non - Statutory	G	Up to $41.40	Up to $42.50		
Replace playaway battery cover	Each	Non - Statutory	G	$2.10	$2.20	0.10	4.76%
Replace playaway lanyard	Each	Non - Statutory	G	$1.00	$1.00	0.00	0.00%
Book Trimming (per Item)	Each	Non - Statutory	G	$6.70	$6.90	0.20	2.99%
Replace a Page (per Item)	Each	Non - Statutory	G	$6.70	$6.90	0.20	2.99%
Replace Talking Book Case (per Item)	Each	Non - Statutory	G	Up to $41.40	Up to $42.50		
Replace CD/DVD Case (per Item)	Each	Non - Statutory	G	$4.35	$4.50	0.15	3.45%
Disc cleaning	Each	Non - Statutory	G	$5.40	$5.60	0.20	3.70%
Library bag	Each	Non - Statutory	G	$5.50	$5.70	0.20	3.64%

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
MARINA FEES							
General Fees							
Administration Fee	Each	Non - Statutory	G	$40.00	$41.00	1.00	2.50%
Commission Fee on sub letting of multiple year agreements only	Each	Non - Statutory	G	$55.00	$57.00	2.00	3.64%
Casual Daily Hire - Off Peak 1 May to 30 November - Berth Daily Prorata plus 100%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 125%. Peak 1 December to 28 February - Berth Daily Prorata plus 155%	Daily	Non - Statutory	G	Refer to fee description	Refer to fee description		
Casual Weekly Hire. Off Peak 1 May to 30 November - Berth Daily Prorata plus 75%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 110%. Peak 1 December to 28 February - Berth Daily Prorata plus 130%	Weekly	Non - Statutory	G	Refer to fee description	Refer to fee description		
Casual Calendar Monthly Hire (30 days). Off Peak 1 May to 30 November - Berth Daily Prorata plus 50%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 75%. Peak 1 December to 28 February - Berth Daily Prorata plus 105%	Monthly	Non - Statutory	G	Refer to fee description	Refer to fee description		
Community Use Fee	Each	Non - Statutory	G	$114.40	$114.40	0.00	0.00%
Commission Fee on sale of berth of multiple year agreement. 2% of sale price.	Each	Non - Statutory	G	Refer to fee description	Refer to fee description		
Chinaman's Creek Marina							
Operations and Maintenance Fee							
K, N and P Berths	Annual	Non - Statutory	G	$644.00	$666.00	22.00	3.42%
L and M Moorings	Annual	Non - Statutory	G	$200.00	$210.00	10.00	5.00%
Replacement of Lost Key	Each	Non - Statutory	G	$39.00	$41.00	2.00	5.13%
Rental Fee							
K pen 3.5m x 10m	Annual	Non - Statutory	G	$1,015.00	$1,015.00	0.00	0.00%
K pen 4m x 12m	Annual	Non - Statutory	G	$1,390.00	$1,390.00	0.00	0.00%
N pen 3.5m x 10m	Annual	Non - Statutory	G	$1,015.00	$1,015.00	0.00	0.00%
N pen 4.3m x 15m	Annual	Non - Statutory	G	$1,870.00	$1,870.00	0.00	0.00%
L mooring pen 11m x 3m	Annual	Non - Statutory	G	$270.00	$270.00	0.00	0.00%
M mooring 12m	Annual	Non - Statutory	G	$210.00	$210.00	0.00	0.00%
M mooring 13m	Annual	Non - Statutory	G	$220.00	$220.00	0.00	0.00%
M mooring 14m	Annual	Non - Statutory	G	$285.00	$285.00	0.00	0.00%
M mooring 15m	Annual	Non - Statutory	G	$375.00	$375.00	0.00	0.00%
M mooring 16m	Annual	Non - Statutory	G	$460.00	$460.00	0.00	0.00%
M mooring 18m	Annual	Non - Statutory	G	$585.00	$585.00	0.00	0.00%
K pen 3.5m x 10m (20 Year Permit)	Multi Year	Non - Statutory	G	$20,300.00	$20,300.00	0.00	0.00%
K pen 3.5m x 10m (15 Year Permit)	Multi Year	Non - Statutory	G	$15,225.00	$15,225.00	0.00	0.00%
K pen 3.5m x 10m (10 Year Permit)	Multi Year	Non - Statutory	G	$10,150.00	$10,150.00	0.00	0.00%
K pen 3.5m x 10m (5 Year Permit)	Multi Year	Non - Statutory	G	$5,075.00	$5,075.00	0.00	0.00%
Metung Dry Berth Marina							
Operations and Maintenance Fee	Annual	Non - Statutory	G	$155.00	$160.00	5.00	3.23%
Dry Berth Rental	Annual	Non - Statutory	G	$1,485.00	$1,485.00	0.00	0.00%

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
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	$381.60	$381.60	0.00	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$381.60	$381.60	0.00	0.00%
Speed limit greater than 50 kph - Minor Works							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$190.80	$190.80	0.00	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$95.40	$95.40	0.00	0.00%
Speed limit NOT more than 50 kph - Works OTHER than Minor Works							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$381.60	$381.60	0.00	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$95.40	$95.40	0.00	0.00%
Speed limit NOT more than 50 kph - Minor Works							
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$190.80	$190.80	0.00	0.00%
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$95.40	$95.40	0.00	0.00%
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	$42.00	$43.00	1.00	2.38%
McKean Room - Daily (up to 8 hours)	Daily	Non - Statutory	G	$190.00	$197.00	7.00	3.68%
McKean Room - (minimum 3 hours) With AV equipment	Hourly	Non - Statutory	G	$70.00	$72.00	2.00	2.86%
McKean Room - (up to 8 hours) With AV equipment	Daily	Non - Statutory	G	$370.00	$383.00	13.00	3.51%
Theatre Hire - Non-Ticketed Event/Conference - minimum 3 hours	Hourly	Non - Statutory	G	$180.00	$186.00	6.00	3.33%
Non-Ticketed Event/Conference Theatre Hire - per day (up to 8 hours access) - Non-Ticketed Event/Conference Includes: Standard Equipment, 5 hrs Duty Technician, 5 hrs FOH Team Leader, standard cleaning	Daily	Non - Statutory	G	$1,850.00	$1,915.00	65.00	3.51%
Ticketed Event/Performance Theatre Hire - (up to 8 hours access) - Ticketed Event/Performance. Includes: Standard Equipment, 5 hrs Duty Technician, 5 hrs FOH Team Leader, 2 hrs Box Office Officer, 4 hrs each 2 x Ushers, standard cleaning	Daily	Non - Statutory	G	$2030+ 5% of Box Office takings (less credit card fees) or No hire fee but 10% of Net Box Office whichever is the greater	$2030+ 5% of Box Office takings (less credit card fees) or No hire fee but 10% of Net Box Office whichever is the greater		
Theatre Hire - Ticketed Event/Performance additional performance hours	Hourly	Non - Statutory	G	$180.00	$186.00	6.00	3.33%
Ticketing Fees	Per Performance	Non - Statutory	G	3.5% of Sales	3.5% of Sales		
Technical Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	$61.00	$63.00	2.00	3.28%
Front of House Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	$56.00	$58.00	2.00	3.57%
Stage occupancy charge	Daily	Non - Statutory	G	$150.00	$155.00	5.00	3.33%
Sound and Lighting - Equipment/Service Hire (from External Provider) (per hire) - Commercial / Community (cost only)	Each	Non - Statutory	G	Cost + 15%	Cost + 15%		
Projector Hire - per performance (up to 8 hours)	Per Performance/ Event	Non - Statutory	G	$70.00	$72.50	2.50	3.57%
Yamaha Vivace Baby Grand piano - hire	Per Performance/ Event	Non - Statutory	G	$125.00	$129.50	4.50	3.60%
Piano tuning	Per Performance/ Event	Non - Statutory	G	$240.00	$248.50	8.50	3.54%
Hazer Machine (includes fluid)	Per Performance/ Event	Non - Statutory	G	$85.00	$88.00	3.00	3.53%
Gaffer Tape	Per Performance/ Event	Non - Statutory	G	$25.00	$26.00	1.00	4.00%
Lighting gels - non-standard stock	Per Performance/ Event	Non - Statutory	G	Cost + 15%	Cost + 15%		
Merchandise Fees - on all items sold at the venue	Per Performance/ Event	Non - Statutory	G	10% of Gross Sales. Applied once sales reach $300.00	10% of Gross Sales. Applied once sales reach $300.00		
DVD Player	Per day	Non - Statutory	G	$25.00	$26.00	1.00	4.00%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
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	$125.00	$129.50	4.50	3.60%
McKean Room - minimum 3 hours	Hourly	Non - Statutory	G	$25.00	$26.00	1.00	4.00%
McKean Room - Including AV equipment (minimum 3 hrs)	Hourly	Non - Statutory	G	$40.00	$41.50	1.50	3.75%
McKean Room - Including AV equipment (up to 8 hrs)	Daily	Non - Statutory	G	$240.00	$248.50	8.50	3.54%
Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours, includes Duty Technician	Hourly	Non - Statutory	G	$65.00	$67.50	2.50	3.85%
Theatre Hire - Additional Performance hours	Hourly	Non - Statutory	G	$110.00	$114.00	4.00	3.64%
Theatre Hire Ticketed Event/Performance (up to 8 hours) Includes: Standard Equipment, McKean Room up to 8 hours, , 5 hrs Duty Technician, 5 hrs FOH Team Leader, 2 hrs Box Office, 7 hrs of 2-Usher, standard cleaning	Daily	Non - Statutory	G	$1,470.00	$1,521.50	51.50	3.50%
Theatre Hire Additional Ticketed Performance on the same day Includes: 5 hrs Theatre access, Standard Equipment, 5 hrs use of McKean Room and standard cleaning	Per Performance	Non - Statutory	G	$475.00	$491.50	16.50	3.47%
Theatre Hire Non-Ticketed Event/Conference (up to 8 hours access) Includes: Standard Equipment, up to 10 hours staffing and standard cleaning.	Daily	Non - Statutory	G	$1,110.00	$1,149.00	39.00	3.51%
Ticketing set up fee	Each	Non - Statutory	G	$100.00	$103.50	3.50	3.50%
Technical Staffing - per person - minimum 3 hours	Hourly	Non - Statutory	G	$61.00	$63.00	2.00	3.28%
Front of House Staffing - per person - minimum 3 hours	Hourly	Non - Statutory	G	$56.00	$58.00	2.00	3.57%
Stage occupancy charge	Daily	Non - Statutory	G	$75.00	$77.50	2.50	3.33%
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	$145.00	$150.00	5.00	3.45%
McKean Room - minimum 3 hours	Hourly	Non - Statutory	G	$30.00	$31.00	1.00	3.33%
McKean Room - Including AV equipment -(minimum 3 hours)	Hourly	Non - Statutory	G	$45.00	$46.50	1.50	3.33%
McKean Room - Including AV equipment (up to 8 hours)	Daily	Non - Statutory	G	$300.00	$310.50	10.50	3.50%
Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours hire, includes Duty Technician	Hourly	Non - Statutory	G	$80.00	$83.00	3.00	3.75%
Theatre Hire Additional Performance hours - includes Duty Technician	Hourly	Non - Statutory	G	$125.00	$129.50	4.50	3.60%
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	$1,590.00	$1,645.50	55.50	3.49%
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	$1,960.00	$2,028.50	68.50	3.49%
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	$1,860.00	$1,925.00	65.00	3.49%
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	$490.00	$507.00	17.00	3.47%
Technical Staffing - per person (minimum 3 hours)	Hourly	Non - Statutory	G	$61.00	$63.00	2.00	3.28%
Front of House Staffing - per person (minimum 3 hours)	Hourly	Non - Statutory	G	$56.00	$58.00	2.00	3.57%
Stage occupancy charge	Daily	Non - Statutory	G	$75.00	$77.50	2.50	3.33%
Ticketing Fees	Per Performance	Non - Statutory	G	3% of sales	3% of sales		
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	$60.00	$62.00	2.00	3.33%
Piano tuning	Per Performance/ Event	Non - Statutory	G	$240.00	$248.50	8.50	3.54%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
Hazer Machine (includes fluid)	Per Performance/ Event	Non - Statutory	G	$30.00	$31.00	1.00	3.33%
Projector	Per Performance/ Events	Non - Statutory	G	$30.00	$31.00	1.00	3.33%
Rostra sections (each) – per performance/event	Per Performance/ Event	Non - Statutory	G	Free	Free		
Gaffer Tape	Per Performance/ Event	Non - Statutory	G	$25.00	$26.00	1.00	4.00%
Lighting gels - non-standard stock	Per Performance/ Event	Non - Statutory	G	Cost + 15%	Cost + 15%		
Whiteboard - Local Business only - NFP free of charge	Per day	Non - Statutory	G	$25.00	$26.00	1.00	4.00%
DVD Player - Local Business only - NFP free of charge	Per day	Non - Statutory	G	$18.00	$18.50	0.50	2.78%
Use of Black folding walls x 2 - at Forge Theatre	per wall set/per day	Non - Statutory	G	$35.00	$36.00	1.00	2.86%
Use of Black folding walls - at outside location, includes transport	per wall set/per day	Non - Statutory	G	$70.00	$72.50	2.50	3.57%
VENUE RECOVERABLE COSTS - ALL HIRERS - Unless otherwise stated							
Additional Cleaning Costs - weekdays	Hourly	Non - Statutory	G	$60.00	$62.00	2.00	3.33%
Advertising placement (per placement)	Each	Non - Statutory	G	Cost + 15%	Cost + 15%		
E Blast (Marketing Email)	Each	Non - Statutory	G	$150.00	$155.50	5.50	3.67%
Arts Program Brochure Entry - Commercial Hirers	Each	Non - Statutory	G	$155.00	$160.50	5.50	3.55%
Arts Program Brochure Entry - Internal, Not for Profit, Community & Local Hirers	Each	Non - Statutory	G	$125.00	$129.50	4.50	3.60%
Poster Drop - all hirers	Each	Non - Statutory	G	$110.00	$114.00	4.00	3.64%
Catering supplied for Performers	Each	Non - Statutory	G	Cost + 15%	Cost + 15%		
Refund fee (on tickets refunded at the hirer's request) *does not apply in the case of refunds required due to pandemic or other natural causes meaning the show can't proceed as planned	Per Performance	Non - Statutory	G	3% of sales	3% of sales		
Fee for variation to On Premises Liquor Licence	per performance	Non - Statutory	G	$125 or as charged by VCGLR	$125 or as charged by VCGLR		
Hire of BBQ & Gas bottle	Per Event	Non - Statutory	G	$50.00	$52.00	2.00	4.00%
Hire of Marquee & weights	Per Event	Non - Statutory	G	$50.00	$52.00	2.00	4.00%

Fees and Charges 2024-25

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

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
Bulk Waste - Commercial Compactor Trucks (Weighbridge Site)	Tonne	Non - Statutory	G	$274.00	$284.00	10.00	3.65%
Tree Prunings - Stumps and Logs >0.3m (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$195.00	$202.00	7.00	3.59%
Tree Prunings - Stumps and Logs >0.3m (Weighbridge Site)	Tonne	Non - Statutory	G	$274.00	$284.00	10.00	3.65%
Tyre (Car / Motorcycle)	Each	Non - Statutory	G	$9.00	$9.00	0.00	0.00%
Tyre (Light Truck / 4x4)	Each	Non - Statutory	G	$18.00	$19.00	1.00	5.56%
Tyre (Truck)	Each	Non - Statutory	G	$29.00	$30.00	1.00	3.45%
Tyre (Tractor)	Each	Non - Statutory	G	$141.00	$146.00	5.00	3.55%
Tyre (Large Earthmoving)	Each	Non - Statutory	G	$427.00	$442.00	15.00	3.51%
Tyre Car/Motorcycle on Rim	Each	Non - Statutory	G	$19.00	$20.00	1.00	5.26%
Tyre (Light Truck/4x4) on Rim	Each	Non - Statutory	G	$35.00	$36.00	1.00	2.86%
Tyre (Truck) on Rim	Each	Non - Statutory	G	$58.00	$60.00	2.00	3.45%
Tyre (Tractor) on Rim	Each	Non - Statutory	G	$286.00	$296.00	10.00	3.50%
Tyre (Large Earthmoving) on Rim	Each	Non - Statutory	G	$858.00	$888.00	30.00	3.50%
Steel, White Goods, Batteries (sorted)	Each	Non - Statutory	G	Free	Free		
Motor Oil	Each	Non - Statutory	G	Free	Free		
Mattress (Single)	Each	Non - Statutory	G	$18.00	$19.00	1.00	5.56%
Mattress - Double and above	Each	Non - Statutory	G	$25.00	$26.00	1.00	4.00%
Mattress - King	Each	Non - Statutory	G	$32.00	$33.00	1.00	3.13%
Gas Bottle (10kg or smaller)	Each	Non - Statutory	G	$11.00	$11.00	0.00	0.00%
Prescribed Waste - Asbestos - Minimum Charge (less than 20kg)	Each	Non - Statutory	G	$6.00	$6.00	0.00	0.00%
Prescribed Waste - Asbestos	Tonne	Non - Statutory	G	$321.00	$332.00	11.00	3.43%
Prescribed Waste - Low Level Contaminated Soil	Tonne	Non - Statutory	G	$297.00	$307.00	10.00	3.37%
Security Load Confirmation	Load	Non - Statutory	G	$121.00	$125.00	4.00	3.31%
Recyclable Plastic Drums - All Sizes (Non Drum muster)	Each	Non - Statutory	G	$1.00	$1.00	0.00	0.00%
Dead Animal Large (Sheep, Cow, Horse)	Tonne	Non - Statutory	G	$257.00	$266.00	9.00	3.50%
Dead Animal - Dog, Cat, Lamb, Calf (Less than 4 months)	Each	Non - Statutory	G	$10.00	$10.00	0.00	0.00%
Clean Fill	Cubic Metres	Non - Statutory	G	$52.00	$54.00	2.00	3.85%
Clean Fill	Tonne	Non - Statutory	G	$39.00	$40.00	1.00	2.56%
E-waste	Each	Non - Statutory	G	FREE	Free		
Polystyrene	Each	Non - Statutory	G	FREE	Free		
Contaminated Waste/Recyclables - Commercial Loads	Each	Non - Statutory	G	$247.00	$256.00	9.00	3.64%
Asbestos disposal bag - single	Each	Non - Statutory	G	$3.00	$3.00	0.00	0.00%
Solar Panel	Each	Non - Statutory	G		$6.00	6.00	
COMINGLED RECYCLABLES AND CARDBOARD/MIXED PAPERS							
Comingled Recyclables and Cardboard/Mixed Papers	Cubic Metres	Non - Statutory	G	FREE	Free		
DOMESTIC WASTE - KERBSIDE BIN COLLECTION							
120 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	$95.00	$98.00	3.00	3.16%
120 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	$84.00	$87.00	3.00	3.57%
240 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	$106.00	$110.00	4.00	3.77%
240 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	$94.00	$97.00	3.00	3.19%
GARDEN ORGANICS CHARGES							
Garden Waste	Per Cubic Metre	Non - Statutory	G	$12.00	$12.00	0.00	0.00%
FIRE HAZARDS							
Non-Compliance Fine (10 penalty units under Monetary Units Act.)	Each	Statutory	E	$1,923.10	$1,923.10	0.00	0.00%
Fire hazard clearance charges for private properties: (Slashing costs will be charged out at cost plus an administration fee of $100)	Each	Statutory	E	Refer to fee description	Refer to fee description		

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
BAIRNSDALE AQUATIC AND RECREATION CENTRE / LAKES ENTRANCE AQUADOME							
CASUAL ENTRY							
Casual Adult Swim	Each Visit	Non - Statutory	G	$7.40	$7.70	0.30	4.05%
Casual Concession Swim	Each Visit	Non - Statutory	G	$6.30	$6.50	0.20	3.17%
Casual Child (5-15yrs) Swim	Each Visit	Non - Statutory	G	$6.30	$6.50	0.20	3.17%
Casual Child (0-4yrs) Swim (Accompanying adult fee applies)	Each Visit	Non - Statutory	G	Free	Free		
Adult Swim when accompanying Child under 10	Each Visit	Non - Statutory	G	$6.30	$6.50	0.20	3.17%
Family Swim	Each Visit	Non - Statutory	G	$17.00	$17.60	0.60	3.53%
Casual Group Fitness (Land and Water Based)	Each Visit 60 minutes	Non - Statutory	G	$15.70	$16.00	0.30	1.91%
Casual Group Fitness (Land and Water Based) Concession	Each Visit 60 minutes	Non - Statutory	G	$13.40	$13.90	0.50	3.73%
Casual Group Fitness (Land and Water Based)	Each Visit 30 minutes	Non - Statutory	G	$9.00	$9.30	0.30	3.33%
Casual Health Club	Each Visit	Non - Statutory	G	$16.00	$16.30	0.30	1.88%
Casual Health Club Concession	Each Visit	Non - Statutory	G	$13.60	$14.10	0.50	3.68%
Casual Teen Gym	Each Visit	Non - Statutory	G	$10.00	$10.30	0.30	3.00%
Casual Gold entry (Includes use of gym, group fitness and pool)	Each Visit	Non - Statutory	G	$22.10	$22.90	0.80	3.62%
Living Longer Living Stronger	45min Session	Non - Statutory	G	$7.00	$7.00	0.00	0.00%
Personal Training	Each Visit, 60 mins	Non - Statutory	G	$55.00	$55.00	0.00	0.00%
Personal Training	Each Visit, 45 mins	Non - Statutory	G		$45.00	NEW	NEW
Personal Training	Each Visit, 30 mins	Non - Statutory	G	$30.00	$30.00	0.00	0.00%
Personal Training - Additional Person	Per Person	Non - Statutory	G	$30.00	$30.00	0.00	0.00%
Pre Booked Bulk Group Child	Each Child, Each Visit, minimum 12 Children	Non - Statutory	G	$4.90	$5.10	0.20	4.08%
Huge Pool Inflatable Per Child (in addition to pool entry)	Session	Non - Statutory	G	$3.90	$4.00	0.10	2.56%
Evolt Body scan	Per person	Non - Statutory	G	$10.00	$10.30	0.30	3.00%
Visit pass cards							
10 pass Adult (10% discount off single entry)	Each	Non - Statutory	G	$66.60	$68.90	2.30	3.45%
10 pass Concession/Child (10% discount off single entry)	Each	Non - Statutory	G	$56.70	$58.70	2.00	3.53%
10 pass Family (Concession) (10% discount off single entry)	Each	Non - Statutory	G	$153.00	$158.40	5.40	3.53%
Casual Health Club Visit pass x 10 ~~20~~	Each	Non - Statutory	G	$288.00	$146.70	-141.30	-49.06%
Casual Health Club Concession Visit pass x 10 ~~20~~	Each	Non - Statutory	G	$244.80	$125.10	-119.70	-48.90%
Personal Training (10% off 10 sessions)	10 session pass - 60 minute sessions	Non - Statutory	G	$495.00	$495.00	0.00	0.00%
Personal Training (10% off 10 sessions)	10 session pass - 45 minute sessions	Non - Statutory	G		$405.00	NEW	
Personal Training (10% off 10 sessions)	10 session pass - 30 minute sessions	Non - Statutory	G	$270.00	$270.00	0.00	0.00%
Schools - Aquatic Education							
Aquatic Education (July to December)	Each Participant, Each 45 mins Session	Non - Statutory	E	$9.00	$9.30	0.30	3.33%
Aquatic Education (January to June)	Each Participant, Each 45 mins Session	Non - Statutory	E	$9.30	$9.60	0.30	3.23%

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
EAGLE POINT CARAVAN PARK							
Standard Powered Site Peak (2 adults)	Daily	Non - Statutory	G	$60.00	$62.00	2.00	3.33%
Standard Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$28.00	$29.00	1.00	3.57%
LARGE Powered Site Peak (2 adults)	Daily	Non - Statutory	G	$70.00	$72.00	2.00	2.86%
LARGE Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$37.00	$38.00	1.00	2.70%
Standard Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	$40.00	$42.00	2.00	5.00%
Standard Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$21.00	$22.00	1.00	4.76%
View Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	$52.00	$54.00	2.00	3.85%
View Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$26.00	$27.00	1.00	3.85%
Budget Cabin Peak (2 adults)	Daily	Non - Statutory	G	$165.00	$170.00	5.00	3.03%
Budget Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	$108.00	$110.00	2.00	1.85%
Standard Cabin Peak (2 adults)	Daily	Non - Statutory	G	$175.00	$180.00	5.00	2.86%
Standard Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	$122.00	$125.00	3.00	2.46%
Deluxe Cabin Peak (2 adults)	Daily	Non - Statutory	G	$200.00	$205.00	5.00	2.50%
Deluxe Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	$140.00	$140.00	0.00	0.00%
Late check out to 12noon	Daily	Non - Statutory	G	$50.00	$50.00	0.00	0.00%
Excess Cleaning Fee	Daily	Non - Statutory	G	$75.00	$80.00	5.00	6.67%
Hire additional linen	Daily	Non - Statutory	G	$10.00	12.50	2.50	25.00%
Annual Site Standard up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	$3,610.00	$3,700.00	90.00	2.49%
Annual Site View up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	$3,675.00	$3,775.00	100.00	2.72%
Annual Site Premium View up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	$3,750.00	$3,850.00	100.00	2.67%
Annual site standard (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	$42.00	$43.00	1.00	2.38%
Annual site View (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	$43.00	$44.00	1.00	2.33%
Annual site Premium (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	$44.00	$45.00	1.00	2.27%
Extra Adult (17 and over) peak periods	Daily	Non - Statutory	G	$20.00	$20.00	0.00	0.00%
Extra Adult (17 and over) off peak periods	Daily	Non - Statutory	G	$10.00	$10.00	0.00	0.00%
Extra Child 5-16 years Peak	Daily	Non - Statutory	G	$7.00	$7.00	0.00	0.00%
Extra Child 5-16 years Off Peak	Daily	Non - Statutory	G	$5.00	$5.00	0.00	0.00%
Extra Child (Under 5 years)	Daily	Non - Statutory	G	Free	Free		
Organised 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	$10.00	$10.00	0.00	0.00%
Cabin additional child/adult	Daily	Non - Statutory	G	$10.00	$10.00	0.00	0.00%
Recreational Vehicle Site (Over 10 Metres) - Peak unpowered	Daily	Non - Statutory	G	$79.00	$79.00	0.00	0.00%
Recreational Vehicle Site (Over 10 Metres) - Peak powered	Daily	Non - Statutory	G	$95.00	$95.00	0.00	0.00%
Recreational Vehicle Site (Over 10 Metres) - Off Peak unpowered	Daily	Non - Statutory	G	$29.00	$29.00	0.00	0.00%
Recreational Vehicle Site (Over 10 Metres) - Off Peak powered	Daily	Non - Statutory	G	$40.00	$40.00	0.00	0.00%
Additional casual car site (per car)	Daily	Non - Statutory	G	$7.00	$7.00	0.00	0.00%
Boat Storage per week	Weekly	Non - Statutory	G	$42.00	$42.00	0.00	0.00%
Boat Storage per month	Monthly	Non - Statutory	G	$143.00	$143.00	0.00	0.00%
Boat Storage (per six months)	Each	Non - Statutory	G	$710.00	$710.00	0.00	0.00%
Boat Storage per week	Annual	Non - Statutory	G	$1,100.00	$1,100.00	0.00	0.00%
Designated Parking (per m2)	Annual	Non - Statutory	G	$34.10	$35.00	0.90	2.64%
Shower fee (non patron)	Each	Non - Statutory	G	$7.00	$7.00	0.00	0.00%

Fees and Charges 2024-25

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2023	Proposed Fee at 01 July 2024	Increase ($)	Increase (%)
Postage fee - for request for paper receipts and documents	Each	Non - Statutory	G	$2.50	$3.00	0.50	20.00%
Late Payment Fee	Annual	Non - Statutory	G	$43.00	$44.00	1.00	2.33%
Administration Fee	Annual	Non - Statutory	G	$38.00	$41.00	3.00	7.89%
Electricity fee - Annual Permit	Annual	Non - Statutory	G	$150.00	$155.00	5.00	3.33%
Annual Site Sewerage Connection	Annual	Non - Statutory	G	$150.00	$155.00	5.00	3.33%
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	$18.00	$19.00	1.00	5.56%
Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	$20.00	$21.00	1.00	5.00%
Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$28.00	$29.00	1.00	3.57%
Powered Site Peak (2 adults)	Daily	Non - Statutory	G	$32.00	$35.00	3.00	9.38%
Shower fee (non patron)	Each	Non - Statutory	G		$7.00	NEW	NEW
Extra Adult	Daily	Non - Statutory	G	Free	Free		
Extra Child 5 to 17 years	Daily	Non - Statutory	G	Free	Free		
Child under 5	Daily	Non - Statutory	G	Free	Free		

Fees and Charges 2024-25

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

Fees and Charges 2024-25

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

Glossary

Term	Definition
Act	*Local Government Act 2020*
1989 Act	*Local Government Act 1989*
Accounting Standards	Australian accounting standards are set by the Australian Accounting Standards Board (AASB) and have the force of law for Corporations law entities under section 296 of the *Corporations Act* 2001. They must also be applied to all other general purpose financial reports of reporting entities in the public and private sectors.
Adjusted underlying revenue	The adjusted underlying revenue means total income other than non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. *Local Government (Planning and Reporting) Regulations 2020* - Schedule 3
Adjusted underlying surplus (or deficit)	The adjusted underlying surplus (or deficit) means adjusted underlying revenue less total expenditure. It is a measure of financial sustainability of councils that can be masked in the net surplus (or deficit) by capital-related items. *Local Government (Planning and Reporting) Regulations 2020* - Schedule 3
Annual budget	The budget under section 94 of the Act.
Annual report	The annual report prepared by Council under section 98 of the Act. The annual report to the community contains a report of operations and audited financial and performance statements.
Annual reporting requirements	Annual reporting requirements include the financial reporting requirements of the Act, Accounting Standards and other mandatory professional reporting requirements.
Asset expansion expenditure	Expenditure that extends the capacity of an existing asset to provide benefits to new users at the same standard as is provided to existing beneficiaries
Asset renewal expenditure	Expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability.
Asset renewal Gap	The gap between the required level of asset renewal expenditure and the actual expenditure on asset renewal
Asset upgrade expenditure	Expenditure that: (a) enhances an existing asset to provide a higher level of service; or (b) increases the life of the asset beyond its original life.
Borrowing strategy	A borrowing strategy is the process by which Council's current external funding requirements can be identified, existing funding arrangements managed and future requirements monitored.

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 2024/25 financial year. Regulations 8 and 9 requires that the budget contains a detailed list of capital works expenditure and sets out how that information is to be disclosed by reference to asset categories, asset expenditure type and funding sources.
Carry forward capital works	Carry forward capital works are those works that that are incomplete in the current budget year and will be completed in the following budget year.
Council Plan	Means a Council Plan prepared by a council under section 90 of the *Local Government Act 2020* . This document sets out the strategic objectives of the council and strategies for achieving the objectives as part of the overall strategic planning framework required by the Act.
Department of Government Services DoGS)	Local Government Victoria is part of the Department of Government Services (DoGS). It was previously part of the former: • Department of Jobs, Precincts and Regions (DJPR)
Discretionary reserves	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
External influences in the preparation of a budget	Matters arising from third party actions over which Council has little or no control e.g. change in legislation.
Financial sustainability	A key outcome of the strategic resource plan. Longer term planning is essential in ensuring that a Council remains financially sustainable in the long term.
Financing activities	Financing activities means those activities that relate to changing the size and composition of the financial structure of the entity, including equity, and borrowings not falling within the definition of cash.
Four way budgeting methodology	The linking of the income statement, balance sheet, cash flow statement and capital works statement to produce forecast financial statements based on assumptions about future movements in key revenues, expenses, assets and liabilities.
Infrastructure	Non-current property, plant and equipment excluding land.

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.

Term	Definition
Services, Initiatives and Major Initiatives	Section 98 of the Act requires a budget to contain a description of the services and initiatives to be funded by the budget, along with a statement as to how they will contribute to the achievement of the council's strategic objectives as specified in the Council Plan. The budget must also include major initiatives, being initiatives identified by the council as priorities to be undertaken during the financial year. The services delivered by a council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community. Initiatives means actions that are once-off in nature and/or lead to improvements in service. Major initiatives means significant initiatives that will directly contribute to the achievement of the Council Plan during the current year and have a major focus in the budget.
Statement of Capital Works	Means a statement that shows all capital expenditure of a council in relation to non-current assets and asset expenditure type prepared in accordance with the model statement of capital works in the Local Government Model Financial Report.
Statement of Human Resources	A statement that shows all council staff expenditure and the number of full time equivalent council staff.
Statutory reserves	Statutory reserves are funds set aside for specified statutory purposes in accordance with various legislative requirements. These reserves are not available for other purposes.
Community Plan/Vision	A "community owned" document or process that identifies the long term needs and aspirations of the council, and the medium and short term goals and objectives that are framed within the long term plan.
Underlying surplus/(deficit)	The adjusted underlying result excludes non-recurring capital grants, non-monetary contributions and the impact of revaluations of Councils buildings and other infrastructure and is a measure of financial sustainability
Unrestricted cash	Unrestricted cash represents all cash and cash equivalents other than restricted cash
Valuations of Land Act 1960	The *Valuations of Land Act 1960* requires a council to revalue all rateable properties.

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Summary of changes - Revised draft Budget 30 April 2024 to final draft Budget 2024/25

Operating

	2023/24 Forecast Change Increase/ (Decrease) $'000	2024/25 Budget Change Increase/ (Decrease) $'000
Income		
Omeo Caravan Park is now leased add to 24/25 budget		20
Eagle Point Caravan Park Lease for 8 month added to 24/25 budget		53
Natural Disaster - Reimbursements	2,515	4,077
New operating grants and adjustments	423	138
Rates	80	10
Additional VGC funding as per indicative allocation		190
Reimbursement - Information Services		168
Eagle Point Foreshore Hub and Eagle Point Caravan Park		340
Reimbursements - Workcover		50
Capital Grants	(4,035)	7,631
Various other adjustments - Fees and Charges etc	242	(191)
Contributions - Non-monetary	6,487	
Contributions - Monetary	236	
Total Income Changes	**5,948**	**12,486**
Expenditure		
Additional Employee costs - mainly bushfire funded positions	(234)	1,349
Grant funded Programs to match new grants		150
Natural Disaster restoration expenditure	3,251	3,200
Bushfire funded expenditure other than employees		1,106
Various sundry adjustments	45	189
Reduction in Information services expenditure		(158)
Eagle Point Caravan Park and Eagle Point Hub		439
Loss on disposal of assets	1,457	
Total Expenditure Changes	**4,519**	**6,275**
Net Increase/(Decrease) to surplus	**1,429**	**6,211**
Original Draft Budget Surplus/(Deficit)	**(12,424)**	**22,750**
Amended Surplus for Final Budget	**(10,995)**	**28,961**

Capital Works changes from Draft 2024/25 Budget to 25/6/2024 Final Draft Budget

	2024/25		
	Original	Amended	Change Increase/ (Decrease)
	$'000	$'000	$'000
Projects Expenditure			
Carry forward projects from 2023/24 to 2024/25	44,180	55,237	11,057
New capital works projects 2024/25	33,132	36,146	3,014
Total	**77,312**	**91,383**	**14,071**
Capital Grant funding			
Carry Forward Capital - Various	18,872	22,334	3,462
New Capital Projects 24/25	9,666	13,835	4,169
Total Grant Funding changes	**28,538**	**36,169**	**7,631**

5.1.2 Adoption 10-Year Financial Plan 2024/25 to 2033/34 and Four-Year Revenue and Rating Plan 2024/25 to 2027/28

Authorised by General Manager Business Excellence

Conflict of Interest

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

Executive Summary

To assist guide Council's financial planning and to ensure Council is financially sustainable Council must develop and adopt a Financial Plan for a period of at least 10 financial years that describes the financial resources required to give effect to the Council Plan and other strategic plans of Council.

Council adopted a Financial Plan 2021/22 to 2030/31 (Financial Plan) on 29 June 2021 after completing a deliberative engagement process and has updated the Plan annually since then.

As part of the annual budget process, the Financial Plan has now been updated and rolled forward to 2033/34 and is provided at **Attachment 1.**

Council must also develop and adopt a Revenue and Rating Plan (Revenue and Rating Plan) which provides the revenue raising framework Council uses to cover the cost of providing services to community.

Council adopted a Revenue and Rating Plan on 29 June 2021 after completing a deliberative engagement process and has updated the Plan annually. The Revenue and Rating Plan has now been updated to reflect the four-year period 2024/25 to 2027/28 and is provided at **Attachment 2.**

Council released the draft plans for community feedback on the 30 April 2024. Extensive advertising and promotion of the plans was done seeking community feedback, with advertising in the local printed media, radio, social media, My Council My Community, on Council's website as well as copies provided in all Service Centres and libraries.

Financial Plan

The assumptions included in the Financial Plan and the draft Budget 2024/25 are aligned to support Council's financial sustainability into the future. Principles including measures that demonstrate financial sustainability are:

- A positive underlying surplus averaged over the 10 years of the financial plan.
- Sufficient working capital to meet debt with a working capital ratio higher than 1.5.
- Adequate funds allocated to asset renewal, so assets are replaced as they reach the end of their service life.
- Loan funding is applied to new capital and maintains total borrowings in line with rate income and growth.
- Unrestricted cash is sufficient to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.
- Revenue generated from rates and fees and charges is sufficient to ensure consistent funding for new and renewal capital.

All measures are meeting targets except the asset renewal and revenue generation from rates. The asset renewal projections fall slightly below the target of 100 percent in 2029/30 onwards, however as grant projections cannot be forecast out this far it is expected that in those years there would be increased grant funding to see the 100 percent target met. The capital funding measure falls slightly below the 30 percent target from 2031/32 but remains at an acceptable level.

Revenue and Rating plan

Council provides over 100 services to our local community and in doing so, must collect revenue to cover the cost of providing these core services. Rates are the most significant revenue source for Council to provide services to the community and are estimated to be 45% of total income for 2024/25.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for East Gippsland Shire Council which in conjunction with other income sources will keep core services running.

The Revenue and Rating Plan explains how Council calculates the revenue needed to keep the services running, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

The Revenue and Rating Plan sets out the options available to ensure the fair and equitable distribution of rates across property owners as well as the principles that are used in decision making for other revenue sources such as fees and charges.

Whilst there are legislative provisions Council must follow regarding rates and charges there is some discretion in the application of differential rates and service charges.

This Revenue and Rating Plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

Officer Recommendation

That Council:

1. ***receives and notes this report and all attachments pertaining to this report;***

2. ***adopts the 10-Year Financial Plan 2024/25 to 2033/34 as provided at Attachment 1, in accordance with section 91 of the Local Government Act 2020; and***

3. ***adopts the Four-Year Revenue and Rating Plan 2024/25 to 2027/28 provided at Attachment 2.***

Background

Financial Plan:

The Financial Plan provided at **Attachment 1** includes financial plan statements, performance indicators and other financial strategies and plans required to give effect to the Council Plan and other strategic plans of Council.

The Financial Plan was first developed in the 2021/22 year in accordance with the requirement to undertake a deliberative engagement process, it has been updated across a 10-year period every year.

The Financial Plan is projecting that Council will remain in a sound financial position in the medium to longer term based on the assumptions used for the 10-year period.

Whilst Council is in a financially sustainable position for the medium to long term there are forecast underlying deficits in several years. The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary contributions, and capital contributions from other sources. It is a good measure of financial sustainability and Councils ability to achieve its service delivery objectives as it is not impacted by capital income items that can mask the operating result.

The adjusted underlying deficit for 2023/24 is $41.3 million. This is because of the $19.6 million advance payment of the 2023/24 Victorian Grants Commission allocation in 2022/23, $15 million of expenditure in 2023/24 that related to grant funding received in previous financial years and additional expenditure related to natural disaster events of $2.72 million that will be reimbursed in the 2024/25 year. Also included in the forecast underlying deficit is expenditure that was included in the adopted Budget 2023/24 of $4.86 million for bushfire related support services that were funded in previous years from grants. There is also an underlying deficit in 2024/25 of $5.608 million. This is mainly due to $3.239 million of bushfire related works and services that will be delivered in the 2024/25 year that are funded from grants received in previous financial years.

There is also $400k of election costs included in the Budget 2024/25 as well as the impact of the reduction in interest earned from invested surplus funds of $3 million from the 2023/24 forecast.

Across the ten years there are two other forecast underlying deficits mainly due to cyclical payments for the Raymond Island Ferry maintenance of approximately $0.850 million every second year and costs for items like the Council elections occurring every four years. However, overall the average underlying surplus over the 10 years of the Financial Plan is $0.235 million.

The projections have built in efficiencies of $4.3 million and assume that service levels to the community will remain at acceptable levels and that Council will continue to embed efficiencies in all areas of service delivery.

Revenue and Rating Plan

The Revenue and Rating Plan at **Attachment 2** includes rating and other revenue information that supports the Financial Plan and the Budget 2024/25.

The 2024/25 rate cap has been set at 2.75% by the Victorian Government. This means that the total income raised by general rates and the municipal charge can only increase by 2.75%. The cap is intended to reflect the anticipated inflation rate for the year ahead. As the cap is lower than the Reserve Bank of Australia CPI forecast of 3.4% this means in real terms a reduction in Council budget to ensure services can be delivered in a financially sustainable manner.

Whilst there are legislative provisions Council must follow regarding rates and charges there is some discretion in the application of differential rates and service charges.

The proposed differential rates to be applied in the 2024/25 year are as follows:

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

Council also levies a municipal charge. The municipal charge is a fixed rate per property and covers some of the administrative costs of Council. In applying the charge, Council ensures that each ratable property in the municipality contributes, except single farming enterprises who only pay one municipal charge regardless of the number of rateable assessments included in the single farming enterprise.

User fees and charges form an important part of Council's revenue. In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations. The Revenue and Rating Plan sets out the principles that are used in decision making for these as fees and charges. This year some fees and charges have been simplified with the removal and consolidation of a number of fee categories.

The approach to rate setting has been made considering the impact of cost-of-living pressures across the community. Any ratepayer experiencing financial hardship can apply for rate relief as outlined in the Financial Hardship Policy. Council also offers payment arrangements that ensure payments can be made in smaller increments across a longer period of time.

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

Legislation

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

The relevant provisions of the Act prescribes and informs the preparation of the Financial Plan as follows:

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

The relevant provision of the Act regarding the Revenue and Rating Plan is as follows:

Section 93 outlines the requirements for the Revenue and Rating Plan.

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

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

Collaborative procurement

Not applicable for this report.

Council Plan

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

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

Council Policy

The development of the Financial Plan and the Revenue and Rating Plan were undertaken in accordance with Council's Community Engagement Policy.

Options

Not applicable for this report.

Resourcing

Financial

Refer to the Financial Plan, provided at **Attachment 1** and the Revenue and Rating Plan, provided at **Attachment 2**.

Plant and equipment

The Financial Plan outlines resources needed.

Human Resources

The Financial Plan outlines resources needed.

Risk

The plan supports prudent financial management and meets the obligations of relevant legislation.

Economic

The Financial Plan and the Revenue and Rating Plan are aligned to the Council Plan 2021-2025 and provides information that supports the ongoing provision of services to the community.

Social

The Financial Plan and the Revenue and Rating Plan are aligned to the Council Plan 2021-2025 and provides information that supports the ongoing provision of services to the community.

Gender Impact Statement

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

Environmental

The Financial Plan and the Revenue and Rating Plan are aligned to the Council Plan 2021-2025 and provides information that supports the ongoing provision of services to the community.

Climate change

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

Engagement

To provide an opportunity for community feedback, Council placed the Financial Plan and the Revenue and Rating Plan on its website and copies in all Service Centres and libraries and advertised that it had done so. Notice also was provided in local newspapers and on Facebook seeking community feedback Plans, with feedback closing at 12 noon on Wednesday 29 May 2024.

The Councillor group reviewed all feedback on the Financial Plan and the Revenue and Rating Plan prior to adoption of the draft 10-Year Financial Plan 2024/25 – 2033/34 and draft Four-Year Revenue and Rating Plan 2024/25 – 2027/28.

Attachments

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

East Gippsland Shire Council

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

EAST GIPPSLAND
SHIRE COUNCIL

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Acknowledgement of Country

East Gippsland Shire Council acknowledges the Gunaikurnai, Monero and the Bidawel people as the Traditional Custodians of this land that encompasses East Gippsland Shire, and their enduring relationship with country. The Traditional Custodians have cared and nurtured East Gippsland for tens of thousands of years.

Council value their living culture and practices and their right to self-determination. Council pays respect to all Aboriginal and Torres Strait Islander people living in East Gippsland, their Elders, past, present, and future.

1. Introduction

The *Local Government Act 2020* (the Act) introduced strategic planning principles for Victorian councils which include an integrated approach to planning, monitoring and performance reporting.

A component of the new integrated Strategic Planning and Reporting Framework (SPRF) is the Financial Plan. Victorian councils were required to develop at a minimum, a 10 year Financial Plan for the period 1 July 2021 to 30 June 2031 and maintain the 10 Year Financial Plan.

Council's 10 Year Financial Plan (Plan) provides financial management and guidance to support service delivery and the capital works program. This document outlines the key assumptions and provides an overview of each element of the Plan.

The Plan is reviewed and updated annually to ensure the information and assumptions are up to date and take into account changes that may occur from year to year.

The 10 Year Financial Plan adopted for the 2021/22 year and is now updated to reflect the 10 Years 2024/25 to 2033/34.

2. Financial Plan Context

This section describes the context and external/internal environment and consideration in determining the 10 year financial projections and assumptions.

The specific requirements for a Financial Plan are set out in section 91 of the Act as follows:

A financial Plan must include the following in the manner and form prescribed by the regulations:

(1) A Council must develop, adopt and keep in force a Financial Plan in accordance with its deliberative engagement practices.

(2) A scope of a Financial Plan is a period of at least the next 10 financial years.

(3) A Financial Plan must include the following in the manner prescribed by the regulations:

(a) statements describing the financial resources required to give effect to the Council Plan and other strategic plans of the Council;

(b) information about the decisions and assumptions that underpin the forecasts in the statements specified in paragraph (a);

(c) statements describing any other resource requirements that the Council considers appropriate to include in the Financial Plan;

(d) any other matters prescribed by the regulations.

(4) A Council must develop and review the Financial Plan in accordance with deliberative engagement practices and adopt the Financial Plan by 31 October in the year following a general election.

(5) The Financial Plan adopted under subsection (4) has effect from 1 July in the year following a general election.

Section 93 of the Act requires Council to prepare and adopt a Revenue and Rating Plan by the next 30 June after a general election for a period of at least the next 4 financial years. Council has prepared a 4 Year Revenue and Rating Plan and the assumptions that underpin forecasting of revenue over the next four years as well as rating information is contained in the Revenue and Rating Plan - refer to Council's Four Year Revenue and Rating Plan for the period 2024/25 to 2027/28 for further information regarding revenue and rates and charges.

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

Annual growth at 1% each year;

Annual rates and charges increases will be at the rate cap set annually by the Minister for Local Government. The 2024/25 rate cap percentage increase is 2.75%. For the nine following years the projections are 2.75% for the 2025/26 year and 3% each year for the remaining 8 years;

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

Statutory fees to increase at the CPI each year;

Recurrent Operating Grants to increase at 1% for the 1st 6 years and then 1.5% for the final 4 years;

Non-recurrent grants are only included in the 1st year of the 10 Year Financial Plan as future non-recurrent operating grants cannot be assumed;

Monetary contributions to increase at 1%

Other revenue to increase at CPI each year;

Employee costs to increase each year in line with Council's Enterprise Agreement, superannuation guarantee increases and also include movements within the bands;

Contractor payments will move in line with CPI plus 0.5% in accordance with CPI adjustments in contracts each year;

Other materials and services will move in line with CPI each year;

Utility and insurance payments will increase above CPI each year;

Depreciation and amortisation will reflect annual consumption taking into account new capitalisation each year and periodic revaluations;

Other expenses will increase annually in line with CPI; and

Borrowings will only be utilised to fund capital projects if they meet the criteria Council has established for borrowings.

2.1 Financial Policy Statements

This section defines the measures that demonstrates Council's financial sustainability in order to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast Actual 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Consistent underlying surplus results	Adjusted underlying result greater than $0 (shown in $ millions)	>$0	($41.300)	($5.608)	$0.799	$3.391	$3.613	$0.184	($0.642)	$1.509	$0.277	$0.991	($2.159)
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.50	1.50	2.85	2.26	2.14	2.02	2.21	2.25	2.11	2.15	2.08	1.98	2.10
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above 100%	100%	141%	248%	149%	118%	119%	101%	94%	97%	94%	94%	84%
That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / Rate revenue to remain below 60%	60%	14.4%	13.5%	15.3%	15.4%	12.0%	10.1%	7.7%	6.0%	4.4%	2.7%	1.2%
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 80%	80%	140%	150%	122%	112%	125%	134%	122%	122%	124%	115%	121%
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for new and renewal capital.	Capital Outlays as a % of Own Source Revenue to remain above 30%	30%	59%	94%	59%	43%	39%	32%	31%	31%	27%	29%	25%

Notes

Underlying Surplus/(Deficit)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a good measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items that can often mask the operating result. The adjusted underlying result for the 2024/25 year is a deficit of $5.608 million, which is a decrease of $35.692 million in deficit from the forecast underlying deficit for the 2023/24 year of $41.3 million. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes that are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year. The advance payment of $19.6 million of the 2023/24 Victoria Grants Commission allocation in the 2022/23 year has impacted on the operating result and the underlying result for the 2023/24 year. Every second year the Raymond Island Ferry slipping costs of approximately $0.850 million are incurred and this has impacted on the underlying results for the 2023/24, 2025/26 and 2027/28 financial years. There is $15 million of expenditure that is included in the 2023/24 year as a result of funding received in previous years but the works and services not undertaken until the 2023/24 year. There is also the cost for the Council election every four years from the 2024/25 year that ranges from $400,000 through to $484,000 in the 2032/33 year. in the 2024/25 year there is also expenditure of $3.24 million for bushfire support services where the funding was received in prior years. Road to Recovery recurrent capital grant funding will be received each year but the annual amounts vary depending on the timing of the capital projects it is funding. As a result there are a couple of years that are forecasting an underlying deficit. For the 10 years from 2024/25 through to 2033/34 the average underlying result is forecast to be a surplus of $0.235 million.

Working Capital

All years are projected to be higher than the target of 1.5 with the working capital being maintained at the desired level.

Asset Renewal

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage of 100 or greater indicates that Council is maintaining its existing assets, while a percentage less that 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Whilst the indicator is forecasting results slightly less than 100 in the outyears from 2029/30 the average over the 10 years of the plan is greater than 100. It is expected that there would be other funding sources that will become available in the out years for Council to allocate to renewal of assets and this would increase the results in those years that are currently forecast to be less than 100.

Unrestricted Cash

All years are projected to be greater than the 80% target.

Capital Funding

The percentage drops to slightly below the 30% target in the out years but remains at an acceptable level.

2.2 Assumptions to the financial plan statements

2.2.1 Comprehensive Income Statement

This section presents information in regard to the assumptions to the Comprehensive Income Statement for the 10 years from 2024/25 to 2033/34.

The key parameters of the 10 Year Financial Plan are detailed below:
• Annual growth at 1% each year;
• CPI assumed at 3.5% for the 1st year, 3.25% for the next year and then 3.5% next 8 years;
• Annual rates and charges increases will be at the rate cap announced each year by the Minister for Local Government;
• User fees and charges, in the main, to increase at the CPI each year;
• Statutory fees to increase at CPI each year;
• Recurrent Operating Grants to increase at 1% for the 1st 6 years and then 1.5% for the last 4 years;
• Recurrent Operating Grant - Victoria Grants Commission to increase at 3% each year;

• Non-recurrent grants are only included in the 1st year of the 10 Year Financial Plan as future non-recurrent operating grants cannot be assumed;
• Monetary contributions to increase at 1%;
• Other revenue to increase in line with CPI each year;
• Employee costs to increase each year in line with Council's Enterprise Agreement, superannuation guarantee increases and also include movements within the bands;
• Contractor payments will move in slightly above CPI each year;
• Other materials and services and other expenses will increase at CPI each year;
• Utility and insurance payments will increase above CPI each year;
• Depreciation and amortisation will reflect annual consumption taking into account new capitalisation each year and periodic revaluations.

Description and table of annual escalations, for the 10 year period, for each income and expenditure line item contained in the Comprehensive Income Statement is shown below:

Escalation Factors % movement	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**
CPI	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Rates and charges	2.75%	2.75%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Statutory fees and fines	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
User fees	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Grants - Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.50%	1.50%	1.50%	1.50%
Grants - Victoria Grants Commission	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Contributions - monetary	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Contributions - non-monetary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other income	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Employee costs	2.75%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Lump sum contracts and provisionals	4.50%	3.75%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Materials and services and other expenses	3.50%	3.25%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Depreciation & Amortisation	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program	Based on Capital Program
Other expenses - Insurances and utilities	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

2.2.2 Balance Sheet

This section presents information in regard to the assumptions to the Balance Sheet for the 10 years from 2024/25 to 2033/34.

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

Assets

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

3. Financial Plan Statements

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

3.1 Comprehensive Income Statement
3.2 Balance Sheet
3.3 Statement of Changes in Equity
3.4 Statement of Cash Flows
3.5 Statement of Capital Works
3.6 Statement of Human Resources
3.7 Summary of Planned Human Resources Expenditure

3.1 Comprehensive Income Statement

Income Statement	Forecast / Actual	Budget	Projections								
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Income / Revenue											
Rates and charges	69,285	72,221	74,671	77,399	80,225	83,154	86,189	89,332	92,590	95,964	99,460
Statutory fees and fines	2,967	2,646	2,732	2,827	2,926	3,029	3,135	3,244	3,358	3,475	3,597
User fees	13,436	13,527	13,945	14,410	14,891	15,388	15,903	16,436	16,987	17,557	18,148
Grants - Operating	6,708	26,062	25,099	22,519	23,171	23,842	24,533	25,251	25,990	26,751	27,534
Grants - Capital	23,526	36,169	17,355	12,239	13,927	7,854	3,404	3,704	3,204	3,204	509
Contributions - monetary	1,010	310	475	476	305	306	308	309	311	312	314
Contributions - non-monetary	8,487	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other income	10,279	8,564	4,042	3,904	3,367	3,435	3,504	3,575	3,648	3,724	3,802
Total income / Revenue	**135,698**	**161,499**	**140,319**	**135,774**	**140,812**	**139,008**	**138,976**	**143,851**	**148,088**	**152,987**	**155,364**
Expenses											
Employee costs	40,538	41,504	40,863	42,626	43,925	46,460	48,745	50,381	52,071	53,815	55,616
Materials and services	71,292	57,260	51,437	47,206	48,284	50,008	52,182	53,169	57,028	59,289	62,883
Depreciation	28,667	30,214	30,647	31,169	31,741	31,949	32,117	32,221	32,612	32,761	32,862
Amortisation - intangible assets	815	1,093	1,101	1,101	1,300	1,328	1,328	1,328	1,328	1,328	1,328
Depreciation - right of use assets	71	71	71	71	71	71	71	71	71	71	71
Bad and doubtful debts - allowance for impairment losses	28	48	50	51	53	55	57	59	61	63	65
Borrowing costs	308	391	394	495	435	393	338	260	212	163	112
Finance Costs - leases	1	1	1	1	1	1	1	1	1	1	1
Net loss on disposal of property, infrastructure, plant and equipment	2,989	0	0	0	0	0	0	0	0	0	0
Other expenses	1,984	1,956	1,812	1,875	1,941	2,009	2,079	2,152	2,227	2,305	2,385
Total expenses	**146,693**	**132,538**	**126,376**	**124,595**	**127,751**	**132,274**	**136,918**	**139,642**	**145,611**	**149,796**	**155,323**
Surplus/(deficit) for the year	**(10,995)**	**28,961**	**13,943**	**11,179**	**13,061**	**6,734**	**2,058**	**4,209**	**2,477**	**3,191**	**41**
Other comprehensive income											
Items that will not be reclassified to surplus or deficit in future periods											
Net asset revaluation gain/(loss)	0	0	0	**30,000**	**120,252**	0	0	**30,000**	**135,345**	0	0
Total comprehensive result	**(10,995)**	**28,961**	**13,943**	**41,179**	**133,313**	**6,734**	**2,058**	**34,209**	**137,822**	**3,191**	**41**

OPERATING ACTIVITIES REVENUE

3.1.1 RATES AND CHARGES

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

RATES AND CHARGES ESTIMATES

	Forecast / Actual	Budget	Projections								
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Description	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Rates and Charges raised	57,260	59,827	61,857	64,124	66,468	68,897	71,411	74,014	76,710	79,501	82,390
Waste Service charges	9,569	10,007	10,406	10,845	11,303	11,779	12,274	12,788	13,323	13,880	14,459
Waste Levy	1,628	1,657	1,657	1,657	1,657	1,657	1,657	1,657	1,657	1,657	1,657
Supplementary rates and charges	335	350	360	371	383	395	407	420	433	446	460
Rating Agreements	133	100	103	106	109	112	116	119	123	126	130
Penalty interest on rates and charges	360	280	288	296	305	314	324	334	344	354	364
Total	**69,285**	**72,221**	**74,671**	**77,399**	**80,225**	**83,154**	**86,189**	**89,332**	**92,590**	**95,964**	**99,460**

3.1.2 STATUTORY FEES AND CHARGES

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

3.1.3 USER FEES AND CHARGES

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure. Council determines the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide in line with community expectations. User fees and charges are estimated to increase by CPI each year plus growth.

3.1.4 GOVERNMENT GRANTS

Operating - These grants are received from Commonwealth and State Governments in support of programs. The largest grant is the Victorian Grants Commission (VGC) allocation of Commonwealth funding that is allocated to Victorian councils in accordance with a mix of general service criteria and roads and bridges criteria. The assumption for the increase annually in the VGC funding is 3%. For other recurrent grant funding the assumption is that the funding will continue across the 10 years with an annual increase of 1% annually until the 2030/31 year where the increase is forecast at 1.5% annually.

Capital - Capital grants are received from Commonwealth and State Governments for various capital projects. The 10 Year Plan includes known capital grant funding up to the 2029/30 year where the level of capital grant funding is assumed to only be recurrent capital funding for the Roads to Recovery program and the Premiers Reading Program plus some small state grants for two capital projects..

3.1.5 CONTRIBUTIONS

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects. They will include monies collected from developers under development contribution plans and contributions from user groups towards the upgrade of facilities.

Non-monetary contribution represent the value of assets handed over to council from developers at the completion of a subdivision, such as roads, drainage and reserves.

The 10 Year Plan assumes that monetary contributions will increase at 1% each years, whilst the value of non-monetary contributions will remain the same.

3.1.6 OTHER INCOME

Other income includes income from the investments of surplus funds, lease income and other sundry income. The assumption across the 10 Year Plan is that this income will increase in line with CPI each year.

OPERATING ACTIVITIES EXPENDITURE

3.1.7 EMPLOYEE COSTS

Employee benefits include all labour related expenditure. Employee costs are mainly governed by Council's Enterprise Agreement (EA). In the 2023/24 year there were a number of temporary employees who were funded through bushfire funding and their employment ended during the year. For the years 2024/25 through to 2028/29 there are further reductions in FTE numbers as a result of additional temporary employees, for bushfire funded programs, employment ending and some further positions no longer being required. The number of FTEs from 2029/30 onwards is assumed to remain consistent and the employee related costs are expected to increase in line with EA associated increases.

3.1.8 MATERIALS AND SERVICES INCLUDING CONTRACTS

Contract costs will generally increase slightly above CPI increases across the 10 years.

Materials and services will generally increase at CPI across the 10 years with the exception being insurances and utilities which are forecast to increase slightly greater than CPI. Also every 2nd year there is expected to be an increase in materials and services of $0.85M for the cyclic maintenance for the Raymond Island Ferry. The cost of the Council election every 4 years from the 2024/25 year of $0.4M through to $0.484M has also been factored into the 10 Year Plan.

3.1.9 DEPRECIATION AND AMORTISATION

Depreciation is forecast to increase over the 10 years based on the increase in depreciable assets that have been capitalised over that period of time together with the impact of the periodic revaluations.

Amortisation costs will remain relatively consistent over the 10 years based on the estimated airspace landfill assets and right of use assets.

3.1.10 BORROWING COSTS

The finance cost (interest) on borrowings is forecast to increase in the early years when loan borrowings are taken up and then decrease over the remaining years as principle payments are made. Refer to Section 5 for futher information on borrowing costs.

3.1.11 NET GAIN/(LOSS) ON SALE OF ASSETS

The assumption in the 10 Year Plan is that the written down value of assets sold will be equal to the sale proceeds.

3.1.12 OTHER EXPENSES

Other expenses include Councillor and Mayoral allowances, legal fees, memberships and subscriptions and audit fees. These expenses are forecast to increase at CPI over the 10 years of the Plan.

3.2 Balance Sheet

Balance Sheet	Forecast / Actual	Budget	Projections								
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Assets											
Current assets											
Cash and cash equivalents	90,938	50,274	33,823	32,081	33,825	37,383	34,953	34,339	36,062	35,267	34,698
Trade and other receivables	12,270	11,693	10,149	9,781	10,096	9,919	9,867	10,158	10,404	10,696	10,813
Other financial assets	0	0	0	0	0	0	0	0	0	0	0
Prepayments	699	711	734	760	787	814	843	872	903	934	967
Other assets	3,758	3,819	3,933	4,060	4,191	4,328	4,468	4,615	4,765	4,922	5,084
Total current assets	**107,665**	**66,497**	**48,639**	**46,682**	**48,899**	**52,444**	**50,131**	**49,984**	**52,134**	**51,819**	**51,562**
Non-current assets											
Trade and other receivables	200	170	160	150	140	120	100	80	60	40	20
Property, infrastructure, plant & equipment	1,474,063	1,530,010	1,554,477	1,595,575	1,724,561	1,726,907	1,729,782	1,762,148	1,897,990	1,900,915	1,899,795
Right-of-use assets	682	611	540	469	398	327	256	185	114	43	-
Investment property	7,455	7,455	7,455	7,455	7,455	7,455	7,455	7,455	7,455	7,455	7,455
Intangible assets	3,051	8,580	9,729	10432	12,877	11,848	11,145	14,530	13,502	12,473	15,042
Total non-current assets	**1,485,451**	**1,546,826**	**1,572,361**	**1,614,081**	**1,745,431**	**1,746,657**	**1,748,738**	**1,784,398**	**1,919,121**	**1,920,926**	**1,922,312**
Total assets	**1,593,116**	**1,613,323**	**1,621,000**	**1,660,763**	**1,794,330**	**1,799,101**	**1,798,869**	**1,834,382**	**1,971,255**	**1,972,745**	**1,973,874**
Liabilities											
Current liabilities											
Trade and other payables	14,413	12,565	8,748	7,433	7,273	6,892	7,191	7,309	7,321	7,807	7,812
Trust funds and deposits	3,033	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311
Contract and other liabilities	5,950	5,950	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Provisions	13,603	7,696	9,137	9,596	9,911	10,904	11,434	10,801	12,566	13,150	12,453
Interest-bearing liabilities	724	786	1,009	2,313	1,206	1,750	1,295	1,343	1,392	1,443	523
Lease liabilities	75	75	75	75	75	75	75	75	75	75	75
Total current liabilities	**37,798**	**29,383**	**22,680**	**23,128**	**22,176**	**23,332**	**23,706**	**23,239**	**25,065**	**26,186**	**24,574**
Non-current liabilities											
Contract and other liabilities	419	419	419	420	423	423	423	423	423	423	422
Provisions	7,900	7,847	6,793	5,742	8,151	6,781	5,413	8,527	7,144	5,765	8,989
Interest-bearing liabilities	9,231	8,945	10,436	9,622	8,416	6,667	5,371	4,028	2,636	1,193	670
Lease liabilities	678	678	678	678	678	678	678	678	678	678	678
Total non-current liabilities	**18,228**	**17,889**	**18,326**	**16,462**	**17,668**	**14,549**	**11,885**	**13,656**	**10,881**	**8,059**	**10,759**
Total liabilities	**56,026**	**47,272**	**41,006**	**39,590**	**39,844**	**37,881**	**35,591**	**36,895**	**35,946**	**34,245**	**35,333**
Net assets	**1,537,090**	**1,566,051**	**1,579,994**	**1,621,173**	**1,754,486**	**1,761,220**	**1,763,278**	**1,797,487**	**1,935,309**	**1,938,500**	**1,938,541**
Equity											
Accumulated surplus	474,570	503,289	517,297	528,526	541,587	548,321	550,379	554,588	557,065	560,256	560,297
Reserves	1,062,520	1,062,762	1,062,697	1,092,647	1,212,899	1,212,899	1,212,899	1,242,899	1,378,244	1,378,244	1,378,244
Total equity	**1,537,090**	**1,566,051**	**1,579,994**	**1,621,173**	**1,754,486**	**1,761,220**	**1,763,278**	**1,797,487**	**1,935,309**	**1,938,500**	**1,938,541**

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

ASSETS

3.2.1 CURRENT ASSETS

CASH AND CASH EQUIVALENTS

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

RECEIVABLES

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

3.2.2 NON-CURRENT ASSETS

PROPERTY INFRASTRUCTURE PLANT AND EQUIPMENT

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

RIGHT OF USE ASSETS

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

INVESTMENT PROPERTIES

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

INTANGIBLE ASSETS

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

3.2.3 LIABILITIES

PAYABLES

Payables are forecast to be $14.413 million at the end of the 2023/24 year and then decrease in 2024/25 and 2025/26 and remain stable across the remaining years of the 10 Year Plan. The payables at year end is based on a percentage of the total cost for materials and services and capital and landfill rehabilitation expenditure for each year.

TRUST FUNDS AND DEPOSITS

Trust funds and deposits are budgeted to be $2.311 million at the end of 2024/25 and forecast to remain stable.

PROVISIONS

- Employee (Current and Non-Current)

  Employee provisions are forecast to increase in line with wage increases over the 10 years.

- Landfill rehabilitation (Current and Non-Current)

  The provision for landfill rehabilitation is forecast to change over the 10 years in line with the timing for landfill rehabilitation works.

INTEREST BEARING LIABILITIES

Loans are based on the repayment schedules for the existing loan for the Tambo Bluff scheme and the two Community Infrastructure Low Interest Loans that will be drawn down in the 2023/24 year plus new loans over three years for the Lakes Entrance Northern Growth Area (LENGA) drainage works.

LEASE LIABILITIES

Lease liabilities are forecast to remain stable over the 10 years.

3.2.4 RESERVES

The Asset Revaluation Reserve is forecast to increase in years where revaluation of property and infrastructure are undertaken.

Other Reserves are forecast to only change in years when the funds are used for eligible projects or additional contributions are received. These reserves are fully cash funded.

3.3 Statement of Changes in Equity

	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2024 Forecast Actual				
Balance at beginning of the financial year	1,548,085	486,359	1,059,891	1,835
Surplus/(deficit) for the year	(10,995)	(10,995)	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	(794)	0	794
Transfers from other reserves	0	0	0	0
Balance at end of the financial year	**1,537,090**	**474,570**	**1,059,891**	**2,629**
2025				
Balance at beginning of the financial year	1,537,090	474,570	1,059,891	2,629
Surplus/(deficit) for the year	28,961	28,961	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	(300)	0	300
Transfers from other reserves	0	58	0	(58)
Balance at end of the financial year	**1,566,051**	**503,289**	**1,059,891**	**2,871**
2026	-			
Balance at beginning of the financial year	1,566,051	503,289	1,059,891	2,871
Surplus/(deficit) for the year	13,943	13,943	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	65	0	(65)
Balance at end of the financial year	**1,579,994**	**517,297**	**1,059,891**	**2,806**
2027				
Balance at beginning of the financial year	1,579,994	517,297	1,059,891	2,806
Surplus/(deficit) for the year	11,179	11,179	0	0
Net asset revaluation increment/(decrement)	30,000	0	30,000	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	50	0	(50)
Balance at end of the financial year	**1,621,173**	**528,526**	**1,089,891**	**2,756**
2028				
Balance at beginning of the financial year	1,621,173	528,526	1,089,891	2,756
Surplus/(deficit) for the year	13,061	13,061	0	0
Net asset revaluation increment/(decrement)	120,252	0	120,252	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at end of the financial year	**1,754,486**	**541,587**	**1,210,143**	**2,756**
2029				
Balance at beginning of the financial year	1,754,486	541,587	1,210,143	2,756
Surplus/(deficit) for the year	6,734	6,734	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at end of the financial year	**1,761,220**	**548,321**	**1,210,143**	**2,756**

	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2030				
Balance at beginning of the financial year	1,761,220	548,321	1,210,143	2,756
Surplus/(deficit) for the year	2,058	2,058	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at end of the financial year	**1,763,278**	**550,379**	**1,210,143**	**2,756**
2031				
Balance at beginning of the financial year	1,763,278	550,379	1,210,143	2,756
Surplus/(deficit) for the year	4,209	4,209	0	0
Net asset revaluation increment/(decrement)	30,000	0	30,000	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at end of the financial year	**1,797,487**	**554,588**	**1,240,143**	**2,756**
2032				
Balance at beginning of the financial year	1,797,487	554,588	1,240,143	2,756
Surplus/(deficit) for the year	2,477	2,477	0	0
Net asset revaluation increment/(decrement)	135,345	0	135,345	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at end of the financial year	**1,935,309**	**557,065**	**1,375,488**	**2,756**
2033				
Balance at beginning of the financial year	1,935,309	557,065	1,375,488	2,756
Surplus/(deficit) for the year	3,191	3,191	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at end of the financial year	**1,938,500**	**560,256**	**1,375,488**	**2,756**
2034				
Balance at beginning of the financial year	1,938,500	560,256	1,375,488	2,756
Surplus/(deficit) for the year	41	41	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at end of the financial year	**1,938,541**	**560,297**	**1,375,488**	**2,756**

3.4 Statement of Cash Flows

Statement of Cash Flows	Forecast / Actual 2023/24 $'000	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities											
Rates and charges	68,753	72,010	74,499	77,208	80,028	82,949	85,976	89,112	92,362	95,728	99,215
Statutory fees and fines	2,967	2,646	2,732	2,827	2,926	3,029	3,135	3,244	3,358	3,475	3,597
User fees	11,265	14,237	15,507	14,801	14,602	15,599	15,990	16,180	16,777	17,301	18,069
Grants - operating	4,689	26,062	25,099	22,519	23,171	23,842	24,533	25,251	25,990	26,751	27,534
Grants - capital	12,301	36,169	12,805	12,239	13,927	7,854	3,404	3,704	3,204	3,204	509
Contributions - monetary	1,010	310	475	476	305	306	308	309	311	312	314
Interest received	5,523	2,500	1,540	1,340	1,140	1,040	1,040	1,040	1,040	1,040	1,040
Trust funds and deposits taken	7,778	7,928	8,500	8,650	8,800	8,950	9,100	9,250	9,400	9,550	9,700
Other receipts	4,739	6,063	2,503	2,565	2,226	2,394	2,463	2,537	2,606	2,683	2,760
Employee costs	(39,418)	(40,995)	(40,349)	(42,091)	(43,374)	(45,871)	(48,129)	(49,745)	(51,413)	(53,135)	(54,913)
Materials and services	(70,203)	(65,589)	(55,405)	(49,674)	(49,597)	(51,379)	(53,365)	(54,538)	(57,320)	(60,307)	(64,386)
Trust funds and deposits repaid	(8,500)	(8,650)	(8,500)	(8,650)	(8,800)	(8,950)	(9,100)	(9,250)	(9,400)	(9,550)	(9,700)
Other payments	(1,984)	(1,956)	(1,812)	(1,875)	(1,941)	(2,009)	(2,079)	(2,152)	(2,227)	(2,305)	(2,385)
Net cash provided by/(used in) operating activities	**(1,080)**	**50,735**	**37,594**	**40,335**	**43,413**	**37,754**	**33,276**	**34,942**	**34,688**	**34,747**	**31,354**
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(56,272)	(91,383)	(55,964)	(42,671)	(39,520)	(33,196)	(34,217)	(34,599)	(32,009)	(34,586)	(30,967)
Proceeds from sale of property, infrastructure, plant and equipment	1,239	600	600	600	600	600	600	600	600	600	600
Proceeds from sale of investments	45,262	0	0	0	0	0	0	0	0	0	0
Net cash provided by/ (used in) investing activities	**(9,771)**	**(90,783)**	**(55,364)**	**(42,071)**	**(38,920)**	**(32,596)**	**(33,617)**	**(33,999)**	**(31,409)**	**(33,986)**	**(30,367)**
Cash flows from financing activities											
Finance costs	(308)	(391)	(394)	(495)	(435)	(393)	(338)	(260)	(212)	(163)	(112)
Proceeds from borrowings	7,043	500	2500	1500	0	0	0	0	0	0	0
Repayment of borrowings	0	(724)	(786)	(1,010)	(2,313)	(1,206)	(1,750)	(1,295)	(1,343)	(1,392)	(1,443)
Interest paid - lease liability	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net cash provided by/(used in) financing activities	**6,734**	**(616)**	**1,319**	**(6)**	**(2,749)**	**(1,600)**	**(2,089)**	**(1,556)**	**(1,556)**	**(1,556)**	**(1,556)**
Net increase/(decrease) in cash & cash equivalents	**(4,117)**	**(40,664)**	**(16,451)**	**(1,742)**	**1,744**	**3,558**	**(2,430)**	**(613)**	**1,723**	**(795)**	**(570)**
Cash and cash equivalents at the beginning of the financial year	95,055	90,938	50,274	33,823	32,081	33,825	37,383	34,953	34,339	36,062	35,267
Cash and cash equivalents at the end of the financial year	**90,938**	**50,274**	**33,823**	**32,081**	**33,825**	**37,383**	**34,953**	**34,339**	**36,062**	**35,267**	**34,698**

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

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

3.5 Statement of Capital Works

Capital Works	Forecast / Actual 2023/24 $'000	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000
Property											
Land	185	401	100	100	100	100	100	100	100	100	100
Total land	**185**	**401**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**
Buildings	8,673	10,416	3,567	3,005	6,860	6,700	2,600	2,700	2,600	2,800	2,700
Total buildings	**8,673**	**10,416**	**3,567**	**3,005**	**6,860**	**6,700**	**2,600**	**2,700**	**2,600**	**2,800**	**2,700**
Total property	**8,858**	**10,817**	**3,667**	**3,105**	**6,960**	**6,800**	**2,700**	**2,800**	**2,700**	**2,900**	**2,800**
Plant and equipment											
Plant, machinery and equipment	4,030	6,597	5,191	4,331	2,980	3,992	2,258	4,157	4,650	2,512	4,083
Fixtures, fittings and furniture	60	30	30	30	30	30	30	30	30	30	30
Computers and telecommunications	1,044	6,622	2,250	1,804	445	300	625	1,413	300	300	625
Library books	209	209	209	209	209	209	209	209	209	209	209
Total plant and equipment	**5,343**	**13,458**	**7,680**	**6,374**	**3,664**	**4,531**	**3,122**	**5,809**	**5,189**	**3,051**	**4,947**
Infrastructure											
Roads	9,809	12,192	15,099	15,197	17,267	12,650	13,350	11,900	11,900	11,745	9,050
Bridges	3,797	610	2,899	500	300	300	400	400	1,150	400	400
Footpaths and cycleways	2,601	1,290	899	850	850	1,100	1,600	1,600	1,600	1,500	1,500
Drainage	1,059	4,544	6,690	4,475	2,450	1,950	2,000	2,150	1,950	2,150	1,950
Recreational, leisure and community facilities	7,439	7,112	6,045	3,020	3,475	2,220	1,320	2,670	2,370	2,670	2,370
Waste management	1,997	2,859	3,748	1,920	600	170	2,900	2,020	250	3,320	2,600
Parks, open space and streetscapes	13,708	24,161	7,757	6,480	3,104	2,875	3,725	3,150	2,800	2,750	2,750
Aerodromes	211	13,553	600	400	100	100	100	100	100	100	100
Off street car parks	1,324	175	690	200	600	100	100	100	100	100	100
Other infrastructure	126	612	190	150	150	400	2,900	1,900	1,900	3,900	2,400
Total infrastructure	**42,071**	**67,108**	**44,617**	**33,192**	**28,896**	**21,865**	**28,395**	**25,990**	**24,120**	**28,635**	**23,220**
Total capital works expenditure	**56,272**	**91,383**	**55,964**	**42,671**	**39,520**	**33,196**	**34,217**	**34,599**	**32,009**	**34,586**	**30,967**
Represented by:											
New asset expenditure	15,977	16,323	10,251	5,791	1,640	1,053	4,118	3,243	1,403	3,953	3318
Asset renewal expenditure	31,278	58,899	34,666	30,004	30,054	27,453	26,599	28,249	27,266	27,296	24,412
Asset expansion expenditure	0	0	0	0	0	0	0	0	0	0	0
Asset upgrade expenditure	9,017	16,161	11,047	6,876	7,826	4,690	3,500	3,107	3,340	3,337	3,237
Total capital works expenditure	**56,272**	**91,383**	**55,964**	**42,671**	**39,520**	**33,196**	**34,217**	**34,599**	**32,009**	**34,586**	**30,967**
Funding sources represented by:											
Grants	23,526	36,169	17,355	12,239	13,927	7,854	3,404	3,704	3,204	3,204	509
Contributions	918	10	225	0	0	0	0	0	0	0	0
Council cash	23,857	52,768	32,111	27,482	25,593	25,342	30,813	30,895	28,805	31,382	30,458
Reserves	928	1,936	3,773	1,450	0	0	0	0	0	0	0
Borrowings	7,043	500	2,500	1,500	0	0	0	0	0	0	0
Total capital works expenditure	**56,272**	**91,383**	**55,964**	**42,671**	**39,520**	**33,196**	**34,217**	**34,599**	**32,009**	**34,586**	**30,967**

3.6 Statement of Human Resources

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Staff expenditure	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000
Total staff expenditure										
Female	19,146	19,379	20,191	20,750	21,969	23,110	23,886	24,675	25,489	26,329
Male	16,068	16,242	17,036	17,614	18,750	19,706	20,373	21,076	21,801	22,549
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total staff expenditure	**35,214**	**35,621**	**37,227**	**38,364**	**40,719**	**42,816**	**44,260**	**45,750**	**47,289**	**48,878**
Permanent full time										
Female	13,295	13,353	13,983	14,356	15,373	16,299	16,854	17,414	17,992	18,589
Male	13,357	13,449	14,160	14,651	15,697	16,554	17,119	17,715	18,331	18,967
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total	**26,652**	**26,802**	**28,143**	**29,008**	**31,069**	**32,853**	**33,973**	**35,129**	**36,323**	**37,555**
Permanent part time										
Female	5,851	6,027	6,207	6,394	6,597	6,811	7,032	7,261	7,497	7,740
Male	2,711	2,792	2,876	2,963	3,053	3,152	3,255	3,360	3,470	3,582
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total	**8,562**	**8,819**	**9,083**	**9,356**	**9,650**	**9,963**	**10,287**	**10,621**	**10,966**	**11,323**
Total Permanent staff expenditure	**35,214**	**35,621**	**37,227**	**38,364**	**40,719**	**42,816**	**44,260**	**45,750**	**47,289**	**48,878**
Casuals, temporary and other expenditure	6,290	5,242	5,399	5,561	5,741	5,928	6,121	6,321	6,526	6,738
Total Operating staff expenditure	**41,504**	**40,863**	**42,626**	**43,925**	**46,460**	**48,745**	**50,381**	**52,071**	**53,815**	**55,616**
Capitalised labour costs	2,914	2,516	2,214	2,205	2,251	2,098	2,147	2,197	2,249	2,302
Total Operating and Capital labour costs	**44,418**	**43,379**	**44,840**	**46,130**	**48,711**	**50,843**	**52,528**	**54,268**	**56,064**	**57,918**

Staff numbers	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE
Total permanent staff numbers										
Female	191.40	188.40	188.40	188.40	188.40	188.40	188.40	188.40	188.40	188.40
Male	184.80	181.80	181.80	181.80	181.80	181.80	181.80	181.80	181.80	181.80
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total permanent staff numbers	**376.20**	**370.20**	**370.20**	**370.20**	**370.20**	**370.20**	**370.20**	**370.20**	**370.20**	**370.20**
Permanent full time										
Female	127.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00
Male	151.00	148.00	148.00	148.00	148.00	148.00	148.00	148.00	148.00	148.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	**278.00**	**272.00**	**272.00**	**272.00**	**272.00**	**272.00**	**272.00**	**272.00**	**272.00**	**272.00**
Permanent part time										
Female	64.40	64.40	64.40	64.40	64.40	64.40	64.40	64.40	64.40	64.40
Male	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	**98.20**	**98.20**	**98.20**	**98.20**	**98.20**	**98.20**	**98.20**	**98.20**	**98.20**	**98.20**
Total permanent staff numbers	376.20	370.20	370.20	370.20	370.20	370.20	370.20	370.20	370.20	370.20
Casuals, temporary and other expenditure	66.10	54.10	54.10	54.10	54.10	54.10	54.10	54.10	54.10	54.10
Capitalised	25.00	22.50	18.50	17.50	17.50	15.50	15.50	15.50	15.50	15.50
Total staff numbers	**467.30**	**446.80**	**442.80**	**441.80**	**441.80**	**439.80**	**439.80**	**439.80**	**439.80**	**439.80**

Directorate	Permanent Full Time				Permanent Part Time				2024/25
	Female $'000	Male $'000	Self-described $'000	Total $'000	Female $'000	Male $'000	Self-described $'000	Total $'000	Total $'000
Assets and Environment	3,781	8,946	0	**12,727**	1,881	2,192	0	**4,073**	**16,800**
Place and Community	2,381	2,033	0	**4,414**	1,429	60	0	**1,489**	**5,903**
Business Excellence	6,497	2,378	0	**8,875**	2,541	459	0	**3,000**	**11,875**
Office of the CEO	636	-	0	**636**	-	0	0	**-**	**636**
Total permanent staff expenditure	**13,295**	**13,357**	0	**26,652**	**5,851**	**2,711**	0	**8,562**	**35,214**
Casuals, temporary and other expenditure									**6,290**
Total Employee Costs - Operating	**13,295**	**13,357**	0	**26,652**	**5,851**	**2,711**	0	**8,562**	**41,504**
Capitalised labour costs									**2,914**
Total employee costs including capitalised labour	**13,295**	**13,357**	0	**26,652**	**5,851**	**2,711**	0	**8,562**	**44,418**

3.7 Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2034

Directorate	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000
Assets and Environment										
Permanent - Full time	**12,727**	**13,036**	**13,677**	**14,154**	**15,152**	**15,971**	**16,517**	**17,105**	**17,713**	**18,341**
Women	3,781	3,944	4,113	4,236	4,504	4,780	4,936	5,108	5,286	5,470
Men	8,946	9,092	9,564	9,918	10,648	11,190	11,581	11,997	12,427	12,871
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	**4,073**	**4,195**	**4,321**	**4,450**	**4,584**	**4,733**	**4,887**	**5,046**	**5,210**	**5,379**
Women	1,881	1,937	1,996	2,055	2,117	2,186	2,257	2,330	2,406	2,484
Men	2,192	2,258	2,325	2,395	2,467	2,547	2,630	2,715	2,804	2,895
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Assets and Environment	**16,800**	**17,232**	**17,998**	**18,604**	**19,736**	**20,704**	**21,403**	**22,151**	**22,923**	**23,720**
Place and Community										
Permanent - Full time	**4,414**	**4,235**	**4,462**	**4,587**	**4,928**	**5,256**	**5,426**	**5,603**	**5,785**	**5,973**
Women	2,381	2,277	2,406	2,469	2,689	2,894	2,988	3,085	3,185	3,289
Men	2,033	1,958	2,057	2,118	2,238	2,362	2,439	2,518	2,600	2,684
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	**1,489**	**1,534**	**1,580**	**1,627**	**1,680**	**1,735**	**1,791**	**1,849**	**1,909**	**1,971**
Women	1,429	1,472	1,516	1,562	1,612	1,665	1,719	1,775	1,832	1,892
Men	60	62	64	66	68	70	72	75	77	79
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Place and Community	**5,903**	**5,769**	**6,042**	**6,215**	**6,607**	**6,990**	**7,217**	**7,452**	**7,694**	**7,944**

Directorate	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000
Business Excellence										
Permanent - Full time	**8,875**	**8,875**	**9,330**	**9,637**	**10,340**	**10,956**	**11,337**	**11,706**	**12,086**	**12,479**
Women	6,497	6,476	6,790	7,022	7,530	7,955	8,238	8,506	8,783	9,068
Men	2,378	2,399	2,539	2,615	2,810	3,001	3,099	3,200	3,304	3,411
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	**3,000**	**3,090**	**3,183**	**3,279**	**3,386**	**3,496**	**3,609**	**3,727**	**3,848**	**3,973**
Female	2,541	2,617	2,696	2,777	2,867	2,960	3,057	3,156	3,259	3,364
Male	459	473	487	502	518	535	553	571	589	608
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Business Excellence	**11,875**	**11,965**	**12,512**	**12,916**	**13,726**	**14,452**	**14,947**	**15,432**	**15,934**	**16,452**
Office of the CEO										
Permanent - Full time	**636**	**655**	**675**	**629**	**649**	**671**	**692**	**715**	**738**	**762**
Women	636	655	675	629	649	671	692	715	738	762
Men	0	0	0	0	0	0	0	0	0	0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Women	0	0	0	0	0	0	0	0	0	0
Men	0	0	0	0	0	0	0	0	0	0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Office of the CEO	**636**	**655**	**675**	**629**	**649**	**671**	**692**	**715**	**738**	**762**
Total permanent employee costs	**35,214**	**35,621**	**37,227**	**38,364**	**40,719**	**42,816**	**44,260**	**45,750**	**47,289**	**48,878**
Casuals, temporary and other expenditure	6,290	5,242	5,399	5,561	5,741	5,928	6,121	6,321	6,526	6,738
Total Operating staff expenditure	**41,504**	**40,863**	**42,626**	**43,925**	**46,460**	**48,745**	**50,381**	**52,071**	**53,815**	**55,616**
Total capitalised labour costs	2,914	2,516	2,214	2,205	2,251	2,098	2,147	2,197	2,249	2,302
Total Operating and Capital labour costs	**44,418**	**43,379**	**44,840**	**46,130**	**48,711**	**50,843**	**52,528**	**54,268**	**56,064**	**57,918**

Directorate	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE
Assets and Environment										
Permanent - Full time	**148.0**	**148.0**	**148.0**	**148.0**	**148.0**	**148.0**	**148.0**	**148.0**	**148.0**	**148.0**
Women	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Men	112.0	112.0	112.0	112.0	112.0	112.0	112.0	112.0	112.0	112.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Permanent - Part time	**50.4**	**50.4**	**50.4**	**50.4**	**50.4**	**50.4**	**50.4**	**50.4**	**50.4**	**50.4**
Women	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
Men	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Total Assets and Environment	**198.4**	**198.4**	**198.4**	**198.4**	**198.4**	**198.4**	**198.4**	**198.4**	**198.4**	**198.4**
Place and Community										
Permanent - Full time	**43.0**	**40.0**	**40.0**	**40.0**	**40.0**	**40.0**	**40.0**	**40.0**	**40.0**	**40.0**
Women	26.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0
Men	17.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Permanent - Part time	**14.6**	**14.6**	**14.6**	**14.6**	**14.6**	**14.6**	**14.6**	**14.6**	**14.6**	**14.6**
Women	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
Men	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Total Place and Community	**57.6**	**54.6**	**54.6**	**54.6**	**54.6**	**54.6**	**54.6**	**54.6**	**54.6**	**54.6**
Business Excellence										
Permanent - Full time	**84.0**	**81.0**	**81.0**	**81.0**	**81.0**	**81.0**	**81.0**	**81.0**	**81.0**	**81.0**
Women	62.0	61.0	61.0	61.0	61.0	61.0	61.0	61.0	61.0	61.0
Men	22.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Permanent - Part time	**33.2**	**33.2**	**33.2**	**33.2**	**33.2**	**33.2**	**33.2**	**33.2**	**33.2**	**33.2**
Women	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1
Men	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Total Business Excellence	**117.2**	**114.2**	**114.2**	**114.2**	**114.2**	**114.2**	**114.2**	**114.2**	**114.2**	**114.2**

Directorate	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE
Office of the CEO										
Permanent - Full time	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**
Women	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Men	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Permanent - Part time	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Women	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Total Office of the CEO	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**
Total permanent staff	**376.2**	**370.2**	**370.2**	**370.2**	**370.2**	**370.2**	**370.2**	**370.2**	**370.2**	**370.2**
Casuals, temporary and other expenditure	66.1	54.1	54.1	54.1	54.1	54.1	54.1	54.1	54.1	54.1
Total Permanent and Casual staff numbers	**442.3**	**424.3**	**424.3**	**424.3**	**424.3**	**424.3**	**424.3**	**424.3**	**424.3**	**424.3**
Total Capitalised staff numbers	**25**	**22.5**	**18.5**	**17.5**	**17.5**	**15.5**	**15.5**	**15.5**	**15.5**	**15.5**
Total all staff numbers	**467.3**	**446.8**	**442.8**	**441.8**	**441.8**	**439.8**	**439.8**	**439.8**	**439.8**	**439.8**

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

The number of capitalised staff will also decrease from the 2025/26 year as a result of some positions that have been supporting the delivery of the large capital works program in the 2022/23, 2023/24 and 2024/25 years no longer being required. The number of project officers decreases over time as the capital program of works reduces.

4. Financial performance indicators

The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10 year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

Indicator	Measure	Target	Forecast Actual	Budget	Projections									Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	+/o/-
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	>0%	(39.19%)	(4.42%)	0.63%	2.65%	2.75%	0.14%	(0.47%)	1.07%	0.19%	0.66%	(1.41%)	-
Liquidity														
Working Capital	Current assets / current liabilities	>150%	285%	226%	214%	202%	221%	225%	211%	215%	208%	198%	210%	o
Unrestricted cash	Unrestricted cash / current liabilities	>80%	140.4%	150.1%	122.2%	112.5%	125.2%	134.2%	121.9%	121.7%	123.7%	115.3%	120.6%	-
Obligations														
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	<60%	14.4%	13.5%	15.3%	15.4%	12.0%	10.1%	7.7%	6.0%	4.4%	2.7%	1.2%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	<5%	0.4%	1.5%	1.6%	1.9%	3.4%	1.9%	2.4%	1.7%	1.7%	1.6%	1.6%	o
Indebtedness	Non-current liabilities / own source revenue	<60%	19.0%	18.5%	19.2%	16.7%	17.4%	13.9%	10.9%	12.1%	9.3%	6.7%	8.6%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	>100%	140.6%	248.4%	149.2%	118.3%	119.3%	100.6%	93.7%	97.3%	93.8%	93.5%	84.1%	-
Stability														
Rates concentration	Rate revenue / adjusted underlying revenue	No target set	65.74%	56.90%	58.72%	60.47%	61.07%	62.78%	63.25%	63.29%	63.47%	63.64%	64.94%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.36%	0.37%	0.35%	0.33%	0.31%	0.29%	0.27%	0.26%	0.24%	0.23%	0.21%	-

Indicator	Measure	Notes	Forecast Actual 2023/24	Budget 2024/25	Projections 2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	Trend +/o/-
Efficiency														
Expenditure level	Total expenses/ no. of property assessments		$4,454	$3,960	$3,739	$3,650	$3,705	$3,798	$3,893	$3,931	$4,058	$4,134	$4,244	**+**
Revenue level	General Rates and Municipal charges / no. of property assessments		$1,746	$1,795	$1,838	$1,886	$1,936	$1,987	$2,039	$2,092	$2,147	$2,203	$2,260	**+**
Workforce turnover	No. of permanent staff resignations &		11%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	**o**

Indicator	Measure	Notes	Forecast Actual 2023/24	Budget 2024/25	Projections 2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	Trend +/o/-
Sustainable Capacity														
Population	Total expenses/ Municipal population		$2,934	$2,625	$2,478	$2,419	$2,455	$2,517	$2,580	$2,605	$2,689	$2,739	$2,812	o
Population	Value of infrastructure / Municipal population		$19,520	$20,530	$20,695	$20,624	$22,790	$22,707	$22,535	$22,377	$24,707	$24,523	$24,354	**+**
Population	Municipal population / Kilometres of local roads		17	17	17	17	17	18	18	18	18	18	19	**o**
Own-source revenue	Own source revenue / Municipal population		$1,919	$1,920	$1,870	$1,913	$1,949	$1,998	$2,049	$2,100	$2,153	$2,208	$2,263	**o**
Recurrent grants	Recurrent grants / Municipal population		$91	$438	$532	$524	$461	$513	$510	$524	$532	$541	$550	**+**

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

Notes to indicators

1. Adjusted underlying result

This is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. This measure removes non-recurrent capital related income from the total income so that the income is adjusted to only income for operations and recurrent capital income. The advance payment of $19.6 million of the Victoria Grants Commission (VGC) 2023/24 payment in the 2022/23 year has impacted on the measure for the 2023/24 year together with $15 million of expenditure in 2023/24 year that was a result of programs and projects that had received funding in the 2022/23 year but the works were not completed until the 2023/24 year, giving a negative result. The 2024/25 year is also forecasting an underlying deficit primarily as a result of works that will be undertaken in the 2024/25 year; but funding was received in prior years of $3.24 million. There is also $0.4 million of election costs in the 2024/25 year. The ratio is expected to fluctuate every second year as a result of the bi-annual cyclic Raymond Island Ferry maintenance expenditure of approximately $0.850M. A result greater than 0% indicates surpluses are being generated consistently and presents a lower risk of Council not being able to fund works and services. In the out years it is forecast that there will be underlying surpluses generated in all but two of the years. See the table below for information on how the underlying result is calculated.

2. Working Capital

This is a measure of the proportion of current liabilities represented by current assets. Working capital is forecast to remain relatively steady over the life of the 10 year Plan. Council aims to have a working capital ratio of at least 150%.

3. Unrestricted Cash

Cash and cash equivalents held by Council are restricted in part and not fully available for Council's operations. This indicator measures Council's ability to fund current liabilities with unrestricted cash if they all fell due at year end. The results for this indicator are relatively steady from the 24/25 year through to 2033/34.

4. Debt compared to rates

As a result of planned borrowings in the 2023/24 and 2024/25 through to 2026/27 the indicator shows Council's increased reliance of debt against its annual rate revenue in those years. The indicator though continues to decrease as loans are repaid over the remaining years with no new borrowings forecast after the 2026/27 year for the remainder of the years of the Plan. Overall Council has a low reliance on borrowings.

5. Asset renewal

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage of 100 or greater indicates that Council is maintaining its existing assets, while a percentage less that 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Whilst the indicator is forecasting results less than 100 percent from 2029/30 to 2033/34 years the average over the 10 years of the plan is greater than 100 percent. It is expected that there would be other funding sources that will become available in the out years for Council to allocate to renewal of assets and this would increase the results in those years that are currently forecast to be less than 100 percent.

6. Rates concentration

This indicator reflects the extent of reliance on rate revenue to fund Council's ongoing services. The trend analysis indicates Council will become slightly more reliant on rate revenue compared to all other revenue sources.

Calculation of Adjusted Underlying surplus / (deficit)

The following table shows how the adjusted underlying result has been calculated.

Adjusted Underlying Result

Adjusted Underlying Result	Forecast / Actual 2023/24 $'000	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000
Total Income	135,698	161,499	140,319	135,774	140,812	139,008	138,976	143,851	148,088	152,987	155,364
Total expenses	146,693	132,538	126,376	124,595	127,751	132,274	136,918	139,642	145,611	149,796	155,323
Surplus/(deficit) for the year	**(10,995)**	**28,961**	**13,943**	**11,179**	**13,061**	**6,734**	**2,058**	**4,209**	**2,477**	**3,191**	**41**
Less non-operating income and expenses											
Grants - Capital (non-recurrent)	(20,900)	(32,559)	(10,971)	(5,615)	(7,448)	(4,550)	(700)	(700)	(200)	(200)	(200)
Contributions - monetary (capital)	(918)	(10)	(173)	(173)	0	0	0	0	0	0	0
Contributions - non-monetary	(8,487)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Adjusted underlying surplus/(deficit)	**(41,300)**	**(5,608)**	**799**	**3,391**	**3,613**	**184**	**(642)**	**1,509**	**277**	**991**	**(2,159)**
* Recurrent Capital Grants - R2R	2,617	3,601	6,375	6,615	6,470	3,295	2,695	2,995	2,995	2,995	300

Note: Recurrent Capital funding for R2R is planned to be greater in the four years 2024/25 to 2027/28 as a result of known increased funding. From 2028/29 it is assumed that the level of R2R funding will be less. As a result of the timing for the planned use of R2R funding the 2033/34 year is forecasting an underlying deficit. The 2029/30 year is also impacted due to the bi-annual cyclic maintenance for the Raymond Island Ferry of $0.850 million and the planned lesser amount of R2R being used in that year. The average result over the 10 years from 2024/25 through to 2033/34 is an underlying surplus of $0.235 million.

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

There are also costs in the 2024/25 that relate to completing bushfire funded support programs where the funding was received in prior years.

5. Strategies and Plans

This section describes the strategies and plans that support the 10 year financial projections included to the Financial Plan.

5.1 Borrowing Strategy

5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2024 is forecast to be $9.955M.

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

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

Tambo Bluff - 9.5%

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

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

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

5.1.2 Future Borrowing Requirements

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

No other new borrowings are forecast over the 10 years of the Plan.

All of the Performance Indicators for Council's borrowings are forecast to be well below the target indicators over the 10 years of the Plan. See the forecast borrowings and Performance Indicators in the tables below.

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

Performance Indicator	Target	Forecast / Actual	Budget	Projections								
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		%	%	%	%	%	%	%	%	%	%	%
Total borrowings / Rate revenue	Below 60%	14.4%	13.5%	15.3%	15.4%	12.0%	10.1%	7.7%	6.0%	4.4%	2.7%	1.2%
Debt servicing / Rate revenue	Below 5%	0.4%	0.5%	0.5%	0.6%	0.5%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%
Debt commitment / Rate revenue	Below 10%	0.4%	1.5%	1.6%	1.9%	3.4%	1.9%	2.4%	1.7%	1.7%	1.6%	1.6%
Indebtedness / Own source revenue	Below 60%	19.0%	18.5%	19.2%	16.7%	17.4%	13.9%	10.9%	12.1%	9.3%	6.7%	8.6%

5.2 Reserves Strategy

5.2.1 Current Non-Discretionary Reserves

The Recreation Land Reserve receives developer contributions for future development of public open space.

The Car Parking Reserve receives developer funds for future development of public car parks.

Development Contribution Plans receive contribution from developers upon the sale of land in a prescribed planning area.

Lakes Entrance Northern Growth Area receive contributions in accordance with the development plan.

The Road Upgrading Reserve receives contributions from developers for the future upgrade of specific roads as required by development plans.

5.2.2 Current Discretionary Reserves

The Raymond Island Ferry Replacement Reserve is planned to increase by $300K each year as an allocation of accumulated surplus to be utilised when the Ferry is replaced in the future.

The Orbost Landfill Bushfire Waste Reserve is the amount of surplus funds that were generated during the period that the 2019/20 bushfire contaminated waste was being disposed at the Orbost landfill site. These funds will be held to fund additional aftercare and monitoring costs that may result from the use of the Orbost Landfill and part of the Bairnsdale landfill for depositing of contaminated bushfire waste. They will also be used over time to fund new strategic waste projects.

A discretionary reserve for the Tambo Bluff Property Sales is utilised to allocate Tambo Bluff property sales income to Tambo Bluff property purchases to be able to consolidate into saleable blocks.

5.2.3 Reserve Usage Projections

There is projected use of non-discretionary (restricted) reserves of $58K in the 2024/25 financial year. $53K of Public Open Space reserve funds will be contributing to a playground upgrade. It is proposed that $5K of Car Parking reserve funds will be utilised in 2024/25, $65K in 2025/26 and $50K in 2026/27 to contribute to car parking upgrades. There will also be public open space contributions made into the reserve of $727K in 2023/24 and $300K in 2024/25.

The discretionary Orbost Landfill Bushfire Waste reserve is projected to utilise $7.610M over a number of years from 2023/24 to 2026/27 for the upgrade of the Bairnsdale Regional Landfill and Transfer Station, Bairnsdale Resource Centre, Bairnsdale Recycling Facility, the Cann River Waste Transfer Station, Bairnsdale Composting Facility, Buchan Transfer station upgrade and Metung Transfer Station upgrade. The Tambo Bluff Property sales Reserve will also be utilised to fund land purchases in the Tambo Bluff development.

A summary of both Restricted and Discretionary Reserves is shown below.

Reserves	Restricted / Discretionary	Forecast 2023/24 $000's	2024/25 $000's	2025/26 $000's	2026/27 $000's	2027/28 $000's	2028/29 $000's	2029/30 $000's	2030/31 $000's	2031/32 $000's	2032/33 $000's	2033/34 $000's
Public Open Space Reserve	**Restricted**											
Opening balance		1,144	1,871	2,118	2,118	2,118	2,118	2,118	2,118	2,118	2,118	2,118
Transfer to reserve		727	300	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(53)	0	0	0	0	0	0	0	0	0
Closing balance		**1,871**	**2,118**	**2,118**	**2,118**	**2,118**	**2,118**	**2,118**	**2,118**	**2,118**	**2,118**	**2,118**
Car Parking Reserve	**Restricted**											
Opening balance		193	193	188	123	73	73	73	73	73	73	73
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(5)	(65)	(50)	0	0	0	0	0	0	0
Closing balance		**193**	**188**	**123**	**73**	**73**	**73**	**73**	**73**	**73**	**73**	**73**
Development Contribution Plans	**Restricted**											
Opening balance		129	129	129	129	129	129	129	129	129	129	129
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
Closing balance		**129**	**129**	**129**	**129**	**129**	**129**	**129**	**129**	**129**	**129**	**129**
Lakes Entrance Northern Growth Area	**Restricted**											
Opening balance		1	1	1	1	1	1	1	1	1	1	1
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
Closing balance		**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**

Road Upgrading	Restricted	Forecast 2023/24 $000's	2024/25 $000's	2025/26 $000's	2026/27 $000's	2027/28 $000's	2028/29 $000's	2029/30 $000's	2030/31 $000's	2031/32 $000's	2032/33 $000's	2033/34 $000's
Opening balance		59	126	126	126	126	126	126	126	126	126	126
Transfer to reserve		67	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
Closing balance		**126**	**126**	**126**	**126**	**126**	**126**	**126**	**126**	**126**	**126**	**126**
Reserves Summary	**Total Restricted**	**Forecast 2023/24 $000's**	**2024/25 $000's**	**2025/26 $000's**	**2026/27 $000's**	**2027/28 $000's**	**2028/29 $000's**	**2029/30 $000's**	**2030/31 $000's**	**2031/32 $000's**	**2032/33 $000's**	**2033/34 $000's**
Opening balance		1,526	2,320	2,562	2,497	2,447	2,447	2,447	2,447	2,447	2,447	2,447
Transfer to reserve		794	300	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	(58)	(65)	(50)	0	0	0	0	0	0	0
Closing balance		**2,320**	**2,562**	**2,497**	**2,447**	**2,447**	**2,447**	**2,447**	**2,447**	**2,447**	**2,447**	**2,447**

Reserves

Raymond Island Ferry Replacement	Discretionary	Forecast 2023/24 $000's	2024/25 $000's	2025/26 $000's	2026/27 $000's	2027/28 $000's	2028/29 $000's	2029/30 $000's	2030/31 $000's	2031/32 $000's	2032/33 $000's	2033/34 $000's
Opening balance		3,000	3,300	3,600	3,900	4,200	4,500	4,800	5,100	5,400	5,700	6,000
Transfer to reserve		300	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
Closing balance		**3,300**	**3,600**	**3,900**	**4,200**	**4,500**	**4,800**	**5,100**	**5,400**	**5,700**	**6,000**	**6,300**
Tambo Bluff Property Sales	**Discretionary**											
Opening balance		265	362	61	61	61	61	61	61	61	61	61
Transfer to reserve		100	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		(3)	(301)	0	0	0	0	0	0	0	0	0
Closing balance		**362**	**61**	**61**	**61**	**61**	**61**	**61**	**61**	**61**	**61**	**61**
Orbost Landfill Bushfire Waste	**Discretionary**											
Opening balance		9,581	8,656	7,079	3,371	1,971	1,971	1,971	1,971	1,971	1,971	1,971
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		(925)	(1,577)	(3,708)	(1,400)	0	0	0	0	0	0	0
Closing balance		**8,656**	**7,079**	**3,371**	**1,971**	**1,971**	**1,971**	**1,971**	**1,971**	**1,971**	**1,971**	**1,971**
Reserves Summary	**Total Discretionary**											
Opening balance		12,846	12,318	10,740	7,332	6,232	6,532	6,832	7,132	7,432	7,732	8,032
Transfer to reserve		400	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		(928)	(1,878)	(3,708)	(1,400)	0	0	0	0	0	0	0
Closing balance		**12,318**	**10,740**	**7,332**	**6,232**	**6,532**	**6,832**	**7,132**	**7,432**	**7,732**	**8,032**	**8,332**

Reserves Summary	Total Restricted and Discretionary	Forecast 2023/24 $000's	2024/25 $000's	2025/26 $000's	2026/27 $000's	2027/28 $000's	2028/29 $000's	2029/30 $000's	2030/31 $000's	2031/32 $000's	2032/33 $000's	2033/34 $000's
Opening balance		14,372	14,638	13,302	9,829	8,679	8,979	9,279	9,579	9,879	10,179	10,479
Transfer to reserve		1194	600	300	300	300	300	300	300	300	300	300
Transfer from reserve		(928)	(1,936)	(3,773)	(1,450)	0	0	0	0	0	0	0
Closing balance		**14,638**	**13,302**	**9,829**	**8,679**	**8,979**	**9,279**	**9,579**	**9,879**	**10,179**	**10,479**	**10,779**

EAST GIPPSLAND SHIRE COUNCIL

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

CONTENTS

Acknowledgement of Country

East Gippsland Shire Council acknowledges the Gunaikurnai, Monero and the Bidawel people as the Traditional Custodians of this land that encompasses East Gippsland Shire, and their enduring relationship with country. The Traditional Custodians have cared and nurtured East Gippsland for tens of thousands of years.

Council value their living culture and practices and their right to self-determination. Council pays respect to all Aboriginal and Torres Strait Islander people living in East Gippsland, their Elders, past, present, and future.

1.1 EXECUTIVE SUMMARY

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan (The Plan) establishes the revenue raising framework within which the Council proposes to work.

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.

The Plan provides information on Council's rates and charges and other revenue sources. Whilst there are legislative provisions Council must follow in regard to rates and charges there is some discretion in the application of differential rates and service charges. Section 1.5 of the Plan provides information on Council's current application of this legislation for rates and charges.

User fees and charges form an important part of Council's revenue. In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations. Section 1.6.1 of the Plan provides information in regard to the considerations that Council takes into account when setting user fees and charges.

Sections 1.6.2 to 1.6.6 of the Plan provides information regarding all of the other sources of revenue of Council that forms part of the annual budget development.

Whilst the Plan provides information regarding Council's current position regarding rates and charges and other sources of revenue, it is a basis for review each year to ensure fair and equitable distribution of rates and charges and user fees and charges.

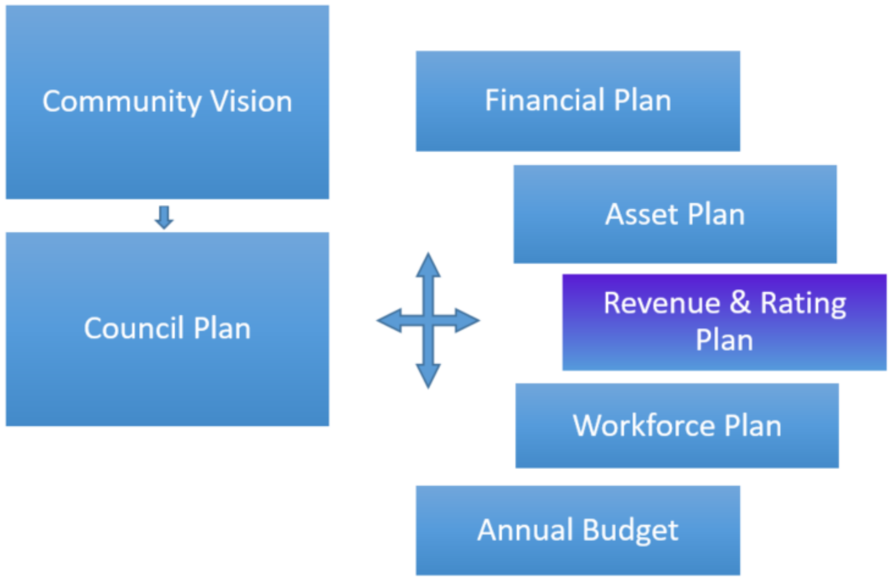
Annually Council will seek comment/feedback from the community on the Plan and will take this into consideration as part of the review process.

1.2 PURPOSE

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for East Gippsland Shire Council which in conjunction with other income sources will adequately finance the objectives in the council plan.

This plan is an important part of Council's integrated planning framework.

Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.



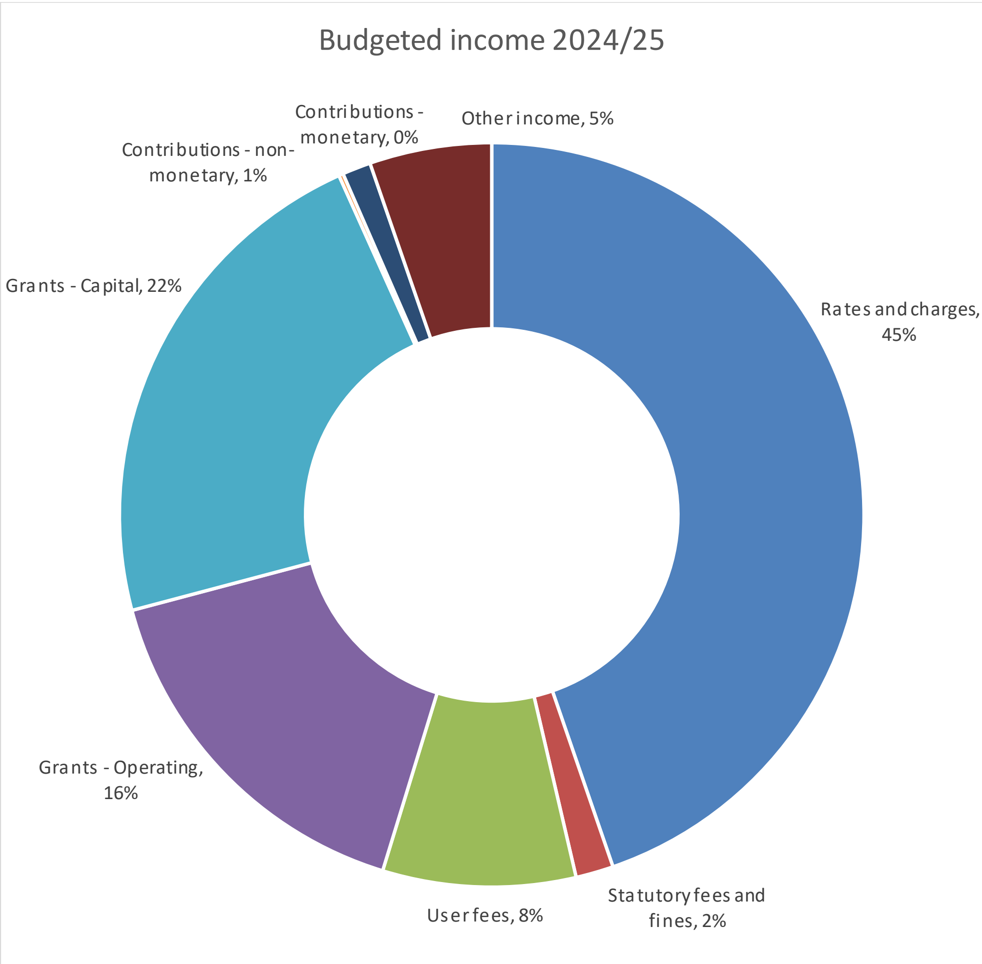
This plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this plan will set out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

It is also important to note that this plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

1.3 INTRODUCTION

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.



Council's revenue sources include:

- Rates and Charges
- Waste and garbage charges
- Grants from other levels of Government
- Statutory Fees and Fines
- User Fees
- Cash and non-cash contributions from other parties (ie developers, community groups)
- Interest from investments
- Sale of Assets

Rates are the most significant revenue source for Council and on average make up over 50% of its annual income.

For the 2024/25 year rates and charges are estimated to be 48% of total income as a result of the total income being greater than an average year due to the increase in capital grant funding.

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council. This strategy will address Council's reliance on rate income and provide options to actively reduce that reliance.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees are set by State Government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. However, in relation to other services, Council has the ability to set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for, and the obligations that grants create in the delivery of services or infrastructure.

1.4 COMMUNITY ENGAGEMENT

The Revenue and Rating Plan outlines Council's decision-making process on how revenues are calculated and collected. The following public consultation process will be followed to ensure due consideration and feedback is received from relevant stakeholders.

Revenue and Rating Plan community engagement process:

- Draft Revenue and Rating Plan prepared by officers;
- Draft Revenue and Rating Plan placed on public exhibition for comment/feedback for a period of 28 days;
- Community engagement through local news outlets and social media;
- Consideration of feedback; and
- Draft Revenue and Rating Plan (with any revisions) presented to 25 June 2024 Council meeting for adoption.

Each year as part of the review of the Four Year Revenue and Rating plan, Council will ensure the community has an opportunity to provide comment/feedback.

1.5 RATES AND CHARGES

Rates are property taxes that allow Council to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has established a rating structure comprised of three key elements. These are:

- **General Rates** – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 1989*;
- **Service Charges** - A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service; and
- **Municipal Charge** - A 'fixed rate" portion per property to cover some of the administrative costs of Council.

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents.

Council makes a further distinction when applying general rates by applying rating differentials based on the purpose for which the property is used. That is, whether the property is used for residential, commercial/industrial, or farming purposes. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, taking into account the benefits those properties derive from the local community.

Council's rating structure comprises three differential rates (residential or general, commercial/industrial, and farm). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the *Local Government Act 1989*, and the Ministerial Guidelines for Differential Rating 2013.

Differential rates are reviewed each year. The proposed differential rates to be applied in the 2024/25 year are as follows:

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

Council also levies a municipal charge. The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each ratable property in the municipality makes a contribution, except single farming enterprises who only pay one municipal charge regardless of the number of rateable assessments included in the single farming enterprise.

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)

The rate in the dollar for each rating differential category is included in Council's annual budget.

Rates and charges are an important source of revenue, accounting for over 50% of operating revenue received by Council. The collection of rates is an important factor in funding Council services.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council currently utilises a service charge and Waste Levy to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The garbage service charge and Waste Levy are not capped under the Fair Go Rates System.

1.5.1 RATING LEGISLATION

The legislative framework set out in the *Local Government Act 1989* determines council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a Council may declare the following rates and charges on rateable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162

- Special rates and charges under Section 163

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the *Local Government Act 1989* provides Council with three choices in terms of which valuation base to utilise. They are: Site Valuation (SV), Capital Improved Valuation (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the *Local Government Act 2020.*

Section 94(2) of the *Local Government Act 2020* states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

a) the total amount that the Council intends to raise by rates and charges;
b) a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate:
c) a description of any fixed component of the rates, if applicable;
d) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*;
e) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*;

Section 94(3) of the *Local Government Act 2020* also states that Council must ensure that, if applicable, the budget also contains a statement –

a) that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
b) that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
c) that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the annual budget.

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. However, at the time of publication the recommended changes have not yet been implemented, and timelines to make these changes have not been announced.

1.5.2 RATING PRINCIPLES

Taxation Principles:

When developing a rating strategy, in particular with reference to differential rates, a Council should give consideration to the following good practice taxation principles:

- Wealth Tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity.

Wealth Tax

The "wealth tax" principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

Equity

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Vertical equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden).

Efficiency

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

Simplicity

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

Benefit

The extent to which there is a nexus between consumption/benefit and the rate burden.

Capacity to Pay

The capacity of ratepayers or groups of ratepayers to pay rates.

Diversity

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

Rates and Charges Revenue Principles:

Property rates should:

- be reviewed annually;
- not change significantly from one year to next, except if Council has a rate increase greater than the rate cap that has been approved in accordance with the Essential Services Commission process; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

Differential rating should be applied as equitably as is practical and will comply with the Ministerial Guidelines for Differential Rating 2013.

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

1.5.3 DETERMINING WHICH VALUATION BASE TO USE

Under the *Local Government Act 1989*, Council has three options as to the valuation base it elects to use. They are:

- **Capital Improved Value (CIV)** – Value of land and improvements upon the land.
- **Site Value (SV)** – Value of land only.
- **Net Annual Value (NAV)** – Rental valuation based on CIV.

For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

Capital Improved Value (CIV)

Capital Improved Value is the most commonly used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if –

a) It uses the capital improved value system of valuing land; and

b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

Advantages of using Capital Improved Value (CIV)

- CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and NAV.
- With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows council to apply differential rates which greatly adds to council’s ability to equitably distribute the rating burden based on ability to afford council rates. CIV allows council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

Disadvantages of using CIV

- The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

Site value (SV)

There are currently no Victorian councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in an East Gippsland Shire Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector and would hinder council’s objective of a fair and equitable rating system.

There would be further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the East Gippsland Shire.

Advantages of Site Value

- There is a perception that under site value, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- Scope for possible concessions for urban farm-land and residential use land.

Disadvantages of using Site Value

- Under SV, there will be a significant shift from the industrial/commercial sector onto the residential sector of council. The percentage increases in many cases would be in the extreme range.
- SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- The use of SV can place pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (eg. Farm land and residential use properties). Large landowners, such as farmers for example, are disadvantaged by the use of site value.
- SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community may have greater difficulty in understanding the SV valuation on their rate notices, as indicated by many inquiries from ratepayers on this issue handled by council's customer service and property revenue staff each year.

Net annual value (NAV)

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

Recommended valuation base

In choosing a valuation base, councils must decide on whether they wish to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If a council was to choose the former, under the *Local Government Act 1989* it must adopt either of the CIV or NAV methods of rating.

East Gippsland Shire Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements.

Differential rating allows (under the CIV method) council to shift part of the rate burden from some groups of ratepayers to others, through different "rates in the dollar" for each class of property.

Section 161(1) of the *Local Government Act 1989* outlines the requirements relating to differential rates, which include:

a) A Council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
b) If a Council declares a differential rate for any land, the Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Councils functions and must include the following:
    i. A definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
    ii. An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).
    iii. Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once the Council has declared a differential rate for any land, the Council must:
a) Specify the objectives of the differential rates;
b) Specify the characteristics of the land which are the criteria for declaring the differential rate.

The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the *Local Government Act 1989*.

The general objectives of each of the differential rates are to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis and is required to provide those valuations to Council for rating purposes. Council uses the Capital Improved Value (CIV) as the basis of rating.

Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in council rates remain affordable and that rating 'shocks' are mitigated to some degree.

Objections to property valuations

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or supplementary Rates and Valuation Notice.

Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations throughout the year and advises council of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

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

1.5.4 RATING DIFFERENTIALS

The Act allows Councils to 'differentiate' rates based on the nature of use of land, its geographic locality, or the use and locality of the land.

Council has a diverse mix of geographically located and land use properties. Valuation methodology is not consistent between differing land use property types. Therefore, the establishment of different rating categories provides greater equity in ratepayers' contribution from rates, taking into account land use characteristics in relation to a range of factors including taxation principles.

Council has utilised a differential rating system since 2004/05, when a Farm rate differential and a Commercial/Industrial rate differential were introduced.

The table below identifies the differential rates currently applied by East Gippsland Shire Council and the proposed differential rates for 2024/25:

Table 1

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

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

In determining the rate in the dollar for each category of ratepayer, the total Capital Improved Value (CIV) of all properties within each rating category is divided into the rates to be raised, giving a rate in the dollar. The rate in the dollar is applied to the CIV of each rate assessment within each rating category to determine the amount of general rates that will apply to each rate assessment. The rates for each individual rate assessment are totalled by each category to determine the total rates to be raised in each category. The total of all categories then equals the total rates to be raised. This together with the total of the municipal charge applied to every rateable property, with the exception of any single farm enterprise exemptions, makes up the total of rates and charges and must comply with the rate cap determined by the Minister for Local Government each year.

The rationale supporting the provision of a discount to farm properties over time has included the supposition that farm properties do not receive or require the same service levels as general properties and that in general terms they account for a large percentage of the higher value properties within the Shire. The farm rate has also been used at times to provide additional relief to farmers during periods of hardship due to seasonal conditions (e.g. drought, flood) and other factors.

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

General Rate

Definition:

General land is any land that is:

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

Objectives:

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

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

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

Characteristics:

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

Types and Classes:

Rateable land having the relevant characteristics described below:

a) used primarily for residential purposes; or
b) any land that is not defined as Farm Land or Commercial/Industrial Land.

Use of Rate:

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

Level of Rate:

100% of General Rate.

Use of Land:

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

Geographic Location:

Wherever located within the municipal district.

Planning Scheme Zoning:

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

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Commercial/Industrial Rate

Definition:

Commercial and industrial land is any land that is:

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

Objectives:

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

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

Characteristics:

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

Types and Classes:

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

Use of Rate:

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

Included in the 135% differential rate for Commercial/Industrial properties is a 5% component that is allocated to an Economic Development Discretionary Fund to be used for specific economic development and tourism activities as determined by Council.

Level of Rate:

135% of the General Rate.

Use of Land:

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

Geographic Location:

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

Planning Scheme Zoning:

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

Types of Buildings:

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or which are constructed prior to the end of the financial year.

Farm Rate

Definition:

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

- Used primarily for a farming or agricultural business; and
- Any land which is "Farm Land" within the meaning of Section 2(1) of the *Valuation of land Act 1960*.
  a) Farm Land means any rateable land that is 2 or more hectares in area;
  b) used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
- Conforming to East Gippsland Shire Council guidelines for the classification of property as Farm Land; and
- The ratepayer has Primary Producer status with the Australian Taxation Office and be located in a Farm Zone in accordance with Council's planning scheme, or have a permit from Council to operate a farming business on that land or meets the criteria for pre existing use as a farm.

That is used by a business –

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Objectives:

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

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

Characteristics:

The characteristics of the planning scheme zoning are applicable to the determination of farm land which will be subject to the rate of commercial land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Types and Classes:

Farm Land having the relevant characteristics described below:

a) used primarily for primary production purposes; or
b) any land that is not defined as General Land or Commercial/Industrial Land.

Use of Rate:

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

Level of Rate:

75% of the General Rate.

Use of Land:

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

Geographic Location:

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

Planning Scheme Zoning:

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

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

ADVANTAGES AND DISADVANTAGES OF A DIFFERENTIAL RATING SYSTEM

1. Advantages of a differential rating system

The advantages of utilising a differential rating system summarised below are:

- There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises.
- Differential rating allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector.
- Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (eg. Farming enterprises).
- Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (ie. Vacant Commercial properties still attract the commercial differential rate)

2. Disadvantages of a differential rating system

The disadvantages in applying differential rating summarised below are:

- The justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive.
- Differential rates can be confusing to ratepayers, as they may have difficulty understanding the system. Some rating categories may feel they are unfavourably treated because they are paying a higher level of rates than other ratepayer groups.
- Differential rating involves a degree of administrative complexity as properties continually shift from one type to another (e.g. residential to commercial,) requiring Council to update its records.

Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category.

- Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.

1.5.5 MUNICIPAL CHARGE

Another principle rating option available to Councils is the application of a municipal charge. Under Section 159 of the *Local Government Act 1989*, Council may declare a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the *Local Government Act 1989*, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).

Council has applied a municipal charge since Council amalgamation occurred in December 1994 and is proposed at $252.00 for the 2024/25 year. The revenue to be raised through the application of a municipal charge for the 2024/25 year is approximately 14% of total rates and municipal charges.

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

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

1.5.6 SPECIAL CHARGE SCHEMES

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

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

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

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

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof "special benefit" applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no 'free-riders' reaping the benefits but not contributing to fire prevention.

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

1.5.7 SERVICE RATES AND CHARGES

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

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

Kerbside Collection Charge

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

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

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

Waste Levy

A Waste Levy service charge of $37 was introduced in the 2022/23 year. The waste levy applies to all property assessments on the same basis as the application of the municipal charge. The Waste Levy service charge is proposed to remain at $51 in the 2024/25 year. It is estimated that the Waste Levy will raise revenue of $1.677 million in the 2024/25 year.

As a result of the significant increase in the Environment Protection Authority (EPA) levy charges on waste to landfill, together with the increased costs for landfill compliance requirements, the application of a waste levy has been determined to be an equitable spread of these externally imposed waste management expenses. It is proposed that the kerbside collection charg e unit rates increase at the rate cap percentage of 2.75 percent for the 2024/25 year. It is proposed that waste facility user charges will generally increase by 3.5 percent in the 2024/25 year.

1.5.8 COLLECTION AND ADMINISTRATION OF RATES AND CHARGES

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

Payment options

In accordance with section 167(1) of the *Local Government Act 1989* ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- 1st Instalment: 30 September
- 2nd Instalment: 30 November
- 3rd Instalment: 28 February
- 4th Instalment: 31 May

Council also allows a person to pay a rate or charge in a single lump sum payment. The date for this payment is set by the Minister for Local Government and is currently 15 February.

Council also offers flexible payment plans (weekly or fortnightly) that allows the ratepayer to spread the payment of rates and charges across the year.

Council offers a range of ways that rate payments can be made including:

- in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash),
- online via Council's ratepayer portal, direct debit (on prescribed instalment due dates)
- BPAY,
- Centrepay
- Australia Post (over the counter),
- Over the phone
- by mail (cheques and money orders only).

Statutory Interest on arrears and overdue rates

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

Pensioner rebates

1. Government

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification process. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is applied to the rate account which will reduce the rates payable.

With regards to new applications, pensioners can apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility. For periods prior to the previous financial year, these may be approved by the relevant government department.

2. Council

Council introduced a pensioner rate rebate of 5% of the calculated rate in the 2005/06 rating year. The pensioner rate rebate was introduced to provide rate relief to eligible pensioners, in addition to the Victorian Government concession. The rebate recognises pensioners' limited income source.

An additional factor was the large increase in property valuations across the state, which resulted in a significant increase in rates. The pensioner rate rebate was maintained at 5% of the calculated rate up to and including 2012/13.

In 2013/14 the Council pensioner rate rebate was altered from 5% of the calculated rate to a fixed amount of $50.00. This resulted from an analysis of the implementation of the pensioner rebate that demonstrated that at 5% of the calculated rate, the upper 30% of higher valued properties were receiving 45% of Council's allocated budget for the rebate, with the remaining 55% of the allocated budget distributed amongst the remaining 70% of lower valued properties. This scenario was considered to be inconsistent with the principle of ensuring a fair and equitable distribution of rates and charges.

When the Council Pensioner Rate Rebate was introduced, it was proposed to increase in line with increases in the government concession. However, Victorian Government concessions do not increase in line with the Consumer Price Index (CPI) but rather, increase by a percentage set by the relevant Minister. In the past, this has been slightly less than the corresponding CPI increase. As a consequence, in 2014/15 Council resolved to increase the Council-provided concession by CPI.

This change ensured that any concessional offset amount provided to ratepayers was applied on a consistent, fair and equitable basis. Therefore, as the rates increases included an amount attributed to CPI movements, it was considered appropriate that any concessions be increased by the same percentage. This further ensured that eligible pensioners were quarantined as much as possible from rate increases and that the value of the concession was consistent across rating periods.

In 2018/19 a further change in approach was adopted, with Council's Pensioner Rate Rebate amount increasing by the same percentage as the rate cap. This resulted in the rebate for 2023/24 being $62.47. Applying the rate cap percentage increase to the rebate for the 2024/25 year, a rebate of $64.19 is proposed for the 2024/25 year with a total estimated cost of $425,000.

It is considered appropriate that the Council pensioner rate rebate continue to be increased by the same percentage as the rate cap percentage increase applicable for that year, as this will continue to ensure consistency across rating periods.

The Council rebate is provided at the discretion of Council and as such is subject to annual review by Council as to whether it will continue to be provided to eligible ratepayers. This review is part of the annual budget process.

Financial Hardship Policy

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

Deferred payments

Under Section 170 of the *Local Government Act 1989*, Council may defer the payment of any rate or charge for an eligible ratepayer whose property is their sole place of residency, allowing ratepayers an extended period of time to make payments or alternatively to forestall payments on an indefinite basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.

Deferral of rates and charges are available to all ratepayers who satisfy the eligibility criteria and have proven financial hardship. Where Council approves an application for deferral of rates or charges, interest may continue to be levied on the outstanding balance. If interest is applied the interest rate will be set by Council at no more than the maximum interest rate set annually by the Minister. The interest rate will typically be under the penalty interest rate set by the Minister.

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

Debt recovery

Council makes every effort to contact ratepayers at their correct address, but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and buyer of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

If an account becomes overdue, Council will issue a final notice which will include accrued penalty interest and advise the ratepayer of their options to enter into a payment plan or apply for assistance under Council's Financial Hardship Policy. If the account remains unpaid with no payment plan in place, Council may take further action to recover the debt. If the account accrues more than two years of arrears with no payment plan in place, Council may commence legal action to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

Fire Services Property Levy

In 2013/14 the Victorian Government introduced the Fire Services Property Levy (FSPL). This charge is collected by Councils on behalf of the Victorian Government and included in the annual rate notice as an additional charge.

Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

1.6 OTHER REVENUE ITEMS

1.6.1 USER FEES AND CHARGES

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:
- Caravan Park fees
- Livestock Exchange fees
- Marina fees
- Leisure Centre, Gym, and Pool visitation and membership fees
- Theatre fees
- Waste facilities fees
- Leases and facility hire fees

The provision of infrastructure and services form a key part of council's role in supporting the local community. In providing these, council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

a. **Market Price**
b. **Full Cost Recovery Price**
c. **Subsidised Price**

Market pricing (A) is where council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and council needs to meet its obligations under the government's Competitive Neutrality Policy.

It should be noted that if a market price is lower than council's full cost price, then the market price would represent council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that council is not the most efficient supplier in the marketplace. In this situation, council will consider whether there is a community service obligation and whether council should be providing this service at all.

Full cost recovery price (B) aims to recover all direct and indirect costs incurred by council. This pricing should be used in particular where a service provided by council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

Subsidised pricing (c) is where council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (ie council provides the service free of charge) to partial subsidies, where council provides the service to the user with a discount. The subsidy can be funded from council's rate revenue or other sources such as Commonwealth and state funding programs. Full council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

As per the Victorian Auditor General's Office report *"Fees and charges – cost recovery by local government"* recommendations, council has developed a user fee pricing process to help guide the fair and equitable setting of prices. The process for setting fee prices includes such principles as:

- Both direct and indirect costs to be taken into account when setting prices;
- Accessibility, affordability and efficient delivery of services must be taken into account; and
- Competitive neutrality with commercial providers.

Council will develop a schedule of fees and charges as part of its annual budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders, where relevant, before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are adopted by Council.

For the 2024/25 year, in general, user fees and charges will increase by 3.5 percent. There are some user fees and charges though that have a pricing structure associated with the service, such as caravan parks, and those particular pricing policies are used in the modelling of future fees and charges.

STATUTORY FEES AND CHARGES

Statutory fees and fines are those which council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and Inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

1.6.2 GRANTS

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its financial plan, Council considers project proposals, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

1.6.3 CONTRIBUTIONS

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects.

Contributions can be made to council in the form of either cash payments or asset being handed over to Council ownership.

Examples of contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any Council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

1.6.4 INTEREST ON INVESTMENTS

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed in accordance with council's Investment Policy, which seeks to earn the best return on funds, whilst minimising risk.

1.6.5 BORROWINGS

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by council resolution. The following financial sustainability principles must be adhered to with new borrowings:

- Borrowings must only be applied for where it can be proven that repayments can be met in the Long Term Financial Plan
- Borrowings must not be used to fund ongoing operations
- Borrowings may be appropriate for funding large capital works where the benefits are provided to future generations.
- Borrowings may be considered where the funded project has a business case that shows increased future revenue/reduction in expenditure that can service the loan repayments
- Council will maintain its debt at levels which are sustainable, with:

- indebtedness <60% of rate and charges revenue, and
- debt servicing cost <5% of total revenue (excluding capital revenue).

1.7 REVENUE AND RATING ASSUMPTIONS FOR THE FOUR YEAR PLAN

Various assumptions are made regarding future revenue from rates and charges and other forms of income. The assumptions used to develop the 2024/25 budget and the estimates for the following three years 2025/26 to 2027/28 are shown below:

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

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

5.1.3 Draft Annual Action Plan 2024-25

Authorised by General Manager Business Excellence

Conflict of Interest

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

Executive Summary

The *Local Government Act* 2020 requires Council to work with the community every four years to develop a new Council Plan. The 2021- 25 East Gippsland Shire Council Plan identifies strategic priorities to be delivered in the four-year period and is Council's key plan setting the direction of the organisation for the next four years.

Each year an Annual Action Plan is developed and aligned with the Annual Budget process. The Annual Action Plan 2024-25 is contained at **Attachment 1**. The Annual Action Plan identifies the actions, major initiatives and strategic indicators needed to implement the Council Plan. The Annual Action Plan does not contain the 'business as usual' work that Council does every day providing key services to our community.

Major initiatives identified for 2024-25 represent significant high priority activities that will require substantial time and resources to deliver. They are important to achieving the strategic objectives in the Council Plan. The eight major initiatives are:

1. Develop engagement and collaboration agreements to build sustainable and beneficial relationships with Aboriginal organisation and communities.
2. Initiate and progress Planning Scheme Amendments including the Municipal Planning Strategy, Planning Policy Framework, Housing and Settlement Strategy, Rural Land Use Strategy, and the Paynesville Growth Area Structure Plan.
3. Undertake a climate risk assessment to identify and respond to the likely impact of extreme weather and climate events on Council and community infrastructure and services.
4. Finalise Council's Greenhouse Gas Emissions Reduction Plan and commence delivery of year one actions.
5. Progress development of an organic waste processing facility at Bairnsdale Landfill.
6. Support the delivery of the Pathways to Growth program from the Tourism Events Action Plan 2022-26.
7. Place Plans are developed for key areas to capture the needs and priorities of communities at a local level.
8. Review the Community Vision 2040 and support Council in the development of the Council Plan 2025-29.

All actions and major initiatives are funded through the Annual Budget, with progress reported to Council on a quarterly basis. Quarterly progress reports are publicly available on Council's website.

Officer Recommendation

That Council:

1. ***receives and notes this report and all attachments pertaining to this report; and***

2. ***endorses the Draft Annual Action Plan 2024-25, at Attachment 1.***

Background

The Annual Action Plan lists the actions, major initiatives, and strategic indicators for 2024-25 that have been identified to achieve the strategic objectives from the Council Plan. The actions, major initiatives, strategic indicators, and services are also listed in Section 2 of the Annual Budget.

In addition to the actions outlined in the Annual Action Plan, Council delivers many other services and programs. Due to the ongoing nature of these activities, they are not detailed in this plan. These activities represent a core component of Council's services and are a vital part of our work with community and ensure that our organisation is appropriately managed and complies with necessary legislation, such as the *Local Government Act* 2020*.*

Progress in achieving the actions and performance indicators from the Annual Action Plan is reported quarterly as well as in the Annual Report. The actions in this plan are also used as the basis for the business unit plans and individuals' work plans across Council.

Legislation

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

The relevant provisions of the Act that prescribe and inform the development of the Annual Action Plan are as follows:

- Section 90 outlines the requirements for the Council Plan; and
- Section 94 outlines the requirements for major initiatives identified by the Council as priorities in the Council Plan, to be undertaken during each financial year.

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

In preparing this report the Victorian *Gender Equality Act* 2020 has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act* 2020. A Gender Impact Assessment was completed as a key input to the development of the Annual Action Plan. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act* 2020.

Collaborative procurement

Not applicable for this report.

Council Plan

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

Strategic Objective 5: 5.4 Continuous improvement systems are strengthened, and organisational efficiency enhanced.

Council Policy

Not applicable.

Options

No options available.

Resourcing

Financial

The delivery of the Annual Action Plan is budgeted in the 2024-25 Annual Budget.

Plant and equipment

Not applicable

Human Resources

There are no human resourcing impacts relating to the Annual Action Plan, however the delivery of the plan requires human resources to action each initiative listed.

Risk

The risks of this proposal have been considered and managed accordingly.

Economic

The delivery of the Annual Action Plan links to achieving economic outcomes that have a positive influence on the local economy.

Social

The delivery of the Annual Action Plan supports social outcomes that have a positive influence on the community.

Environmental

The delivery of the Annual Action Plan relates to environmental outcomes that have a positive influence on the natural environment.

Climate change

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

Engagement

No external engagement was conducted on developing the Annual Action Plan. There was extensive community engagement undertaken to develop the Council Plan 2021-25, with the data and themes used to inform the development actions.

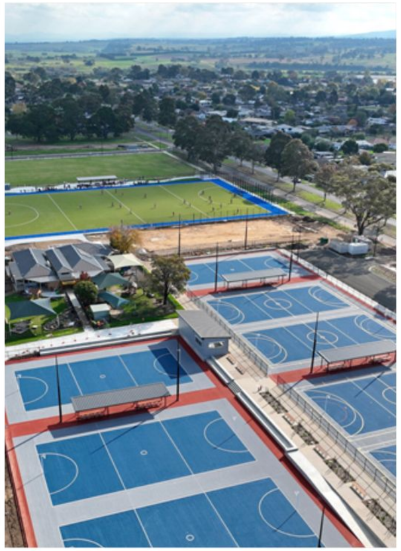
Attachments

1. Draft Annual Action Plan 2024-25 [**5.1.3.1** - 21 pages]

Annual Action Plan

How we will achieve our strategies listed in the Council Plan 2021-25 in

2024-25



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

THE COUNCIL PLAN 2021-2025

Vision for the next four years

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

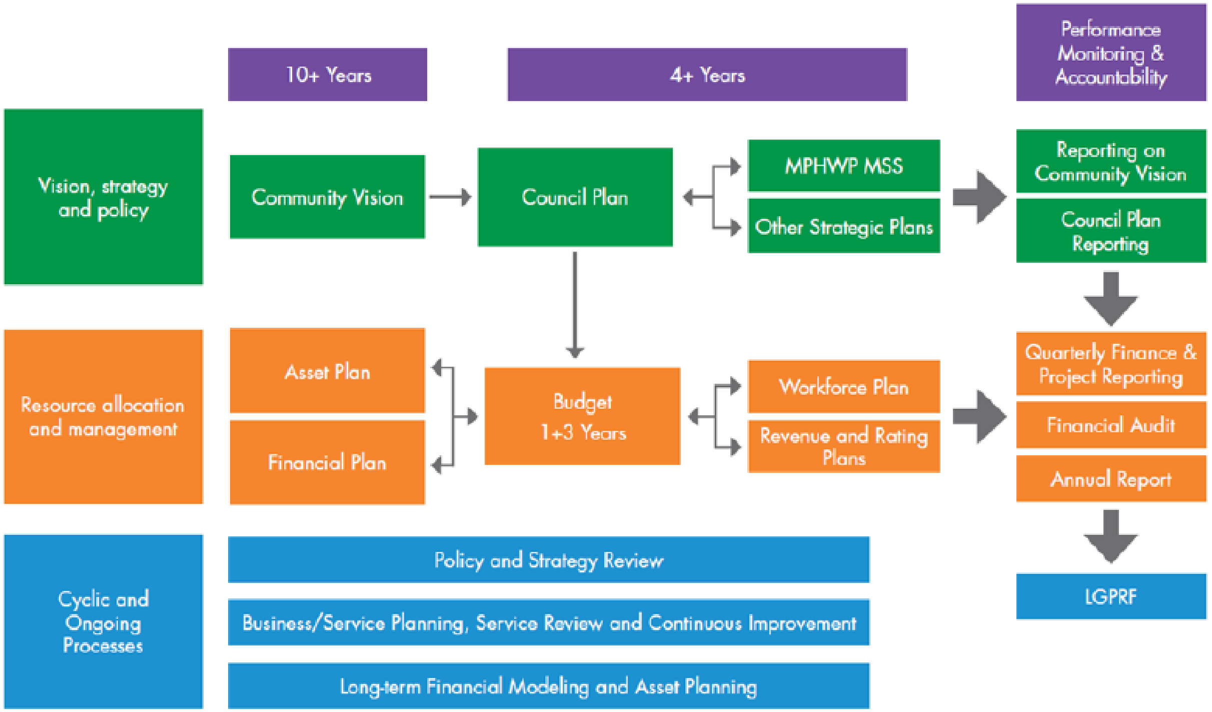
STRATEGIC OBJECTIVES

1. An inclusive and caring community that respects and celebrates diversity
2. Planning and infrastructure that enriches the environment, lifestyle, and character of our communities
3. A natural environment that is managed and enhanced
4. A thriving and diverse economy that attracts investment and generates inclusive local employment
5. A transparent organisation that listens and delivers effective, engaging and responsive services

Strategies and strategic indicators

Monitoring our progress

Strategic Planning Principles



Terminology:

MPHWP = Municipal Public Health and Wellbeing Plan
MSS = Municipal Strategic Statement
LGPRF = Local Government Performance Reporting Framework

The Strategic Planning Principles are found in part 4 (clause 89) of the *Local Government Act* 2020 (the Act). The Act requires that Council adopt an integrated approach to planning, monitoring and performance reporting.

Under the Act, Council's strategic planning must:

- Address the Community Vision
- consider the resources needed for effective implementation
- identify and address the risks to effective implementation; and
- provide for ongoing monitoring of progress and regular reviews to identify and address changing circumstances.

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

Each year the Annual Action Plan is developed to identify the services and initiatives that will be undertaken to contribute to the strategic objectives outlined in the Council Plan.

These initiatives are listed in the Annual Budget which identifies the funding to support the delivery of the initiatives.

ANNUAL ACTION PLAN 2024-25

How we achieve our strategic objectives and strategies

In this document you will find major initiatives, actions and strategic indicators for 2024-25 as we work to achieve the objectives and strategies outlined in the Council Plan 2021-25.

Our progress in achieving these actions is measured through the strategic indicators that are reported quarterly to Council and the community.

Major initiatives

Major initiatives are priority actions that have been identified by Council for delivery within the financial year and require a significant investment of resources.

Council activities and services

Council delivers many ongoing activities, services, and programs that have not been detailed in this plan. A list of Councils ongoing services is available in the Annual Budget and on council's website.

Council services are continually evolving based on changing community requirements, economic impacts and an increased demand on health and wellbeing services.

Council's services are a vital part of our work with community and ensure that our organisation is appropriately managed and complies with legislation, such as *the Local Government Act 2020*.

A plan for recovery and resilience

Over the last four years East Gippsland communities have demonstrated incredible resilience in navigating:

- COVID-19 pandemic that has compounded the economic impacts of fires and drought and changed the way we live and increased isolation
- Traditional industry (e.g., forestry) transitions
- Frequent flooding and storm events

While the impacts of these events have been widespread, our community has demonstrated agility and persistence in responding to new and unexpected pressures.

The Council Plan 2021–25 has been framed around supporting our community's continued recovery from these events and challenges; whilst also positioning the region to increase its resilience and preparedness for future events.

Together we are well placed to move forward with confidence and knowledge about how to respond to similar challenges in the future.

Climate Change

This plan has been developed to assist Council in responding to the challenges and opportunities faced in responding to climate change and ensuring our operations and services reduce carbon emissions. We will seek to prioritise actions to reduce emissions and waste in order to protect public health, strengthen the economy and create a region that mitigates and adapts to climate change.

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

Strategy	2024-25 Actions		Business Unit
1.1 Council strives to provide equitable access to their services, support and facilities, and celebrates diversity	Implement Gender Impact Assessments for all new projects that have a significant impact upon the community to ensure consideration for gender equity, access and inclusion, socio-economic, and age demographics.		Organisational Strategy and Performance
	Engage with the local community groups to identify culturally sensitive programming and service opportunities.		Council Enterprises
	Strategic Indicators	**Source**	**Target**
	Community satisfaction with accessibility to Council facilities.	Community accessibility Survey	Baseline to be confirmed
	Number of visits to aquatic facilities per head of municipal population.	Internal Report	≥ 10 visits
	Number of community facilities and infrastructure upgraded to improve accessibility.	Internal Report	≥ 10 upgrades

Strategy	2024-25 Actions		Business Unit
1.2 Collaboration with key stakeholders fosters the cultural, arts and creative communities for all activities Council has facilitated or financially contributed to	Identify opportunities to support cultural and creative practitioners to develop their professional skills within the region.		Council Enterprises
	Support the development and activation of public spaces to provide opportunities for the community to present cultural works.		Council Enterprises
	Strategic Indicators	**Source**	**Target**
	Number of community organisations / individuals funded through Council's community grants program.	Internal Report	≥ 25 Community ≥ Nine Arts and Heritage
	The number of multicultural initiatives supported by Council.	Internal Report	≥ 10 events per annum

Strategy	2024-25 Actions	Business Unit
1.3 Community groups and volunteers are acknowledged, promoted, and supported	Recognise volunteer contributions across the region through the delivery of the Annual Australia Day Awards, National Volunteer Week programs and other volunteer initiatives and programs.	Customer Experience and Communications
	Support community Committees of Management to oversee the operation of a range of council facilities.	Community Facilities and Open Space
	Harness the benefits of volunteering and the availability of volunteering opportunities across the shire including targeted opportunities to increase youth engagement.	Community Programs and Engagement
	Support community-led emergency relief centre volunteers and continue to build volunteer capacity.	Emergency Management

Strategic Indicator	Source	Target
Community group satisfaction with Council support.	External Survey	Baseline to be developed
Number of events held that recognise and support volunteers.	Internal report	≥ Five events per annum

Strategy	2024-25 Actions	Business Unit
1.4 Through targeted services, partnerships and advocacy, communities enjoy strong mental and physical health, well-being, and resilience	Review the Ageing Well in East Gippsland – Age Friendly Communities Strategy 2017-2030 and implement key actions to support the region's aging population.	Community Programs and Engagement
	Collaborate with key stakeholders to deliver on the actions of the Well place for Wellbeing Plan 2021-25.	Community Programs and Engagement
	Work with key service providers and government to increase the resilience of telecommunications infrastructure during disasters, improve the quality and extent of coverage to support regional living and provide equitable access to services and digital technologies.	Emergency Management
	Encourage health and wellbeing through the delivery of recreation services, including the allied health service program.	Council Enterprises

Strategic Indicator	Source	Target
Number of referrals to Council's recreation centres through an allied health service program delivery.	Internal Report	> 50 referrals per annum

Strategy	2024-25 Actions		Business Unit
1.5 Strong working relationships are further developed with Aboriginal people and organisations	**Major Initiative One** Develop engagement and collaboration agreements to build sustainable and beneficial relationships with Aboriginal organisation and communities.		Community Programs and Engagement
	Collaborate with Traditional Owners to ensure cultural heritage values are integrated into infrastructure planning and design.		Community Facilities and Open Space
	Introduce cultural awareness training to enhance knowledge of Aboriginal Culture across our organisation.		People and Capability
	Embed a culture of safety and inclusivity into our internal processes to deepen our connections with Aboriginal Communities.		Community Programs and Engagement
	Strategic Indicator	**Source**	**Target**
	Percentage of total staff who have participated in culture awareness training in the past 24-months.	Internal Report	100%
	Percentage of Council directorate representation on Reconciliation Action Plan working group.	Internal Report	100%
	Number of projects and service reviews that have included formal engagement with traditional owners.	Internal Report	≥ 10 projects and service reviews

Strategy	2024-25 Actions		Business Unit
1.6 Council is culturally and linguistically inclusive and celebrates diversity	Promote Council programs that support cultural and linguistic diversity and continue to embed diversity and inclusion in Council events and programs.		Community Programs and Engagement
	Strategic Indicator	**Source**	**Target**
	The number of multicultural initiatives supported by Council.	Internal Report	≥ 10 events per annum

Strategic Objective 2: Planning and infrastructure that enhances the environment, lifestyle, and character of our communities

Strategy	2024-25 Actions	Business Unit
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	**Major Initiative Two** Initiate and progress Planning Scheme Amendments including the Municipal Planning Strategy, Planning Policy Framework, Housing and Settlement Strategy, Rural Land Use Strategy and the Paynesville Growth Area Structure Plan.	Planning
	Finalise and commence delivery of the actions of the Marine and Coastal Management Plan.	Community Facilities and Open Space
	Implement the year one actions of the Public Open Space Strategy.	Community Facilities and Open Space
	Deliver actions from key growth area plans including Lakes Entrance Northern Growth Area and Paynesville Growth Area Structure Plan.	Planning
	Finalise the 'Bairnsdale 2050' Project and seek Council endorsement.	Planning

Strategic Indicators	Source	Target
Community Satisfaction with Building and Planning.	Community Satisfaction Survey	≥ Large Rural Council Average
Statutory Planning applications decided within required timeframes.	Planning Permit Activity Reporting System	> 65%
Average time taken to decide Statutory Planning Applications.	Planning Permit Activity Reporting System	< 61 Days
Council Statutory Planning Decision upheld at VCAT.	Planning Permit Activity Reporting System	> 60%
Completion of 2024-25 milestones for the Public Open Space Strategy.	Internal Report	> 90% of Milestones

Strategy	2024-25 Actions	Business Unit
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	Improve the management of Council's assets, by enhancing data accuracy within the Asset Management Framework system.	Assets and Engineering
	Set and implement service standards for the maintenance of key asset classes.	Assets and Engineering
	Deliver the WORLD Sporting Precinct, Omeo Mountain Bike Trails and Bairnsdale Airport Terminal (Air Ambulance Facility) projects.	Infrastructure Projects
	Maintain Council's roads, footpaths, and other infrastructure to provide safe and suitable physical connectivity for all communities.	Civil Infrastructure
	Implement the key actions of the Road Safety Strategy.	Civil Infrastructure
	Commence detail designs for capital projects that have been identified as priority projects for future years, including the Lakes Entrance Indoor Sports Facility, Benambra Streetscape and the West Bairnsdale Recreation Reserve.	Infrastructure Projects
	Implement key actions for the East Gippsland Sporting Facilities Plan and the Bairnsdale Sporting Facilities Plan.	Community Facilities and Open Space

Strategic Indicators	Source	Target
Asset renewal and upgrade expenses as a percentage of depreciation.	Internal Report	> 100%
Percentage of adopted capital projects completed at the conclusion of the financial year. (Based on the adopted budget).	Internal Report	> 80%
Percentage of sealed roads that meet Council's target condition rating	Internal Report	> 97%
Community satisfaction with appearance of public areas in East Gippsland	Community Satisfaction Survey	≥ Large Rural Council Average
Percentage of Committees of Management and volunteer groups for Council managed land with a guiding plan.	Internal Report	> 70% of Committees of Management with a plan
Percentage of community recreation reserves and halls asset condition above target condition rating.	Internal Report	>70%

Strategy	2024-25 Actions		Business Unit
2.3 Planning with local communities for natural disasters and emergencies strengthens capacity, infrastructure, resilience, preparedness, and recovery	**Major Initiative Three** Undertake a climate risk assessment to identify and respond to the likely impact of extreme weather and climate events on Council and community infrastructure and services.		Emergency Management
	Commence the use of recycled materials in road maintenance projects.		Assets and Engineering
	Enhance community and business emergency management planning and resilience through an understanding of placed based strengths.		Emergency Management
	Strategic Indicators	**Source**	**Target**
	Community satisfaction with emergency and disaster management.	Community Satisfaction Survey	≥ Large Rural Council Average
	Percentage of communities that need a Local Incident Management Plan have one in place and reviewed as needed.	Internal Report	100%
	2024-25 Milestones achieved for climate risk analysis.	Internal Report	100%

Strategic Objective 3: A natural environment that is managed and enhanced

Strategy	2024-25 Actions	Business Unit
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	**Major Initiative Four** Finalise Councils Greenhouse Gas Emissions Reduction Plan and commence delivery of year one actions.	Sustainability and Waste Minimisation
	Work with community, business and industry to develop a community greenhouse gas emissions profile, support actions to reduce emissions and increase awareness of the impacts of climate change.	Sustainability and Waste Minimisation
	Work with local developers and stakeholders to apply Environmentally Sustainable Design principles across new subdivisions and developments.	Planning

Strategic Indicators	Source	Target
Percentage of Council’s electricity use from renewable sources.	Internal Report	> 95%
Reduce carbon emission from Council operations.	Internal Report	< 10% from the previous year
Proportion of Council passenger vehicle fleet is electric, hybrid or use alternate fuel source.	Internal Report	> 10% from the previous year
Total kilowatt hours output from renewable energy systems at Council owned facilities.	Internal Report	> 10% increase from the previous year
New public electric vehicle charging stations.	Internal Report	7 Council owned stations (over the life of the Council Plan 2021-2025)

Strategy	2024-25 Actions		Business Unit
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	Ensure Water Sensitive Urban Design principals are utilised in urban areas to improve the health of local waterways and wetlands.		Infrastructure Projects
	Support community education programs and funding incentives to promote the natural environment and its preservation.		Community Facilities and Open Space
	Deliver the Pest, Weed and Vegetation Management Program.		Community Facilities and Open Space
	Develop and implement environmental management plans for areas of important biodiversity and develop recommendations for programs on Council and private land.		Community Facilities and Open Space
	Facilitate the provision of environmental planning assessments and commence the review of key environmental planning scheme tools.		Planning
	Strategic Indicators	**Source**	**Target**
	Kilometres of regionally controlled and prohibited weeds treated on roadsides.	Internal Report	> 200km per annum
	Community satisfaction with slashing and weed control.	Community Satisfaction Survey	≥ Large Rural Council Average

Strategy	2024-25 Actions		Business Unit
3.3 Natural values on key Council land are managed and enhanced	Establish partnerships with key organisations and stakeholders as a mechanism for managing natural values on Council land.		Community Facilities and Open Space
	Incorporate Environmentally Sustainable Design principles in all council project planning and design.		Community Facilities and Open Space
	Strategic Indicators	**Source**	**Target**
	Total investment in Council managed land to support natural areas.	Internal Report	≥ $1,710,000 (2020-21 Baseline)

Strategy	2024-25 Actions		Business Unit
3.4 Environmentally and financially sustainable practices reduce waste going to landfill	**Major Initiative Five** Progress development of an organic waste processing facility at Bairnsdale Landfill.		Infrastructure Projects
	Reduce waste going to landfill through the implementation of the Waste Minimisation Action Plan.		Sustainability and Waste Minimisation
	Review waste and recycling services to respond to changing regulations and needs of our community.		Sustainability and Waste Minimisation
	Strategic Indicators	**Source**	**Target**
	Kerbside collection waste diverted from landfill.	Internal Report	> 52%
	Community satisfaction with waste management.	Community Satisfaction Survey	≥ Large Rural Council Average
	Proportion of recycled content in construction projects on Council assets.	Internal Report	> 10% of recycled content in all construction projects
	Number of community waste education programs delivered.	Internal Report	> Five programs per annum
	Number of new waste streams collected through waste facilities.	Internal Report	≥ Two new waste streams

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

Strategy	2024-25 Actions		Business Unit
4.1 Leadership enables economic prosperity, investment, recovery, resilience and growth	Support businesses to transition toward greater resilience in a changing economic landscape.		Economic Development and Tourism
	Support business to create a collective voice for regional representation.		Economic Development and Tourism
	Work with partners to establish the Gippsland Circular Economy Hub, to advance new investment and job creation opportunities.		Sustainability and Waste Minimisation
	Advocate for and support projects aimed at increasing the availability of reasonable priced housing to attract critical workers (including support services, businesses, and industry) to our region.		Office of the CEO
	Strategic Indicators	**Source**	**Target**
	Percentage of actions implemented from the Economic Development Strategy Action Plan 2022-26.	Internal Report	≥ 80% of year three actions

Strategy	2024-25 Actions	Business Unit
4.2 Collaboration amongst key partners is facilitated to improve pathways for education and skills training	Engage young people, youth organisations, training organisations and industries to understand and address the barriers to training and employment.	Economic Development and Tourism
	Support networks and programs that will retain young professionals in the region.	Economic Development and Tourism

Strategy	2024-25 Actions	Business Unit
4.3 Council's work with stakeholders fosters entrepreneurship and new business opportunities, particularly with communities facing change	Support the development and implementation of Local Development Strategies for communities impacted by changes to the native timber industry with a focus on Orbost, Swifts Creek and Nowa Nowa.	Economic Development and Tourism
	Advocate for a new approach to agri-forestry to improve forest health, reduced bushfire risk and provide benefits for a range of forest users.	Office of the CEO

Strategic Indicators	Source	Target
Number of businesses that participate in Council run programs delivered to support business growth.	Internal Report	≥ 300 Businesses per annum
Number of new businesses registered.	External Report	Increase from previous year

Strategy	2024-25 Actions	Business Unit
4.4 Targeted information and streamlined approvals and processes make it easier for business to invest	Streamline the business approval process and strengthen customer information and services for investors.	Economic Development and Tourism

Strategic Indicators	Source	Target
Council processing time for business permits and registrations (goods on footpath, trading permits and domestic animal business).	Internal Report	Goods on footpath: < 8 days Trading permits: < 6 days Domestic animal business registration: < 6 days

Strategy	2024-25 Actions	Business Unit
4.5 Tourism sector investment is sought in business capability, product development and experience to meet the changing needs of domestic and international markets	**Major Initiative Six** Support the delivery of the Pathways to Growth program from the Tourism Events Action Plan 2022-26.	Economic Development and Tourism
	Plan, deliver and support major project developments that enhance the amenity of our towns, improve the visitor experience and facilitate new business investment.	Community Facilities and Open Space
	Implement priority recommendations from the Visitor Information Services review.	Economic Development and Tourism

Strategic Indicators	Source	Target
Total visitation to East Gippsland (international, domestic and daytrip combined).	Tourism research Australia	> 1.3 million visitors per annum
Tourism expenditure in East Gippsland.	Tourism Research Australia	> $360 million per annum
Number of tourism events held during the low and shoulder season periods.	Internal Report	> 50 events per annum

Strategy	2024-25 Actions	Business Unit
4.6 East Gippsland's natural strengths in agriculture and natural resource-based industries are enhanced to increase value, employment, sustainability and resilience	Support the enhancement of agribusiness productivity and resilience.	Economic Development and Tourism

Strategic Indicators	Source	Target
Number of jobs in the agriculture sector in East Gippsland.	REMPLAN	Increase from previous year
Value added by the agriculture sector in East Gippsland.	REMPLAN	Increase from previous year

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

Strategy	2024-25 Actions		Business Unit
5.1 A better everyday customer experience is created for our residents and visitors	Undertake customer interaction surveys to inform the development of service improvement plans.		Customer Experience and Communications
	Refine our customer service and response times to improve customers over all experience when doing business with Council.		Customer Experience and Communications
	Strategic Indicator	**Source**	**Target**
	Community satisfaction with customer service.	Community Satisfaction Survey	≥ Large Rural Council Average

Strategy	2024-25 Actions		Business Unit
5.2 Strong relationships with government, partners and stakeholders are maintained and strengthened to advocate for the community	Actively participate in networks, forums and alliances to advocate for shire wide community issues and priorities.		Office of the CEO
	Actively undertake and promote the advocacy work of Council.		Organisation Wide
	Strategic Indicator	**Source**	**Target**
	Community satisfaction with advocacy (lobbying on behalf of the community).	Community Satisfaction Survey	≥ Large Rural Council Average

Strategy	2024-25 Actions	Business Unit
5.3 Communities are engaged in decision-making and support is provided to develop local solutions to local issues	**Major Initiative Seven** Place Plans are developed for key areas to capture the needs and priorities of communities at a local level.	Community Programs and Engagement
	Incorporate effective community engagement into the development and delivery of all major strategies and projects.	Organisation Wide
	Implement and enhance community engagement practices across the organization, utilsing appropriate engagement tools.	Organisation Wide
	Complete the review of General Local Law.	Governance

Strategic Indicators	Source	Target
Community satisfaction with community consultation and engagement.	Community Satisfaction Survey	≥ Large Rural Council Average
Community satisfaction with making community decisions.	Community Satisfaction Survey	≥ Large Rural Council Average
Community satisfaction with informing the community.	Community Satisfaction Survey	≥ Large Rural Council Average

Strategy	2024-25 Actions	Business Unit
5.4 Continuous improvement systems are strengthened, and organisational efficiency enhanced	Implement service reviews and system refinement across a range of services to improve our effectiveness and efficiency.	Organisation Strategy and Performance
	Delivery of the ICT Strategy 2024-2027, year one action plan including the introduction a new enhanced electronic records management system.	ICT
	Implement improvement process to reduce statutory planning approval timeframes.	Planning

Strategic Indicators	Source	Target
Number of service reviews undertaken.	Internal Report	≥ two reviews per annum
Permanent workforce has access to mobile technology.	Internal Report	> 70%

Strategy	2024-25 Actions		Business Unit
5.5 Resources are managed to meet current and future needs and priorities	**Major Initiative Eight** Review the Community Vision 2040 and support Council in the development of the Council Plan 2025-29.		Organisational Strategy and Performance.
	Review the 10 Year Financial Plan and develop the 2025/26 Annual Budget.		Finance
	Implement actions from the Workforce Plan 2021-25 to retain and support the council workforce to deliver services for the community.		Organisational Strategy and Performance
	Implement the on-boarding program for the newly elected Council, following the October 2024 Council Elections.		Governance
	Strategic Indicator	**Source**	**Target**
	Victorian Auditor-General's Office assessment of Council's overall financial sustainability is rated low risk.	Victorian Auditor-General's Office Report	Achieve low risk rating

Strategy	2024-25 Actions		Business Unit
5.6 Council attracts, develops, and retains an inclusive workforce to deliver services and priorities	Deliver actions from the Gender Equality Action Plan 2021-25 to continue progress towards achieving workplace gender equality.		Organisational Strategy and Performance
	Implement recruitment practices to attract and support a diverse workforce.		People and Capability
	Programs and practices are introduced to support a strong positive culture connecting Council to its community.		Office of the CEO
	Strategic Indicator	**Source**	**Target**
	The percentage of actions implemented from the Workforce Plan 2021-25.	Internal Report	≥ 80% of 2024-25 actions
	Unplanned staff turnover rate	Internal Report	< 12% annual rate

Contact us

Telephone

Residents' Information Line: 1300 555 886

Contact Centre: (03) 5153 9500

National Relay Service: 133 677

In person

Bairnsdale: 273 Main Street

Lakes Entrance: 18 Mechanics Street

Mallacoota: 70 Maurice Avenue

Omeo: 179 Day Avenue

Orbost: 1 Ruskin Street

Paynesville: 55 The Esplanade

Post

East Gippsland Shire Council, PO Box 1618

Bairnsdale 3875 Australia

Outreach Centres

Bendoc Outreach Centre: 18 Dowling Street

Buchan Resource Centre: 6 Centre Road

Cann River Community Centre: Princes Highway

Fax (03) 5153 9576

Web www.eastgippsland.vic.gov.au

Email feedback@egipps.vic.gov.au

5.1.4 Inquiry into Local Government Funding and Service Delivery

Authorised by General Manager Business Excellence

Conflict of Interest

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

Executive Summary

The Parliament of Victoria's Economy and Infrastructure Committee (Committee) on Economy and Infrastructure has commenced a new inquiry into local government funding and service delivery in Victoria.

As part of the inquiry, the Committee will examine:

- the effects of cost shifting from the state and federal government to local Councils;
- whether local council are adequately delivering on their core service delivery objectives;
- the overall revenue structure of local government;
- whether the existing revenue structure is sustainable and appropriate or if alternative models of funding would be more sustainable and appropriate; and
- any other related matters.

The Committee has identified our Council as a key stakeholder in the inquiry and invited Council to express views on any aspects of this inquiry in a submission. The invitation to participate in this Inquiry is provided at **Attachment 1.** Submissions are being received until 28 June 2024.

Officers have prepared a Draft Submission to the inquiry, provided at **Attachment 2,** that draws heavily on Council's adopted Advocacy Strategy and previous submissions to both the Australian and Victorian governments on matters relevant to this inquiry.

Officer Recommendation

That Council:

1. ***receives and notes this report and all attachments pertaining to this report;***

2. ***endorses the submission, provided at Attachment 2;***

3. ***authorises the Chief Executive Officer to augment the draft submission with relevant data or information coming from the local government peak bodies; and***

4. ***notes that Officers will submit, by 28 June 2024, the endorsed submission to the Economy and Infrastructure Committee for consideration.***

Background

On 3 May 2023, the Victorian Legislative Council agreed on the following motion:

That this House requires the Economy and Infrastructure Committee to inquire into, consider and report, by 28 November 2024, on local government funding and service delivery in Victoria, including but not limited to:

1. *the effects of cost shifting from the state and federal governments to local councils in an examination of vertical and horizontal fiscal imbalances;*
2. *whether local councils are adequately delivering on their core service delivery objectives;*
3. *the overall revenue structure of local government;*
4. *whether the existing revenue structure is sustainable and appropriate or if alternative models of funding would be more sustainable and appropriate; and*
5. *any other related matters.*

Council welcomes this inquiry and continues to strive to deliver critical services that support the creation of conditions for a thriving local community.

Our Council provides infrastructure that supports our communities and local, state, and National economies, we are a local service provider of over 100 local services, we support social cohesion across our communities and deliver on shared responsibilities including Emergency Management.

Funding of Council and future financial sustainability underpins this ability to provide key grass-roots services to our communities.

Given the importance of these matters, Council both supports the content and submissions of the peak body submissions and makes its own submission.

This inquiry follows a Federal Government Inquiry into Local Government Sustainability that Council submitted to the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport on 31 May 2024.

Legislation

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

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

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

Gender Impact Statement

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

Council Plan

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

Strategic Objective 5: 5.2 Strong relationships with government, partners and stakeholders are maintained and strengthened to advocate for the community.

Council Policy

The views set out in the Draft Submission align with the views presented in adopted Council positions including Council's Advocacy Strategy and previous submissions made by Council.

Options

Not applicable for this report.

Resourcing

Financial

This report supports advocacy to provide further certainty for ongoing financial sustainability of the Council.

Human Resources

There are no direct human resources implications associated with adoption of the recommendation of this report.

Risk

This report supports our ongoing advocacy to ensure we have certainty in funding to continue to deliver services for Community.

Economic

This report advocates to the State Government for changes to how Council is funded, if the recommendations are accepted this will provide further economic stability to support delivery of services to the community.

Environmental

Climate change

This report considers the impact of climate change on ongoing financial sustainability of the Council.

Engagement

Although no community consultation occurred during the preparation of the submission, its content has drawn on a range of existing Council documentation.

Attachments

1. Inquiry into Local Government Funding and Service Delivery in Victoria [**5.1.4.1** - 17 pages]

Victorian Economic and Infrastructure Committee

Inquiry into Local Government Funding and Service Delivery in Victoria

Submission

Contents

Inquiry into Local Government Funding and Service Delivery in Victoria

1. Executive Summary

Thank you for the opportunity to respond to this important inquiry into local government funding and service delivery in Victoria.

For East Gippsland Shire Council our communities are at the center of all of our decision making and have expressed their aspirations, values and priorities in their Community Vision which states:

> *Our people, place, environment, and economy will be connected, in balance and resilient. Our unique and diverse communities will be accessible, inclusive, well connected and safe. We will value and care for each other and our natural environment. Our economy will support existing and emerging industries by being agile, innovative, and sustainable.*

As a Council, we strive to continue delivering critical services that support the creation of conditions for a thriving local community.

Our Council provides infrastructure that supports our communities and local, state and National economies, we are a local service provider of over 100 local services, we support social cohesion across our communities and deliver on shared responsibilities including Emergency Management.

As the delivery level of government for services that impact households and communities, local government can help achieve state and national government priorities through this core service delivery – but only if there is adequate funding provided to local government.

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

The ability to deliver core essential services to our communities is underpinned by local government funding models. The financial sustainability of local government is rightly a key consideration for the Victorian Government, for without local government, how will these services be delivered?

Whist this submission is relevant to our Shire, we also support the submissions being made by our peak industry bodies including FinPro and the Municipal Association of Victoria (MAV).

The submission sets out:

- Key facts about East Gippsland Shire
- Benefits of a strong local government.
- Key issues impacting how we deliver core services with current funding.
- The effects of cost shifting.
- Core service delivery objectives.
- Our overall revenue structure.
- Funding for Local Government.
- General observations on financial sustainability.
- Recommendations.

Summary of Recommendations:

Funding

- *Funding is allocated on a need's basis rather than competitive funding rounds.*
- *Advocate for an increase to Financial Assistance Grants to 1%.*
- *Continued disaster funding that includes betterment so we can build for a climate ready future.*
- *Recurrent Victorian Government funding to Local Government be indexed annually to CPI.*
- *New recurrent funding stream to maintain community facilities that are on Crown land and to maintain facilities that provide services for the Victorian Government.*
- *Ensure the indexation of Financial Assistance Grants reflects real cost pressures.*
- *Ensure that services expected to be delivered by Local Government, on behalf of the Victorian Government, come with adequate indexed funding.*
- *Whilst keeping the rate cap, allow the Essential Services Commission to consider the following when setting rates for the rate cap:*
    - *A Local Government Cost Index.*
    - *Adjusting historically set rate caps that were insufficient to meet indexation costs.*

Costs of legislative compliance

The Victorian Government consults with Local Government to consider the costs when drafting new legislative provisions, recognising that there are over 120 pieces of Victorian legislation detailing obligations for Local Government.

Asset reporting

Create a detailed report on assets that ensure transparency and capacity to fund necessary maintenance.

Consistent reporting and interpretation of risk to financial sustainability

- *Develop a financial sustainability framework for Local Government that includes risk-based assessment relevant to different Councils. This should include:*
    - *Financial indicators to measure current financial position and future sustainability.*
    - *Criteria that assess the risk of each indicator and risk to long term financial sustainability.*
    - *Ranges that are relevant to each Council.*

2. About East Gippsland

East Gippsland is located on the Country of the Gunaikurnai, Monero and Bidawel peoples and is a natural playground with over 21,000 square km of land including high country, nine national parks, two significant marine parks, Australia's largest navigable inland lake system and stunning coastlines. Covering 10% of Victoria's expansive landscape, East Gippsland is rich in natural resources and brimming with economic potential as a hub ideally situated between Australia's two major commercial centres in Melbourne and Sydney.

The Council meets the needs of almost 50,000 residents spread over 40 communities and has one million visitors annually. In this way East Gippsland is really the 'backyard for the cities' providing vital opportunities to support a thriving visitor economy and supporting a clean and green State. Due to the size and remoteness of our communicates the main connection is by road and we manage 3,000km of local roads and an overall asset base valued at $1.5 billion.

75% of the Shire is public land and the geographic spread of a small population generates a need for duplication of services to reach the community, for example Council has six separate customer service centers, and five separate works depots.

Despite all of this East Gippsland only has 33,000 rateables properties with rates making up just over 48% of our income stream. This makes our financial sustainability vulnerable to external forces with 36% of the annual income coming from grants (competitive and non-competitive) and fees and charges making up less than 10% of the annual budget.

3. Benefits of a strong Local Government

As the delivery arm of Government for services that impact households and communities, Local Government helps achieve state and national government priorities through core service delivery.

Local Governments provide approximately 25% of all services to communities, making them an efficient and effective way of servicing communities based on the specific characteristics of communities, geography and need.

We enable the economic, social and cultural development of our area, supporting individuals and groups and providing a wide range of services for the well-being of the local community.

As an industry, for every dollar of revenue we collect, we manage $10 of physical assets like parks and roads. For the Victorian Government this is $4 and for Federal Government it is $0.40.

To demonstrate this efficiency, we provide a brief snapshot of some of our services and the outcomes of this investment.

<u>**A snapshot of what do we do**</u>

Roads, bridges and aerodromes– it's how we connect.

- ✓ 3000 kms of roads.
- ✓ 191 road bridges.
- ✓ 3 aerodromes.

Local service provider

- ✓ 100,000 visitors to our recreation centers for aquatic and fitness programs.
- ✓ Waste management from 1.3 million bin lifts per annum.
- ✓ 185,000 library visits and 237,000 library loans.

Social cohesion

- ✓ 17,000 people attended our Theatre and Arts hub.
- ✓ 79 community managed recreation ovals and sporting facilities.
- ✓ Supported $596m in domestic tourism expenditure per annum.

Shared responsibility

- ✓ Supported 10 Community recovery Committees.
- ✓ Statewide immunization program.
- ✓ Health and Wellbeing Plan delivery.

Whole of community benefits that enrich lifestyle, and character of our communities

- ✓ 73 kms of walking tracks.
- ✓ 248 kms of footpaths.
- ✓ 9.9 kms of boardwalks.
- ✓ 24 footbridges.

Our People

Large local employer with high quality and stable jobs with our people actively contributing to our communities.

What does this investment mean?

The snapshot below shows our investment in over 100 services we provide to our communities that help them thrive.

For every $100 Council spends:

- $42.44 on capital works
- $16.37 on asset management and maintenance
- $13.69 on governance
- $7.73 on waste and environment
- $4.91 on health, recreation and community safety
- $4.45 on parks and gardens
- $4.45 on community planning and support
- $1.90 on council enterprises
- $1.64 on economic development
- $1.57 on planning and building
- $0.85 on arts, culture and community programs

These services benefit local, state and national economies including:

- Providing Infrastructure that supports communities, local, state and national economies.
- Supporting social cohesion.
- Being a local service provider, including as a provider of last resort where the market isn't working.
- Delivering on shared responsibilities – emergency management is just one example.
- Providing whole of community benefits, for example our walking trails support active and healthy communities.

4. Key issues impacting financial sustainability.

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

We do this in many ways including collaborative procurement agreements and sharing of a services with a neighboring Council. This has had a significant impact in reducing costs. We also actively look for opportunities to do things differently, putting out to lease one of our caravan parks recently allows community to benefit from a commercial opportunity and reduces costs of operations for us.

We have worked hard to retain a positive financial position to ensure the ongoing viability of the organisation. However, doing so has impacted on the quality and quantity of services delivered.

Some of the challenges that we encounter are summarised below.

a) Servicing a small, dispersed rate base

Whilst we service 10% of Victoria in land size, we have a highly dispersed population with very low population density. This means we often need to duplicate services and infrastructure across our many small communities to ensure they have the services they need.

75% of our land is fact public land, which cannot be rated alongside other areas such as mines and churches.

Whilst the region has overall population growth, it is at much lower rates than in metropolitan or regional cities, and in fact in some communities it is declining.

There is scant recognition of the challenges that remote Councils, like our own, with large geographic areas to service and a small rate base. It is recommended that more funding programs are weighted in favor of local Councils who cannot rely on a large rate-base to fund essential infrastructure and services.

East Gippsland has an asset base valued at $1.5 billion, with asset maintenance and renewal taking up most of our operating and capital budgets. There is only minor recognition of the cost of maintaining assets and few funding streams, other than the Federal Assistance Grants (FAGs), that recognise and contribute to the cost of maintaining assets.

Recommendations

Asset reporting

- *Create a detailed report on assets that ensure transparency and capacity to fund necessary maintenance.*

Funding

- *Funding is allocated on a need's basis rather than competitive funding rounds.*
- *Advocate for an increase to Financial Assistance Grants to 1%.*

b) Impact of a changing climate and extreme weather events on infrastructure and services

The East Gippsland community places a very high value on our natural environment, and it is consistently identified as the number one value for living and visiting East Gippsland. The community has also listed climate change as the top issue of concern for the coming years (from the Community Survey for the development of the Council Plan 2021-2025).

The environment is a critical social and economic asset. Our natural assets include our biodiversity but also clean air, water and fertile soils. They support our economic systems and way of life through the provision of primary products and lived experiences. They also provide services that allow us to exist.

Climate change projections for East Gippsland show a distinct trend towards hotter and drier conditions. This means that fire seasons will get longer and more dangerous, droughts more severe and longer, more intense rainfall and flood events and the possible collapse of ecological systems.

The 2019-20 fire season was an unprecedented event, which followed the worst drought conditions on record. In the last 12 months floods and storms have compounded this. The social, economic and environmental impacts of these twin events alone were disruptive and damaging to the community.

To address these issues means transforming our agriculture, transport and energy infrastructure and industries to eliminate emissions as a by-product of their output.

It also means that Disaster funding arrangements, at state and national levels, that ensure relief and recovery funds are directed to community resilience activities.

Recommendation

Funding

Continued disaster funding that includes betterment, so we can build for a climate ready future.

c) Competitive nature of most grant funding

Councils, such as ours, have a high reliance on external grants for the provision of new infrastructure and delivery of many services. Most of these grants are competitive in nature, with programs being over-subscribed and requiring significant effort to draft an application in what are often lengthy and complex funding parameters with no guarantee of success.

Many grants' streams don't allow for in-house project management and administration which place a further financial burden. As does the requirement for most grants to have a matching co-contribution from the applicant. This often makes competitive grant programs too onerous for smaller and resource stretched Councils to apply for.

Often much needed funding is not directed to deserving projects as the local government simply does not have the resources to develop the application. If more grants were based on need rather than grant writing skills, there would be a productivity dividend for all tiers of government with time otherwise directed to writing and assessing funding submissions streamlined and redirected to other necessary tasks.

There is also little certainty over future funding through grants, leaving them susceptible to change, a recent example is the discontinuation of the Regional Airport funding stream, which provided necessary funds to connect remote communities to services such as air-based medical services and air-based emergency responses. Providing legislated grant certainty assists Local Government to plan and deliver these essential services for community without risk to our financial sustainability.

Many of the competitive grants Council applies for have their funding originating from the Commonwealth (many of the bushfire recovery grants, Disaster Recovery Funds etc.) these are then overlayed with Victorian Government's own policy expectations and administrative costs. This then leaves a more constrained budget for the Council to deliver the project or service with.

Recommendation

Funding

Funding on need rather than competitive funding rounds.

d) Cost of Legislative Compliance

Councils are often the custodians of programs that require compliance with a broad array of State and Commonwealth legislation, such as the *Environmental Protection and Biodiversity Conservation Act*; Weed management regulations; Climate Change regulations; and the *Road Management Act*, all of which bring with them a range of compliance costs and timing implications. These are felt more acutely in regional and rural councils due to disparate communities with small populations and priorities for our communities.

Compliance with changing legislation is often outside of the Council's financial capacity and places an extended approval time for many projects – making them susceptible to inflationary pressures.

When the Victorian Government enforces new legislative requirements for Local Government, the potential impact on the operations of Councils should be considered both from a financial cost and the impacts on resources. It is an ongoing challenge for local government to adjust to the changes in Victorian legislation and comes with an increased cost to comply.

Where new legislation impacting on Local Government is proposed, the Victorian Government should ensure there is appropriate consultation and feedback from Councils to ensure all impacts of proposed changes have been examined.

Specific examples of the costs associated with regulatory and compliance requirements impacting us are:

- **Building services** – legislative changes for building approvals and certifications have increased the cost to provide this service.
- **Environmental Protection** – we have over 3000kms of roads meaning the cost of maintenance for roadside vegetation, weeds and pests is significant and different to metropolitan council cohorts. We receive just $70,000pa from the Victorian Government towards the costs of this service – which totals well over $1.5million pa.
- **Waste services** – the increasing costs of compliance, including the EPA levy is borne by Council, yet the levy funds Victorian Government services rather than being returned to local government for service and infrastructure improvements required to meet changing legislation.

Recommendation

Cost of compliance

The Victorian Government consults with Local Government to consider the costs when drafting new legislative provisions, recognising that there are over 120 pieces of Victorian legislation detailing obligations for Local Government.

5. Response to Terms of Reference:

Having outlined the main issues affecting East Gippsland Shire Council above, we make the following observations and recommendations to the Terms of Reference as set by the Victorian Economic and Infrastructure Committee:

a. Effects of cost shifting

We are responsible for a range of economic, social, environmental and infrastructure services to maintain or improve livability for our communities.

Local government is often the provider of last resort service in communities where other levels of government or private sector have not or are not commercially viable to provide those services. This means we need to provide the service and absorb the cost without adequate funding.

Cost-shifting to Local Government means that already limited funds and resources are being diverted to new services while existing community services and local facilities go unfunded. This has been a significant contributor impacting the sustainability of local government.

Specific examples of cost shifting impacting us are:

- **School Crossing supervision** – this was not a core service for local government, we have become a provider of last resort for our communities, but the level of grant funding does not cover the cost of providing this service.
- **Libraries** – grants have not been in line with actual cost increases in providing the service at a level expected by the community.

- **Community infrastructure** – halls and facilities on Crown land where Council is the Committee of Management and provides all the funding for the maintenance of these facilities, including grants to all Committees of Management (including Crown reserve Committees of Management).
- **Infrastructure for early years services** – maintenance of facilities including the cost of new compliance requirements for services that the State Government provides, for example preschool facilities.
- **Raymond Island Ferry** – Cost to operate and maintain this service, which is currently the only access for Raymond Island residents and visitors. This receives limited on-going Victorian Government funding and is the only ferry service in Victoria not operated by the State.
- **Social expectations** – as a provider of last resort the community is expecting local government to provide solutions to social housing and welfare services.

Funding for the shared responsibility of services should be indexed in line with CPI.

Where the Victorian Government has not been funding community infrastructure on Crown reserves and Council has provided funding to maintain those facilities through its grants program, a fair contribution by the Victorian Government should be made to either Council or directly to the Crown reserve Committees of Management that have been appointed by the Victorian Government to manage these facilities.

Where Councils have been providing infrastructure for services that are provided by the Victorian Government, such as pre-school services, then Councils should receive funding from the Victorian Government to maintain those facilities.

Recommendations

Funding

- *Recurrent Victorian Government funding to Local Government be indexed annually to CPI.*
- *New recurrent funding stream to maintain community facilities that are on Crown land and to maintain facilities that provide services for the Victorian Government.*

b. Delivering on core service objectives

Past reviews have defined core services as those that all, or most, Councils provide. However, the relative investment in services differs across the different cohorts of Councils, and even within each Council cohort.

The *Local Government Act 2020* (the Act) defines the obligations and powers of Local Government but there is no clear definition of what constitutes core services. The role of Local Government is to provide good governance in its district for the benefit and wellbeing of the community. This means a council may perform any function it determines necessary to perform the role.

While the Act does not define service obligations there are a wide range of responsibilities and obligations outlined in over 120 pieces of Victorian Legislation.

There is also mandatory performance reporting across 59 measures including roads, planning, animal management and waste.

In addition to providing services, we are responsible for maintaining community infrastructure, such as roads and transport infrastructure, land improvements, buildings, community and recreational facilities.

With depreciation as an indicator of the consumption of assets and current depreciation levels of between 35-45% of costs, maintaining this infrastructure is a core function and needs to be adequately funded.

We continually make decisions on the range and levels of services we provide to our communities and have put considerable effort into balancing community aspirations for more of some services, while delivering on our legislative obligations and keeping the financial impact on community as low as possible. In making these decisions we consider our financial position and whether there a private or government organisation has failed to provide an essential service, that now falls to Council to provide.

Local Government generally, and East Gippsland Shire Council is no exception, has many services, infrastructure, functions and responsibilities our communities rely on. Because of this breadth and depth of responsibility and the need to duplicate services across remote communities we continue to be exposed to high costs for materials and services and our people. We have also become in many circumstances the provider of last resort. The community would not accept a position where we did not provide this service, but we are subject to funding uncertainty to be able to fund this service from the Victorian Government year on year.

There are many examples of where funding is provided to local government as a result of an emergency event to provide support services to the community. At the end of the funding period the service will cease whilst the community are still expecting or needing that support service. Examples of these services are mental health support, community recovery committee support and local area disaster planning. As a result of this funding uncertainty, we will often have to make a decision to continue to fund the service based on community expectations. This uncertainty in funding these types of services and programs adds additional pressures to already stretched finances.

Since the introduction of rate capping in 2016, Council each year has had to make difficult decisions regarding the services to be delivered to the community as well as the level of service it can provide based on the restricted revenue it can generate.

Climate change and extreme weather events have already been a major theme across our regions. East Gippsland has experienced record droughts, fires, floods and storms over the last five years and, as with the rest of Australia, these events are increasing in severity and frequency and our communities expect us to respond.

From an economic perspective our region has been impacted by inflationary pressures, interest rates, environmental impacts, continuing housing shortages and industry transitions including the end of native timber harvesting on public land.

Workforce shortages and a funding mix that is tied to competitive short-term grants mean the ability to offer ongoing employment is limited. The ongoing financial sustainability challenges we face also impact our ability to pay. This directly impacts on our ability to deliver core services as we cannot attract candidates at the capability level required to deliver.

All of this comes into the definition of what is a core service, in that community expects us to adapt and support them through these challenges.

c. Overall revenue structure of local government

The main source of revenue for Victorian Councils is rates and charges, operating grants and fees and charges. For East Gippsland Shire the percentages measured against the adjusted underlying revenue is as follows:

- rates and charges 60%
- operating grants 20%; and
- fees and charges 20%

This highlights the importance of rates and grants, which make up 80% of our revenue mix to continue to deliver services to the community.

It also highlights the vulnerability of our revenue sources which depend on ability for community to pay and increases in grants, even if we were to raise revenue in other ways, community has limited capacity to pay, made more acute by the cost-of-living pressures.

Other compounding challenges include a population growth which is less than CPI in that regional averages for population growth are 1.39%, which is significantly below CPI and the rate cap.

Many of the grants we receive are difficult to apply for and administer, existing challenges include the competitive nature of applications, contributions and administering through the Victorian Government, all levelling productivity hits to delivery compounded by the fact that grant funding has not kept pace in real terms.

Tied grant funding is not indexed and results in an imbalance in the capacity of rural Councils to service communities and it is recognised that Councils, such as our own, that have a small rate base but must fund infrastructure and services across a broad geographic area.

Lastly, we have no ability to generate significant alternative revenue. There is simply no "silver bullet" that can boost council incomes. This was detailed in an Rural Councils Victoria (RCV) commissioned report *Alternative Sources of Income for Local Government (ASILG)* which reviewed national and international potential alternative income streams. There was no single idea or even group of ideas from a search across Australia and overseas that can generate significant alternative revenue for small councils representing small communities.

Vertical Fiscal Imbalance

The Vertical Fiscal Imbalance is the mismatch between the large spending responsibilities of the Victorian Government and Local Governments, but with limited revenue capacity, and the Federal Governments capacity to raise much more revenue than it requires for its own expenditure needs. This is further exacerbated for Local Government in Victoria by rate capping which restricts the capacity of Local Government to raise own-source revenue as well as cost shifting from the State Government.

Our Council's ability to generate other revenue is limited, unlike metropolitan and regional Councils, who can generate significant revenue from other sources such as parking fees.

We remain highly vulnerable to changes in approach from other levels of government to address vertical fiscal imbalance. This is demonstrated by the 2014-15 Federal Government freeze on indexation of Financial Assistance Grants. This resulted in an accumulated impact of $600 million over three years, which has the greatest impact on councils such as ours that have the greatest dependency and least capacity to replace reduced funding from other sources.

Effectively the funding made available to Local Government through Financial Assistance Grants has remained the same on a per capita basis since 1995, in fact due to the freezing of the indexation for three years, the allocation per capita has reduced. As a percentage of total Commonwealth taxation revenue Financial Assistance Grants have decreased significantly over time as an example from 0.76% in 2011/12 to 0.57% in 2021/22.

Of note to revenue structures, over the last five years the Federal Government taxation revenue (excluding GST) has increased 31%, State Government 34% with our taxation revenue (rates) coming in at 9.25%.

The current revenue structure places us in a difficult financial position to fund contemporary living standards, at a time when our essential services are even more critical to communities struggling with cost-of-living pressures.

Recommendations

Funding

- *Advocate for an increase to Financial Assistance Grants to 1%.*
- *Ensure the indexation of Financial Assistance Grants reflects real cost pressures.*
- *Ensure that services expected to be delivered by Local Government, on behalf of the Victorian Government, come with adequate indexed funding.*

d. Funding of Local Government

Victorian Local Government has been rate capped since 2016, with the rate cap set below inflation for several of these years. Whilst we are extremely is mindful of the cost-of-living pressures being experienced by the community and work hard to deliver on community expectations within our means, our costs to deliver services have increased at a greater percentage that the rate caps set over many years.

The recent State Budget highlights the financial challenges councils currently face in Victoria. Through the budget material the State Government emphasizes the 22 per cent increase in infrastructure costs – an even more challenging circumstance for local government with rates capped at just 2.75%.

When setting the rate cap the Minister must have regard to advice received from the Essential Services Commission (ESC). Each year the recommended rate cap must be based on the forecast change in CPI plus or minus any adjustment.

The ESC's current practice is to use the forecast CPI for Melbourne, as determined by the Department of Treasury and Finance in its December budget update.

In a report published in 2022 '*The Sustainability Gap – The Financial Health of Victorian Councils*' reported the following concerns were raised with this method:

- Since the introduction of the rate cap the December CPI forecast has varied from actual CPI by 1.44%.
- CPI is not a good indicator of costs faced by Councils, which are employees, materials and services and depreciation, neither wages or civil construction costs are accurately reflected in CPI.
- The current methodology does not reflect Councils expenses and the longer this continues the greater a problem this becomes.

The ESC advice on the rate cap for 2024/25 stated that:

> *'In our view, the gap between the rate cap and inflation, rising construction costs and the expectation of future wage increases have the potential to present major cost pressures on councils going forward'.*

It should also be noted that there was a significant difference in the rate cap calculated for Victorian Councils compared to NSW Councils for 2024/25, where the rate peg set for NSW councils was 4.5%, whilst Victoria was 2.75%.

We acknowledge in full that the rate cap is a reasonable policy approach however the indicators used and criteria applied by the ESC in providing advice to the Minister need to be reviewed so they reflect cost factors for local government and adjustments should inflation be higher than forecast and used in setting the rate cap.

Local Government Index

A Local Government Index could be considered as part of the setting of rate caps. The index would be based on three elements: employee costs, asset costs and other operating costs and would better reflect the cost factors to local government. The indices that could be used are CPI, Wage Price Index (WPI) and Road and Bridge Construction Index (RBCI).

This would be reflective of a similar outcome of the recent review in NSW of the rate pegging system.

Adjustment for forecast inflation

The ESC should also be able to consider a future adjustment to correct historically set rate caps that were in effect below the actual inflation rate.

Whilst we advocate for the ESC to be able to consider other factors outside of forecast CPI when setting the rate cap we acknowledge that the cap is just one lever in the revenue structure we work within and must be balanced with cost of loving pressures and community ability to pay.

As mentioned throughout our submission, our fair share of funding and especially an increase in Financial Assistance Grants to 1% and State Grants that are indexed by CPI at a minimum are strongly advocated for to ensure our communities get the essential services they deserve at a cost they can afford.

Recommendation

Funding

Whilst keeping the rate cap, allow the ESC to consider the following when setting rates for the rate cap:

- *A Local Government Cost Index.*
- *Adjusting historically set rate caps that were insufficient to meet indexation costs.*

e. General observations on financial sustainability of councils

Long term financial sustainability of local government is a key to providing services to our communities, it is therefore critical that there is a consistent and accurate measures to assess financial sustainability across local government.

A key piece of commentary that assists to give context to the financial sustainability of local government is the 2021-22 Victorian Auditor General's Office (VAGO) report into the Financial Performance of Victorian Councils. This stated the performance of councils only improved because of an increase in government funding, which was directly attributed to Financial Assistance Grants. VAGO went further to highlight that without this there would have been a deterioration.

VAGO also stated that Councils face challenges including:

- The rate cap, which constrains the ability of Councils to increase rate revenue.
- Variability in government funding.
- Rising cost of material and services, which needs to be actively managed.

Because there is no assessment framework for financial sustainability of local government varying interpretations can be made as to the financial position. This is concerning when an assessment of local government sustainability is required by the ESC when providing advice to the Minister on rate caps.

The establishment of a risk-based assessment framework, that takes into account different council cohorts, will allow consistent comparisons and the ability for State Government, Councillors and council officers to take action to manage risks to sustainability.

Recommendations

Consistent reporting and interpretation of risk to financial sustainability

Develop a financial sustainability framework for Local Government that includes risk-based assessment relevant to different Councils. This should include:

- *Financial indicators to measure current financial position and future sustainability.*
- *Criteria that assess the risk of each indicator and risk to long term financial sustainability.*
- *Ranges that are relevant to each Council.*

6. Key Recommendations for the Victorian Government in addressing issues raised in relation to the above

Funding

- *Funding is allocated on a need's basis rather than competitive funding rounds.*
- *Advocate for an increase to Financial Assistance Grants to 1%.*
- *Continued disaster funding that includes betterment so we can build for a climate ready future.*
- *Recurrent Victorian Government funding to Local Government be indexed annually to CPI.*
- *New recurrent funding stream to maintain community facilities that are on Crown land and to maintain facilities that provide services for the Victorian Government.*
- *Ensure the indexation of Financial Assistance Grants reflects real cost pressures.*
- *Ensure that services expected to be delivered by Local Government, on behalf of the Victorian Government, come with adequate indexed funding.*
- *Whilst keeping the rate cap, allow the Essential Services Commission to consider the following when setting rates for the rate cap:*
  - *A Local Government Cost Index.*
  - *Adjusting historically set rate caps that were insufficient to meet indexation costs.*

Costs of legislative compliance

- *The Victorian Government consults with Local Government to consider the costs when drafting new legislative provisions, recognising that there are over 120 pieces of Victorian legislation detailing obligations for Local Government.*

Asset reporting

- *Create a detailed report on assets that ensure transparency and capacity to fund necessary maintenance.*

Consistent reporting and interpretation of risk to financial sustainability

- *Develop a financial sustainability framework for Local Government that includes risk-based assessment relevant to different Councils. This should include:*
  - *Financial indicators to measure current financial position and future sustainability.*
  - *Criteria that assess the risk of each indicator and risk to long term financial sustainability.*
  - *Ranges that are relevant to each Council.*

5.2 Assets and Environment

5.2.1 CON2022 1432 - Contract Extension - Schedule of Rates Contract for Bituminous Sealing in East Gippsland

Authorised by General Manager Assets and Environment

Conflict of Interest

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

Executive Summary

The purpose of this report is to seek Council's approval to exercise its option within CON2022 1432 to extend the existing Schedule of Rates Contract for Bituminous Sealing in East Gippsland, for the first extension term period of 12 months, to 30 June 2025.

This contract for a suitably qualified contractor to carry out annual bituminous sealing works throughout the Shire.

The contract commenced in October 2021 with the initial term scheduled to end on 30 June 2024. Under the contract, Council has the option to extend the contract for up to a further two 12-month periods. Officers recommend Council extend the contract for the full initial contract extension term of 12 months, with the completion date being 30 June 2025.

Officer Recommendation

That Council:

1. ***receives and notes this report;***

2. ***approves the contract extension to CON2022 1432 Schedule of Rates Contract for Bituminous Sealing in East Gippsland for a period of 12 months to 30 June 2025, for the tendered schedule of rates to Cranes Asphalting & Bitumen Sealing Pty Ltd;***

3. ***authorises the Chief Executive Officer or delegate to finalise the terms and to sign and seal the contract extension in the form proposed; and***

4. ***delegates the power to the Chief Executive Officer to exercise the final extension option of up to 12-months, subject to the contractor continuing to demonstrate satisfactory performance.***

Background

CON2022 1432 is a schedule of rates contract for a suitably qualified contractor to carry out annual bituminous sealing works throughout the Shire. Works included in the contract include:

(a) supply and delivery of sealing aggregate;
(b) design of bitumen/binder application rate;
(c) design of aggregate spreading rate;
(d) installation of temporary signage and control of traffic during and after sealing works;
(e) sweeping and cleaning of road surface prior to spraying;
(f) supply, placing, removal from site and disposal of paper for protection;
(g) placement and removal of temporary raised reflective pavement markers to locate existing line markings;
(h) removal and disposal of existing raised reflective pavement markers (RRPMs) and repairs of any resultant pavement damage;
(i) loading, pre coating, carting, spreading, and rolling of aggregate;
(j) supply, delivery and application of binder including additives and including the loading, heating, and mixing of materials;
(k) removal of loose aggregate from sealed pavement surface;
(l) reinstatement of all line marking, RRPMs and intersection markings after resealing;
(m) maintenance of works as specified;
(n) provision of sealing records as specified;
(o) preparation and cleaning of stack sites;
(p) all testing;
(q) supply of all plant, equipment, and materials to complete the works in this contract;
(r) inspection, reporting and rectification of defects during the defect's liability period; and
(s) all other works necessary to complete the contract works as specified.

This contract is subject to adjustment for rise and fall in costs.

On 5 October 2021, CON2022 1432 Schedule of Rates Contract for Bituminous Sealing in East Gippsland was awarded by Council with the initial term expiring on 30 June 2024.

As a result of the request for tender process, Council entered into a contract with Cranes Asphalting & Bitumen Sealing Pty Ltd. To date, the works under this contract have been delivered to a satisfactory standard and in a timely manner.

Cranes Asphalting & Bitumen Sealing Pty Ltd have a thorough understanding of climatic conditions and geographic locations within the East Gippsland Shire to ensure the annual sealing program is delivered during optimum sealing conditions.

The contractor has agreed to the contract extension, subject to Council approval.

Based on performance and availability, this report recommends that the existing contractor be offered the extension option.

Legislation

As of 24 March 2020, all provisions of the *Local Government Act* 2020 commenced. Some provisions of the *Local Government Act* 1989, that have not been repealed, will remain applicable until such time as they are revoked.

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

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

In preparing this report the Victorian *Gender Equality Act* 2020 has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act* 2020. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act* 2020.

Collaborative procurement

Not applicable.

Council Plan

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

Strategic Objective 2: 2.2 Infrastructure provision and maintenance supports a diverse range of current and future user needs and activities and is both environmentally and financially sustainable.

Council Policy

This report and its recommendations are in accordance with the Council's Procurement Policy.

Options

There are two options available to Council with respect to this report.

Option 1

Exercise the initial 12-month extension option to the existing contract CON2022 1432 Schedule of Rates Contract for Bituminous Sealing in East Gippsland with Cranes Asphalting & Bitumen Sealing Pty Ltd, with the contract completion date being 30 June 2025.

Option 2

Re-tender for the services provided by Contract CON2022 1432.

Option 1 is recommended as the current contractor provides Council with the soundest contractor reliability choice, based on having significant previous experience, relevant and experienced key personnel, extensive resources in regard to plant and equipment, and the capacity to undertake these works. Council Officers are satisfied with the service delivery of this contract to date.

Resourcing

Financial

The spend to date on the services delivered under this contract GST exclusive are as follows:

Year 1 – October 2021 – 30 June 2022	$1,261,984.98
Year 2 – 1 July 2022 – 30 June 2023	$1,629,121.71
Year 3 – 1 July 2023 - current	$600,428.81
Total	**$3,491,535.50**

The expenditure for the extension term is allocated in Council's 2023/24 budget and draft 2024/25 budget for annual reseal program and dust suppression sealing.

Plant and Equipment

Not applicable.

Human Resources

This contract is managed internally by existing staff within the Assets and Environment Directorate. Exercising the contract extension has no impact on existing staff capacity.

Risk

As per the Procurement Policy, the risks of this proposal have been considered and the contractor is required to carry out all activities as specified in the specifications and following the Occupational Health and Safety Regulations.

Economic

Offering the contract extension to the current contractor ensures ongoing services are undertaken by an appropriately experienced contractor. Cranes have a solid history in completing this type of service having successfully delivered this contract and previous contracts for Council, over the past 15 years approximately.

As a local contractor, the contract extension for Cranes results in local economic benefit.

Social

This project will deliver ongoing improvements to the safety, accessibility, and inclusivity of the East Gippsland community by maintaining the bituminous roads connecting towns.

Environmental

As per the Procurement Policy, the tender evaluation process used for this tender included a 5% weighting for environmental sustainability, with preference given to contractors who can demonstrate environmentally sustainable and environmentally sensitive practices.

Climate change

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

Asset Management: Climate change is considered in the design and maintenance of assets and includes responses to direct and indirect impacts.

Engagement

Not applicable.

Attachments

Nil

5.2.2 CON2024 1651 Moroney Street Bairnsdale Upgrade Stage 3B

Authorised by General Manager Assets and Environment

Confidentiality Notice

Under section 66(2) of the *Local Government Act* 2020 a meeting considering confidential information may be closed to the public. Pursuant to sections 3(1) and 66(5) of the *Local Government Act* 2020, the information contained in **Confidential Attachment 1** to this report is confidential because it contains private commercial information, which if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage by disclosing financial information to competitors.

Conflict of Interest

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

Executive Summary

Moroney Street is a significant residential street in Bairnsdale. For many years, the street has not had the amenity and storm water management features expected of an urban street.

This project is a component for the overall upgrade works on Moroney Street in Bairnsdale. Stages 1 and 2 have been completed with Stage 3A Construction due for completion shortly. This contract relates to Stage 3B, which continues the upgrade of Moroney Street and commences from Bredt Street and concludes at Riley Street. The Federal Government's Roads to Recovery Program (R2R) is providing funding support to this project.

The components of this important project include:

- upgrading underground drainage;
- introducing kerb and channel;
- provision of footpaths;
- introduction of parking lanes;
- a consistent seal width;
- street tree planting; and
- upgrading intersections along the street.

The Stage 3B footprint of works is provided as **Attachment 2.**

As a result of the invitation to tender and the subsequent tender evaluation provided as **Confidential Attachment 1**, Council is now able to consider the recommendation to award contract CON2024 1651 Moroney Street Bairnsdale Upgrade Stage 3B.

Officer Recommendation

That Council:

1. ***receives and notes this report and all attachments pertaining to this report;***

2. ***accepts the tender submitted by ____________ for CON2024 1651, Moroney Street Bairnsdale Upgrade Stage 3B for the contract amount of $________________ exclusive of GST;***

3. ***authorises the Chief Executive Officer or delegate to finalise the terms and to sign the contract in the form proposed; and***

4. ***resolves that Confidential Attachment 1 to this report and all discussions relating to that attachment remain confidential.***

Background

In 2019, Moroney Street was audited, and the results showed that it failed to meet current urban infrastructure standards. Conditions are limited kerb and limited underground drainage, wide gravel shoulders, intersections open to high speed, no defined parking. The gravel road suffered wearing due to increase of traffic and heavy vehicles. This in turn caused dust problems in dry weather and was slippery when wet. Moroney Street is too narrow to cater for heavy vehicles resulting in vehicular conflicts.

The unsealed street condition generated dust problems for residents, road corrugations, and stormwater runoff entered adjacent properties.

Consultants were engaged by Council to design Moroney Street and to undertake and manage the process of delivering appropriate documentation to support complete reconstruction of road pavements, kerb and channel, concrete paving, associated drainage works, line marking and permanent signage.

To address deficiencies with the current conditions, the street was redesigned for a complete upgrade. Early consideration was given to constructing Moroney Street as a dual carriageway with a centre median in the same way as many of the Bairnsdale CBD streets. However, this would result in extensive and expensive relocation of services including gas and underground watermain. This option was therefore not pursued, and the street was designed as a two-way carriageway with a general curvilinear alignment for traffic calming purposes.

Contractors were then engaged to implement construction for Stage 1 from the intersection of Gould Street to the intersection of McKean Street and Stage 2 from the intersection of McKean Street to the intersection of Birchwood Court.

Stage 3 has been divided into two sub-phases to meet grant funding phasing. Stage 3A is now under construction from the Birchwood Court intersection to the Bredt Street intersection which includes a roundabout, consistent with the Road Safety Audit which identified that this was recommended at the Bredt Street intersection to mitigate road incidents. Stage 3B construction is programmed to start whilst Stage 3A is underway, to provide seamless transition given the exposed services.

Legislation

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

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

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

In preparing this report the Victorian *Gender Equality Act* 2020 has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act* 2020. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act* 2020.

Collaborative procurement

Pursuant of section 109(2) of the *Local Government Act* 2020 this contract has not been prepared in collaboration with another local government or agency.

Council Plan

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

Strategic Objective 2: 2.2 Infrastructure provision and maintenance supports a diverse range of current and future user needs and activities and is both environmentally and financially sustainable.

Council Policy

Procurement has been undertaken in accordance with Council's Procurement Policy.

Community Engagement has been undertaken in accordance with Council's Community Engagement Policy.

Options

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

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

Resourcing

Financial

The project is funded from with $947,000 from the Australian Governments Roads to Recovery (R2R) program and $200,000 Council cash budgeted in the 24/25 draft budget.

Plant and Equipment

All plant and equipment requirements will be provided in accordance with the proposed contract.

Human Resources

This project will be supervised by a Project Supervisor from Council's Infrastructure Projects unit. No additional human resources are required to manage this project.

Risk

In accordance with Council's Procurement Policy, the risks of this proposal have been considered and tenderers were requested to develop a construction method that minimises risks identified in relation to property access, traffic management, vibration, dust, and other key issues associated with the works.

A Road Safety Audit (RSA) was undertaken during project planning and design to maximise road safety outcomes. The Infrastructure Design Manual (IDM) along with Austroads and Vic Roads standards were followed to maintain a set of consistent requirements and standards for the design and development of Council infrastructure.

Economic

In accordance with Council's Procurement Policy, the tender evaluation process used for this tender included a 5% weighting for local content, with preference given to contractors who employ locally and purchase goods and any subcontracted services locally.

Roads assist development by facilitating trade, and by improving access to jobs, education, health care, and other services. Effective and efficient road transport can lead to higher incomes and greater economic well-being. Thus, improvements in the quality of the provision of roads increases personal mobility and facilitates economic growth.

Social

The users of Moroney Street will directly benefit from this project with new reconstruction of road pavements, new kerb and channel, new concrete paving, associated drainage works, line marking and permanent signage, which provides how local communities can access the opportunities and necessities which can enhance their livelihoods.

The project will have a positive impact on the overall Bairnsdale community who use Moroney Street to access businesses, residential properties, schools, and day-care facilities. These, in turn, contribute towards social development.

Environmental

Sealing the existing wide gravel shoulders will decrease sediment going into the drainage system and have a positive environmental impact.

Tree planting, whilst not part of this contract, is part of the overall project and will be completed by Council's Parks and Gardens Unit. This will increase the amenity of this area.

The tender evaluation process used for this tender included a 5% weighting for environmental sustainability, with preference given to contractors who can demonstrate environmentally sustainable and environmentally sensitive practices.

Climate change

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

Asset Management: Climate change is considered in the design and maintenance of assets and includes responses to direct and indirect impacts.

Engagement

Community engagement has taken place in accordance with the principles of Council's Engagement Policy. Various tools have been employed to keep community informed, including use of Council's engagement portal YourSay, mailouts, multiple Shire noticeboard advertisements, and social media.

The YourSay page was launched on 17 September 2019. 15 project updates have been provided to keep the community informed:

- 375 people are 'Aware' (made at least one single visit to the project page);
- 126 people are 'Informed' (has taken the 'next step' from being aware and clicked on something);
- 2 people are 'Engaged' (contributed to a tool or asked a question).

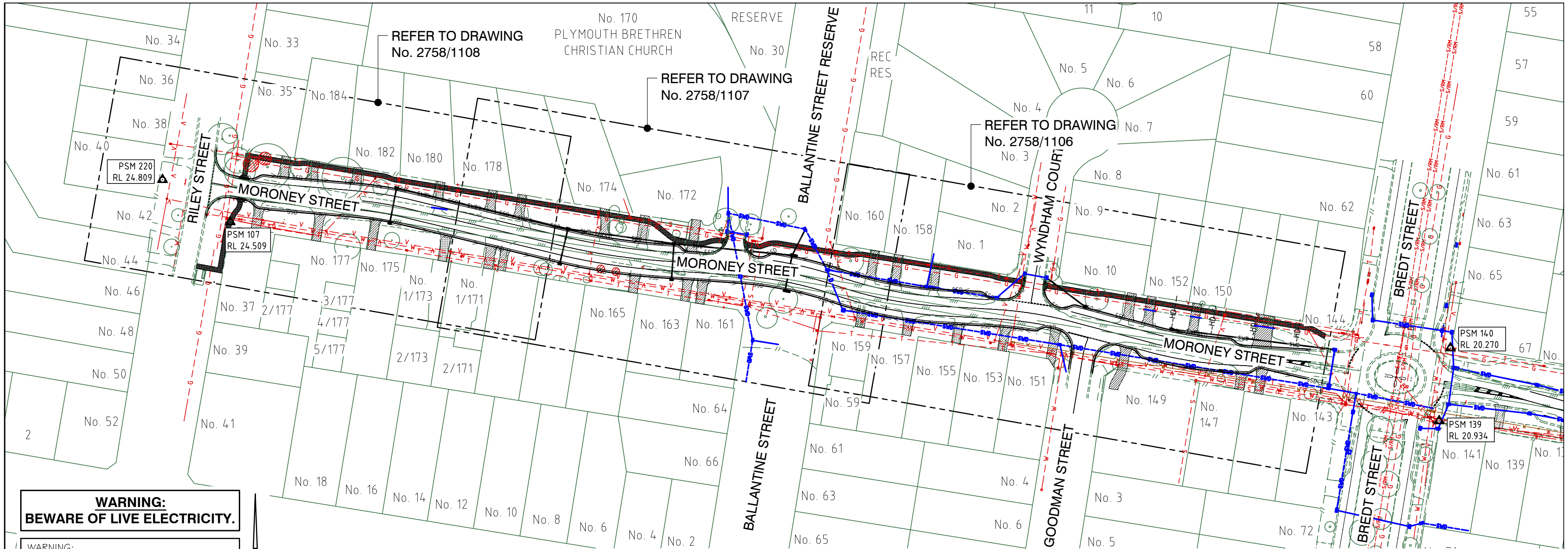
A social media post published on 5 May 2024 (advising the intersection of Bredt Street and Moroney Street will be closed to install a new round-a-bout from Monday 6 May until Friday 31 May) reached 6,747 people and received 659 interactions such as comments, likes, and shares; these are higher than typical results.

Shire Noticeboard Advertisements were published on 30 August 2023, 27 March 2024, and 1 May 2024 (approx. circulation - Bairnsdale Advertiser: 3,000 / Snowy River Mail: 1,600 / and Lakes Post 3,000).

Variable Message Signs (VMS) are currently being used to advise construction updates; these messages are continually updated to reflect current works and closures in place. As part of the construction methodology, the contractor will be responsible for ongoing communication with affected residents regarding access to their properties during the works.

Attachments

1. CONFIDENTIAL - CON2024 1651 Tender Evaluation Report [**5.2.2.1** - 9 pages]
2. Moroney Street 3 B Footprint [**5.2.2.2** - 1 page]



WARNING:
BEWARE OF LIVE ELECTRICITY.

WARNING:
BEWARE OF UNDERGROUND SERVICES
THE LOCATION OF UNDERGROUND SERVICES ARE APPROXIMATE ONLY AND THEIR EXACT POSITION SHOULD BE PROVEN ON SITE.
NO GUARANTEE IS GIVEN THAT ALL EXISTING SERVICES ARE SHOWN.

N

STATION. CO-ORDINATE SET OUT TABLE

POINT No.	EASTING	NORTHING	RL.
PSM 139	552592.554	5813859.874	20.934
PSM 140	552596.896	5813887.986	20.27
PSM 220	552100.625	5813952.843	24.809
PSM 107	552126.701	5813936.578	24.509

LEGEND:

- PROPOSED STORMWATER
- PROPOSED STORMWATER PIT
- PROPOSED STORMWATER PIT No.
- PROPOSED HOUSE DRAIN
- PROPOSED KERB
- PROPOSED TABLE DRAIN
- PROPOSED SUBSOIL DRAIN
- PROPOSED CONCRETE FOOTPATH
- PROPOSED CONCRETE DRIVEWAY
- PROPOSED ASPHALT DRIVEWAY
- PROPOSED GRAVEL DRIVEWAY
- PROPOSED GUIDE POSTS
- PROPOSED RAISED REFLECTOR ROAD MARKERS
- PROPOSED WATERMAIN
- EXISTING CONTOURS (0.5m INTERVAL)
- EXISTING EDGE OF SEAL
- EXISTING KERB
- EXISTING STORMWATER DRAINAGE
- EXISTING DRAINAGE
- EXISTING SEWER
- EXISTING WATERMAIN
- EXISTING GASMAIN
- EXISTING ELECTRICITY
- EXISTING OVERHEAD ELECTRICITY
- EXISTING COMMS
- EXISTING NBN
- EXISTING SEWER RISING MAIN
- EXISTING TREES
- EXISTING TREES TO BE REMOVED

NOTES:

1. EAST GIPPSLAND SHIRE COUNCIL 'CIVIL WORKS' SPECIFICATION TO BE READ IN CONJUNCTION WITH THESE DRAWINGS.
2. CHAINAGES ARE CENTRE-LINE CHAINAGES UNLESS OTHERWISE NOTED.
3. COORDINATES FOR SETOUT WILL BE SUPPLIED TO THE CONTRACTOR IN .dxf, .as5 OR .12da FORMAT.
4. SUBSOIL DRAIN TO BE PLACED BEHIND ALL KERB AND CHANNEL.
5. THE CONTRACTOR IS TO LOCATE ALL EXISTING SERVICES PRIOR TO THE COMMENCEMENT OF EARTHWORKS.
6. IT IS THE CONTRACTOR'S RESPONSIBILITY TO PROVIDE ADEQUATE TRAFFIC CONTROL MEASURES IN ACCORDANCE WITH OCCUPATIONAL HEALTH AND SAFETY GUIDELINES.
7. ALL KERB TO BE SM2-M UNLESS OTHERWISE STATED.
8. ALL PIPE TO BE CLASS 2 RRJ RCP OR FRCP OR RIBBED POLYPROPYLENE UNLESS OTHERWISE SHOWN AND INSTALLED IN ACCORDANCE WITH MANUFACTURER'S SPECIFICATION.
9. CONTRACTOR TO CONFIRM CONDUIT LOCATIONS WITH SERVICE AUTHORITIES PRIOR TO INSTALLATION.
10. HOUSE DRAINS TO BE CONSTRUCTED AT LOCATIONS AS SHOWN ON THE DRAWINGS.
11. SEDIMENT CONTROL STRUCTURES TO BE INSTALLED IN ACCORDANCE WITH THE SPECIFICATION AND TO THE APPROVAL OF THE SUPERINTENDENT.

10 5 0 10 20 30 40 50
1 : 750 (A1)
1 : 1500 (A3)

Rv.	APPR.	DATE	REVISIONS
B	M.S.	12-02-2024	EAST GIPPSLAND SHIRE COUNCIL AMENDMENTS (ISSUED FOR TENDER)
A	M.S.	25-01-2024	PRELIMINARY ISSUE

Crossco Consulting Pty Ltd
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ENGINEERING & ENVIRONMENTAL CONSULTANTS

DESIGNED:	S.G.
DRAWN:	A.C.
CHECKED:	A.G.
APPROVED:	M.S.
SCALE:	1:750
SURVEY REF:	-
PLAN No:	-
SHEET SIZE	A1
DATUM:	HEIGHT: AHD HORIZONTAL: ARBITRARY

XREF ATTACHED: R:\2758 EGSC Moroney Street Bairnsdale\ACAD\Xref\2758 EGSC TB 3B.dwg
CAD FILE NAME: R:\2758 EGSC Moroney Street Bairnsdale\ACAD\Drg\2758-1101.dwg

EAST GIPPSLAND SHIRE COUNCIL

MORONEY STREET, BAIRNSDALE
RECONSTRUCTION WORKS - STAGE 3B

OVERALL LAYOUT PLAN

DATE: JANUARY 2024
SHEET 2 OF 28
DRAWING No: 2758/1101
Rv. B

5.2.3 CON2024 1649R Buchan Recreation Reserve Netball/Tennis Court Construction

Authorised by General Manager Assets and Environment

Confidentiality Notice

Under section 66(2) of the *Local Government Act* 2020 a meeting considering confidential information may be closed to the public. Pursuant to sections 3(1) and 66(5) of the *Local Government Act* 2020, the information contained in **Confidential Attachment 1** to this report is confidential because it contains private commercial information, which if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage by disclosing financial information to competitors.

Conflict of Interest

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

Executive Summary

The Buchan Recreation Reserve comprises community sporting facilities that do not meet todays' industry standards and are regularly inundated by floods.

The reserve is the designated place of refuge for the Buchan and district community during natural disasters, however the pavilion does not adequately cater for the community or emergency services.

Following the 2019/20 Black Summer Fires, redevelopment of the recreation reserve was identified as one of the highest community recovery priorities.

As part of the overall redevelopment program, this procurement will deliver fit for purpose new sports courts, comprising two tennis courts overlain with a netball court including floodlighting.

This project was tendered in November 2023 with two submissions received by Council that exceeded the anticipated costs by 50%. Due to the unsuccessful tender process the project was re-tendered with slight adjustments to the subgrade fill requirements and the courts surface changed from concrete to asphalt to allow a greater range of possible private enterprise interests to submit.

As a result of the invitation to tender and the subsequent tender evaluation provided as **Confidential Attachment 1**, Council is now able to consider the recommendation to award contract CON2024 1649R Buchan Recreation Reserve Netball/Tennis Court Construction.

Officer Recommendation

That Council:

1. ***receives and notes this report and all attachments pertaining to this report;***

2. ***accepts the tender submitted by ____________ for CON2024 1649R, Buchan Recreation Reserve Netball / Tennis Court Construction for the contract amount of $________________ exclusive of GST;***

3. ***authorises the Chief Executive Officer or delegate to finalise the terms and to sign and seal the contract in the form proposed; and***

4. ***resolves that Confidential Attachment 1 to this report and all discussions relating to that attachment remain confidential.***

Background

The Buchan district suffered significant bushfire impacts from 21 November 2019 to late February 2020. The Buchan Township Protection Plan was activated on 30 December 2019 when the township was surrounded by fire on three sides. 60% of the area and 48% of private land was affected. Residents who evacuated were unable to return for four weeks. Buchan lost mobile phone coverage for a week, water for two days, and electricity for 14 days. Fuel supplies ran out which prevented generator use. Farmers had to rely on donated hay and haulage to feed stock for months as the paddocks were left bare and scorched.

The Buchan Caves Reserve suffered considerable damage, with sheds and six accommodation dwellings destroyed. Most walking tracks and the Royal Cave were closed for a year which had a devastating effect on local tourism.

The Buchan Recreation Reserve, as the key community hub, operated as a place of assembly and relief centre from 29 November for the remainder of the summer. Around 150 people (aged 6 weeks to 84 years) and their pets sheltered at the reserve alongside firefighters and other critical personnel. The local community has since been working tirelessly on local recovery efforts.

A review of the adequacy of the community sporting facilities available at the reserve identified that the pavilion is close to reaching the end of its functional life, and most of the sporting facilities are in poor condition and do not meet relevant state sporting association minimum standards.

Council is managing this project at the request of the Buchan Gelantipy and Districts Renewal Association (BGaDRA) and Buchan Recreation Reserve Committee of Management (the reserve is not a Council asset).

The first stage to support the upgrading of the Buchan Recreation Reserve is the fit for purpose new sports courts, comprising two tennis courts overlain with a netball and basketball court including floodlighting. A concept plan (footprint) is provided as **Attachment 2.**

The second stage will comprise a fit for purpose sports pavilion.

The Buchan Recreation Reserve upgrade has been staged to support the netball user group utilising the sports courts to the end of the 2024 season and will be implemented before the sports pavilion to ensure no overlapping of work responsibilities between netball and football requirements. The football pavilion is due to commence construction, once the pavilion is fully endorsed by Council, late August and this too has been programmed to minimise any impacts on the current user groups.

Legislation

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

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

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

In preparing this report the Victorian *Gender Equality Act* 2020 has been considered. The implications of the report have been assessed and are compliant with the obligations and principles of the *Gender Equality Act* 2020. The need for a Gender Impact Assessment has also been assessed. The implications of this report have been assessed and align with the principles and objects of the *Gender Equality Act* 2020.

Collaborative procurement

Pursuant of section 109(2) of the *Local Government Act* 2020, this report has not been prepared in collaboration with other agencies given the bespoke nature of the contract.

Council Plan

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

Strategic Objective 2: 2.2 Infrastructure provision and maintenance supports a diverse range of current and future user needs and activities and is both environmentally and financially sustainable.

Council Policy

Procurement has been undertaken in accordance with Council's Procurement Policy.

Community engagement has been undertaken in accordance with Council's Community Engagement Policy.

Options

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

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

Resourcing

Financial

The total budget allocation amounts to $5,326,386, sourced from the following funding sources detailed below. This budget is designated for the implementation of three key components within the Buchan Recreation Reserve, comprising the construction of the Netball/Tennis courts, a new Pavilion and Pony Club Shed.

<u>List of Funding Sources</u>

- State Government - Emergency Recovery Victoria (ERV) Local Economic Recovery Program Round 3 - $491,386 (Allocated to Netball/ Tennis Court Construction).
- State Government - Department of Jobs, Skills, Industry and Regions Sports and Recreation Victoria (SRV) - 2023/24 Community Sport and Recreation Grants - $400,000 (Allocated to Netball/ Tennis Court Construction).
- State Government - Emergency Recovery Victoria (ERV) Resilience and Recovery Grants (RRG) Program 2022 - $3 million.
- 2023 Bushfire Recovery Funding - $235,000.
- Council Cash $1.2 million. In May 2022 Council publicly committed $1.2 million of Local Roads and Community Infrastructure (LRCI) Phase 3 funding to the Buchan Recreation Reserve project.

  Subsequently, due to the Phase 3 funding requirement to be acquitted by 30 June 2024, and the Buchan Project not being complete by this date, a swap was made for Council cash. The LRCI funding was allocated to projects that could be completed within the timeframe, and the cash that was 'freed up' was allocated to Buchan Recreation Reserve.

The Netball/Tennis Courts budget is outlined below and is being sourced from the following funding sources.

- $491,386 from ERV Grant;
- $400,000 from SRV Grant; and
- $73,099 from Council Cash.

Totals $964,485 to deliver the Netball/Tennis Courts Contract.

The remaining surplus of $4,078,795 will be allocated to the new Sports Pavilion and Pony Club Shed.

Plant and Equipment

All plant and equipment requirements will be provided in accordance with the proposed contract.

Human Resources

This project will be supervised by a project supervisor from the Council's Infrastructure Projects Unit. No additional Council human resources are required to manage this project.

Risk

As per the Procurement Policy, the risks of this proposal have been considered and tenderers were requested to develop a method that minimises risks identified in relation to property access, traffic management, vibration, dust, and other key issues associated with the works.

The netball and tennis courts have been designed to meet Netball Victoria and Tennis Australia guidelines and standards to ensure, so far as is reasonably practicable that the health and safety of others is not put at risk from work carried out as part of the undertaking.

Economic

The project contributes to regional economic recovery and resilience needs in multiple ways.

In accordance with Council's Procurement Policy, the tender evaluation process used for this tender included a 5% weighting for local content, with preference given to contractors who employ locally and purchase goods and any subcontracted services locally.

This community-driven project will stimulate and sustain new community sporting and social activities with flow on benefits for community wellbeing. In doing so the Project will principally address the following two LER (Local Economic Recovery) Program objectives (with some contribution to other objectives):

- increase economic and social benefits by investing in enabling infrastructure.
- improve community wellbeing.

This facility is on Crown owned land with a Crown approved Local Committee of Management that receives funding from Council as part of the Council facilities annual allocation.

Social

While this is an investment in physical infrastructure the Project is all about stimulating and sustaining inclusive community sporting and social activities for the vital role, they will play in building community connections, social ties, community identity and sense of place.

These activities provide recreation and a social outing for male and female people of all ages and provide an important break/relief from work and bushfire recovery efforts. Overall, this will help the local community to recover and rebuild from the serious personal and community impacts of the 2019-20 bushfires.

The Recreation Reserve is the key local community focal point suitable for all ages. The new courts will provide an avenue for people of all ages to gather, connect and engage in social and physical activity, building social ties and cohesion in the community and improving overall physical and mental health and wellbeing. This will play a vital role in improving community resilience, social wellbeing, community identity, sense of place and health to help the Buchan community recover and rebuild from the serious personal and community impacts of the 2019-20 bushfires.

Sport and social activities are particularly important for local youth. Buchan has one of the highest rates of youth unemployment in East Gippsland at 44% and one of the highest rates of youth disengagement (no education or employment) at 24%.

As one local person has said: “going to the football-netball is many peoples only social engagement for the week – if it was not for that they would keep working on their farms and businesses all week and not share the burden that they are going through as part of recovering from the fires.”

This relates to what disaster recovery expert and phycologist Dr Rob Gordon has described as "cellular fatigue" - a tiredness right down to your bones, which many bushfire-effected community members have been experiencing. To combat it, Dr Gordon’s simple formula is “pleasure and leisure”, defined as: pleasure is when “I'm doing something I enjoy,” leisure is when “I don't have to do anything at all so I can work out what I want to do.”

Environmental

The new tennis courts have been designed to include Environmentally Sustainable Design (ESD) and Water Sensitive Urban Design (WSUD) principles where practical. This includes: Energy efficient court lighting systems (LED): Utilising energy-efficient LED lighting will decrease energy consumption, leading to reduced electricity usage. This not only contributes to minimising greenhouse gas emissions and pollutants linked to electricity production but also fosters a more sustainable environment, promising long-term benefits.

Flood Control: The new courts have been designed above ground level to ensure any future flood event damage to the new infrastructure is minimised.

Water Sensitive Urban Design: This design ensures that all stormwater discharge will be reduced and filtered prior to leaving the site using drainage swales and Water Sensitive Urban Design (WSUD) elements.

Vegetation: There will be no tree/vegetation removal required as the new court design has been strategically located on the existing site location footprint. Additionally, inclusion of newly installed trees, native ground covers, and shrubs around the tennis court will offer further environmental advantages such as supporting biodiversity, providing wind protection, shading, and cooling, and reducing noise. It is important to note that while landscaping is part of the overall design, the planting of vegetation is not covered by this contract and will instead be carried out by the Council's Parks and Gardens Unit.

The tender evaluation process used for this tender included a 5% weighting for environmental sustainability, with preference given to contractors who could demonstrate environmentally sustainable and environmentally sensitive practices.

Climate change

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

Asset Management: Climate change is considered in the design and maintenance of assets and includes responses to direct and indirect impacts.

Engagement

This Project has been put forward by the Buchan Gelantipy and Districts Renewal Association (BGaDRA) and Buchan Recreation Reserve Committee of Management as part of the overall Reserve Masterplan. Council, Buchan Gelantipy, and Districts Renewal Association (BGaDRA) and Buchan Recreation Reserve Committee of Management worked together to form a project reference group to review preliminary concept design work for the revitalisation of the Buchan Recreation Reserve project which encompasses the Netball / Tennis court construction.

Letters of support have been provided by:

- The Buchan Tennis Club;
- Buchan Football Netball Club;
- Buchan Gelantipy, and District Renewal Association;
- Buchan Primary School;
- Recreation Reserve and Hall Committee of Management;
- Darren Chester Federal Member for Gippsland; and
- Tim Bull, Member for East Gippsland.

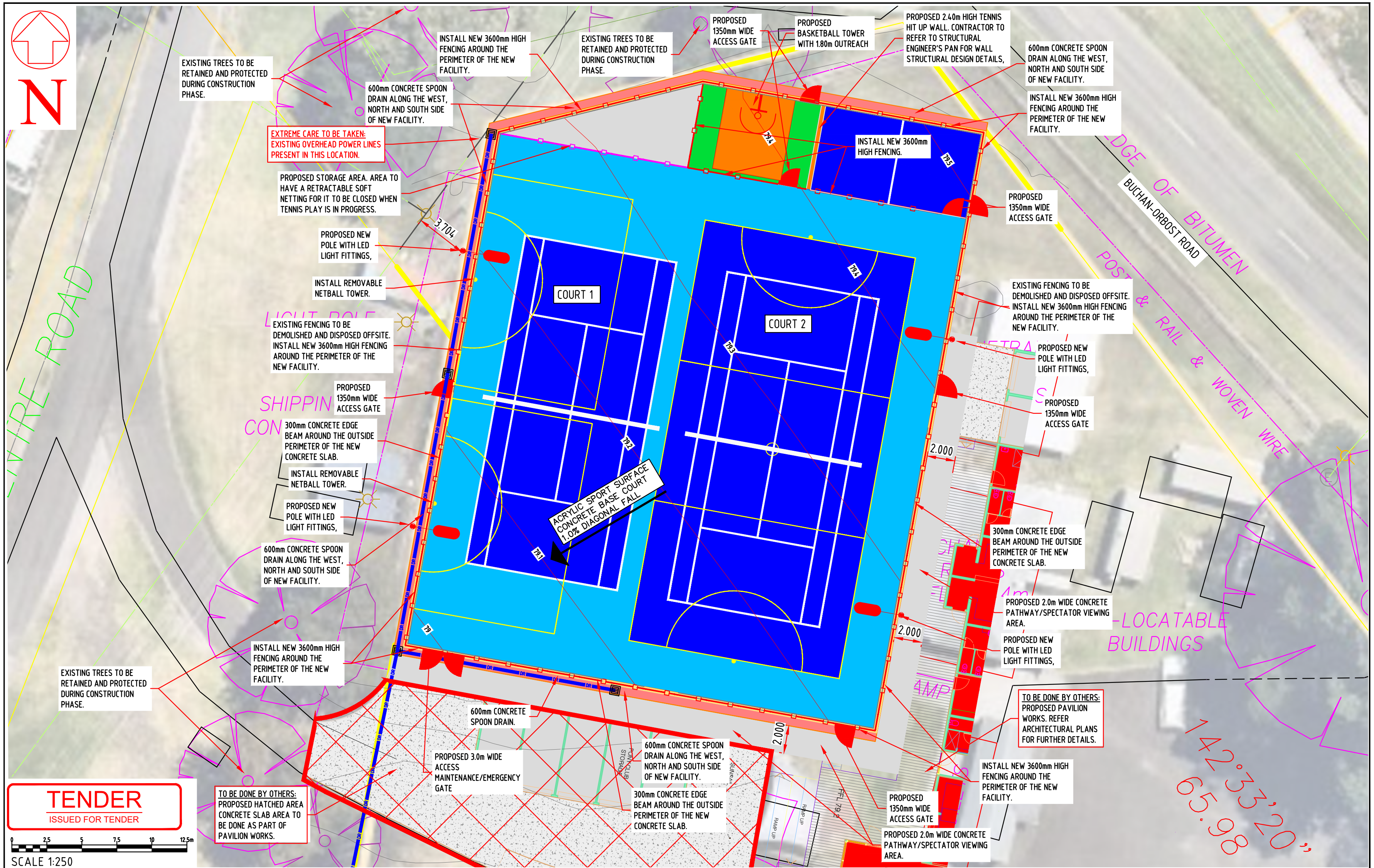
Note that letters of support have been provided in the context of the broader Buchan Recreation Reserve rejuvenation of which the sports courts have been identified as a priority subproject.

Community engagement has included:

- Initial communication and public notification regarding the project Media Release
- YourSay page for the project; supported by social media posts and Shire Noticeboard advertisements.
- A project reference group has been established to help guide this project moving forward.

Attachments

1. CONFIDENTIAL - CON2024 1649R Tender Evaluation Report [**5.2.3.1** - 13 pages]
2. Buchan Netball Tennis Footprint [**5.2.3.2** - 1 page]



		APPROVED:	DESIGNER:	DATE:	DESIGNED:	I. MARTON	DATE:	04-09-2023
					DRAWN:	I. MARTON	SHEET SIZE:	A3
					CHECKED:	G. DEVENISH	SCALE:	1:250 @ A3
A	ISSUED FOR COMMENTS	G.DEVENISH	I. MARTON	06.09.23	APPROVED:	G. DEVENISH		

IDWALA BUILT FOR SPORT

CLIENT: LOFT ARCHITECTURE

PROJECT: BUCHAN RECREATION RESERVE, BUCHAN - PROPOSED REDEVELOPMENT WORKS OF EXISTING COURTS TO NEW ONE (1) COMPLIANT TENNIS COURT AND ONE MULTI-PURPOSE NETBALL/TENNIS COURT.

CIVIL DRAWINGS
DRAWING TITLE: 2334-04
LAYOUT PLAN - SHEET 1 of 4
SHEET: 4 of 28 REVISION: A

6 Urgent Business

7 Confidential Business

7.1 Council Insurances

Under section 66(2) of the *Local Government Act* 2020 a meeting considering confidential information may be closed to the public. Pursuant to sections 3(1) and 66(5) of the *Local Government Act* 2020, the information contained in this report is confidential because it contains Council business information being information that would, if released, prejudice the Council's position in commercial negotiations.

7.2 Property Matter

Under section 66(2) of the *Local Government Act* 2020 a meeting considering confidential information may be closed to the public. Pursuant to sections 3(1) and 66(5) of the *Local Government Act* 2020, the information contained in this report is confidential because it contains Council business information being information that would, if released, prejudice the Council's position in commercial negotiations.

8 Close of Meeting