



# Council Meeting Agenda

**Tuesday 23 June 2026 at 6.00 pm**  
Council Chambers (and by video conferencing)  
East Gippsland Shire Council Corporate Centre  
273 Main Street, Bairnsdale 3875



## Acknowledgement of Country

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

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

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

## Council information

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

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

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

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

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

## Councillors

Cr Jodie Ashworth (Mayor)  
Cr Tom Crook (Deputy Mayor)  
Cr Arthur Allen  
Cr Sonia Buckley  
Cr Barry Davis  
Cr Joanne Eastman  
Cr Bernie Farquhar  
Cr Ian Trevaskis  
Cr John White

## Executive Leadership Team

Fiona Weigall Chief Executive Officer  
Stuart McConnell General Manager Assets and Environment  
Sarah Johnston General Manager Business Excellence  
Chris Stephenson General Manager Projects and Planning  
Wayne Richards Executive 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

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

## Our Strategic Themes

1. Community Wellbeing and Social Responsibility
2. Prosperity
3. Making the Most of What We've Got
4. Managing Council Well

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# 1 Procedural

## 1.1 Recognition of Traditional Custodians

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

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

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

## 1.2 Apologies

Cr Barry Davis (Leave of Absence)

## 1.3 Declaration of Conflict of Interest

## 1.4 Confirmation of Minutes

That the minutes of the Council Meeting held Tuesday 9 June 2026 be confirmed.

## 1.5 Next Meeting

The next Council Meeting is scheduled to be held on Tuesday 21 July 2026 at the Corporate Centre, 273 Main Street Bairnsdale commencing at 6.00 pm.

## 1.6 Requests for Leave of Absence

## 1.7 Open Forum

### 1.7.1 *Petitions*

### 1.7.2 *Questions of Council*

### 1.7.3 *Public Submissions*

## 1.8 Items for Noting

## 2 Notices of Motion

### 2.1 Advocacy for the use of Rail Freight

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Take notice that it is my intention to move at the Council meeting to be held on Tuesday 23 June at 6.00 pm or at any adjournment of that meeting:

***That Council:***

- 1. calls for a report to establish a position of East Gippsland Shire Council on new businesses or business expansions that will generate considerable freight movement either into or out of East Gippsland, and with this report to specifically set guidance on the mode of transport that Council prefers to see utilised; and***
- 2. once this position is established, notes that it will be applied informally to business attraction matters, consideration of planning matters, and participation in Victorian State Government led processes where Council may be a referral authority.***

**Signed: Cr Arthur Allen**

Date: 15 June 2026

#### **Rationale**

Council currently has a range of proposed new developments either recently approved or under consideration and a range of potential business expansion opportunities. Many of these developments have freight movement requirements which could utilise either rail or road transport networks. With an existing rail line from Melbourne to Bairnsdale, there is opportunity for Council to advocate for the use of rail rather than road freight movements for these and other future proposals. This would not only support road safety for other road users but would also help position the region for more use of rail in the future.

The purpose of Notice of Motion is to respectfully seek the establishment of a formal Council position on the use of rail freight wherever possible, that can then be used in formal consideration of proposals, representation in consideration of project referrals, formal processes such as environmental effects statements and advocacy directly to Ministers.

This Notice of Motion calls for a report as it is noted that under section 11.14(5) Council's Governance Rules a Notice of Motion must call for a report if it proposes to establish, amend or extend Council policy.

Councillors, I ask you to support this Notice of Motion to ensure that Council establishes a policy position on rail freight that ensures best use is made of our rail network while hopefully reducing the volume of truck traffic on our highways.

### **3 Deferred Business**

### **4 Councillor Delegate Reports**

## 5 Officer Reports

### 5.1 Assets and Environment

#### 5.1.1 Raymond Island Ferry Passes

Authorised by      Manager Council Enterprises

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#### **Purpose**

To present a recommended approach for future resident access arrangements and seek Council's endorsement of the proposed approach.

The report also seeks Council's noting of the outcomes of:

- an early-stage investigation into pedestrian fare options. This work was exploratory only and no decision is sought at this time; and
- an early investigation into more contemporary approaches to managing ferry access, including potential technology solutions, to inform future consideration.

#### **Key Points**

- Council resolved in September 2025 to progress changes to the Raymond Island Ferry resident pass system and to undertake further community consultation to refine the system prior to implementation.
- Consultation has now concluded and included a community survey, written submissions, and direct engagement with residents and representative groups, reflecting the significance of the ferry to daily life on Raymond Island.
- Feedback was consistent across engagement activities, demonstrating strong interest in how access is managed and the importance of fair and practical outcomes, with clear support for retaining a flexible access system and low support for a fixed, vehicle-based approach in its current form.
- The current portable pass system, introduced in 2022, has resulted in operational challenges, including forgotten passes, and use outside its intended purpose.
- Equity concerns have been identified in how access is distributed between households, including impacts for renters, single-residents, and larger households.
- The review has considered community feedback, operational impacts, and Council's broader responsibilities in managing an essential service.
- On balance, there is a need to retain the flexibility valued by the community while providing greater clarity and consistency in how access is applied in practice.
- Use of Drivers Licences rather than a portable pass was investigated; however, it is apparent that many Raymond Islanders share their time between multiple properties and may not have their registered address on their Drivers Licence listed as Raymond Island.

- The recommended approach retains a refined portable pass system that preserves the flexibility valued by the community, better achieves its intended purpose, and responds to identified challenges and community feedback.

## **Recommendation**

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

- 1. notes the outcomes of community consultation undertaken in response to Council's resolution at the Council Meeting held on 16 September 2025 (Item 5.1.1 Raymond Island Ferry Pass Review) and the findings of early investigation into ferry access and technology options;***
- 2. adopts a revised approach to the Raymond Island Ferry resident pass system as follows:***
  - a) owners of developed land on Raymond Island will continue to have access to one portable resident pass (currently in circulation) as a baseline level of access, with no expiry date;***
  - b) eligible residents and owners of developed land on Raymond Island, including renters, may apply for one additional portable pass per eligible driver with suitable evidence, with passes valid for three years; and***
  - c) additional portable passes may be issued upon application in defined circumstances to support carer arrangements, subject to provision of suitable evidence;***
- 3. subject to Council's approval of recommendation 2, notes that the revised Raymond Island Ferry resident pass system will be implemented to coincide with the scheduled renewal of passes in September 2026;***
- 4. notes residents and owners of developed land on Raymond Island who, from time to time, may not have a portable pass available at the point of boarding the Raymond Island Ferry, may access the Raymond Island Ferry through presentation of valid photo identification, supported by appropriate verification of eligibility;***
- 5. notes emergency services and eligible not-for-profit organisations providing regular services to Raymond Island continue to be exempt from fees for access to the Raymond Island Ferry;***
- 6. notes the intent to update the Raymond Island Ferry Service Charter to reflect the changes outlined in this report;***
- 7. notes Officers will further investigate voluntary or donation-based contribution models for walk-on passengers on the Raymond Island Ferry; and***
- 8. notes Officers will further investigate more contemporary approaches to managing Raymond Island Ferry access, including opportunities to digitalise and automate access.***

## **Additional Information**

### Background

At its September 2025 meeting, Council resolved to progress changes to the Raymond Island Ferry resident pass system and to undertake further consultation prior to implementation. This recognised the importance of engaging directly with the community on an issue that is closely connected to daily life on Raymond Island.

The current portable resident pass system was introduced in 2022. Since its introduction, a range of operational issues have emerged, including limitations in responding to situations such as forgotten passes and sharing of passes outside their intended purpose. These factors contribute to tension at the point of boarding for both residents and ferry staff.

Historically, equity issues have been identified in how access is distributed between households, including renters not having access (in their own right), single-resident households receiving multiple passes, and larger households being required to share a single portable pass.

The objectives of the review are to improve equity and consistency of access, reduce points of contention at boarding, manage risks associated with shared or unverifiable access arrangements, and support the long-term sustainability of the ferry service.

### Budget Context

The Raymond Island Ferry operates at a significant annual cost to Council, with the majority of revenue generated through the sale of day passes.

Based on the 2025–2026 adopted budget:

- Total budgeted revenue: \$361,000, including \$45,000 attributed to annual passes.
- Net operating position: \$1.7 million budgeted loss.
- Additional cost pressure this year due to slipping, budgeted at \$855,000 (occurring once every two years).

The ferry is also considered within the Victorian Grants Commission funding provided to Council. While the ferry is not separately itemised, estimates indicate that the contribution is in the order of \$100,000 per annum.

### Technology Investigation

Early investigation into more contemporary approaches to managing ferry access, including technology-based solutions, considered options such as automated number plate recognition, resident database management, and integrated ticketing.

While technically feasible, these approaches involve substantial upfront costs, ongoing licensing and support, and additional infrastructure that are not proportionate to the current revenue potential of the ferry service.

Given the early stage of this work, and the need to first determine the preferred resident pass system, no recommendation is made regarding progressing these options further at this time.

## Governance and Policy Context

The Raymond Island Ferry is a Council-operated service, with Council responsible for determining access arrangements and any applicable fees. While it provides an essential connection for residents, this does not in itself require access to be provided free of charge.

In determining how access to the ferry is managed, Council considers a range of factors, including community expectations, equity between users, operational requirements and the sustainability of the service.

Council has historically chosen to support a level of free access for Raymond Island residents as a matter of policy. This reflects the ferry's role in supporting access to the Island and the needs of residents.

This approach is outlined in the Raymond Island Ferry Service Charter (Charter) as provided at **Attachment 1 - Raymond Island Ferry Service Charter**, which states:

- the ferry is a core service and ratepayers of East Gippsland should equitably share the cost of the service; and
- residents of Raymond Island should not incur a fee for access to their homes.

The Charter provides Council's guiding principles for access to the ferry and remains an important consideration in decision-making. Council may review and update the Charter where required.

### **Strategic Alignment**

This report has been prepared and aligned with the following themes in the Council Plan 2025-2029:

*Theme 1: Community wellbeing and social responsibility*

Outcome – A connected and inclusive community, where no one is left behind.

*Theme 4: Managing Council well*

Outcome – Council operates transparently and effectively with public trust.

### **Consultation/Community Engagement/Impacts**

Community consultation has occurred across multiple stages, including early discussions with the Raymond Island Community Association (RICA) and the Paynesville Business and Tourism Association (PBTA) prior to the September 2025 Council resolution.

Recent community consultation attracted a high level of participation through an online survey and written submissions, reflecting the importance of the Raymond Island Ferry to the local community.

Direct engagement with residents was undertaken through a Councillor community meeting on Raymond Island, where feedback reinforced key themes identified through the survey.

Following the community meeting, further discussions were held with RICA representatives to inform and refine key principles and practical considerations for the proposed approach.

## Resident Pass Survey

The Resident Pass Survey primarily captured feedback from Raymond Island residents, most of whom travel daily or several times per week and are highly sensitive to inconvenience, delays and administrative processes.

Feedback was consistent across all engagement activities, highlighting strongly held views about access, fairness, flexibility and how the ferry supports day-to-day life on Raymond Island. Consultation indicated low support for implementing a sticker-based resident pass system, with many respondents expressing concern about reduced flexibility under vehicle specific arrangements.

Many residents expressed the view that the ferry functions as an essential connection to their homes, influencing expectations for reliable and unrestricted access. This was reinforced at the community meeting, where RICA presented a proposal for Council consideration, emphasising that residents should be able to access the ferry without being required to pay to return to their homes.

Key themes emerging included:

- Strong support for the portable pass system due to its ability to accommodate visitors, extended family, contractors and changing day-to-day vehicle needs.
- The ability to easily change vehicles was identified as important, particularly for households with multiple drivers, shared vehicles or variable circumstances.
- Concerns were raised about how access is distributed between households, including renters, pensioners and households with differing needs, and the importance of consistent application of access arrangements.
- Preference for simple, low effort systems with minimal or no renewal and clear processes.
- Feedback highlighted the need for clearer communication and certainty for renters regarding their eligibility and access arrangements.
- Concerns were raised about situations where residents are required to pay if a pass is not presented, with suggestions that alternative forms of verification, such as photo identification, could be considered.

Overall, feedback indicates that acceptance of any change is likely to depend on how well flexibility, equity, administrative simplicity and practical day-to-day use are addressed.

## Pedestrian Fare Survey

A separate community survey was undertaken to inform early investigation into pedestrian fare options, capturing a broader mix of respondents including residents, visitors and the wider East Gippsland community.

Feedback through this survey indicated limited support to the introduction of a mandatory pedestrian fare. Key concerns included potential increases in vehicle use, impacts on tourism and local businesses, equity considerations and the practicality of implementation.

While some respondents were more open to visitor-based charging, overall support for mandatory fees remained limited. Where conditional support was expressed, it was generally in favour of voluntary or donation-based approaches rather than a uniform fee.

Reflecting community feedback and the outcomes of early investigation into technology-based access options with integrated pedestrian and vehicle ticketing, officers propose to explore simple, low-impact approaches, including voluntary contribution or donation-based options for visiting walk-on passengers.

## **Opportunities and Risks**

### Opportunities

- Improve clarity, consistency and fairness in resident access arrangements through a defined combination of portable passes and resident identification.
- Reduce conflict at the point of boarding by providing an alternative means of verification where a portable pass is not presented.
- Maintain the flexibility valued by residents while introducing clearer and more consistent application of access rules.
- Provide a more structured approach to equity between households by retaining a consistent baseline pass allocation and supporting additional access through individual identification.
- Simplify administration by reducing reliance on annual renewals and support more practical everyday use of the ferry.
- Build community confidence by demonstrating how consultation feedback has informed the recommended approach.

### Risks

- Risk that resident access arrangements, including the identification pathway, are not clearly defined or consistently applied, leading to uncertainty at the point of boarding and ongoing pressure for exceptions.
- Risk of conflict and associated safety impacts for ferry staff if access rules are unclear, difficult to verify in real-time, or rely on discretionary judgement in high-pressure situations.
- Risk that the intended balance between flexibility and managed access and cost recovery is not clearly understood or accepted by the community, resulting in ongoing dissatisfaction or perceived inequity between households.

## **Climate Change**

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

## **Conflicts of Interest**

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

## **Attachments**

1. Raymond Island Ferry Service Charter [5.1.1.1 - 9 pages]

# East Gippsland Shire Council Service Charter Raymond Island Ferry

East Gippsland Shire Council (Council) operates a vehicle and passenger Ferry service between Raymond Island and Paynesville. As part of Council's commitment to provide quality service, Council has developed a Service Charter or 'level of service' commitment for the operation of the Ferry, including the provision of services during Ferry outages.

## Purpose

This Charter is a statement of Council intent to more clearly define service standards for transport connectivity between Paynesville and Raymond Island. . The Charter provides overarching, principles-based policy guidance, as well as procedural guidance on specific operational issues. The Charter is a guiding but not legally binding instrument. The Charter is based on recommendations endorsed by Council at its meeting on 5 May 2020 and Council reserves the right to review and modify this Charter as required. Major changes to the Charter will be undertaken in consultation with service users.

The purpose of this Charter is to:

- Provide a set of guiding principles to be used to guide the operations of the Ferry,
- Provide a statement outlining service levels for transport connectivity and related services between Paynesville and Raymond Island;
- Provide clarity of service provision for Ferry patrons, emergency services agencies, utilities providers and other service providers;
- Serve as a basis for developing future contracts for the operation of the Raymond Island Ferry service;
- Contribute to increased certainty of service levels and associated costs; and
- Provide improved customer service through increased consistency, communication and understanding of service standards and arrangements.

## Scope

This Service Charter covers:

- Guiding principles for operation of the service
- Scheduling of the service including operating times and emergency management.

East Gippsland Shire Council - Service Charter - Raymond Island Ferry Version 2 June 2023 Page 1

- Ferry Passes
- Arrangements for Ferry outages (planned and unplanned)

The Service Charter does not cover user fees (other than in the Principles), which are set by Council as part of its annual budget process.

## Principles guiding service delivery

The Raymond Island Ferry service is delivered in accordance with the following principles:

1. Provide a safe service;
2. Excellent customer service;
3. Provide a timely and reliable service;
4. Operate the service in accordance with all relevant acts and regulations;
5. Ongoing communication and co-operation with the Principal, Ferry patrons, emergency services and other relevant stakeholders;
6. Provide an environmentally friendly and responsible service; and
7. Enhancement of Council's image through the operation of the service.

### Service Effectiveness

1. Transport connectivity to Raymond Island will always be constrained by the fact that it is an island with no direct road from the mainland.
2. The Ferry aims to provide reliable, efficient and effective access for persons, vehicles and services.
3. The Ferry provides a safe service that minimises the risk of harm to persons and property arising from its operations.
4. Council provides an alternative services during outages to provide a minimum level of access and minimise inconvenience caused by disruptions to the Ferry service.

### Service Efficiency

1. Efficient use of resources including the Ferry itself, related infrastructure, operating and maintenance personnel, and alternate passenger and vehicle vessels.
2. Ongoing communication and co-operation between the Ferry Operator, Ferry patrons, emergency services and other relevant stakeholders.

### Financial

1. In that the Raymond Island Ferry is a core service; ratepayers of East Gippsland should equitably share the cost of the service.

2. Residents of Raymond island should not incur a fee for access to their homes.

**Community**

1. The Ferry service will be managed and operated to address community needs and to ensure equity and access.
2. The unique character of the Ferry will be exploited to contribute to the amenity of the Raymond Island and Paynesville, visitors and the East Gippsland community.

## Level of Service

### Scheduling

#### 1. Variations to Standard Operating Schedule

In the event of weather temperatures exceeding 32°C the Master of the Ferry has responsibility to ensure safety of the vessel and passengers. The master of the Ferry shall exercise absolute discretion on increasing the amount of Ferry trips against the advertised timetable as a continuous service to alleviate the risks to patrons being in vehicles for extended periods during extreme heat. This will continue until the Master is satisfied it is again safe to resume normal timetabled operations.

Alternatively, if adverse weather conditions present dangerous tidal systems in the MacMillan Strait or other unsafe operating conditions determined by the Master, the Master of the Ferry has responsibility to ensure safety of the vessel. Accordingly, the Master shall exercise absolute discretion on reducing or ceasing the amount of Ferry trips against the advertised timetable until it is again safe to resume normal timetabled operations.

### Ferry Passes

Council issues a variety of different Ferry passes, with a requirement that:

1. All drivers with a valid annual Raymond Island Ferry pass must display this pass at all times or pay the appropriate fee for travel.
2. Passes must not be copied or duplicated;
3. Transferable Passes are for the use of persons usually resident in the address to which the pass has been issued.
4. Those not abiding by the conditions of use and payment for the Ferry Service are subject to penalties described in the East Gippsland Shire Council General Local Law Part 8.

### Ferry operating times

Council commits to develop and publicise a Ferry Timetable that will be readily available to passengers via Council's website and / or fixed signage at both the Raymond Island and Paynesville waiting areas. Council will where possible also use electronic signage to advise of any temporary changes to the timetable.

The Ferry operators will make every effort to follow the published timetable, other than in emergency events or other events beyond the Ferry operators' control.

#### 1. Seasonal Peak Periods:

East Gippsland Shire Council - Service Charter - Raymond Island Ferry Version 2 June 2023 Page 4

A continuous service will operate during peak periods. This will be at the discretion of the Ferry Master.

During Winter school and public holidays, an immediate return trip will only operate when the Ferry is full. This will be at the discretion of the Ferry Master.

An additional operator shall be provided to provide greater efficiency and manage risk during these seasonal peak times with approval given by the Superintendent.

## **2. Emergency evacuation**

The Ferry service will be available 24 hours a day for evacuation in the event of major emergencies.

Transportation during an emergency will include emergency service responding vehicles and walk-on passengers only. Emergency service vehicles will always have priority.

Depending on the nature of the emergency, and the emergency management command and control protocols operating at the time, the Ferry Master may be required to act on direction of another authority. However, the Ferry Master will retain absolute control over the physical operation and safe passage of the Ferry itself.

## **3. Suspending of the Ferry service**

The Master may suspend the service at any time, without notice, if the Master determines that continuing the service may expose the operators or passengers to unacceptable risk. Such situations include, but are not limited to, passengers adversely affected by alcohol or drugs, displaying agitated behaviour, exhibiting a dangerous weapon, or not following the operator's directions to the extent that safety is compromised. In such events, the service will be suspended, and Police will be called. Subject to Police advice, the operator will determine when it is safe to resume normal service.

Abuse or threatening behaviour towards Operators and/or other passengers will not be tolerated.

## **Ferry outages**

### **1. Definition of services to be provided during Ferry outages:**

Council's Raymond Island Ferry Operations team will aim to provide a range of alternate services when the Ferry is not able to operate. This will dependant on current weather conditions and availability of extra resources.

These service disruptions are described generally as an “outage”, either planned or unplanned. During an outage the services that replace the Ferry and other associated arrangements are generally described as “outage services”.

Planned outages generally relate to an outage requiring minor or major maintenance in which the Ferry is deemed unsafe for use. Council will provide advanced notice of a planned outage allowing for residents and other commuters to appropriately prepare. Unplanned outages generally occur without notice where the Ferry required immediate maintenance. Therefore appropriate advanced notification is not possible.

The expected duration of the outage will influence which outage services are activated. An outage up to 24 hours will only activate the water taxi and standby barge. An outage exceeding 24 hours may result in additional services being provided.

Council will seek to reduce the frequency of “out of water” survey and maintenance interventions for the Raymond Island Ferry to achieve a balance between risk and Ferry maintenance requirements.

### Water Taxi

A Water Taxi will be provided for outages up to 24 hours or longer. When in operation, the following measures for the use and operation of the Water Taxi apply:

- The Master of the water taxi is responsible for the safety of the vessel and passengers. The Master shall exercise absolute discretion on all matters of vessel and passenger safety.
- Emergency response will take priority over all other water taxi services.
- The water taxi will operate from a single landing point on Raymond Island (Public Jetty to the north of the Ferry terminal or the Raymond Island boat ramp Jetty (depending on weather conditions) and a single landing point in Paynesville - this maybe the boardwalk near the Ferry shelter or the Gippsland Lakes Yacht Club boat ramp jetty.
- The water taxi service will be provided for the same hours of operation as the Ferry when the Ferry is in normal service.
- An emergency stand-by service will be provided for emergency services.
- The water taxi will be free to all passengers during normal Ferry operating hours.
- Shelter will be provided at the Paynesville water taxi landing for the comfort of passengers where possible.

- The Master will attempt to accommodate mobility aids and patrons with special needs to the extent of the vessel's design and safety parameters.
- The configuration of water taxi landing platforms will aim to provide all-ability access.
- Operators of mobility scooters must display adequate competence in the operation of the mobility aid in the conditions prevailing for boarding and disembarking from the water taxi. (i.e. a floating platform subject to movement from sea state and wind).
- Passengers with pets or bicycles will be conveyed subject to the discretion of the Master as to loading arrangements and compatibility with other passengers, luggage, and animals either waiting or being conveyed. [Patrons with pets or bicycles, other than bicycle commuters/school children should seek to avoid times of peak demand (0700-0900 and 1500-1700) to minimise being required to wait until passenger only demand has been met].
- Dogs will be limited to those belonging to one family per trip with a maximum of two dogs. A dog may be refused boarding at the discretion of the vessel Master for safety reasons.
- Pets must be accompanied by a person capable of exercising effective control and must be on a suitable control lead or caged. All pets must always travel and remain at the rear (stern) of the water taxi.
- No more than two bicycles will be transported at the same time as the vessel is conveying passengers, other than at the Master's discretion.
- Dangerous goods and flammable liquids in small quantities and in suitable approved containers may be carried on the outside of the water taxi and at the absolute discretion of the Master. Gas cylinders are not permitted to be carried on the water taxi.
- Local schools and A'Beckett Park will be notified of these arrangements in advance of planned outages.

### Barge

A Barge shall be made available for outages expected to exceed 24 hours, with the following measures for use applying:

- The Master of the barge has responsibility to ensure safety of the vessel and passengers and accordingly shall exercise absolute discretion on all matters of vessel and passenger safety.

- Emergency response will take priority over all other barge services.
- The barge is not available as a general commuter service..
- Access to the barge will only be available to:
  - Those vehicles (including vehicle and trailer combinations) that in the sole judgement of the Master can be conveyed safely. (this may vary from time to time depending upon sea state, wind and water levels). Caravans and small trailers will generally be unsuitable for carriage and will only be accepted where they meet all necessary safety requirements to the Master's satisfaction.).
  - Trade services and utilities providers providing urgent repair / maintenance to Raymond Island properties and infrastructure that for safety or similar compelling reasons cannot reasonably be postponed until the Ferry returns to service.
  - Trades service providers (registered businesses normally based on Raymond island) with vehicles that are specifically "tool of trade" vehicles that the service provider requires to be available on the mainland in order to perform their normal trade services. (tool of trade vehicles should be interpreted to include utilities, trucks, vans, tool trailers with specialised trade equipment and/or materials. Passenger vehicles operated by trades people are not included in this category).
  - Injured wildlife transport.
  - Mobility scooters that cannot be safely conveyed on the Water Taxi but can be safely conveyed on the Barge.
  - Vehicles delivering goods / products that the recipient could not have reasonably foreseen as being required and/ or cannot reasonably be expected to await a delay in delivery. (i.e. the recipient would suffer significant financial or other loss or damage). Inconvenience does not fall within this category nor do non-essential goods deliveries.
  - Vehicles conveying essential service providers and their equipment (visiting health/medical or home help services) for service provision that cannot reasonably be delayed, or the service provider cannot reasonably be expected to use the Water Taxi, or, it is unreasonable for the recipient to attend service provision on the mainland via the Water Taxi.
- Fee for service trips will be available to customers who do not meet the criteria for free passage at a fee determined by Council.

### Temporary Car Parking

For outages exceeding 24 hours:

- Council will aim to ensure that temporary car parking is designated on public land within Paynesville during extended outages.
- Public safety lighting may be provided in designated car park area/s where practicable to do so.
- Normal parking restrictions will be monitored and enforced in areas outside of the designated temporary car parks to ensure parking is available for visitors.
- Additional disabled parking bays will be made available adjacent to the water taxi landing where practical and possible to do so.

### Communication

The arrangements applicable for Ferry outages will be communicated to customers and other stakeholders through:

- the East Gippsland Shire Council Website and social media pages.
- Raymond Island Community Association.
- Normal SMS and dynamic signage arrangements.
- Printed notices on the Ferry and at the Paynesville Service Centre.
- Mail-out to Raymond Island Residents and other known users of the Ferry service (for scheduled, extended outages only).

### Courtesy Bus

A courtesy bus will be made available during planned outages by Council but not operated by Council.

The operation of bus service is not an obligation of Council. Operation of the bus is dependent on the Raymond Island community's voluntary operation of the bus.

The bus service will operate during the hours the Ferry would normally operate and will travel a defined route determined by the bus service operator.

On-demand deviation from the prescribed bus service route will be accommodated where possible, where the service is pre-booked via mobile phone and SMS notification.

Dangerous goods and flammable liquids are not to be carried on the bus.

Animals, other than assistance dogs, are not permitted on the bus.

## 5.2 Business Excellence

### 5.2.1 Adopt Council Budget 2026/27

Authorised by General Manager Business Excellence

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#### Purpose

To adopt the Council Budget for 2026/27.

#### Key Points

Each year Council develops an Annual Budget that provides a public statement of priorities.

The draft Budget gives effect to the Council Plan 2025-29 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.

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

The 2026/27 Budget has been developed in a challenging economic environment, with ongoing cost pressures from inflation, rising fuel and insurance costs, and increasing service delivery expenses. In response, Council has focused on supporting the community, maintaining essential services, and ensuring long-term financial sustainability.

Council has set an average rate increase of 2.5%, below the State rate cap and current inflation levels, to help ease cost-of-living pressures for residents while continuing to fund critical services and infrastructure. This is the second consecutive year that the rate increase has been set below the rate cap. This approach requires careful prioritisation as costs continue to outpace revenue growth.

Supporting vulnerable members of the community remains a key priority, including \$483,000 in additional pensioner rate rebates. Council continues to encourage ratepayers experiencing hardship to seek support.

Significant external pressures—particularly rising fuel costs—are impacting service delivery, with an additional \$880,000 allocated across operations such as road maintenance, waste collection and parks. Waste services continue to experience increasing cost pressures due to fuel, processing and disposal expenses.

This year's budget has been shaped by early and proactive community engagement, ensuring community priorities directly informed decision-making. Feedback highlighted the importance of maintaining core services and local infrastructure, particularly roads, drainage, footpaths, and public amenity.

The \$54.4 million Capital Works Program reflects these priorities, with a strong focus on asset renewal (\$36 million) and investment in key infrastructure including roads, bridges, drainage, open space and community facilities. External funding remains critical, contributing \$22.7 million to the program.

To support financial sustainability, the budget also includes \$1.5 million in efficiency measures, aimed at managing costs while protecting frontline services. These savings complement ongoing savings of over \$2m identified in the 2025/26 budget, meaning that over the combined budget periods over \$3.5m of ongoing savings have been identified.

Overall, the budget balances community needs, financial constraints and long-term sustainability, while continuing to prioritise essential services and infrastructure for East Gippsland.

## Financial Snapshot

Key Statistics	2025/26	2026/27
	Forecast	Budget
	\$'000	\$'000
Total income	131,170	153,463
Total expenditure	142,355	138,965
<b>Surplus for the year</b>	<b>(11,185)</b>	<b>14,498</b>

*\*Note: The surplus for the year reflects the anticipated annual performance of Council's day to day activities.*

<b>Underlying operating surplus / (deficit)</b>	<b>(22,072)</b>	<b>(4,625)</b>
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*\*Note: The Underlying operating result is an important measure of financial sustainability as it excludes non-recurrent grants used to fund capital expenditure, non-monetary contributions, and contributions to fund capital expenditure from sources other than those referred to above. All have been excluded to determine the underlying result.*

<b>Net Cash result</b>	<b>11,270</b>	<b>(31,615)</b>
------------------------	---------------	-----------------

*This is the net funding result after operations, capital works and financing activities. Refer Statement of Cash Flow in Section 3.*

Funding the capital works program		
Cash and Reserves	30,996	31,753
Borrowings	0	0
External grants and contributions (recurrent and non-recurrent)	11,477	22,686
<b>Total Capital works program</b>	<b>42,473</b>	<b>54,439</b>

## Budget engagement feedback

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

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

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

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

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

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

These five services aligned directly with what community said also needs improvement. In response to community priorities, in 2026/27 we are investing:

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

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

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

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

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

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

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

### Financial sustainability

Sound long-term financial management is critical to providing the financial certainty and flexibility needed for efficient and effective service delivery and asset management. While we are financially sound, demonstrated by our financial sustainability indicators, we have longer term risk associated with our underlying position - a good measure of financial sustainability.

We are currently in the process of developing a Financial Sustainability Strategy that will identify a framework for realising future savings and efficiencies in how we provide services to our communities.

\$1.5 million in efficiency savings are built into 2026/27 with further savings to be identified as part of the Strategy.

The following table shows Council's current and projected performance across key financial indicators measured against the Victorian Auditor General's (VAGO) risk ratings.

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

An indicator of the sustainable operating result required to enable Council to continue to provide core services is the adjusted underlying result. 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. So, it essentially shows whether we are bringing in enough regular income to cover normal day-to-day costs as it is not impacted by capital income items that can mask the operating result.

For the 2026/27 year it is forecast that the underlying operating result will be a deficit of \$4.625 million, down from the 2025/26 forecast budget position of \$22.072 million which is largely attributed to the early receipt of Financial Assistance Grants and timing of grants-funded projects that were funded in previous years but will be delivered 2026/27.

### Key capital highlights

Included in the draft Budget is a wide range of initiatives and projects that will be delivered in 2026/27. A summary of the capital program, and significant projects within it, is shown in the following table.

Project Highlights	Proposed Budget
Roads - including <ul style="list-style-type: none"> <li>• Reseal program, Shire wide - \$2.8 million</li> <li>• Gravel Road Renewal program, Shire wide - \$1 million</li> <li>• Connleys Road Omeo Upgrade State 2 - \$1.1 million</li> <li>• Road rehabilitation program - \$0.5 million</li> </ul>	Total Roads \$7.7 million
Bridges – including <ul style="list-style-type: none"> <li>• Healey's Road timber bridge renewal - \$0.7 million</li> <li>• Hollands and O'Briens Road timber bridge renewal - \$0.9 million</li> <li>• Lees Road Mossiface Timber bridge renewal - \$0.8 million</li> <li>• Howitt park pedestrian bridge replacement - \$0.9 million</li> </ul>	Total Bridges \$4.3 million
Drainage – including <ul style="list-style-type: none"> <li>• Eastern Beach Road drainage improvements- \$1.2 million</li> <li>• Stormwater Improvement Program - \$0.6 million</li> <li>• Lanes Road, Lucknow - \$0.5 million</li> </ul>	Total Drainage \$2.4 million
Footpaths and Cycleways – including <ul style="list-style-type: none"> <li>• New Path Program – Design - \$0.3 million</li> <li>• New Path Program – Delivery - \$0.2 million</li> </ul>	Total Footpaths \$0.6 million
Buildings and improvements - including <ul style="list-style-type: none"> <li>• Bairnsdale Aquatic and Recreation Centre re-roofing - \$0.4 million</li> <li>• Council Managed Caravan Park – Fire safety works - \$0.6 million</li> <li>• Lakes Entrance Indoor Courts - \$0.5 million</li> </ul>	Total Property and Buildings \$3.6 million
Recreation, Leisure, Parks and Open Spaces – including <ul style="list-style-type: none"> <li>• WORLD Sporting Precinct, soccer upgrades- \$6.2 million</li> <li>• Krauatungalung Walk Stage 2 Section 4 - \$3.8 Million</li> <li>• Metung Boardwalk Revitalisation - \$1 million</li> <li>• Johnsonville Playspace - \$0.2 million</li> </ul>	Total Recreation and Parks \$11.7 million
Other Infrastructure, Aerodromes and Car Parking - including <ul style="list-style-type: none"> <li>• Bairnsdale Runway extension and lighting upgrade - \$13.2 million</li> <li>• Bairnsdale Aerodrome rehabilitation of taxiway and hanger apron - \$4.3 million</li> <li>• Extension to Carpark – Slip Bight Marine Jetty 5 - \$0.2 million</li> </ul>	Total Other \$17.9 million

## Recommendation

### *That Council:*

1. *adopts the Budget 2026/27 as provided at Attachment 1 (including the schedule of fees and charges) in accordance with section 94 of the Local Government Act 2020;*
2. *in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020, declares the following:*
  - (a) *an amount of \$78,012,732 be declared as the amount that Council intends to raise by general rates, municipal charge and waste collection charges, which is calculated as follows:*

<b>CATEGORY</b>	<b>INCOME \$</b>
<b>General Rate</b>	42,805,985
<b>Commercial / Industrial</b>	6,189,545
<b>Farm Rate</b>	6,205,147
<b>TOTAL RATES</b>	<b>55,200,678</b>
<b>Municipal charge</b>	8,704,053
<b>Waste levy</b>	1,903,392
<b>Waste Charges:</b>	
<b>Kerbside Waste/recycling collection (120 litre bin)</b>	1,464,512
<b>Kerbside Waste/recycling/green waste collection (120 litre bin)</b>	9,575,424
<b>Additional household waste bin</b>	120,064
<b>Additional Green/Recycling bin</b>	60,096
<b>Rural Waste Collection Charge</b>	114,513
<b>Total Waste Charges</b>	<b>11,334,609</b>
<b>TOTAL Rates &amp; CHARGES</b>	<b>77,142,732</b>
<b>Supplementary Rates &amp; Waste Charges</b>	870,000
<b>TOTAL RATES AND CHARGES</b>	<b>78,012,732</b>

**(b) the general rate be declared for the period commencing 1 July 2026 and concluding on 30 June 2027:**

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

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

<b>Category</b>	<b>% of General rate</b>	<b>Rate in the \$</b>
<b>General/Residential Rate</b>	100%	0.00275605
<b>Commercial/Industrial Rate</b>	127%	0.00348662
<b>Farm Rate</b>	75%	0.00205792

**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 Farmland 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) Farmland**

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

- **is used primarily for a farming or agricultural business; and,**
- **conforms to the definition of “farmland” 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 \$67.11 levy 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 2026 and concluding on 30 June 2027.**
  - 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 \$263.40 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 \$57.60 be declared for the period commencing 1 July 2026 and concluding 30 June 2027 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 2026 and concluding on 30 June 2027 as follows:**

<b>Kerbside Waste/recycling collection (120 litre bin)</b>	<b>\$448.00</b>
<b>Kerbside Waste/recycling/green waste collection (120 litre bin)</b>	<b>\$512.00</b>
<b>Additional household waste bin</b>	<b>\$256.00</b>
<b>Additional Green/Recycling bin</b>	<b>\$192.00</b>
<b>Rural Waste Collection Charge</b>	<b>\$287.00</b>

- (f) *authorises the Chief Executive Officer to levy and recover the general rates, municipal charge, waste levy, kerbside waste with recycling collection charge, kerbside waste with recycling and green waste collection charge and rural waste collection charge as per section 167 of the Local Government Act 1989.*
- (g) *Council allows the following payment options in accordance with section 167 of the Local Government Act 1989, as well as options outlined in Council's Financial Hardship Policy and other options available for individual circumstances:*

<i>In Full</i>	<i>Four Instalments</i>
<i>15 February 2027</i>	<i>30 September 2026</i>
	<i>30 November 2026</i>
	<i>28 February 2027</i>
	<i>31 May 2027</i>

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

## Strategic Alignment

This report has been prepared and aligned with the following theme in the Council Plan 2025-2029:

### *Theme 4: Managing Council well*

Outcome – Council operates transparently and effectively with public trust

Outcome – Decision-making is streamlined, efficient, and responsive to community needs

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.

## Consultation/Community Engagement/Impacts

To help shape our 2026/27 Annual Budget and plan future capital works and initiatives, Council invited community feedback between 22 January and 11 March 2026. Community members were encouraged to share their ideas and priorities for the projects and services that matter most to them.

- We engaged with the community through a range of channels, including direct emails, face-to-face conversations, media coverage, community meetings and social media.
- Three community pop-up sessions.
- 1,100 visits to our YourSay page.
- Notification of engagement process to our 13,000 Facebook followers.
- Engagement with the Youth Ambassadors and Stakeholder Groups in Omeo, Orbost and Mallacoota.
- Direct emails to sporting groups and committees of management.
- Discussions with East Gippsland Marketing Inc, Business and Tourism Associations and the Agriculture Sector Advisory Committee
- Engagement with the East Gippsland Ratepayers Association.
- Engagement with First Nations Groups.
- Direct email to the East Gippsland Community Panel.

Community feedback closely aligns with the Council Plan Year 2 priorities, particularly in relation to core infrastructure, asset maintenance and transparency.

## **Climate Change**

The Budget allocates resources across Council Plan priorities to support strategic actions that respond to climate change - by managing our assets and natural resources responsibly, building resilience, and ensuring long-term sustainability for future generations.

## **Conflicts of Interest**

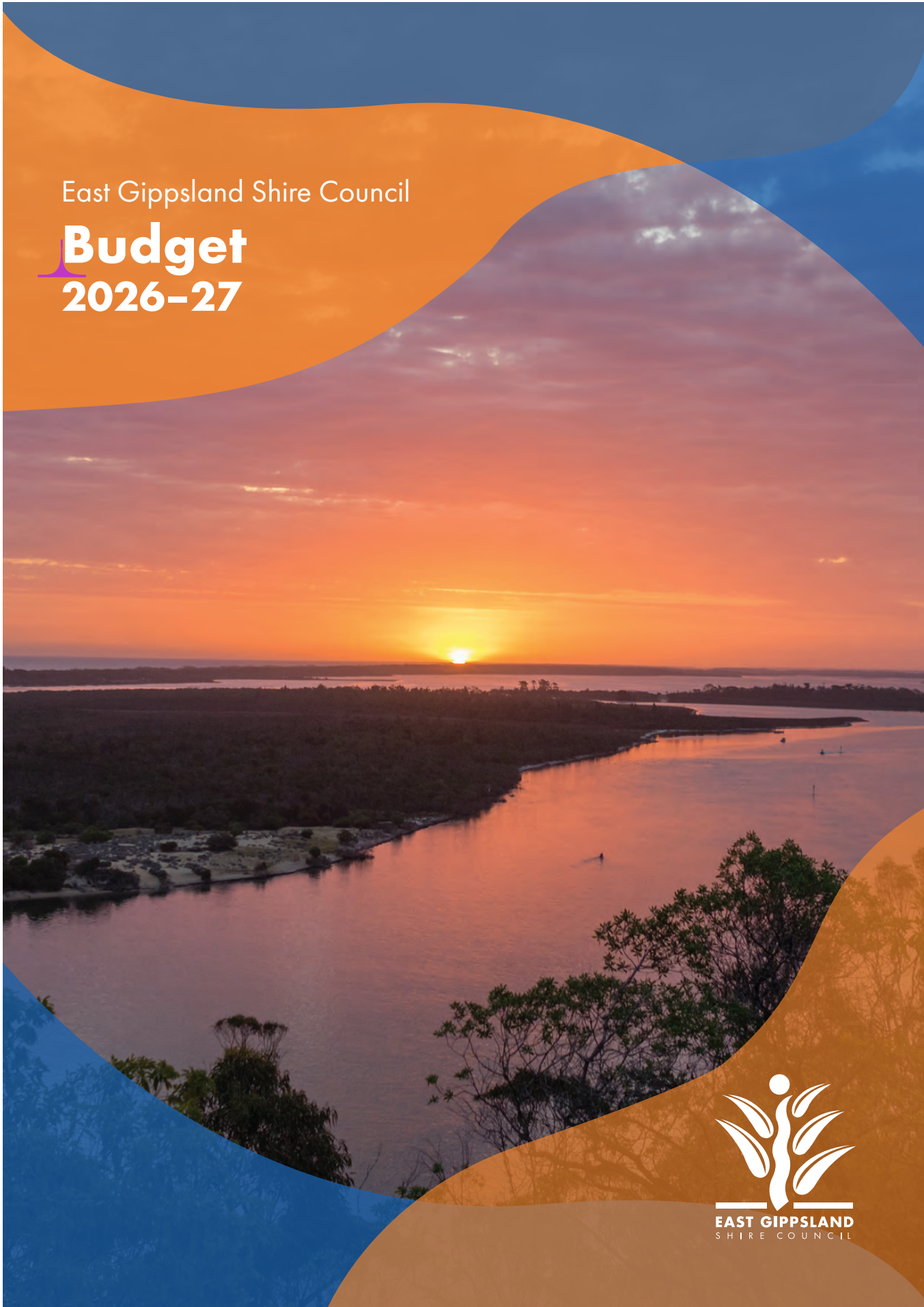
Officers preparing this report have no conflict of interest to declare.

## **Attachments**

1. Budget 2026/27 [5.2.1.1 - 134 pages]

East Gippsland Shire Council

# Budget 2026-27



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## Acknowledgement of Country

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

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

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

## Message from the Mayor and CEO

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

Rates are necessary to keep our core services available for our community. As a Council delivering core services to communities across 21,000km<sup>2</sup> – which is 10% of Victoria, our challenge is to efficiently deliver services across such a large area and dispersed communities. Our demographics and geography mean that we often have to duplicate our services to ensure that all our communities are catered for, with multiple Service Centres, Waste Transfer Stations, Libraries and open spaces to name but a few. This comes at a cost that we then need to balance against our desire to support our communities during times of economic uncertainty.

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



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

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

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

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

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

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

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

The largest areas of capital investment include roads, aerodromes, bridges, drainage, open space and community facilities. In 2026/27, this includes around \$7.7 million for roads, \$4.3 million for bridges, \$0.65 million for footpaths and cycleways, and \$2.4 million for drainage. A further \$15 million will be invested in open space, recreation and community facilities, reflecting our focus on maintaining essential infrastructure while leveraging external funding wherever possible.

This budget is not all about infrastructure projects, with many programs and expenditure lines focused on supporting community and recognising the important role our volunteer committees and groups play in making East Gippsland a great place to live. This includes funding for the 79 committees that manage the majority of our halls and sporting reserves; and a range of funding streams for community projects, arts and cultural endeavors that make up the fabric of our communities.

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

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

**Mayor Councillor Jodie Ashworth and  
Chief Executive Officer Fiona Weigall**

## How we have developed this budget

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

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

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

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

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

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

## Financial snapshot

Key statistics	2025/26 Forecast \$'000	2026/27 Budget \$'000
Total income	131,170	153,463
<b>Total expenditure</b>	142,355	138,965
Surplus for the year	<b>(11,185)</b>	<b>14,498</b>

*\*Note: The surplus for the year reflects the anticipated annual performance of Council's day to day activities.*

### Underlying operating surplus / (deficit)

(22,072) (4,625)

*\*Note: The Underlying operating result is an important measure of financial sustainability as it excludes non-recurrent grants used to fund capital expenditure, non-monetary contributions, and contributions to fund capital expenditure from sources other than those referred to above. All have been excluded to determine the underlying result.*

11,270 (31,615)

### Net cash result

*This is the net funding result after operations, capital works and financing activities. Refer Statement of Cash Flow in Section 3.*

### Funding the capital works program

Cash and reserves	30,996	31,753
Borrowings	0	0
External grants and contributions (recurrent and non-recurrent)	11,477	22,686
<b>Total capital works program</b>	<b>42,473</b>	<b>54,439</b>

# Budget engagement feedback

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Delivering on our Council Plan

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

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

## Community wellbeing and social responsibility

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

## Prosperity

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

## Making the most of what we've got

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

## Managing Council well

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

## Investing in our future

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

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

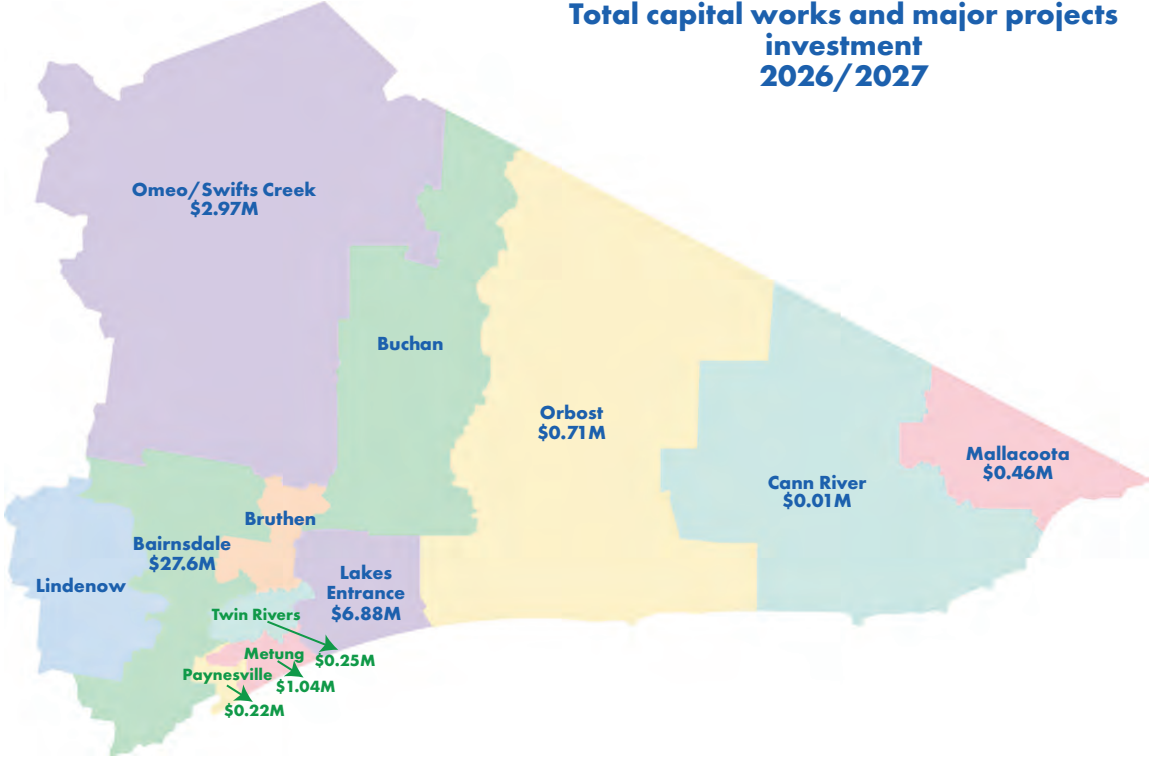
This approach helps us focus on maintaining and renewing essential infrastructure, delivering projects that are achievable, and making the best use of available funding.

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

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

*\*Capital investment includes carry forward amount.*

Capital works by district



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



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

## Economic assumptions

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

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

### Rates and charges

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

### Annual growth

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

### Consumer Price Index

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

### User fees

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

### Grants

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

### Other income

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

## Employee costs

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

## Lump sum contracts and provisional

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

## Materials and services

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

## Fuel

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

## Insurances

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

## Depreciation

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

## Financial sustainability

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

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

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

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

# Maintaining our assets

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

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



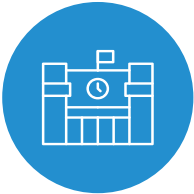
## **Roads and bridges: approximately \$17.3 million**

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



## **Parks, open space and gardens: approximately \$5.6 million**

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



## **Buildings: approximately \$2.75 million**

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



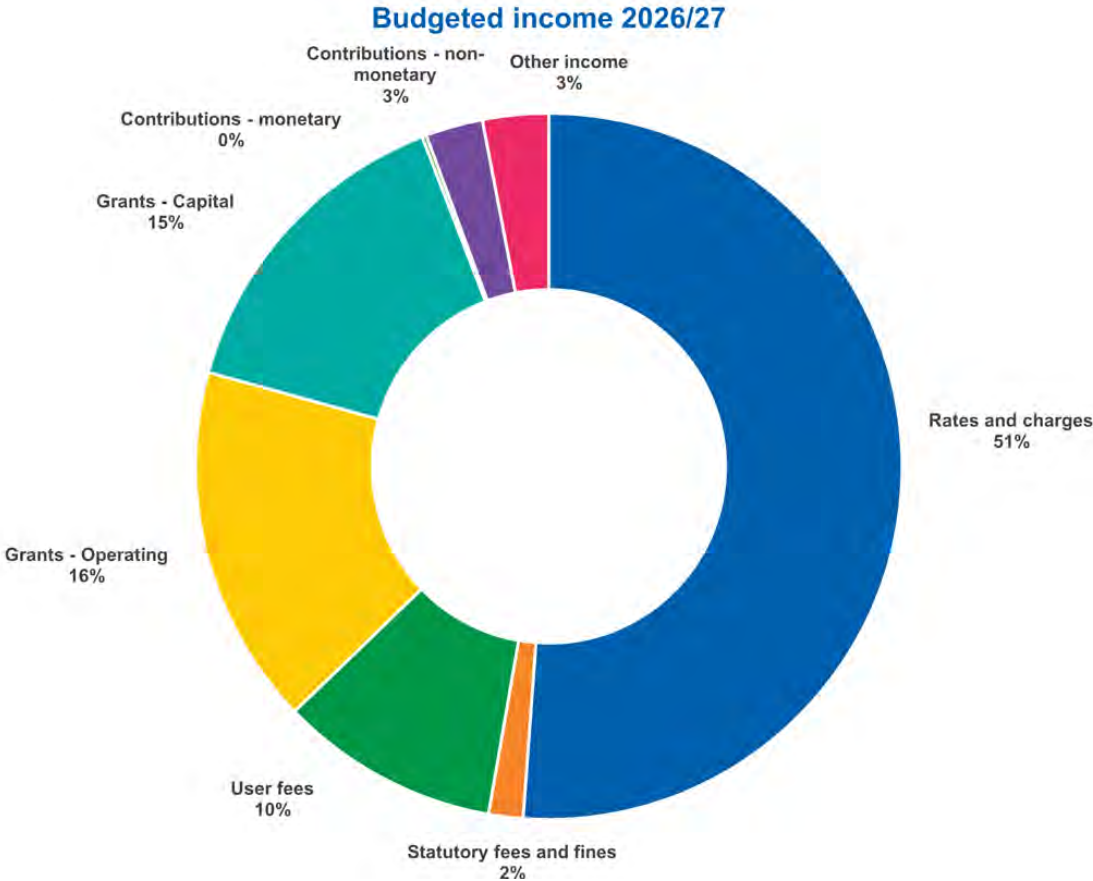
## **Waste services: approximately \$15.6 million**

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

# Rates, fees and charges

We have a variety of income sources including rates, fees and charges, annual allocations from the Victorian and Commonwealth governments, borrowings and contributions. The breakup of these is shown below.

## Budgeted income 2026/27



## Rates support service delivery to community

Rates are necessary to keep our core services running. Our teams work around the clock to deliver essential services – from waste and recycling collections to roadwork and street cleaning, public health and safety, and keeping our parks and gardens in great shape for everyone to enjoy. Rates also make up a significant portion (51%) of the revenue we get to deliver services to our community.

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

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

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

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

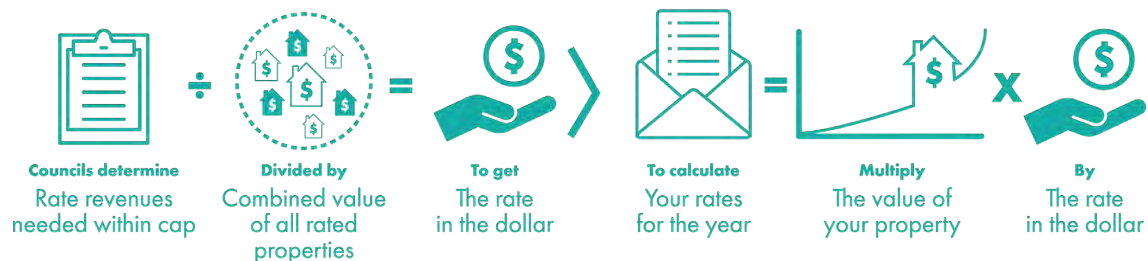
We have set the rate increase for 2026/27 at 2.5%, which is below the rate cap and well below current inflation expectations. This decision reflects our recognition of ongoing cost-of-living pressures faced by the community.

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

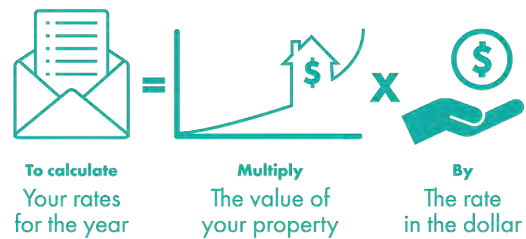
## How your council rates are calculated

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

### Total rates for the municipality



### What you pay



**Other factors can influence your rates, for example:**

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

## Valuation method

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

## Property valuations

We do not control the valuation process through which the CIV is determined. Property valuations are conducted annually by the Valuer-General Victoria and provided to Council. This is so there is independence in the valuations set and because the Valuer-General's office has the specialist skills to be able to provide this information across Victoria.

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

## Rating differentials

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

- » General Residential
- » Commercial/Industrial
- » Farming Budget

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

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

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

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



**General Residential**  
**100% /**  
**\$42.8 million**



**Commercial/Industrial**  
**129% /**  
**\$6.2 million**



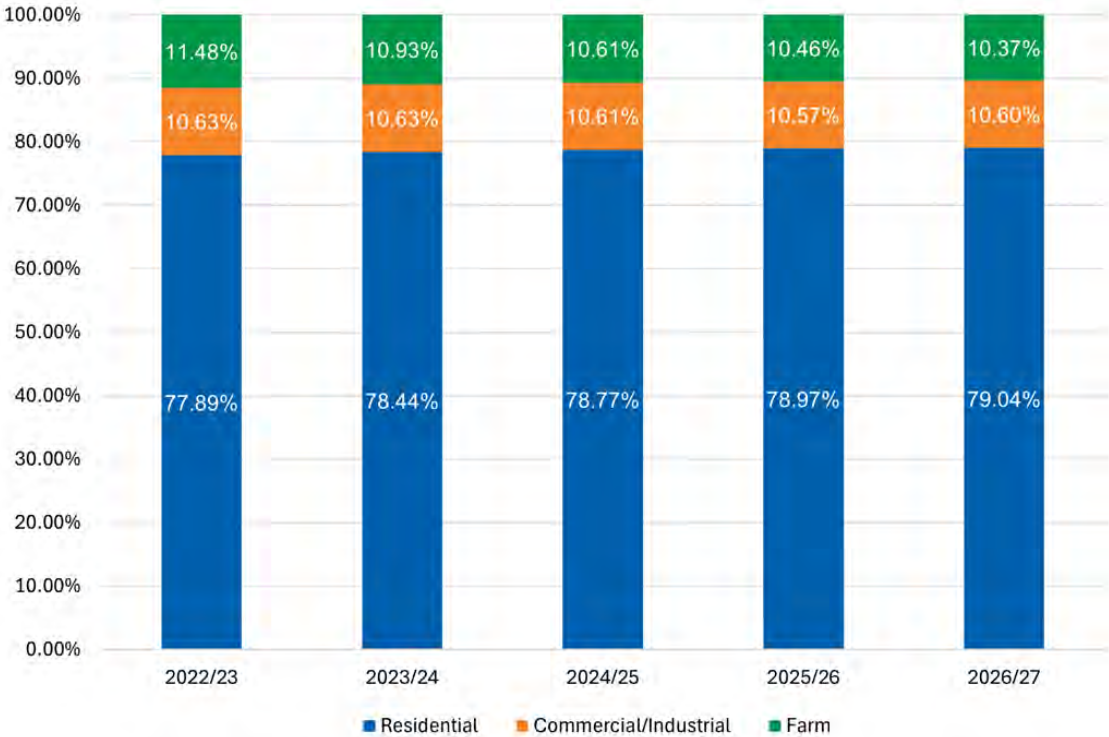
**Farming**  
**74% / \$6.2 million**

**Rates distribution**

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

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

**Rates by property type**



## Municipal charge

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

The municipal charge is \$263.40 for 2026/27.

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

## Fees and charges

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

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

### Forge Theatre

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

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

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

### Animal registrations

The average increase in animal registration fees

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

### Commercial marinas

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

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

### Private jetty fees

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

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

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

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

## Waste levy and waste fees and charges

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

- » The waste service charge for kerbside collection will increase by 8.2%.
- » The waste levy will increase from \$51 to \$57.60.
- » Waste charges (e.g. at transfer stations) will increase on average 10%.
- » The green waste disposal fee will increase from \$14 to \$16 per cubic metre and will contribute approximately \$640,000 based on forecast volumes of material received. This represented around 70% of processing costs.
- » A free green waste period will again be offered throughout November to support people preparing their properties ahead of the fire season. A green waste coupon will also be provided for the free disposal of up to 1.5 cubic metres of green waste at transfer stations.

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

## Grant funding

Our staff work hard to source grants. This year we have budgeted \$47.8m of grant income (capital and operating) from the Victorian and Commonwealth governments.

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

What we have received grants for:

- » General purpose grant and local roads grant through the Victorian Grants Commission.
- » A \$2m grant to complete storm damage repairs at the Old Slipway seawall at Lakes Entrance
- » A \$220,000 grant from the Business Acceleration Fund to support regulatory reform, including a review of the Local Law.
- » A \$481,000 grant to support Stage 2 of the Lakes Entrance Marine Parade upgrade
- » A \$3.6m grant to support Krauatunglung Walk, Lakes Entrance.
- » A \$9.68m grant to upgrade the Bairnsdale Airport runway and lighting.
- » Ongoing operational service delivery such as roadside weeds and pest management, library operations, school crossing supervision, emergency management and immunisations.
- » A range of capital projects where delivery will continue in 2026-27 (budgeted as \$22.68m).

# Advocating for more equitable funding

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

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

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

## Emergency Services Volunteer Fund levy

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

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

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

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

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

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

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

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

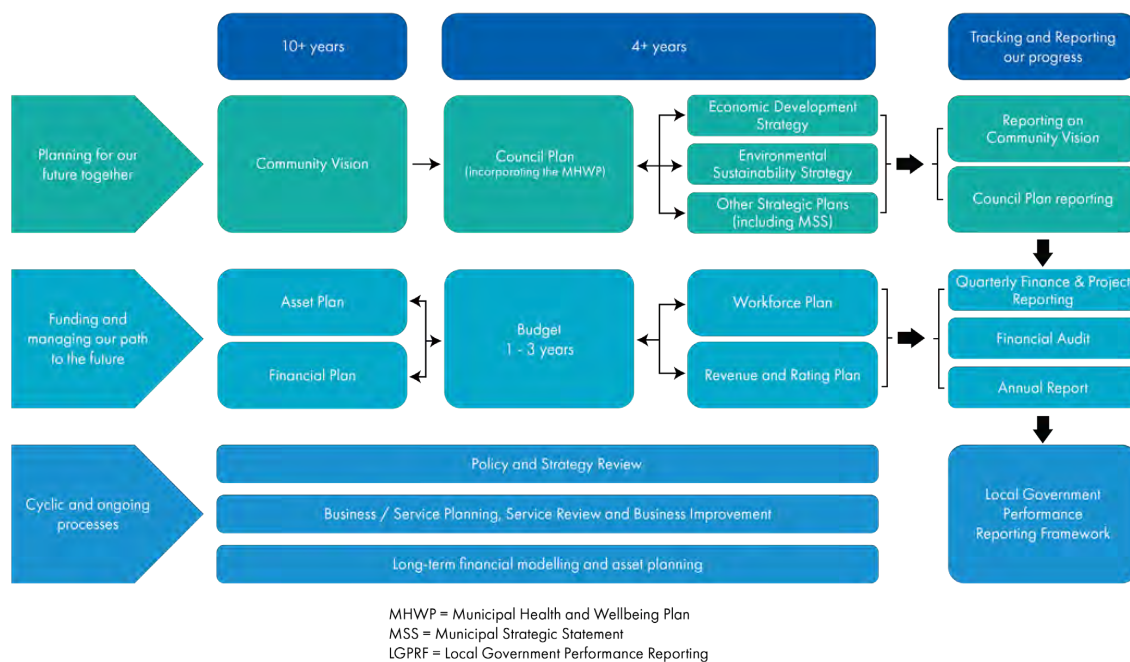
Advocacy has also included calling for an updated funding model to reflect the true ongoing ESVF administrative costs for each councils, and a fairer alternative model that would see a modest increase to the levy applied equally to the millions of residential properties across the state.

# 1. Link to the integrated strategic planning and reporting framework

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

## 1.1 Legislative planning and accountability framework

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



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

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

### Key planning considerations

#### Service level planning

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

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

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

## 1.2 Our purpose

### Our Community Vision

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

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

### Our Council Vision

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

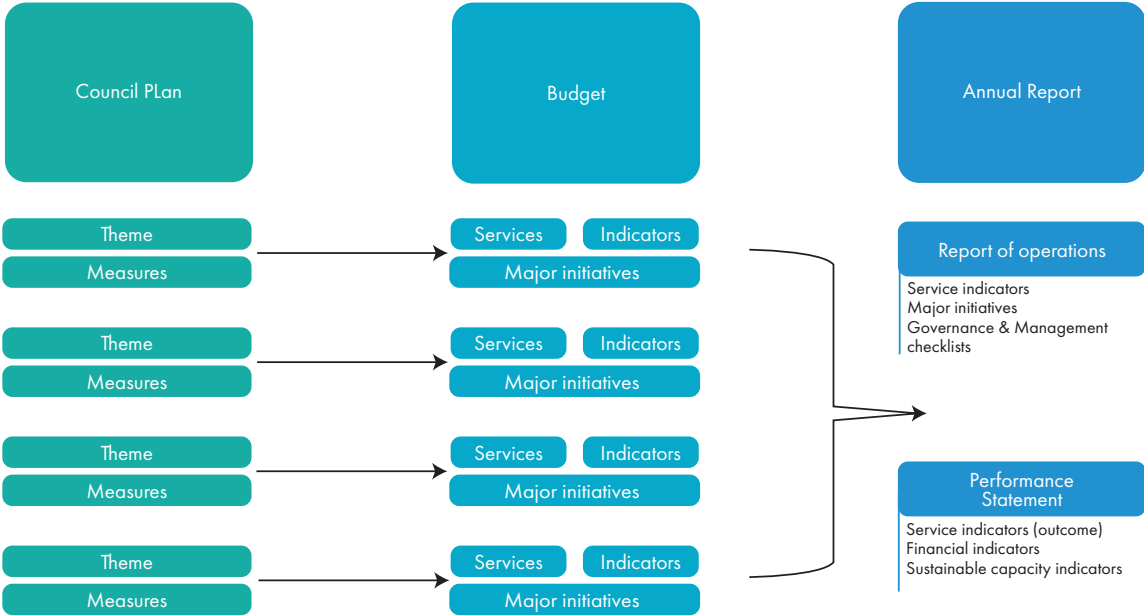
### 1.3 Strategic objectives

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

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

# 2. Services and Service Performance Indicators

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



## 2.1 Strategic Theme 1 – Community wellbeing and social responsibility

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

### Services

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

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

Service	Description of services provided		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Emergency management	We have several key roles in emergency management, including implementing state preventative strategies, such as planning and building codes, and planning for natural disasters. Others include: <ul style="list-style-type: none"> <li>» Local risk management and emergency planning.</li> <li>» Community education, awareness and preparedness.</li> <li>» Risk reduction strategies.</li> <li>» Equipment support.</li> <li>» Support community recovery programs.</li> <li>» Manage community needs in all emergency management processes.</li> <li>» Provide support and recovery assistance to those affected by emergencies.</li> </ul>	Income	975	585	141
		Expenditure	(5,887)	(3,392)	(1,127)
		Net Income/ (Net cost)	(4,912)	(2,807)	(986)
Environmental and public health	Our role is to monitor and enforce public health regulations to provide community health and wellbeing. This is achieved through issuing permits and conducting inspections to gain compliance with food safety, public health and onsite wastewater management systems. We also provide vaccinations through the National Immunisation Program for infants, school children, and adults in a comfortable, safe and friendly environment across the shire.	Income	480	537	522
		Expenditure	(942)	(942)	(995)
		Net Income/ (Net cost)	<b>(462)</b>	<b>(405)</b>	<b>(473)</b>
Libraries	We operate six libraries – Bairnsdale, Lakes Entrance, Mallacoota, Omeo, Orbost, and Paynesville – offering books, online resources, free computer and Wi-Fi access, training, activities, and more. Our mobile library serves remote locations fortnightly. An online catalogue, digital services, and self-scanners at two branches make it easier to browse and borrow from home, work, or on the go.	Income	420	414	401
		Expenditure	(1,283)	(1,281)	(1,442)
		Net Income/ (Net cost)	<b>(863)</b>	<b>(867)</b>	<b>(1,041)</b>

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

### Major Initiatives

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

### Service performance outcome indicators

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

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

Refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators.

## 2.2 Strategic Theme 2 – Prosperity

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

### Services

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

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

### Major initiatives

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

### Service performance outcome indicators

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

*DNA – Indicates that data is not available at the time of preparing the budget.*

*Refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators.*

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

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

### Services

Service	Description of services provided		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Boat ramps and marinas	Our waterways contribute to our economy through industry, tourism, and recreation with over 1 million people visiting East Gippsland each year. We provide and maintain: <ul style="list-style-type: none"> <li>» 3 marinas</li> <li>» 50 jetties</li> <li>» 31 boat launching ramps</li> <li>» 68 seawalls</li> <li>» 24 fishing platforms</li> <li>» 21 fish cleaning tables</li> </ul>	Income	1,298	1,434	1,576
		Expenditure	(555)	(649)	(704)
		Net Income/ (Net cost)	<b>743</b>	<b>785</b>	<b>873</b>
Aerodromes	We own and operate three airports, located at Bairnsdale, Mallacoota and Orbost. The airports accommodate both business and recreational aircraft, including aerial firefighting, air ambulance, chartered services and a flying school. Both Bairnsdale and Mallacoota also have fuel facilities, offering AVGAS and JET A1. The airports are important to facilitate access to air ambulance, emergency and visiting professional services.	Income	118	94	113
		Expenditure	(966)	(1,213)	(1,217)
		Net Income/ (Net cost)	<b>(848)</b>	<b>(1,119)</b>	<b>(1,104)</b>

Service	Description of services provided		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Building maintenance	We own properties and buildings that serve various purposes, contributing to the community through direct Council services, community-based services, recreational and sporting activities, and commercial activities, including: <ul style="list-style-type: none"> <li>» recreation facilities</li> <li>» community services buildings</li> <li>» municipal buildings</li> <li>» public amenities</li> <li>» other buildings including children's services, commercial buildings, and aerodrome facilities.</li> </ul>	Income	313	408	80
		Expenditure	(3,893)	(2,961)	(2,752)
		Net Income/ (Net cost)	<b>(3,580)</b>	<b>(2,553)</b>	<b>(2,671)</b>
Caravan parks and campgrounds	We manage four caravan parks and stop-over campgrounds at Cann River, Genoa, Mallacoota, and Swifts Creek. Marlo, Orbost, Omeo, Eagle Point, Bemm River, Eastern Beach Lakes Entrance, and Bairnsdale Riverside caravan parks are on lease arrangements.	Income	3,201	2,978	3,152
		Expenditure	(1,993)	(1,859)	(1,877)
		Net Income/ (Net cost)	<b>1,208</b>	<b>1,119</b>	<b>1,275</b>
Environmental planning and sustainability	We address a range of environmental issues on Council-owned or managed land, including the Mosquito Management Program, pest plants and animals, and urban waterways. Our team develops environmental policies and strategies, coordinates and implements various environmental projects, and collaborates with other services to improve the Council's environmental performance. A key focus is reducing greenhouse gas emissions and utility usage within Council operations. This also includes community awareness programs and initiatives aimed at encouraging and supporting reduced energy and resource consumption.	Income	90	40	43
		Expenditure	(731)	(819)	(750)
		Net Income/ (Net cost)	<b>(641)</b>	<b>(779)</b>	<b>(707)</b>

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

### Major initiatives

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

### Service performance outcome indicators

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

*DNA – Indicates that data is not available at the time of preparing the budget.*

*Refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators.*

## 2.4 Strategic Theme 4 – Managing Council well

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

### Services

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

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

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

### Major initiatives

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

## Service performance outcome indicators

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

*DNA – Indicates that data is not available at the time of preparing the budget.*

*Refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators.*

## Definitions: service performance outcome indicators

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

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

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

## 2.5 Reconciliation with budgeted operating result

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

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

## 3. Financial Statements

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

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

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

## Comprehensive Income Statement

For the four years ending 30 June 2030

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

## Balance Sheet

For the four years ending 30 June 2030

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

## Statement of Changes in Equity

For the four years ending 30 June 2030

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

## Statement of Cash Flows

For the four years ending 30 June 2030

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

## Statement of Capital Works

For the four years ending 30 June 2030

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

## Statement of Human Resources

For the four years ending 30 June 2030

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

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

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

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

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

## Statement of Planned Human Resources Expenditure

For the four years ending 30 June 2030

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

## Statement of Planned Human Resources Expenditure

For the four years ending 30 June 2030

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

## 4. Notes to the financial statements

For the four years ending 30 June 2030

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

In developing the Budget, rates and charges are an important source of revenue. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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

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

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

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

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

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

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

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

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

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

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

\* Of the 2,595 Farm assessments only 1,629 incur a municipal charge as 966 assessments are exempt in accordance with the eligibility for a Single Farm Enterprise.

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

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

Type or class of land	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	15,204,358	<b>15,531,643</b>	327,285	<b>2.15%</b>
Commercial/Industrial	1,701,218	<b>1,775,228</b>	74,010	<b>4.35%</b>
Farm	3,003,862	<b>3,015,252</b>	11,390	<b>0.38%</b>
<b>Total value of land</b>	<b>19,909,438</b>	<b>20,322,123</b>	<b>412,685</b>	<b>2.07%</b>

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2025/26	2026/27		%
	\$	\$	\$	%
Municipal	257.00	<b>263.40</b>	6.40	<b>2.49%</b>

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

Type of Charge	2025/26	2026/27	Change	
	\$	\$	\$	%
Municipal	8,442	<b>8,704</b>	262	<b>3.10%</b>

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

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

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

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

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

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

\* Figures above exclude Penalty interest

4.1.1(l) Fair Go Rates System Compliance

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

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

4.1.1(m) The estimated total amount to be raised by general rates and municipal charge in relation to each type or class of land for 2026/27 compared with the previous financial year base rates and municipal charge.

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

\* Of the 2,595 Farm assessments only 1,629 incur a municipal charge as 966 assessments are exempt in accordance with the eligibility for a Single Farm Enterprise.

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

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

- Supplementary rates for 2026/27 will remain at \$500,000, this includes both Rates and Municipal Charge. There is also Supplementary charges for Kerbside Collection Waste Services which will remain \$110,000 in 2026/27.
- The variation of returned levels of value (e.g. valuation objections) will remain at \$250,000 for 2026/27.
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- Changes of use of land such that residential land becomes business land and vice versa.

#### 4.1.1(o) Differential rates

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

##### Rates to be levied

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

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

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

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

##### General land

General land is any land that is:

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

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2026/27 financial year.

### Commercial/Industrial land

Commercial and industrial land is any land that is:

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

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

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2026/27 financial year.

### Farm Land

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

Farming land is any land that is:

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2026/27 financial year.

#### 4.1.1 (p) Rating Rebates and Waivers

##### 1. Eligible Pensioners Council Rebate

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

In 2013/14 the rebate was set at a flat rebate of \$50 in respect of properties where the ratepayer is in receipt of the Victorian Government pension concession. The rebate is to be increased by the same increase as general rates and charges each year and as a result will be set at \$67.11 for the 2026/27 year (\$65.47; 2025/26). It is estimated that the rebate will cost Council \$0.483 million in 2026/27.

#### 4.1.1 (q) Waste Levy

An annual service charge Waste Levy of \$37 was introduced in the 2022/23 financial year to cover the increase in the costs levied by the Environment Protection Authority and other compliance costs for the operation of landfills as well as whole of municipality costs, such as street litter and illegal dumping which impact whole of shire amenity. For the 2026/27 year the levy will be \$57.60.

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

#### 4.1.2 Statutory fees and fines

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

##### Statutory fees and fines (\$0.293 million decrease)

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

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

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

#### 4.1.3 User fees

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

##### User fees (\$0.842 million increase)

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include livestock exchange operations, waste facilities, marina berth fees, caravan parks, use of recreation facilities, entertainment and other community facilities. Whilst user fees have generally increased by an average 2.75% for the 2026/27-year, other user fees increased by more than CPI to reflect actual costs of providing the service, movement in valuations (particularly for private jetties), restructure of the fees schedule (Forge Theatre) and fee benchmarking.

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

#### 4.1.4 Grants

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

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

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

#### Grants - operating (\$8.921 million increase)

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

#### Comments

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

#### Grants - capital (\$12.301 million increase)

Capital grants include all money received from Victorian and Australian Government and community sources for the purposes of funding the capital works program. Overall, the level of capital grants has increased by 118.45% compared to 2025/26. Section 4.5. 'Capital Works Program' includes a more detailed analysis of the grants and contributions expected to be received during the 2025/26 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included above.

#### Comments:

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

#### 4.1.5 Contributions

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

##### Contributions - monetary (\$0.46 million decrease)

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

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

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

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

#### 4.1.6 Other income

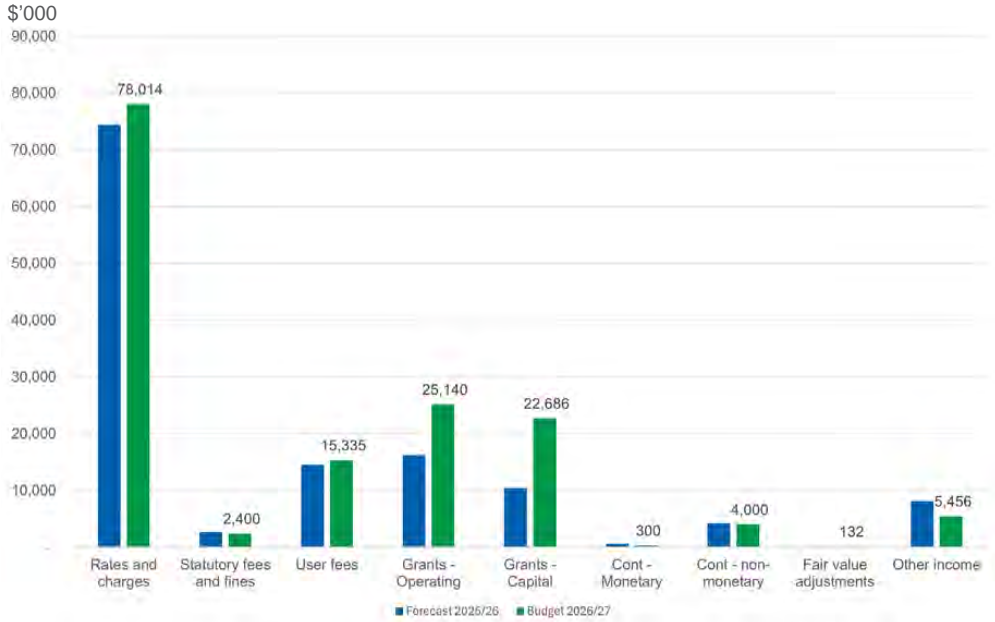
	Forecast	Budget	Change	
	2025/26	2026/27	\$'000	%
Interest on investments	3,539	2,541	(998)	(28.20%)
Reimbursements	2,901	1,179	(1,722)	(59.36%)
Investment property rental	1,263	1,245	(18)	(1.43%)
Other Sundry	362	492	130	35.91%
<b>Total other income</b>	<b>8,065</b>	<b>5,457</b>	<b>(2,608)</b>	<b>(32.34%)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

##### Other income (\$2.608 million decrease)

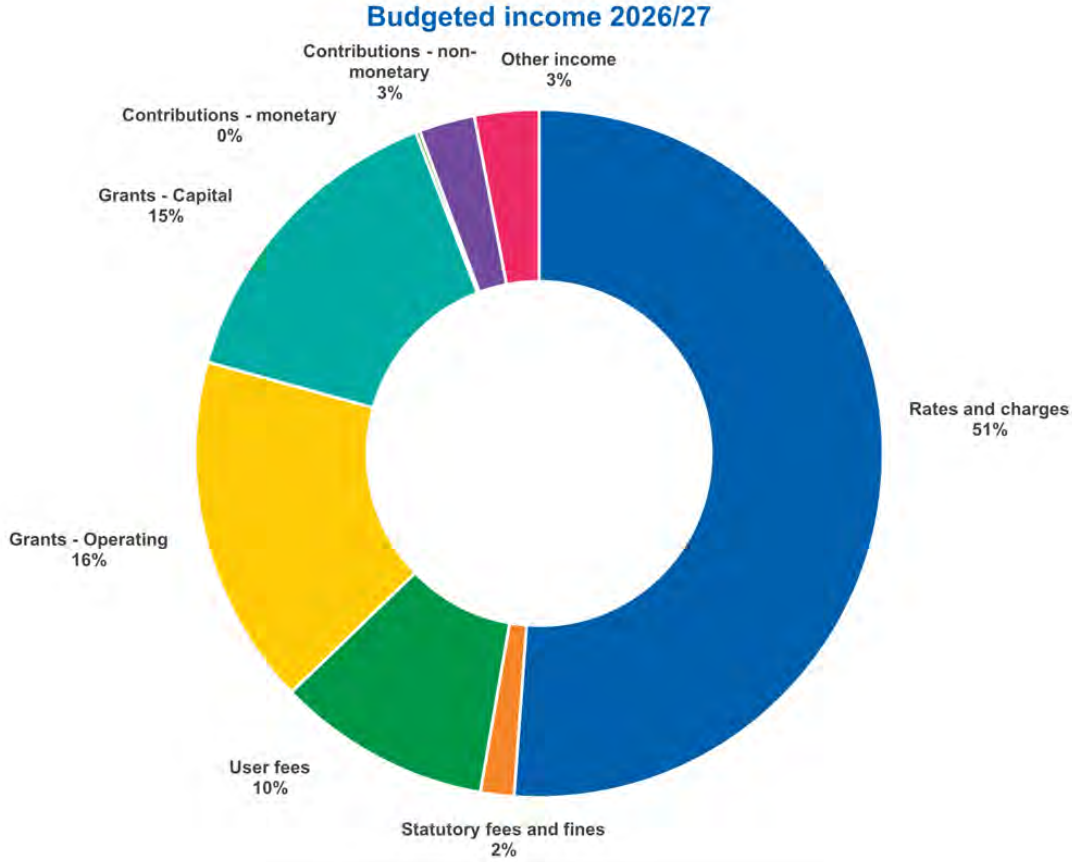
Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and reimbursements for natural disaster event expenditure.

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

Income by source: 2025/26 vs 2026/27

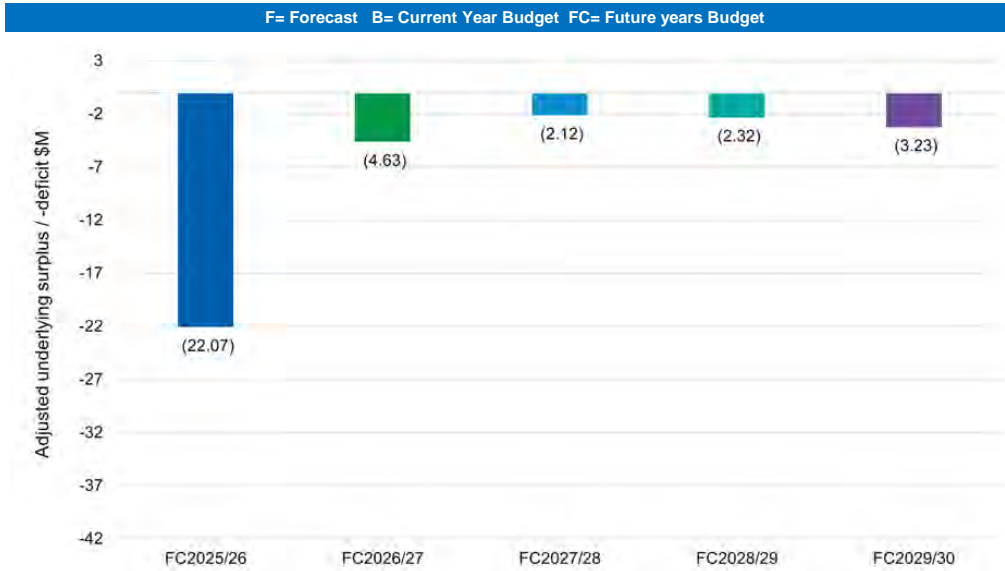


2026/27 Budgeted income by source



**Adjusted underlying (Deficit) (\$17.447 million decrease in underlying deficit)**

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a good measure of financial sustainability and Council's ability to achieve its service delivery objectives, as it is not impacted by capital income items that can often mask the operating result. The adjusted underlying result for the 2026/27 year is a deficit of \$4.625 million, which is a decrease in deficit from the forecast underlying deficit for the 2025/26 year of \$22.072 million. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes that are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year. Every second year the Raymond Island Ferry bi-annual maintenance costs of approximately \$0.850 million are incurred and this has impacted on the underlying results for the 2025/26 and 2027/28 financial years.

**4.1.7 Employee costs**

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

**Employee costs (\$1.827 million increase)**

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

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

## 4.1.8 Materials and services

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

**Materials and services (\$5.991 million decrease)**

Materials and services include the purchase of consumables, and payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 9.82% or \$5.99 million compared to 2025/26.

**Comments:**

1. The increase is for contractor costs for waste services to account for increased fuel prices.
2. The Raymond Island Ferry is slipped every two years which occurred in 2025/26 so this will not occur in 2026/27.
- 3 and 4. The completion of two major grant funded projects, being the Sarsfield and Buchan Recreation reserve upgrades.
5. Work to be completed to repair the old slipway in Lakes Entrance that is grant funded.
6. The majority of the difference between 2025/26 and 2026/27 is non-recurrent grants that have been completed.
7. Shared ICT services with Wellington Shire \$0.810 million, and support to provide maternal health services via Gippsland Lakes Complete Health \$0.360 million.
8. Insurance premiums continue to rise, with an estimated 20% increase budgeted for 2026/27.
9. The majority of this increase is due to fuel price escalations.
10. The difference between 2025/26 and 2026/27 is largely attributed to grants received that have been received for planning and emergency management work that have now been completed. There has also been an effort to reduce consultant costs.

#### 4.1.9 Depreciation

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

##### Depreciation (\$0.94 million increase)

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

#### 4.1.10 Amortisation - Intangible assets

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

##### Amortisation - Intangible assets (\$0.007 million decrease)

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

#### 4.1.11 Amortisation - Right of Use assets

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

#### 4.1.12 Borrowing Costs

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

##### Borrowing costs (\$0.015 million decrease)

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

- Tambo Bluff - existing loan - 9.5%.
- Eagle Point Community Hub - 2023/24 year for 10 years - 3.162% Fixed (this includes the discount from Treasury Corporation Victoria).
- World Sporting Precinct Loan - 2023/24 year and for 10 years - assumed to be 2.415% (with the discount from Treasury Corporation Victoria applied).
- New loans - 2028/29 - assume an interest rate of 5% that will vary over time depending on the market interest rate.

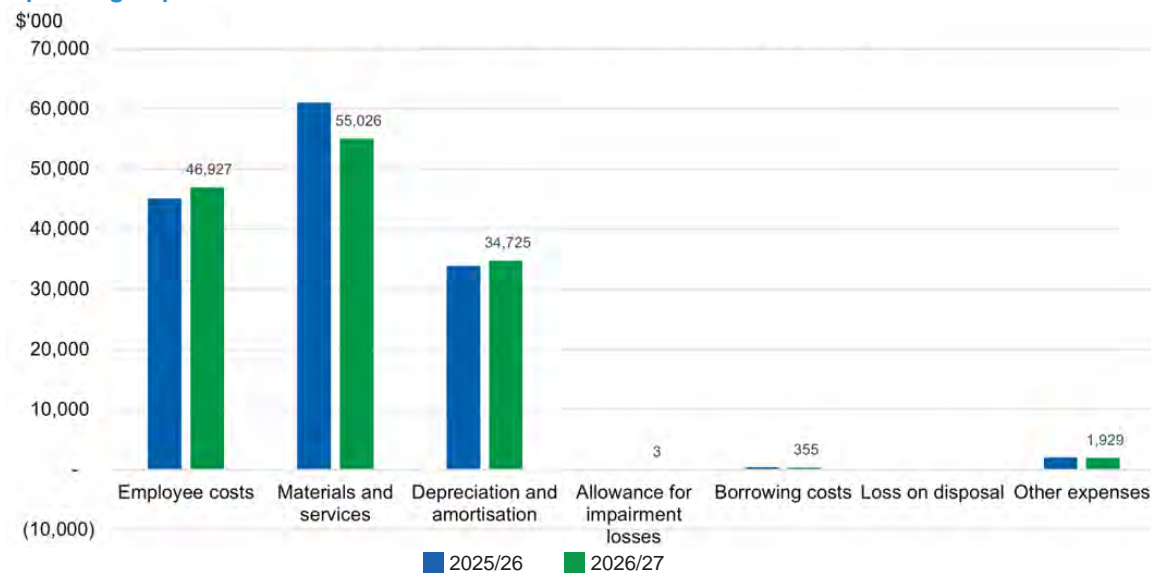
4.1.13 Other expenses

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

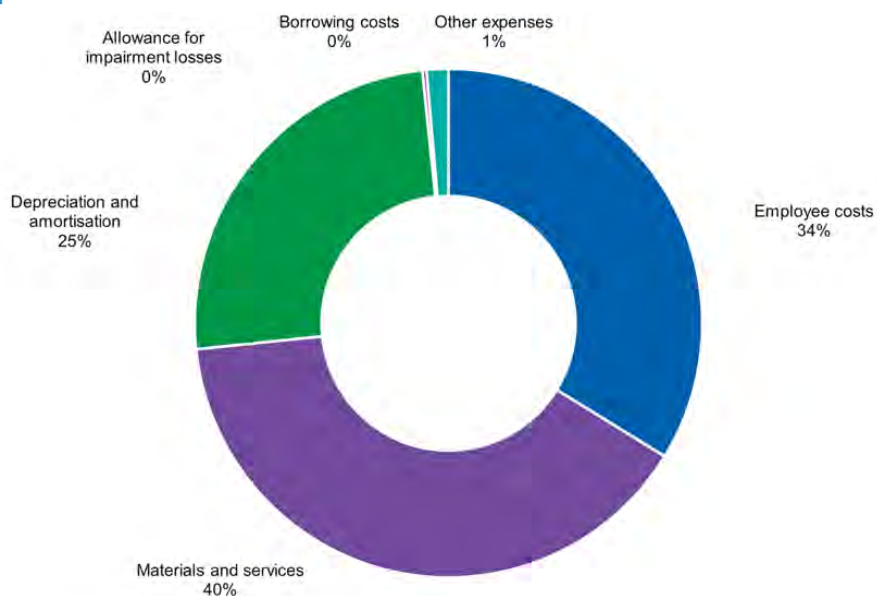
Other expenses (\$0.081 million decrease)

Other expenses relate to a range of unclassified items including Councillor allowances, audit fees, legal costs, memberships and subscriptions, bank charges and other miscellaneous expenditure items.

Operating Expenditure: Forecast 2025/26 Vs 2026/27



Budget expenses 2026-27



## 4.2 Balance Sheet

### 4.2.1 Assets

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

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

Property, infrastructure, plant and equipment make up the largest component of Council's worth and represent the value of all the land, buildings, roads, vehicles, equipment, etc. that has been built up by Council over many years. The \$54,329 million increase in this balance is attributable to the net result of the capital works program (\$54,439 million), depreciation of assets (\$33,776 million), and developer contributed assets (\$4 million). Intangible assets have decreased increased by \$0.434 million as a result of amortisation of the assets.

### 4.2.2 Liabilities

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

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

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

### 4.2.3 Borrowings

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

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

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

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

## 4.3 Statement of changes in equity

### 4.3.1 Reserves

#### Reserves (\$30.137 million increase)

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

### 4.3.2 Equity

#### Equity (\$44,498 million increase)

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

Accumulated surplus is the value of all net assets less reserves that have accumulated over time. The main increase in accumulated surplus is the result of the 2026/27 operating surplus of \$14,498 million and the next transfer to asset revaluation reserve.

Included in the accumulated surplus are funds identified as discretionary reserves. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2026/27 year \$0.30 million is budgeted to be transferred to a Discretionary Reserve for the purpose of Replacement of the Raymond Island Ferry - this reserve transfer is ongoing.

An additional discretionary reserve was established for the potential future aftercare costs associated with the Orbost Landfill site during the 2019/20 financial year. The Orbost Landfill was reopened in 2020 to enable the acceptance of bushfire waste. This waste contained contaminated waste and the ongoing monitoring and aftercare costs associated with this site will be required many years into the future. As part of the bushfire waste disposal project, funds were raised in 2019/20 (\$7.662 million transferred to reserve) and also 2020/21 (\$1.964 million) to cover the estimated future costs that may be incurred together with some new strategic waste facility projects in the future and therefore the cash for these projects is part of cash at year end.

## 4.4 Statement of Cash Flows

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

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

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

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

	Forecast	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Surplus (deficit) for the year</b>	(11,185)	14,498	25,683	(229.62%)
Contributions - non-monetary	4,187	4,000	(187)	(4.47%)
Depreciation and amortisation	33,836	34,725	889	2.63%
Loss on disposal of property, infrastructure, plant and equipment	(3)	0	3	0.00%
Finance costs	370	355	(15)	(4.05%)
Net movement in current assets and liabilities	(9,049)	(13,501)	(4,452)	49.20%
<b>Cash flows available from operating activities</b>	18,156	40,077	21,921	120.74%

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

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

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

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

#### Financing activities (\$2.252 million) outflow

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

## 4.5 Capital Works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary of 2026/27 Capital Works

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

#### Property (\$3.733 million)

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

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

#### Plant and equipment (\$6.088 million)

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

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

#### Infrastructure (\$44.618 million)

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

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

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

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

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

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

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

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

## Infrastructure (\$44.618 million)

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

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

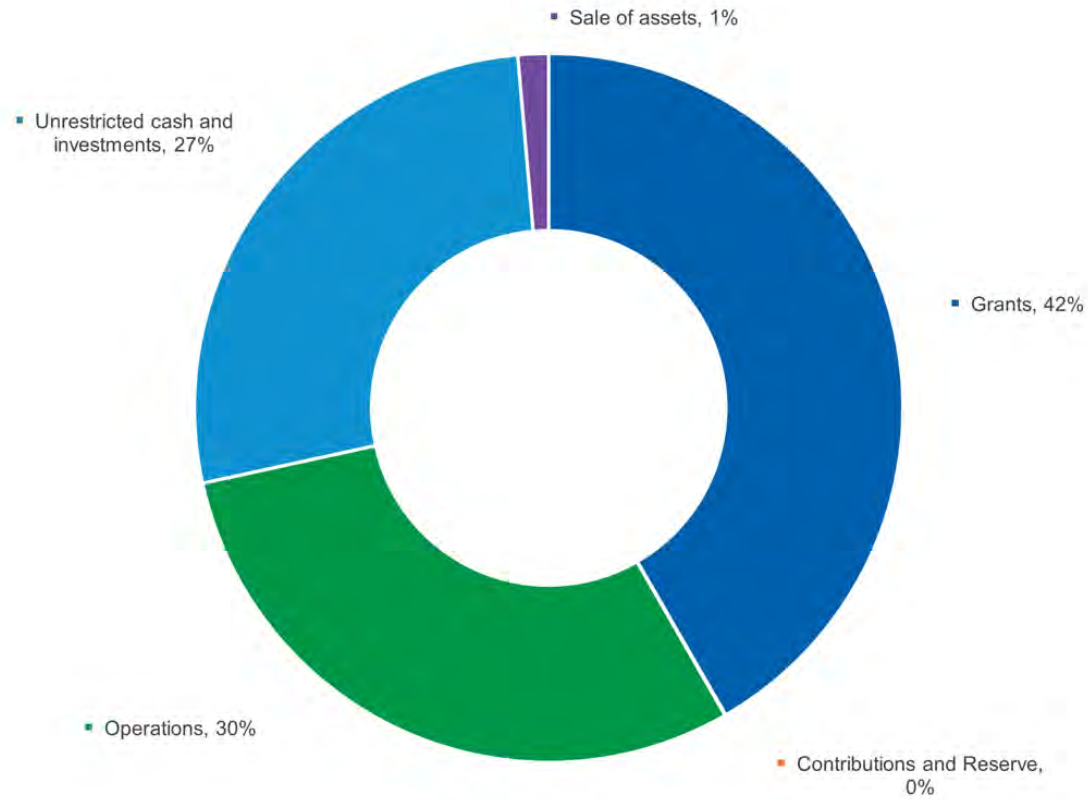
A distinction is made between expenditure on new assets, asset renewal, asset upgrade and asset expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does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

The major projects included in the above categories that constitute expenditure on new assets are the WORLD Sporting Precinct (\$1.56 million) and Krauatungalong Walk (\$3.797 million). Various other small projects make up the remainder of new capital works expenditure. The remaining capital expenditure represents renewals and upgrades of existing assets.

## Funding sources

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

Budgeted total funding sources 2026/2027



**Grants - Capital (\$22.686 million)**

Capital grants include all money received from Victorian and Australian Government sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for new projects in 2026/27 including Roads to Recovery projects (\$7.686 million), Bairnsdale Runway 04/22 Extension and Lighting Upgrade (\$9.8 million) Krauatungalung Walk Stage 2 - section 4 (\$3.6 million) , Lakes Entrance Marine Parade Upgrade - Stage 2 (\$0.581 million), Lakes Entrance Indoor Courts (\$ 0.5 million) and Community Resilience and Development Program Phase 2 (\$0.36) million.

**Council cash - operations (\$16.267 million)**

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

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

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

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

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

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

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

## 4.5.2 Capital works - details 2026/27 new works

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

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

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

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

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

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

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

## 4.6 Major project (non-capital) 2026/27

Major Projects (Non-Capital) 2026/27	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>4.6.1 New Works - Landfill Rehabilitation Projects</b>					
Bairnsdale Cell 1 Aftercare	13	0	0	13	0
Bairnsdale Cell 2 Aftercare	11	0	0	11	0
Bairnsdale Cell 3a Aftercare	12	0	0	12	0
Bairnsdale Cell 3B Aftercare	13	0	0	13	0
Bosworth Road Aftercare	21	0	0	21	0
Cann River Aftercare	6	0	0	6	0
Lakes Entrance Landfill Aftercare	32	0	0	32	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Orbost Landfill Aftercare	10	0	0	10	0
<b>Total New Works Landfill Rehabilitation Projects 2026/27</b>	<b>125</b>	<b>0</b>	<b>0</b>	<b>125</b>	<b>0</b>
<b>4.6.2 Carry Forward- Community Assets</b>					
1475 Seawall repairs	2,067	2,067	0	0	0
<b>Total New Works Community Assets 2026/27</b>	<b>2,067</b>	<b>2,067</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>					
<b>TOTAL MAJOR PROJECTS (NON-CAPITAL) 2026/27</b>	<b>2,192</b>	<b>2,067</b>	<b>0</b>	<b>125</b>	<b>0</b>

## 4.7 Capital works - details 2027/28

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

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

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

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

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

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

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

## 4.9 Capital works - details 2028/29

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

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

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

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

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

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

Major Projects (Non-Capital) 2028/29	Project Cost \$'000	Summary of funding sources			
		Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000
Bairnsdale 4 capping	1,000	0	0	1,000	0
Bairnsdale Cell 1 Aftercare	21	0	0	21	0
Bairnsdale Cell 2 Aftercare	10	0	0	10	0
Bairnsdale Cell 3a Aftercare	7	0	0	7	0
Bairnsdale Cell 3B Aftercare	32	0	0	32	0
Bosworth Road Aftercare	6	0	0	6	0
Cann River Aftercare	14	0	0	14	0
Lakes Entrance Landfill Aftercare	11	0	0	11	0
Mallacoota Landfill Aftercare	12	0	0	12	0
Orbost Landfill Aftercare	13	0	0	13	0
<b>Total New Works Major Projects 2028/29</b>	<b>1,126</b>	<b>0</b>	<b>0</b>	<b>1,126</b>	<b>0</b>

## 4.11 Capital works - details 2029/30

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

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

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

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

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

Major Projects (Non-Capital) 2029/30	Project Cost \$'000	Summary of funding sources			
		Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000
Bairnsdale 4 capping	1,000	0	0	1000	0
Bairnsdale Cell 1 Aftercare	14	0	0	14	0
Bairnsdale Cell 2 Aftercare	11	0	0	11	0
Bairnsdale Cell 3a Aftercare	12	0	0	12	0
Bairnsdale Cell 3B Aftercare	13	0	0	13	0
Bairnsdale Cell 4 Aftercare	29	0	0	29	0
Bosworth Road Aftercare	21	0	0	21	0
Cann River Aftercare	6	0	0	6	0
Lakes Entrance Landfill Aftercare	32	0	0	32	0
Mallacoota Landfill Aftercare	7	0	0	7	0
Orbost Landfill Aftercare	10	0	0	10	0
Raymond Island Ferry Slipping	850	0	0	850	0
<b>Total New Works Major Projects 2029/30</b>	<b>2,005</b>	<b>0</b>	<b>0</b>	<b>2,005</b>	<b>0</b>

## 5. Targeted performance indicators (Council selected)

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

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

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

### 5a. Targeted performance indicators (Mandatory)

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

#### Targeted service performance indicators - Mandatory

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

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

## Targeted financial performance indicators - Mandatory

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

## 5b. Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

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

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

**Key to Forecast Trend:**

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

**Notes to measures****5a Targeted performance indicators - Mandatory****1. Asset renewal and upgrade compared to depreciation**

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

**2. Expenses per property assessment**

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

**3. Current assets compared to current liabilities**

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

**4. Rates compared to adjusted underlying revenue**

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

**5b. Financial performance indicators****5. Non-current liabilities compared to own-source revenue**

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

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

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

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

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

**7. Expenses per head of population**

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

**8. Infrastructure per head of population**

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

### 9. Own-source revenue per head of population

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

### 10. Recurrent grants per head of population

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

### 11. Average rate per property assessment

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

### 12. Cash compared to current liabilities

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

### 13. Adjusted underlying surplus (or deficit)

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

### 14. Rates compared to property value

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

### 15. Rates and charges debt

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

## 6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory and non-statutory nature that will be Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

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

G = GST applicable

E = GST exempt

### Fee Status

Non-Statutory - These fees are set by Council

Statutory - These fees are set by legislation

Note 1: Marina fees for Slip Bight Marina are subject to approval by the Minister for Energy,

Note 2: Marina fees for Metung Marina are subject to approval by the Minister for Energy, Environment

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## Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase (\$)	Increase (%)
<b>BUILDING FEES</b>							
Plans and Occupancy Permit Search Fee Post 1997	Each	Non - Statutory	G	82	84.3	2.3	2.80%
Plans and Occupancy Permit Search Fee Pre 1997	Each	Non - Statutory	G	149	153.1	4.1	2.75%
Building Permit Lodgement fee (8.23 Fee Units)	Each	Statutory	E	8.23 fee units	8.23 fee units	0	0.00%
Certificate Regulation 51(1) (3.19 Fee Units)	Each	Statutory	E	3.19 fee units	3.19 fee units	0	0.00%
Certificate Regulation 51(2) (3.19 Fee Units)	Each	Statutory	E	3.19 fee units	3.19 fee units	0	0.00%
Storm Water Regulation 133 (9.77 Fee Units)	Each	Statutory	E	9.77 fee units	9.77 fee units	0	0.00%
Place of Public Entertainment application	Each	Non - Statutory	G	450	462.4	12.4	2.76%
Council Consent (Siting) Parts 5, 6 and 8 (19.61 Fee Units)	Each	Statutory	E	27.45 fee units	27.45 fee units	0	0.00%
Report and Consent Additional Regulation (each)	Each	Non - Statutory	E	50% of Report and Consent Fee	50% of Report and Consent Fee	0	0.00%
Council Consent (Heritage) Section 29A (5.75 Fee Units)	Each	Statutory	E	5.75 fee units	5.75 fee units	0	0.00%
Notification to Neighbours for Council Consent and Report	Each	Non - Statutory	G	103	105.8	2.8	2.72%
Pool/Spa Inspection fee including lodgement of Certificate of Barrier Compliance	Each	Non - Statutory	G	385	395.6	10.6	2.75%
Pool/Spa additional inspection fee	Each	Non - Statutory	G	N/A	192.5	0	0.00%
Private swimming pool/spa information search fee (3.19 Fee Units)	Each	Statutory	E	3.19 fee units	3.19 fee units	0	0.00%
Private swimming pool/spa registration fee (2.15 Fee Units)	Each	Statutory	E	2.15 fee units	2.15 fee units	0	0.00%
Lodgement of Certificate of Pool and Spa Barrier Compliance (1.38 Fee Units)	Each	Statutory	E	1.38 fee units	1.38 fee units	0	0.00%
Lodgement of certificate of Pool and Spa Barrier Non Compliance (26 Fee Units)	Each	Statutory	E	26 fee units	26 fee units	0	0.00%
<b>PLANNING AND DEVELOPMENT</b>							
Certificate of compliance	Each	Statutory	E	22 fee units	22 fee units	0	0.00%
Fee for requesting the Minister to prepare an amendment to a planning scheme excepted from certain requirements prescribed under section 20(A) of the Act	Each	Statutory	E	65 fee units	65 fee units	0	0.00%
Fee for requesting the Minister to prepare an amendment to a planning scheme excepted from the requirements referred to in section 20(4) of the Act	Each	Statutory	E	270 fee units	270 fee units	0	0.00%
Document review, advice and approvals for major developments that are not otherwise covered by a statutory fee	Hourly	Non - Statutory	G	58.6	60.2	1.6	2.73%
<b>Planning and Subdivision Fees For New Applications</b>							
Application - Class 1 - Use	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Class 2 - Single dwelling/ancillary up to \$10,000	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Class 3 - Single dwelling/ancillary \$10,001 to \$100,000	Each	Statutory	E	42.5 fee units	42.5 fee units	0	0.00%
Application - Class 4 - Single dwelling/ancillary \$100,001 to \$500,000	Each	Statutory	E	87 fee units	87 fee units	0	0.00%
Application - Class 5 - Single dwelling/ancillary \$500,001 to \$1,000,000	Each	Statutory	E	94 fee units	94 fee units	0	0.00%
Application - Class 6 - Single dwelling/ancillary \$1,000,001 to no more than \$2,000,000	Each	Statutory	E	101 fee units	101 fee units	0	0.00%
Application - Class 7 - VicSmart up to and including \$10,000	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Class 8 - VicSmart greater than \$10,000	Each	Statutory	E	29 fee units	29 fee units	0	0.00%
Application - Class 9 - VicSmart to subdivide or consolidate land	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Class 10 - VicSmart (other than a class 7, class 8 or class 9 permit)	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Class 11 - Development (other than class 2,3,7, 8 or subdivision) up to \$100,000	Each	Statutory	E	77.5 fee units	77.5 fee units	0	0.00%
Application - Class 12 - Development (other than class 4,5,8 or subdivision) \$100,001 to \$1,000,000	Each	Statutory	E	104.5 fee units	104.5 fee units	0	0.00%
Application - Class 13 - Development (other than class 6, 8 or subdivision) \$1,000,001 to \$5,000,000	Each	Statutory	E	230.5 fee units	230.5 fee units	0	0.00%
Application - Class 14 - Development (other than class 8 or subdivision) \$5,000,001 to \$15,000,000	Each	Statutory	E	587.5 fee units	587.5 fee units	0	0.00%
Application - Class 15 - Development (other than class 8 or subdivision) \$15,000,001 to \$50,000,000	Each	Statutory	E	1732.5 fee units	1732.5 fee units	0	0.00%
Application - Class 16 - Development (other than class 8 or subdivision) greater than \$50,000,000	Each	Statutory	E	3894 fee units	3894 fee units	0	0.00%
Application - Class 21 - to a) create, vary or remove restrictions, b) create or remove a right of way, c) create, vary or remove an easement other than right of way, or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Class 17 - Subdivide building (other than class 9)	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Class 18 - Subdivide land into 2 lots (other than class 9 or 16)	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Class 19 - boundary realignment or consolidate 2 or more lots	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Class 20 - Subdivide land (other than class 9, 16, 17, 18)	Each	Statutory	E	89 fee units per 100 lots created	89 fee units per 100 lots created	0	0.00%

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase (\$)	Increase (%)
Application - Class 22 - A permit not otherwise provided for in the regulation	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Combined permit application	Each	Statutory	E	Sum of the highest fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	Sum of the highest fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	0	0.00%
Application - Combined permit application and planning scheme amendment	Each	Statutory	E	Under S 96A(4)(a) of the Act, the sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	Under S 96A(4)(a) of the Act, the sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	0	0.00%
Application - Certification of plan of subdivision	Each	Statutory	E	11.8 fee units	11.8 fee units	0	0.00%
Application - Alteration of a plan under section 10(2) of the Subdivision Act	Each	Statutory	E	7.5 fee units	7.5 fee units	0	0.00%
Application - Amendment of certified plan under section 11(1) of the Subdivision Act	Each	Statutory	E	9.5 fee units	9.5 fee units	0	0.00%
Satisfaction Matters. Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Ministers, public authority or municipal council.	Each	Statutory	E	22 fee units	22 fee units	0	0.00%
Time Extension to Planning Permit	Each	Non - Statutory	G	232.4	238.8	6.4	2.75%
Copy of Planning Permit	Each	Non - Statutory	G	76.2	78.3	2.1	2.76%
Title Search	Each	Non - Statutory	G	54.9	56.4	1.5	2.73%
Advertising of Ending, Amending or Satisfaction Matters for a Section 173 Agreements (less than 10 notices) plus any outgoing (paid advertisements, postage, etc.)	Each	Non - Statutory	G	133.3	137	3.7	2.78%
Advertising of Section 173 Agreements (for each additional notice above 10 notices)	Each	Non - Statutory	G	4.1	4.2	0.1	2.44%
Written planning advice	Each	Non - Statutory	G	119.4	122.7	3.3	2.76%
Written planning advice – individual property owner/prospective purchaser	Each	Non - Statutory	G	59.7	61.3	1.6	2.68%
Satisfaction Matters resulting from a planning permit condition or Section 173 Agreement obligation	Each	Non - Statutory	G	236.7	243.2	6.5	2.75%
Fee for an agreement to a proposal to amend or end an agreement under S 173 of the Act	Each	Statutory	E	44.5 fee units	44.5 fee units	0	0.00%
<b>Planning and Subdivision Fees For Amended Applications</b>							
Application - Amendment to a permit to change the use allowed or allow a new use	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Amendment to a permit (other than use or development for single dwelling on single lot or ancillary) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is \$10,000 or less	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is more than \$10,000 but not more than \$100,000	Each	Statutory	E	42.5 fee units	42.5 fee units	0	0.00%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is more than \$100,000 but not more than \$500,000	Each	Statutory	E	87 fee units	87 fee units	0	0.00%
Application - Amendment to a class 2 permit, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is more than \$500,000	Each	Statutory	E	94 fee units	94 fee units	0	0.00%
Application - Amendment to a permit that is the subject of VicSmart application, if the estimated cost of the additional development is \$10,000 or less	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Amendment to a permit that is the subject of VicSmart application, if the estimated cost of the additional development is more than \$10,000	Each	Statutory	E	29 fee units	29 fee units	0	0.00%
Application - Amendment to Class 9 permit	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Amendment to Class 10 permit	Each	Statutory	E	13.5 fee units	13.5 fee units	0	0.00%
Application - Amendment to a class 11 permit, class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is \$100,000 or less	Each	Statutory	E	77.5 fee units	77.5 fee units	0	0.00%
Application - Amendment to a class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is more than \$100,000 but not more than \$1,000,000	Each	Statutory	E	104.5 fee units	104.5 fee units	0	0.00%
Application - Amendment to a class 12, class 13, class 14, class 15 or class 16 permit if the estimated cost of the additional development to be permitted by the amendment is more than \$1,000,000	Each	Statutory	E	230.5 fee units	230.5 fee units	0	0.00%
Application - Amendment to Class 17 permit	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Amendment to Class 18 permit	Each	Statutory	E	89 fee units	89 fee units	0	0.00%
Application - Amendment to Class 19 permit	Each	Statutory	E	89 fee units	89 fee units	0	0.00%

Fees and charges 2026-27

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

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase (\$)	Increase (%)
Application to amend an application for a permit under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	40% of the application fee for that class of permit	40% of the application fee for that class of permit	0	0.00%
Application to amend an 'application to amend a permit' under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	40% of the application fee for that class of permit	40% of the application fee for that class of permit	0	0.00%
Application to amend an application for a permit or application to amend an application to amend a permit where the amendment has the effect of changing the class of that permit to a new class	Each	Statutory	E	Where the new class is higher than the original calls the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit	Where the new class is higher than the original calls the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit	0	0.00%
Application - Combined application to amend permit	Each	Statutory	E	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	0	0.00%
<b>Engineering Checking Fees</b>							
Checking of Engineering plans	Each	Statutory	E	0.75% of Estimated cost of construction of the works proposed in the engineering plan (maximum fees)	0.75% of Estimated cost of construction of the works proposed in the engineering plan (maximum fees)	0	0.00%
Engineering plan prepared by Council	Each	Statutory	E	3.5% of the cost of works proposed in the engineering plan (maximum fees)	3.5% of the cost of works proposed in the engineering plan (maximum fees)	0	0.00%
Supervision of works	Each	Statutory	E	2.5% of the estimated cost of construction of works (maximum fees)	2.5% of the estimated cost of construction of works (maximum fees)	0	0.00%
<b>CARAVAN PARK REGISTRATIONS</b>							
Registration Transfer	Each	Statutory	E	5 fee units	5 fee units	0	0.00%
Registration fee (per site)	Each	Statutory	E	See below	See below	0	0.00%
Registration Not exceeding 25 sites (3 year registration)	Each	Statutory	E	17 fee units	17 fee units	0	0.00%
Registration Exceeding 25 but not exceeding 50 sites (3 year registration )	Each	Statutory	E	34 fee units	34 fee units	0	0.00%
Registration Exceeding 50 but not exceeding 100 sites (3 year registration )	Each	Statutory	E	68 fee units	68 fee units	0	0.00%
Registration Exceeding 100 but not exceeding 150 sites (3 year registration )	Each	Statutory	E	103 fee units	103 fee units	0	0.00%
Registration Exceeding 150 but not exceeding 200 sites (3 year registration )	Each	Statutory	E	137 fee units	137 fee units	0	0.00%
Registration Exceeding 200 but not exceeding 250 sites (3 year registration )	Each	Statutory	E	171 fee units	171 fee units	0	0.00%
Registration Exceeding 250 but not exceeding 300 sites (3 year registration )	Each	Statutory	E	205 fee units	205 fee units	0	0.00%
Registration Exceeding 300 but not exceeding 350 sites (3 year registration )	Each	Statutory	E	240 fee units	240 fee units	0	0.00%
Registration Exceeding 350 but not exceeding 400 sites (3 year registration )	Each	Statutory	E	274 fee units	274 fee units	0	0.00%
Registration Exceeding 400 but not exceeding 450 sites (3 year registration )	Each	Statutory	E	308 fee units	308 fee units	0	0.00%
Registration Exceeding 450 but not exceeding 500 sites (3 year registration )	Each	Statutory	E	342 fee units	342 fee units	0	0.00%
Registration Exceeding 500 but not exceeding 550 sites (3 year registration )	Each	Statutory	E	376 fee units	376 fee units	0	0.00%
Registration Exceeding 550 but not exceeding 600 sites (3 year registration )	Each	Statutory	E	411 fee units	411 fee units	0	0.00%
Registration Exceeding 600 but not exceeding 650 sites (3 year registration )	Each	Statutory	E	445 fee units	445 fee units	0	0.00%
Registration Exceeding 650 but not exceeding 700 sites (3 year registration )	Each	Statutory	E	479 fee units	479 fee units	0	0.00%
Registration Exceeding 700 but not exceeding 750 sites (3 year registration )	Each	Statutory	E	513 fee units	513 fee units	0	0.00%
Registration Exceeding 750 but not exceeding 800 sites (3 year registration )	Each	Statutory	E	547 fee units	547 fee units	0	0.00%
Registration Exceeding 800 but not exceeding 850 sites (3 year registration )	Each	Statutory	E	582 fee units	582 fee units	0	0.00%
Registration Exceeding 850 but not exceeding 900 sites (3 year registration )	Each	Statutory	E	616 fee units	616 fee units	0	0.00%
Registration Exceeding 900 but not exceeding 950 sites (3 year registration )	Each	Statutory	E	650 fee units	650 fee units	0	0.00%
Registration Exceeding 950 but not exceeding 1000 sites (3 year registration )	Each	Statutory	E	684 fee units	684 fee units	0	0.00%
Registration Exceeding 1000 but not exceeding 1050 sites (3 year registration )	Each	Statutory	E	719 fee units	719 fee units	0	0.00%
Registration Exceeding 1050 but not exceeding 1100 sites (3 year registration )	Each	Statutory	E	753 fee units	753 fee units	0	0.00%
Registration Exceeding 1100 but not exceeding 1150 sites (3 year registration )	Each	Statutory	E	787 fee units	787 fee units	0	0.00%
Registration Exceeding 1150 but not exceeding 1200 sites (3 year registration )	Each	Statutory	E	821 fee units	821 fee units	0	0.00%
Registration Exceeding 1200 but not exceeding 1250 sites (3 year registration )	Each	Statutory	E	855 fee units	855 fee units	0	0.00%
Registration Exceeding 1250 but not exceeding 1300 sites (3 year registration )	Each	Statutory	E	890 fee units	890 fee units	0	0.00%
Registration Exceeding 1300 but not exceeding 1350 sites (3 year registration )	Each	Statutory	E	924 fee units	924 fee units	0	0.00%
Registration Exceeding 1350 but not exceeding 1400 sites (3 year registration )	Each	Statutory	E	958 fee units	958 fee units	0	0.00%

## Fees and charges 2026-27

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

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase (\$)	Increase (%)
Motor Cycles (single return trip) *	Each	Non - Statutory	G	7.5	9	1.5	20.00%
Out of Hours Call Out Service (single return trip)	Each	Non - Statutory	G	300	310	10	3.33%
Trucks, Buses and Vans (single return trip) *	Each	Non - Statutory	G	33	29	-4	-12.12%
Truck, Buses and Vans Towing (single return trip)*	Each	Non - Statutory	G	63	55	-8	-12.70%
Hazardous Chemical Truck (single return trip)	Each	Non - Statutory	G	83	65	-18	-21.69%
Replacement Pass Fee for loss or damaged (requires a statutory declaration)	Each	Non - Statutory	G	35	35	0	0.00%
Note - All single trips "each" fees, marked with an * may be purchased in blocks of 10 return trips for the cost of 9 trips							
<b>LOCAL LAWS</b>							
Animal Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$99.00 to \$1980.00	\$99.00 to \$1980.00	0	0.00%
Impounding of Livestock Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$395.00 to \$790.00	\$395.00 to \$790.00	0	0.00%
Parking Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$99.00 to \$198.00	\$99.00 to \$198.00	0	0.00%
Litter Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	E	\$395.00 to \$9880.00	\$395.00 to \$9880.00	0	0.00%
Vehicles on nature strip for display purposes (up to 4 vehicles)	Annual	Non - Statutory	E	510	525	15	2.94%
Goods on Footpath (Up to 6 Sqm)	Annual	Non - Statutory	E	New	250		
Goods on Footpath (6-10 Sqm)	Annual	Non - Statutory	E	New	500		
Goods on Footpath (11-20 Sqm)	Annual	Non - Statutory	E	New	1,000.00		
Goods on Footpath (20+ Sqm - Price on Application)	Annual	Non - Statutory	E	New	POA		
Permit - A Frame Sign	Annual	Non - Statutory	E	85	85	0	0.00%
Permit - Grazing	Annual	Non - Statutory	E	125	125	0	0.00%
Domestic Animal Business (For period starting 10/4 each year)	Annual	Non - Statutory	E	250	258	8	3.20%
Permit - Other	Each	Non - Statutory	E	125	125	0	0.00%
Fine - Local Laws	Each	Statutory	E	1 penalty unit under Local Government Act, Currently \$100	1 penalty unit under Local Government Act, Currently \$100	0	0.00%
General Local Laws Impoundment - Administration	Each	Non - Statutory	G	53	55	2	3.77%
General Local Laws Impoundment - Call Out - Business Hours	Hourly	Non - Statutory	G	53	55	2	3.77%
General Local Laws Impoundment - Call Out - After Hours	Hourly	Non - Statutory	G	89	92	3	3.37%
General Local Laws Impoundment - Release Fee	Each	Non - Statutory	G	89	92	3	3.37%
Inspection Fee - Other	Each	Non - Statutory	G	135	139	4	2.96%
Public Event Permit	Each	Non - Statutory	G	129	133	4	3.10%
<b>LOCAL LAWS - fees apply from 10 April each year</b>							
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (full fee)	Each	Non - Statutory	E	210	230	20	9.52%
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (pensioner)	Each	Non - Statutory	E	105	115	10	9.52%
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age; OR animal kept for breeding with a Domestic Animal Business - (full fee)	Each	Non - Statutory	E	72	80	8	11.11%
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age - ; OR animal kept for breeding with a Domestic Animal Business (pensioner)	Each	Non - Statutory	E	36	42	6	16.67%
Category 3 Cat/Dog - Animals that are sterilised and implanted with a prescribed permanent identification device (microchip) or permanently identified in the prescribed manner; OR Working dog - livestock, OR member of an Applicable Organisation - (full fee)	Each	Non - Statutory	E	36	42	6	16.67%
Category 3 Cat/Dog - Animals that are sterilised and implanted with a prescribed permanent identification device (microchip) or permanently identified in+A33 the prescribed manner; OR Working dog - livestock, OR member of an Applicable Organisation - (pensioner)	Each	Non - Statutory	E	19.5	23	3.5	17.95%
Dog/Cat Impoundment Release Base Fee (excludes Contractor fee)	Each	Non - Statutory	E	78	80	2	2.56%
Permit - keeping more than two dogs or two cats	Each	Non - Statutory	E	59	65	6	10.17%
Cat Trap Replacement Fee	Each	Non - Statutory	E	220	250	30	13.64%
Hoarding Permit	Each	Non - Statutory	E	129	133	4	3.10%
Hoarding Permit - Additional Fee (after two weeks)	Per Square Metre Per Week	Non - Statutory	E	7	7	0	0.00%

## Fees and charges 2026-27

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

Fees and charges 2026-27

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

Fees and charges 2026-27

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 01 July 2025	Proposed Fee at 01 July 2026	Increase (\$)	Increase (%)
Jetty M16 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M17 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M18 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M19 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M20 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M21 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M22 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M23 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M24 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M25 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M26 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M27 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M28 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M29 (Share) Each License	Annual	Non - Statutory	G	441	407	-34	-7.71%
Jetty M30 Each License	Annual	Non - Statutory	G	883	814	-69	-7.81%
Jetty M31 (Share) Each License	Annual	Non - Statutory	G	524	454	-70	-13.36%
Jetty M32 Each License	Annual	Non - Statutory	G	1,048.00	908	-140	-13.36%
Jetty M33 Each License	Annual	Non - Statutory	G	1,048.00	908	-140	-13.36%
Jetty M34 (Share) Each License	Annual	Non - Statutory	G	304	262	-42	-13.82%
Jetty M35 Each License	Annual	Non - Statutory	G	1,214.00	1,045.00	-169	-13.92%
Jetty M36 Each License	Annual	Non - Statutory	G	1,214.00	1,045.00	-169	-13.92%
Jetty M37 Each License	Annual	Non - Statutory	G	1,214.00	1,045.00	-169	-13.92%
Jetty M38 Each License	Annual	Non - Statutory	G	1,214.00	1,045.00	-169	-13.92%
Jetty M39 Each License	Annual	Non - Statutory	G	1,048.00	908	-140	-13.36%
Jetty M40 Each License	Annual	Non - Statutory	G	1,048.00	908	-140	-13.36%
Jetty M41 (Share) Each License	Annual	Non - Statutory	G	524	454	-70	-13.36%
<b>BRODRIBB RIVER MARLO JETTIES</b>							
Jetty M51 to M55 Each License	Annual	Non - Statutory	G	286	605	319	111.54%
Pole Mooring M56	Annual	Non - Statutory	G	149	275	126	84.56%
<b>RIVIERA HARBOUR CANAL JETTIES</b>							
Full Share	Annual	Non - Statutory	E	443	500	57	12.87%
Half Share	Annual	Non - Statutory	E	222	250	28	12.61%
Quarter Share	Annual	Non - Statutory	E	110	125	15	13.64%
Administration Fee for Late Payment (per letter)	Each	Non - Statutory	G	42	42	0	0.00%
<b>MARINA FEES</b>							
<b>General Fees</b>							
Administration Fee	Each	Non - Statutory	G	41	41	0	0.00%
Commission Fee on sub letting of multiple year agreements only	Each	Non - Statutory	G	57	60	3	5.26%
Casual Daily Hire - Off Peak 1 May to 30 November - Berth Daily Prorata plus 100%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 125%. Peak 1 December to 28 February - Berth Daily Prorata plus 155%	Daily	Non - Statutory	G	Refer to fee description	Refer to fee description		
Casual Weekly Hire - Off Peak 1 May to 30 November - Berth Daily Prorata plus 75%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 110%. Peak 1 December to 28 February - Berth Daily Prorata plus 130%	Weekly	Non - Statutory	G	Refer to fee description	Refer to fee description		
Casual Calendar Monthly Hire (30 days). Off Peak 1 May to 30 November - Berth Daily Prorata plus 50%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 75%. Peak 1 December to 28 February - Berth Daily Prorata plus 105%	Monthly	Non - Statutory	G	Refer to fee description	Refer to fee description		
Not for Profit use fee - Annual permit fee (all categories)	Each	Non - Statutory	G	400	415	15	3.75%
Commission Fee on sale of berth of multiple year agreement. 2% of sale price.	Each	Non - Statutory	G	Refer to fee description	Refer to fee description		
<b>Chinaman's Creek Marina</b>							
<b>Operations and Maintenance Fee</b>							
K, N and P Berths	Annual	Non - Statutory	G	686	706	20	2.92%
L and M Moorings	Annual	Non - Statutory	G	216	222	6	2.78%
Replacement of Lost Key	Each	Non - Statutory	G	41	41	0	0.00%
<b>Rental Fee</b>							
K pen 3.5m x 10m	Annual	Non - Statutory	G	1,137.00	1,216.00	79	6.95%
K pen 4m x 12m	Annual	Non - Statutory	G	1,557.00	1,665.00	108	6.94%
N pen 3.5m x 10m	Annual	Non - Statutory	G	1,137.00	1,216.00	79	6.95%

## Fees and charges 2026-27

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

Fees and charges 2026-27

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

## Fees and charges 2026-27

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

## Fees and charges 2026-27

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

Fees and charges 2026-27

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

## Fees and charges 2026-27

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

Fees and charges 2026-27

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

Fees and charges 2026-27

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

## Fees and charges 2026-27

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

## Fees and charges 2026-27

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

Fees and Charges 2026-27

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

## DRAFT Fees and Charges 2026-27

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

Fees and Charges 2026-27

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

## Fees and Charges 2026-27

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

## Fees and Charges 2026-27

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

## Fees and Charges 2026-27

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

# Glossary

<b>Term</b>	<b>Definition</b>
<b>Act</b>	<i>Local Government Act 2020</i>
<b>1989 Act</b>	<i>Local Government Act 1989</i>
<b>Accounting Standards</b>	Australian accounting standards are set by the Australian Accounting Standards Board (AASB) and have the force of law for Corporations law entities under section 296 of the <i>Corporations Act 2001</i> . They must also be applied to all other general purpose financial reports of reporting entities in the public and private sectors.
<b>Adjusted underlying revenue</b>	The adjusted underlying revenue means total income other than non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. <i>Local Government (Planning and Reporting) Regulations 2020 - Schedule 3</i>
<b>Adjusted underlying surplus (or deficit)</b>	The adjusted underlying surplus (or deficit) means adjusted underlying revenue less total expenditure. It is a measure of financial sustainability of councils that can be masked in the net surplus (or deficit) by capital-related items. <i>Local Government (Planning and Reporting) Regulations 2020 - Schedule 3</i>
<b>Annual budget</b>	The budget under section 94 of the Act.
<b>Annual report</b>	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.
<b>Annual reporting requirements</b>	Annual reporting requirements include the financial reporting requirements of the Act, Accounting Standards and other mandatory professional reporting requirements.
<b>Asset expansion expenditure</b>	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
<b>Asset renewal expenditure</b>	Expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability.
<b>Asset renewal gap</b>	The gap between the required level of asset renewal expenditure and the actual expenditure on asset renewal
<b>Asset upgrade expenditure</b>	Expenditure that: <ul style="list-style-type: none"> <li>(a) enhances an existing asset to provide a higher level of service; or</li> <li>(b) increases the life of the asset beyond its original life.</li> </ul>
<b>Borrowing strategy</b>	A borrowing strategy is the process by which Council's current external funding requirements can be identified, existing funding arrangements managed and future requirements monitored.
<b>Balance sheet</b>	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.

<b>Term</b>	<b>Definition</b>
<b>Comprehensive income statement</b>	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.
<b>Financial Statements</b>	<p>Section 98 of the Act require the following documents to include financial statements:</p> <ul style="list-style-type: none"> <li>» Budget</li> <li>» Annual Report</li> </ul> <p>The financial statements to be included in the Budget include:</p> <ul style="list-style-type: none"> <li>» Comprehensive Income Statement</li> <li>» Balance Sheet</li> <li>» Statement of Changes in Equity</li> <li>» Statement of Cash Flows</li> <li>» Statement of Capital Works</li> </ul> <p>The financial statements must be in the form set out in the Local Government Model Financial Report.</p>
<b>Statement of capital works</b>	<p>The statement of capital works shows the expected internal and external funding for capital works expenditure and the total proposed capital works expenditure for the forthcoming year with a comparison with forecast actual for the current year. The statement of capital works should be prepared in accordance with Regulations 7 and 8.</p> <p><i>Local Government (Planning and Reporting) Regulations 2020 – Regulations 7 and 8</i></p>
<b>Statement of cash flows</b>	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.
<b>Statement of changes in equity</b>	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.
<b>Budget preparation requirement</b>	Under section 94 of the Act, a council is required to prepare and adopt an annual budget by 30 June each year.
<b>Capital expenditure</b>	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.

<b>Term</b>	<b>Definition</b>
<b>Capital works program</b>	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.
<b>Carry forward capital works</b>	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.
<b>Council Plan</b>	Means a Council Plan prepared by a council under section 90 of the <i>Local Government Act 2020</i> . This document sets out the strategic objectives of the council and strategies for achieving the objectives as part of the overall strategic planning framework required by the Act.
<b>Department of Government Services (DoGS)</b>	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)
<b>Discretionary reserves</b>	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
<b>External influences in the preparation of a budget</b>	Matters arising from third party actions over which Council has little or no control e.g. change in legislation.
<b>Financial sustainability</b>	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.
<b>Financing activities</b>	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.
<b>Four way budgeting methodology</b>	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.
<b>Infrastructure</b>	Non-current property, plant and equipment excluding land.
<b>Infrastructure Renewal Gap</b>	The gap between the required level of asset renewal expenditure and the actual expenditure on asset renewal.
<b>Internal influences in the preparation of a budget</b>	Matters arising from Council actions over which there is some element of control (e.g. approval of unbudgeted capital expenditure).
<b>Investing activities</b>	Investing activities means those activities which relate to acquisition and disposal of non-current assets, and investments not falling within the definition of cash.
<b>Key assumptions</b>	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.
<b>Legislative framework</b>	The Act, Regulations and other laws and statutes that set a council's governance, planning and reporting requirements.
<b>Local Government Model Financial Report</b>	Local Government Model Financial Report published by DELWP from time to time including on DELWP's website.

<b>Term</b>	<b>Definition</b>
<b>Local Government (Planning and Reporting) Regulations 2020</b>	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
<b>New asset expenditure</b>	Expenditure that creates a new asset that provides a service that does not currently exist  Local Government (Planning and Reporting) Regulations 2020 – Regulation 5.
<b>Non-financial resources</b>	Means the resources other than financial resources required to deliver the services and initiatives in the budget
<b>Non-recurrent grant</b>	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.
<b>Operating activities</b>	Operating activities means those activities that relate to the provision of goods and services.
<b>Operating expenditure</b>	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.
<b>Operating performance (impact of current year on 2023/24 budget)</b>	This statement shows the expected operating result as compared to the budget result in the current year separating operating and capital components of revenue and expenditure.
<b>Operating revenue</b>	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.
<b>Own-source revenue</b>	Means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants).  <i>Local Government (Planning and Reporting) Regulations 2020 – Schedule 3</i>
<b>Performance statement</b>	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.
<b>Rate cap</b>	The cap set by the Victorian Government on the percentage of rate increase that councils can apply to their general rates and charges.
<b>Rate structure (rating information)</b>	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.
<b>Revenue and Rating Plan</b>	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.
<b>Recurrent grant Regulations</b>	A grant other than a non-recurrent grant.  <i>Local Government (Planning and Reporting) Regulations 2020.</i>

<b>Term</b>	<b>Definition</b>
<b>Restricted cash</b>	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.
<b>Revised budget</b>	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.
<b>Services, Initiatives and Major Initiatives</b>	<p>Section 98 of the Act requires a budget to contain a description of the services and initiatives to be funded by the budget, along with a statement as to how they will contribute to the achievement of the council's strategic objectives as specified in the Council Plan.</p> <p>The budget must also include major initiatives, being initiatives identified by the council as priorities to be undertaken during the financial year.</p> <p>The services delivered by a council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community.</p> <p>Initiatives means actions that are once-off in nature and/or lead to improvements in service.</p> <p>Major initiatives means significant initiatives that will directly contribute to the achievement of the Council Plan during the current year and have a major focus in the budget.</p>
<b>Statement of Capital Works</b>	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.
<b>Statement of Human Resources</b>	A statement that shows all council staff expenditure and the number of full time equivalent council staff.
<b>Statutory reserves</b>	Statutory reserves are funds set aside for specified statutory purposes in accordance with various legislative requirements. These reserves are not available for other purposes.
<b>Community Plan/Vision</b>	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.
<b>Underlying surplus/ (deficit)</b>	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
<b>Unrestricted cash</b>	Unrestricted cash represents all cash and cash equivalents other than restricted cash
<b>Valuations of Land Act 1960</b>	The <i>Valuations of Land Act 1960</i> requires a council to revalue all rateable properties.

# Council Offices

## **Bairnsdale**

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

## **Lakes Entrance**

18 Mechanics Street, Lakes Entrance

## **Mallacoota**

70 Maurice Avenue, Mallacoota

## **Omeo**

179 Day Avenue, Omeo

## **Orbost**

1 Ruskin Street, Orbost

## **Paynesville**

55 The Esplanade, Paynesville

## 5.2.2 Adopt 10-Year Financial Plan 2026/27 - 2035/36

Authorised by General Manager Business Excellence

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### Purpose

To adopt the 10-Year Financial Plan 2026/27 to 2035/26 (the Financial Plan).

### Key Points

The Financial Plan, provided at **Attachment 1**, outlines the funding commitments needed to support delivery of the key strategic plans including the Council Plan, Asset Plan and Revenue and Rating Plan.

The Financial Plan demonstrates our financial position over the next ten years with the key assumptions we have used to forecast income and expenditure.

Over the next 12 months our focus is on developing a financial sustainability strategy that will result in a new long term financial plan aimed at addressing pressure we have on our financial sustainability. The main indicator of this is our underlying result, which is a key indicator showing whether we are bringing in enough regular income to cover normal day-to day costs.

Over the current ten year plan this result is showing we are not quite covering ongoing costs.

To address this, we are currently developing a strategy which will:

- Establish a long-term financial sustainability vision tailored to our local context.
- Identify and define key strategic levers for financial sustainability
- Provide a framework to guide governance, investment, and resource allocation.
- Recommend measurable financial targets
- Outline practical and prioritised actions for short, medium, and long-term implementation.

### Strategic Planning Principles

The Financial Plan is developed in the context of the following strategic planning principles:

- Developed in an integrated way across our suite of strategic plans.
- Preserving Financial sustainability.
- Having services and service levels acceptable to the community.
- Ensuring we are keeping up with asset renewals.
- Efficient use of rate payers' money.
- Renewal and upgrade of existing assets is prioritised over the creation of new assets, and new assets are designed for cost management and community need.

### Strategic Actions

The following strategic actions outline the risk-based approach to financial sustainability and funding priorities;

## **Financial sustainability**

We will be guided by the risk levels recommended by the Victorian Auditor General's Office (VAGO) for our Financial Sustainability Indicators.

- We expect all key financial sustainability indicators to remain at low risk except for the underlying net result.
- The underlying result is expected to remain within a reasonable range; however, it will continue to be maintained within the medium risk range until the Financial Sustainability Strategy is completed. Upon completion, future underlying net results will be guided by the outcomes and recommendations contained within the Financial Sustainability Strategy.
- Ongoing efficiency savings are built into 2026/27 with further savings to be identified as part of the Financial Sustainability Strategy.
- Council will consider risk appetite levels as they apply to financial sustainability and will build any mitigations needed into long-term financial planning.

## **Asset management**

- Through the Asset Management Plans we will increase our focus on maintenance and renewal of existing assets over the creation of new ones, focusing on cost management and community need.
- Priority continues to be given to the renewal and upgrade of existing assets over the creation of new assets, consistent with Council's strategic planning principles and long-term financial sustainability objectives.
- Council will continue to review and prioritise capital expenditure through its long-term financial planning, asset management planning and Financial Sustainability Strategy processes to ensure investment decisions remain aligned with community need, service delivery requirements and available funding capacity.

## **Service levels**

- Service levels are to remain largely at current levels pending the outcomes of our ongoing service review program and Financial Sustainability Strategy.
- As part of the service review process the most appropriate fees and charges are considered to balance the key principles of service cost and quality standards, value-for-money, community expectations, affordability and accessibility. This is aligned with the three pricing strategies of market pricing (benchmarked), full cost recovery (cost neutral) and subsidised.

## **Borrowings**

- All new borrowings are a Council decision based on individual business cases and should only be for new assets that are aligned to the intergenerational needs of the community. A borrowing policy will be drafted for Council consideration to confirm the policy position.

## **Underlying result**

The underlying result shows Council's financial position after removing non-recurring capital grants and contributions that can distort the true operating position. This provides a clearer indication of whether Council is generating sufficient ongoing revenue to fund day-to-day services and operations in a financially sustainable manner. The originally adopted underlying deficit for the 2025/26 financial year was \$8.506 million before the impact of timing adjustments relating to grant-funded projects and expenditure carried forward from prior years.

Council is forecasting an adjusted underlying deficit of \$22.07 million in 2025/26. This result is largely driven by the timing of grant-funded projects and major works that were funded in previous years but are being delivered in 2025/26. The forecast also includes the impact of several significant community projects and the scheduled bi-annual Raymond Island Ferry major maintenance program costing approximately \$0.850 million.

While the 2025/26 result is significantly impacted by timing differences, the Financial Plan demonstrates a gradual improvement in Council's underlying operating position over the 10-year period. From 2026/27 onwards, the underlying deficits are forecast to reduce progressively as one-off project expenditure normalises and expenditure growth is more closely aligned with recurrent revenue growth. By 2034/35, Council is forecasting a small underlying surplus position before returning to a marginal deficit in 2035/36.

This gradual improvement indicates that Council's financial position is expected to strengthen over time while continuing to maintain current service levels and invest in infrastructure renewal and community assets. The Financial Sustainability Strategy currently under development will further guide future decisions regarding service delivery, expenditure priorities and long-term financial sustainability, with the objective of improving Council's ongoing underlying operating position over time.

## **Recommendation**

***That Council adopts the 10-Year Financial Plan 2026/27 to 2035/36, as provided at Attachment 1.***

## **Strategic Alignment**

This report has been prepared and aligned with the following theme in the Council Plan 2025-2029:

### *Theme 4: Managing Council well*

Outcome – Decision-making is streamlined, efficient, and responsive to community needs

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

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

## **Opportunities and Risks**

The Financial Plan outlines the funding commitments needed to support delivery of the key strategic plans including the Council Plan, Asset Plan and Revenue and Rating Plan.

The Financial Plan includes a suite of strategic actions that outline our risk-based approach to financial sustainability and funding priorities.

A key indicator of financial sustainability is the underlying result. The underlying result is expected to remain within a reasonable range; however, it will continue to be maintained within the medium risk range until the Financial Sustainability Strategy is completed. Upon completion, future underlying net results will be guided by the outcomes and recommendations contained within the Financial Sustainability Strategy.

## **Climate Change**

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

## **Conflicts of Interest**

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

## **Attachments**

1. Draft 10 Year Financial Plan 2026/27 - 2035/26 [5.2.2.1 - 35 pages]

**DRAFT**

East Gippsland Shire Council

**Financial Plan**

**2026/27**

**- 2035/36**

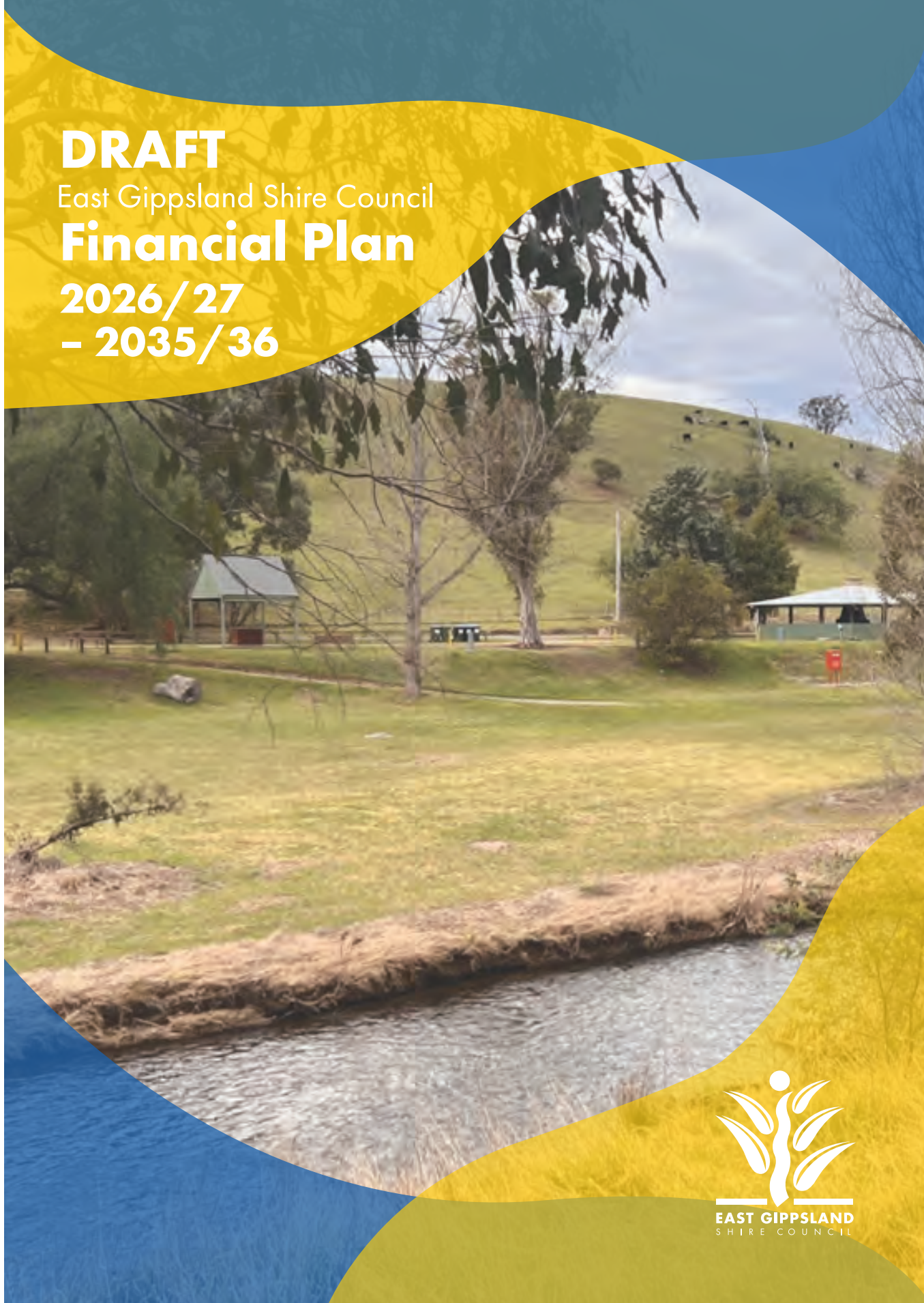


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### Acknowledgement of Country

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

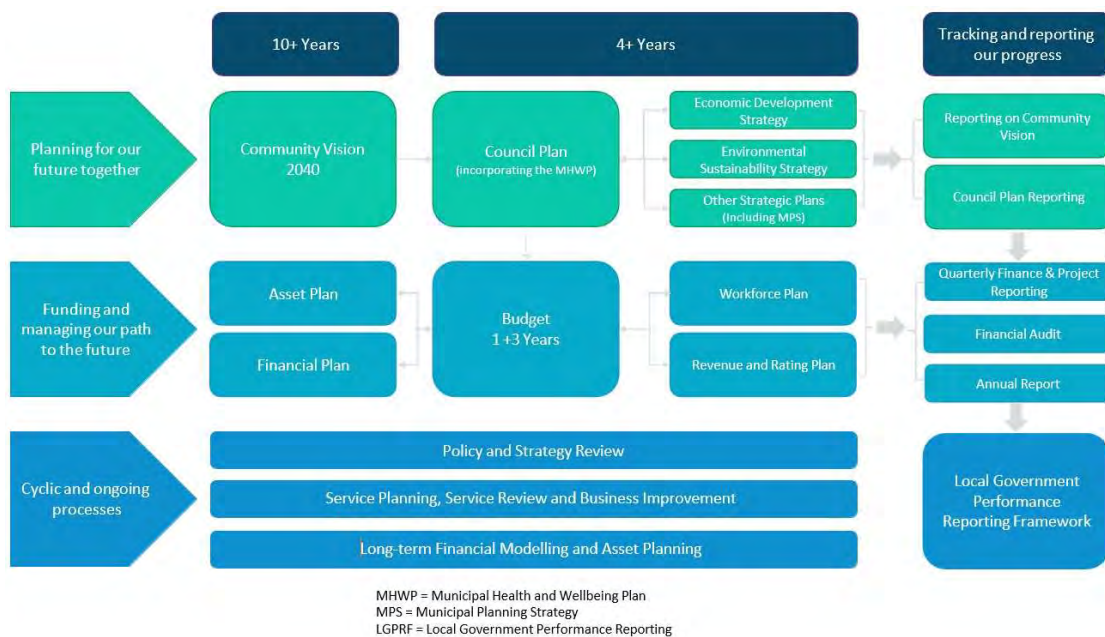
# 1 Legislative Requirements

The *Local Government Act 2020* (the Act) requires Councils to prepare a Long-Term Financial Plan (the Financial Plan) in the year following a general election.

The Integrated Planning and Reporting Framework guides Council in identifying community needs and aspirations over:

- The long-term through the Community Vision and Financial Plan;
- The medium-term through the Council Plan, Workforce Plan, and Revenue and Rating Plan; and
- The short-term through the Department Plans and Budget.

Council holds itself accountable through the Organisational and Financial Performance Reports and the Annual Report.



## 2 About this Financial Plan

The Financial Plan outlines the funding commitments needed to support delivery of the key strategic plans including the Council Plan, Asset Plan and Revenue and Rating Plan.

The Financial Plan demonstrates pressures on our financial sustainability over the next ten years with the key assumptions we have used to forecast income and expenditure.

### 2.1 Asset Plan Integration

It is essential that any approach towards strategic financial planning be integrated to the Asset Plan. This will ensure that future funding is allocated in a manner that supports service delivery in terms of the plans and the effective management of Council's assets into the future.

The Asset Plan outlines our approach to managing and maintaining our assets, including infrastructure, community facilities, and open spaces. It ensures that we take a risk-based approach to invest in and maintain our assets to meet current and future community needs and that we manage assets across their life cycle in a financially sustainable manner.

The Asset Plan informs the Financial Plan by identifying the amount of capital renewal, backlog and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment issues, as well as the impact of reviewing and setting intervention and service levels for each asset class.

In addition to identifying the operational and strategic practices that ensure that Council manages assets across their life cycle in a financially sustainable manner, the Asset Plan quantifies the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan seek to balance projected investment requirements against projected budgets.

### 2.2 Strategic Planning Principles

This Financial Plan provides a 10-year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. Council has identified the strategic themes that will support the aspirations of the Community Vision 2040 and direction of the Council Plan. The table below shows the alignment of the Long-Term Financial Plan to the Council Plan.

Council Plan			Long Term Financial Plan Alignment
Theme	Outcome	Priority	
Community Wellbeing and Social Responsibility	A connected and inclusive community where no one is left behind	We work with local communities to deliver a shared future	<ul style="list-style-type: none"> <li>Allocate funds to community programs that promote inclusivity and support vulnerable groups.</li> <li>Financial support for community engagement initiatives and collaborative projects.</li> </ul>
	A stronger collaborative community that is actively engaged and supported	Support the social wellbeing of our community	<ul style="list-style-type: none"> <li>Investment in community centres and resources that facilitate active engagement and support networks.</li> <li>Budgeting for health, wellness and social services that enhance community well-being.</li> </ul>
Prosperity	Thriving, self-sufficient communities with strong local businesses and social enterprises	Strengthen economic opportunities through local investment and employment	<ul style="list-style-type: none"> <li>Funding for local business development programs and social enterprise support.</li> <li>Investment in infrastructure projects that create jobs and stimulate local economy.</li> </ul>
		Support the growth and development of our towns	<ul style="list-style-type: none"> <li>Financial planning for urban development and town revitalisation projects.</li> </ul>
	A well-functioning planning system that responds to our communities needs	Land use planning – we've got plans for the right things	<ul style="list-style-type: none"> <li>Allocation for efficient land use planning and responsive development policies.</li> </ul>
Making the most of what We've Got	Natural assets are well-managed	Promote sustainable management of natural and environmental assets	<ul style="list-style-type: none"> <li>Funding for conservation and sustainable management of natural resources.</li> <li>Budgeting for environmental sustainability initiatives and climate risk mitigation.</li> </ul>
		Promote environmental sustainability including mitigation and planning for climate risks	<ul style="list-style-type: none"> <li>Investment in climate adaption strategies.</li> </ul>
	Our cultural heritage is managed and preserved	The management, preservation and promotion of cultural heritage of community	<ul style="list-style-type: none"> <li>Financial support for cultural heritage preservation and promotion programs.</li> <li>Allocation for heritage sites maintenance and community cultural events.</li> </ul>
	Our assets are well maintained, utilised and meet community needs	Make the most of Council assets	<ul style="list-style-type: none"> <li>Budgeting for regular maintenance and optimisation of council assets.</li> </ul>
Managing Council well	Council operates transparently and effectively with public trust	Council is transparent, easy to engage and do business with	<ul style="list-style-type: none"> <li>Financial strategies that ensure transparency and accountability in council operations.</li> <li>Investment in technology and processes that enhance public engagement and service accessibility.</li> </ul>
	Decision-making is streamlined, efficient and responsive to community needs	Council services are efficient and effective	<ul style="list-style-type: none"> <li>Budgeting for initiatives that improve decision-making efficiency and responsiveness.</li> <li>Allocation for continuous improvement of council services and operational efficiency.</li> </ul>

The Financial Plan is developed in the context of the following strategic planning principles:

- Developed in an integrated way across our suite of strategic plans.
- Preserving Financial sustainability.
- Having services and service levels acceptable to the community.
- Ensuring we are keeping up with asset renewals.
- Efficient use of rate payers' money.
- Renewal and upgrade of existing assets is prioritised over the creation of new assets and new assets are designed for cost management and community need.

### 2.3 Financial Management Principles

The Financial Plan demonstrates the following financial management principles:

- Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- Management of the following financial risks:
  - The financial viability of the Council to ensure financial sustainability into the future.
  - The management of current and future liabilities of the Council.
- Financial policies and strategic plans are designed to provide financial stability and predictability to the community.

### 2.4 Financial Sustainability Strategy

Sound long term financial management is critical to providing the financial certainty and flexibility needed for efficient and effective service delivery and asset management.

Whilst we are financially sound demonstrated by the indicators below, we want to ensure a strong continued focus on being as efficient as we can – this is in line with the budgeting principles of efficient use of ratepayers' money and keeping services and service levels at an acceptable level for the community.

We have also strongly advocated to the State and Federal Governments for our fair share of funding so we can use these funds to provide our services to the community. The State and Federal inquiries into financial sustainability of local government are considering recommendations made across Local Government and we hope many of our recommendations will be implemented.

We are emerging from historically high increases in expenditure driven by the effects of the Black Summer Bushfires so now is the time to develop a framework for realising future savings and efficiencies in how we provide services to our communities.

### Scope of the Strategy:

- Establishing a long-term vision of a financially sustainable organisation to provide direction to the Council and establish appropriate governance for financially responsible decision making.
- Assessment of the capacity to pay of the community and the impact on considerations for rate settings and affordability of fees and charges for services.
- Review our long-term modelling to ensure it includes all reasonable financial estimates.
- Assessment of the current level of income.
- Examine all aspects of the budget including operating, capital and project budgets and the progress of projects against timeframes.
- Consider the efficiency of current services and administration and then consider what we are in the business of doing.
- Review assets to define how we rationalise under-utilised and end-of life assets and the trade-off for the impact on delivery of services.
- Consider the maturity of asset management and the accuracy of current projections of the required asset renewals.
- Consider revenue opportunities.
- Recommend appropriate measures Council should implement to improve its financial sustainability.

## 2.5 Strategic Actions

The following strategic actions outline our risk-based approach to financial sustainability and funding priorities, they are a result of balanced and focused discussions informed by our community consultation.

### Financial sustainability

We will be guided by the risk levels recommended by the Victorian Auditor General's Office (VAGO) for our Financial Sustainability Indicators.

- All key financial sustainability indicators will remain at low risk except for the underlying result.
- The underlying result is expected to remain within a reasonable range; however, it will continue to be maintained within the medium risk range until the Financial Sustainability Strategy is completed. Upon completion, future underlying net results will be guided by the outcomes and recommendations contained within the Financial Sustainability Strategy.
- Efficiency savings are built into 2026/27 with further savings to be identified as part of the Financial Sustainability Strategy.
- As part of the Financial Sustainability Strategy examine all aspects of the budget including operating, capital and project budgets ensuring efficient and accountable service delivery and project and contract management.
- Council will consider risk appetite levels as they apply to financial sustainability and will build any mitigations needed into long-term financial planning.

### Asset management

- Through the Asset Management Plans we will increase our focus on maintenance and renewal of existing assets over the creation of new ones, focusing on cost management and community need.
- Priority continues to be given to the renewal and upgrade of existing assets over the creation of new assets, consistent with Council's strategic planning principles and long-term financial sustainability objectives.
- Council will continue to review and prioritise capital expenditure through its long-term financial planning, asset management planning and Financial Sustainability Strategy processes to ensure investment decisions remain aligned with community need, service delivery requirements and available funding capacity.

### Service levels

- Service levels are to remain largely at similar levels pending the outcomes of our ongoing service review program and Financial Sustainability Strategy.
- As part of the service review process the most appropriate fees and charges are considered to balance the key principles of service cost and quality standards, value-for-money, community expectations, affordability and accessibility. This is aligned with the three pricing strategies of market pricing (benchmarked), full cost recovery (cost neutral) and subsidised.

### Borrowings

- All new borrowings are a Council decision based on individual business cases and should only be for new assets that are aligned to the intergenerational needs of the community. A borrowing policy will be drafted for Council consideration to confirm the policy position.

### 3 Financial Performance Statement

#### 3.1 Financial Sustainability Indicators

Council is committed to remaining in a strong financial position and utilises VAGO's financial sustainability indicators when making assessments regarding financial risks and forward planning.

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

The table below shows the forecast result for the six key VAGO financial sustainability indicators over the 10 years of the Financial Plan.

Indicator	Target	Forecast 2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Risk Rating
Net result %	>0%	(8.53%)	9.45%	5.69%	2.75%	3.10%	2.94%	0.93%	1.90%	0.51%	2.88%	1.71%	Low
Underlying surplus / (deficit) %	>5%	(18.35%)	(3.44%)	(1.59%)	(1.71%)	(2.33%)	(1.41%)	(2.69%)	(0.90%)	(2.40%)	0.26%	(0.73%)	Medium
Liquidity / Working Capital (ratio)	1.5	2.99	2.79	2.14	1.95	1.89	1.73	1.42	1.3	1.12	1.07	0.98	Low
Asset renewal %	100%	78.89%	134.18%	161.94%	99.33%	105.90%	106.46%	103.84%	95.01%	97.26%	102.59%	100.31%	Low
Indebtedness – Non-current liabilities / own source revenue %	60%	16.11%	13.79%	11.52%	8.92%	10.14%	8.51%	8.75%	6.06%	4.35%	6.43%	8.26%	Low

## 3.2 VAGO's Key Sustainability Indicators Risk Ratings

Ratio	Calculation	Description	VAGO risk rating
Net result %	Net result/total revenue	A positive result indicates a surplus, and the larger the percentage, the stronger the result. A negative result indicates a deficit. Operating deficits cannot be sustained in the long term.	Less than negative 10% Insufficient revenue is being generated to fund operations and asset renewal
			Negative 10 to 0% Risk of long term run down to cash reserves and inability to fund asset renewals
			More than 0% Generating surpluses consistently
Adjusted underlying result	Adjusted underlying surplus (or deficit)/adjusted underlying revenue	This measures an entity's ability to generate surplus in the ordinary course of business, excluding non-recurrent capital grants, non-monetary asset contributions and other contributions, to fund capital expenditure from its net result. A surplus or increasing surplus suggests an improvement in the operating position.	Less than 0% Insufficient surplus being generated to fund operations
			0-5% Surplus being generated to fund operations
			More than 5% Generating strong surpluses to fund operations
Liquidity	Current assets/current liabilities	This measures an entity's ability to pay existing liabilities in the next 12 months. A ration of 1 or more means that an entity has more cash and liquid assets than short-term liabilities.	Less than 0.75 Immediate sustainability issues
			0.75-1.0 Need for caution with cashflow
			More than 1 No immediate issues with repaying short-term liabilities
Indebtedness	Non-current liabilities/own-sourced revenue	This assesses an entity's ability to pay the principal and interest on its borrowings when they are due from the funds it generates. The lower the ration, the less revenue the entity is required to use to repay its total debt. Own-sourced revenue is used, rather than total revenue, because it does not include grants or contributions.	More than 60% Potentially long-term concern over ability to repay debt
			40-60% Some concern over ability to repay debt
			40% or less No concern over ability to repay debt
Renewal gap	Renewal and upgrade expenditure/depreciation	This compares the rate of spending on renewing, restoring and replacing existing assets with depreciation. Ratios higher than 1 indicate that spending on existing assets is faster than the depreciation rate.	Less than 0.5 Spending on existing assets has not kept pace with consumption
			0.5 – 1.0 May indicate insufficient spending on renewal of existing assets
			More than 1 Low risk of insufficient spending on asset base

## 4 Economic assumptions

### 4.1 Economic assumption forecasts

This section presents information regarding the economic assumptions. The assumptions comprise the annual escalations for each line item of the Comprehensive Income Statement.

Assumption	% of Income/Expense	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
CPI		2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Growth (EGSC Population)		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Rate increases	50.84%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Statutory fees and fines	1.58%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
User fees	9.90%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Grants – Operating	1.80%	3.00%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
Grants – Victoria Grants Commission	14.80%	3.00%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
Grants – Capital	14.78%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Contributions–Monetary (non-capital)	0.20%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Contributions– Non-monetary	2.61%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other income	3.49%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Employee costs	33.77%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
Lump sum contracts and provisionals	20.10%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Materials and services and other expenses	17.36%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Borrowings	0.26%	3.00%	3.00%	3–5%	3–5%	3–5%	3–5%	3–5%	3–5%	3–5%	3–5%
Depreciation and amortisation	24.31%	0.98%	1.88%	2.24%	0.62%	0.95%	0.88%	1.30%	0.67%	0.63%	0.63%
Utilities	1.70%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Insurances	1.60%	20.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Other expenses	1.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

## **4.2 Economic assumptions commentary**

### **Consumer Price Index**

The Financial Plan assumes a conservative increase of 2.50% year on year and has been based on the assumptions outlined in the Victorian State Budget December 2025 update. This in effect builds in a strategy for cost containment and encourages efficiencies as current economic indicators reflect a greater increase in prices for various consumer goods.

### **Annual Growth**

The Financial Plan assumes that growth in the rates base as well as in the use of Council services will grow by 1% each year which has been consistently the case for numerous years.

### **Rates and Charges**

Base rate income is proposed to increase by 2.5% in the 2026/27 Financial Year, which is in direct response to the cost-of-living pressures faced by our community and is 0.25% less than the State Government Rate Cap. From 2026/27 onwards it is assumed that the rates revenue will align with the conservative CPI increases.

### **Statutory Fees and Fines**

The Financial Plan applies a conservative increase of 2.5% for the future years statutory fees as they are outside of the control of Council.

### **User fees**

Most user fees are budgeted to increase by 2.75% for 2025/26 in line with CPI assumptions.

### **Grants**

Council currently receives grants for tied (specific purpose grants) and untied Financial Assistance grant funding received via the Victorian Local Government Grants Commission (VLGGC).

Operating grants are expected to increase on an annual basis by approximately 0.25% above CPI. This is based on historical increases received for the largest operating grant being the Victorian Grants Commission annual grant allocation and the calculation they use to distribute this across councils in Victoria, which sees our area get a slightly greater share in comparison with a large amount of other councils.

Capital grants include all monies received from State and Federal sources for the purpose of funding the capital works program. The amount of capital grant funding received each year can vary significantly depending on the types of works included in the capital works program each year. For this Financial Plan, forecast is as per estimates provided on specific capital projects.

### **Other income**

The Financial Plan assumes that other income increases each year will be in line with conservative CPI assumptions.

### **Employee costs**

A new Enterprise Agreement for East Gippsland Shire Council employees was registered in December 2024 and provides for employee remuneration increases through until the expiry of the agreement in 2027.

This Plan has been developed based on the increases provided in the Enterprise Agreement, with an additional uplift to allow for banding increments. Superannuation guarantee charge increases were announced as part of the 2014 Federal Budget, and this Plan has built in the superannuation increases to 12%.

Employee numbers have increased overall in the 2026/27 budget projections; this is a combination of: Additional grant funded positions, additional positions to support the delivery of the capital program and the inclusion of three trainees as a pilot in the Customer Experience team for the next 12 months to support development opportunities. All of these positions are for up to 12 months and are not expected to continue in future budgets.

From 2027/28 onwards the strategy is to maintain employee numbers at the same level which assumes ongoing productivity across our workforce as we support growth in our communities and the number of people we provide services too.

#### **Lump sum contracts and provisionals**

Lump sum contracts and provisional payments are assumed to increase above CPI each year based on cost escalations that have been experienced in the past for this type of expense.

#### **Materials and Services and other expenses**

Material costs include items required for the maintenance and repair of Council buildings, roads, drains and footpaths which are more governed by market forces based on availability than CPI. Other associated costs included under this category are utilities and consumable items for a range of services. Council also utilises external expertise on a range of matters, including legal services and audit. This Plan assumes that these costs will continue to rise at a rate greater than CPI for 2026/27 and beyond.

#### **Depreciation and amortization**

Depreciation and amortisation have been based on the projected capital spending contained within this Plan and periodic revaluations

#### **Utilities**

This Plan assumes that these costs will continue to rise at a rate greater than CPI for 2026/27 and beyond.

#### **Insurances**

Insurance premiums are assumed to increase significantly above CPI each year based on expected cost escalations.

## 5. Financial Plan Statements

This section presents information in regard to the Financial Plan Statements for the 10 years from 2026/27 to 2035/36. The following statements for the 10 years are provided with commentary following each statement.

- 5.1 Comprehensive Income Statement
- 5.2 Balance Sheet
- 5.3 Statement of Changes in Equity
- 5.4 Statement of Cash Flows
- 5.5 Statement of Capital Works
- 5.6 Statement of Human Resources
- 5.7 Summary of Planned Human Resources Expenditure

<b>5.1 Comprehensive Income Statement</b>											
<b>Income Statement</b>	<b>Forecast / Budget</b>					<b>Projections</b>					
	<b>Actual</b>										
	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>	<b>2035/36</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Income / Revenue</b>											
Rates and charges	74,425	78,013	80,041	82,548	85,133	87,797	90,543	93,374	96,291	99,298	102,397
Statutory fees and fines	2,693	2,400	2,460	2,522	2,585	2,649	2,716	2,783	2,853	2,924	2,998
User fees	14,493	15,335	15,705	16,084	16,472	16,870	17,278	17,696	18,125	18,564	19,014
Grants - Operating	16,219	25,140	23,393	24,018	24,661	25,321	25,999	26,696	27,412	28,147	28,902
Grants - Capital	10,385	22,686	12,539	7,589	8,335	7,400	5,359	6,480	4,230	6,480	5,209
Contributions - monetary	573	300	335	338	809	312	315	318	322	325	328
Contributions - non-monetary	4,187	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Fair value adjustments for investment property	130	132	133	134	136	137	138	140	141	143	144
Other income	8,065	5,457	5,037	4,914	4,693	4,774	4,858	4,943	5,031	5,121	5,213
<b>Total income / Revenue</b>	<b>131,170</b>	<b>153,463</b>	<b>143,643</b>	<b>142,147</b>	<b>146,824</b>	<b>149,260</b>	<b>151,206</b>	<b>156,430</b>	<b>158,405</b>	<b>165,002</b>	<b>168,205</b>
<b>Expenses</b>											
Employee costs	45,100	46,927	47,779	49,207	50,624	52,279	53,775	55,311	56,890	58,512	60,179
Materials and services	61,017	55,026	51,251	52,376	54,316	54,945	57,371	58,623	60,777	61,514	64,104
Depreciation	32,836	33,776	33,985	34,386	34,908	35,139	35,614	35,915	36,322	36,587	36,885
Amortisation - intangible assets	925	918	122	13	13	13	563	1,113	1,113	1,113	1,613
Depreciation - right of use assets	76	31	31	31	31	31	31	31	31	31	31
Bad and doubtful debts - allowance for impairment losses	23	3	3	3	3	3	3	3	4	4	4
Borrowing costs	370	355	315	197	300	329	261	220	175	130	99
Finance Costs - leases											
Net loss on disposal of property, infrastructure, plant and equipment	(3)	-	-	-	-	-	-	-	-	-	-
Other expenses	2,011	1,929	1,978	2,027	2,078	2,130	2,183	2,237	2,293	2,351	2,409
<b>Total expenses</b>	<b>142,355</b>	<b>138,965</b>	<b>135,464</b>	<b>138,240</b>	<b>142,273</b>	<b>144,869</b>	<b>149,801</b>	<b>153,453</b>	<b>157,605</b>	<b>160,242</b>	<b>165,324</b>
<b>Surplus/(deficit) for the year</b>	<b>(11,185)</b>	<b>14,498</b>	<b>8,179</b>	<b>3,907</b>	<b>4,551</b>	<b>4,391</b>	<b>1,405</b>	<b>2,977</b>	<b>800</b>	<b>4,760</b>	<b>2,881</b>
<b>Other comprehensive income</b>											
<b>Items that will not be reclassified to surplus or deficit in future periods</b>											
Net asset revaluation gain/(loss)	-	30,000	120,252	-	-	30,000	135,345	-	-	30,000	152,332
<b>Total comprehensive result</b>	<b>(11,185)</b>	<b>44,498</b>	<b>128,431</b>	<b>3,907</b>	<b>4,551</b>	<b>34,391</b>	<b>136,750</b>	<b>2,977</b>	<b>800</b>	<b>34,760</b>	<b>155,213</b>

## 5.1.1 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 has a rates increase of 2.5% for the 2026/27 year (0.25% less than the rate cap) and all other years assume that the annual increase in rates and charges will be in accordance with the rate cap. Supplementary rates and charges are additional income raised as a result of growth in new or extended properties. Current estimates of rates and charges revenue are outlined in the table below.

## RATES AND CHARGES ESTIMATES

Description	Forecast /	Budget		Projections							
	Actual	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	2025/26	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Rates and Charges raised	61,679	63,905	66,050	68,109	70,230	72,415	74,665	76,983	79,369	81,827	84,358
Waste Service charges	10,338	11,334	11,304	11,729	12,169	12,625	13,096	13,584	14,089	14,611	15,152
Waste Levy	1,675	1,903	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794
Supplementary rates and charges	350	360	370	380	390	400	411	421	432	444	455
Rating Agreements	103	110	113	116	119	122	125	128	131	134	138
Penalty interest on rates and charges	280	400	410	420	431	442	453	464	475	487	500
<b>Total</b>	<b>74,425</b>	<b>78,013</b>	<b>80,041</b>	<b>82,548</b>	<b>85,133</b>	<b>87,797</b>	<b>90,543</b>	<b>93,374</b>	<b>96,291</b>	<b>99,298</b>	<b>102,397</b>

<b>5.2 Balance Sheet</b>											
<b>Balance Sheet</b>	<b>Forecast / Actual</b>	<b>Budget</b>	<b>Projections</b>								
	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>	<b>2035/36</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	97,275	65,661	31,449	29,590	28,159	21,945	15,068	11,601	20,218	17,300	14,840
Trade and other receivables	10,276	12,559	11,859	11,755	12,051	12,259	12,400	12,772	12,919	13,390	13,626
Other financial assets	0	15000	15000	15000	15000	15000	15000	15000	0	0	0
Other assets	4,657	4,657	4,788	4,922	5,061	5,204	5,351	5,502	5,658	5,819	5,985
<b>Total current assets</b>	<b>112,208</b>	<b>97,877</b>	<b>63,096</b>	<b>61,267</b>	<b>60,271</b>	<b>54,408</b>	<b>47,819</b>	<b>44,875</b>	<b>38,795</b>	<b>36,509</b>	<b>34,451</b>
<b>Non-current assets</b>											
Trade and other receivables	124	124	160	150	140	120	100	80	60	40	20
Property, infrastructure, plant & equipment	1,386,546	1,441,209	1,596,682	1,601,845	1,609,409	1,647,664	1,790,937	1,796,053	1,802,056	1,839,342	1,998,600
Right-of-use assets	400	368	337	306	275	244	213	182	151	120	89
Investment property	13,160	13,292	13,425	13,559	13,695	13,832	13,970	14,110	14,251	14,393	14,537
Intangible assets	1,044	610	457	413	369	324	3,030	1,886	742	2,897	4,253
Other financial assets	10	10	10	10	10	10	10	10	10	10	10
<b>Total non-current assets</b>	<b>1,401,284</b>	<b>1,455,613</b>	<b>1,611,071</b>	<b>1,616,283</b>	<b>1,623,898</b>	<b>1,662,194</b>	<b>1,808,260</b>	<b>1,812,321</b>	<b>1,817,270</b>	<b>1,856,802</b>	<b>2,017,509</b>
<b>Total assets</b>	<b>1,513,492</b>	<b>1,553,490</b>	<b>1,674,167</b>	<b>1,677,550</b>	<b>1,684,169</b>	<b>1,716,602</b>	<b>1,856,079</b>	<b>1,857,196</b>	<b>1,856,065</b>	<b>1,893,311</b>	<b>2,051,960</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	11,291	13,640	13,914	14,190	14,473	14,763	15,061	15,360	15,667	15,978	16,297
Trust funds and deposits	4,137	3,821	3,821	3,821	3,822	3,821	3,822	3,822	3,821	3,822	3,821
Contract and other liabilities	5,958	2,108	615	1,122	1,130	388	395	403	411	419	428
Provisions	14,230	14,785	10,279	10,867	11,185	11,129	12,932	13,669	14,227	13,600	14,079
Interest-bearing liabilities	1897	764	801	1340	1214	1273	1336	1333	406	426	440
Lease liabilities	19	19	19	19	19	19	19	19	19	19	19
<b>Total current liabilities</b>	<b>37,532</b>	<b>35,137</b>	<b>29,449</b>	<b>31,359</b>	<b>31,843</b>	<b>31,393</b>	<b>33,565</b>	<b>34,606</b>	<b>34,551</b>	<b>34,264</b>	<b>35,084</b>
<b>Non-current liabilities</b>											
Contract and other liabilities	419	419	419	420	420	420	420	420	420	420	420
Provisions	8,530	7,189	5,943	4,867	4,003	3,787	5,697	4,148	2,697	5,915	8,982
Interest-bearing liabilities	6,604	5,859	5,058	3,718	6,185	4,912	3,576	2,243	1,837	1,411	979
Lease liabilities	528	509	490	471	452	433	414	395	376	357	338
<b>Total non-current liabilities</b>	<b>16,081</b>	<b>13,976</b>	<b>11,910</b>	<b>9,476</b>	<b>11,060</b>	<b>9,552</b>	<b>10,107</b>	<b>7,206</b>	<b>5,330</b>	<b>8,103</b>	<b>10,719</b>
<b>Total liabilities</b>	<b>53,613</b>	<b>49,113</b>	<b>41,359</b>	<b>40,835</b>	<b>42,903</b>	<b>40,945</b>	<b>43,672</b>	<b>41,812</b>	<b>39,881</b>	<b>42,367</b>	<b>45,803</b>
<b>Net assets</b>	<b>1,459,879</b>	<b>1,504,377</b>	<b>1,632,808</b>	<b>1,636,715</b>	<b>1,641,266</b>	<b>1,675,657</b>	<b>1,812,407</b>	<b>1,815,384</b>	<b>1,816,184</b>	<b>1,850,944</b>	<b>2,006,157</b>
<b>Equity</b>											
Accumulated surplus	522,101	536,462	544,491	548,198	552,549	556,740	557,945	560,722	561,322	565,882	568,563
Reserves	937,778	967,915	1,088,317	1,088,517	1,088,717	1,118,917	1,254,462	1,254,662	1,254,862	1,285,062	1,437,594
<b>Total equity</b>	<b>1,459,879</b>	<b>1,504,377</b>	<b>1,632,808</b>	<b>1,636,715</b>	<b>1,641,266</b>	<b>1,675,657</b>	<b>1,812,407</b>	<b>1,815,384</b>	<b>1,816,184</b>	<b>1,850,944</b>	<b>2,006,157</b>

## 5.3 Statement of Changes in Equity

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2026 Forecast Actual</b>				
Balance at beginning of the financial year	1,471,064	533,426	934,911	2,727
Surplus/(deficit) for the year	(11,185)	(11,185)	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfers to other reserves	0	(140)	0	140
Transfers from other reserves	0	0	0	-
<b>Balance at end of the financial year</b>	<b>1,459,879</b>	<b>522,101</b>	<b>934,911</b>	<b>2,867</b>
<b>2027</b>				
Balance at beginning of the financial year	1,459,879	522,101	934,911	2,867
Surplus/(deficit) for the year	14,498	14,498	0	0
Net asset revaluation increment/(decrement)	30000	0	30000	0
Transfers to other reserves	0	(137)	0	137
Transfers from other reserves	0	-	0	-
<b>Balance at end of the financial year</b>	<b>1,504,377</b>	<b>536,462</b>	<b>964,911</b>	<b>3,004</b>
<b>2028</b>				
Balance at beginning of the financial year	-	-	-	-
Balance at beginning of the financial year	1,504,377	536,462	964,911	3,004
Surplus/(deficit) for the year	8,179	8,179	0	0
Net asset revaluation increment/(decrement)	120,252	0	120,252	0
Transfers to other reserves	0	(150)	0	150
Transfers from other reserves	0	-	0	-
<b>Balance at end of the financial year</b>	<b>1,632,808</b>	<b>544,491</b>	<b>1,085,163</b>	<b>3,154</b>
<b>2029</b>				
Balance at beginning of the financial year	1,632,808	544,491	1,085,163	3,154
Surplus/(deficit) for the year	3,907	3,907	0	0
Net asset revaluation increment/(decrement)	0	0	-	0
Transfers to other reserves	0	(200)	0	200
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,636,715</b>	<b>548,198</b>	<b>1,085,163</b>	<b>3,354</b>
<b>2030</b>				
Balance at beginning of the financial year	1,636,715	548,198	1,085,163	3,354
Surplus/(deficit) for the year	4,551	4,551	0	0
Net asset revaluation increment/(decrement)	0	0	-	0
Transfers to other reserves	0	(200)	0	200
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,641,266</b>	<b>552,549</b>	<b>1,085,163</b>	<b>3,554</b>
<b>2031</b>				
Balance at beginning of the financial year	1,641,266	552,549	1,085,163	3,554
Surplus/(deficit) for the year	4,391	4,391	0	0
Net asset revaluation increment/(decrement)	30000	0	30000	0
Transfers to other reserves	0	(200)	0	200
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,675,657</b>	<b>556,740</b>	<b>1,115,163</b>	<b>3,754</b>

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2032</b>				
Balance at beginning of the financial year	1,675,657	556,740	1,115,163	3,754
Surplus/(deficit) for the year	1,405	1,405	0	0
Net asset revaluation increment/(decrement)	135,345	0	135,345	0
Transfers to other reserves	0	(200)	0	200
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,812,407</b>	<b>557,945</b>	<b>1,250,508</b>	<b>3,954</b>
<b>2033</b>				
Balance at beginning of the financial year	1,812,407	557,945	1,250,508	3,954
Surplus/(deficit) for the year	2,977	2,977	0	0
Net asset revaluation increment/(decrement)	0	0	-	0
Transfers to other reserves	0	(200)	0	200
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,815,384</b>	<b>560,722</b>	<b>1,250,508</b>	<b>4,154</b>
<b>2034</b>				
Balance at beginning of the financial year	1,815,384	560,722	1,250,508	4,154
Surplus/(deficit) for the year	800	800	0	0
Net asset revaluation increment/(decrement)	0	0	-	0
Transfers to other reserves	0	(200)	0	200
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,816,184</b>	<b>561,322</b>	<b>1,250,508</b>	<b>4,354</b>
<b>2035</b>				
Balance at beginning of the financial year	1,816,184	561,322	1,250,508	4,354
Surplus/(deficit) for the year	4,760	4,760	0	0
Net asset revaluation increment/(decrement)	30000	0	30000	0
Transfers to other reserves	0	(200)	0	200
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>1,850,944</b>	<b>565,882</b>	<b>1,280,508</b>	<b>4,554</b>
<b>2036</b>				
Balance at beginning of the financial year	1,850,944	565,882	1,280,508	4,554
Surplus/(deficit) for the year	2,881	2,881	0	0
Net asset revaluation increment/(decrement)	152,332	0	152,332	0
Transfers to other reserves	0	(200)	0	200
Transfers from other reserves	0	0	0	0
<b>Balance at end of the financial year</b>	<b>2,006,157</b>	<b>568,563</b>	<b>1,432,840</b>	<b>4,754</b>

## 5.4 Statement of Cash Flows

Statement of Cash Flows	Forecast / Actual										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>											
Rates and charges	74,388	78,048	79,859	82,323	84,900	87,558	90,296	93,119	96,029	99,028	102,118
Statutory fees and fines	2,693	2,400	2,460	2,522	2,585	2,649	2,716	2,783	2,853	2,924	2,998
User fees	14,493	14,596	15,565	15,937	16,429	16,929	17,409	17,601	18,261	18,379	19,070
Grants - operating	16,219	24,390	23,393	23,768	24,661	25,321	26,109	26,859	27,412	28,539	28,902
Grants - capital	10,385	18,328	11,824	8,744	8,335	6,650	5,359	6,480	4,474	6,480	5,618
Contributions - monetary	573	300	335	338	740	318	315	318	322	325	328
Interest received	3,500	2,500	2,040	1,840	1,540	1,540	1,540	1,540	1,540	1,540	1,540
Trust funds and deposits taken	8,500	8,650	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Other receipts	4,565	2,956	2,997	3,073	3,154	3,234	3,318	3,403	3,491	3,581	3,673
Employee costs	(44,872)	(46,364)	(47,206)	(48,618)	(50,016)	(51,652)	(53,130)	(54,648)	(56,208)	(57,811)	(59,458)
Materials and services	(61,115)	(55,222)	(51,001)	(52,121)	(54,056)	(54,679)	(57,100)	(58,348)	(60,496)	(61,227)	(63,812)
Expenditure on landfill	(292)	(126)	(6,326)	(1,126)	(1,155)	(897)	(255)	(1,475)	(1,575)	(1,475)	(175)
Trust funds and deposits repaid	(8,870)	(8,450)	(8,372)	(8,446)	(8,521)	(8,598)	(8,676)	(8,756)	(8,838)	(8,921)	(9,006)
Other payments	(2,011)	(1,929)	(1,976)	(2,027)	(2,078)	(2,130)	(2,183)	(2,237)	(2,293)	(2,351)	(2,409)
<b>Net cash provided by/(used in) operating activities</b>	<b>18,156</b>	<b>40,077</b>	<b>32,092</b>	<b>34,707</b>	<b>35,018</b>	<b>34,743</b>	<b>34,218</b>	<b>35,139</b>	<b>33,472</b>	<b>37,511</b>	<b>37,887</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(43,565)	(54,440)	(65,206)	(35,549)	(38,472)	(39,394)	(39,542)	(37,031)	(38,326)	(39,873)	(39,811)
Proceeds from sale of property, infrastructure, plant and equipment	780	-	-	-	-	-	-	-	-	-	-
Payments for investments	0	(15,000)	0	0	0	0	0	0	0	0	0
Proceeds from sale of investments	37159	0	0	0	0	0	0	0	15000	0	0
<b>Net cash provided by/ (used in) investing activities</b>	<b>(5,626)</b>	<b>(69,440)</b>	<b>(65,206)</b>	<b>(35,549)</b>	<b>(38,472)</b>	<b>(39,394)</b>	<b>(39,542)</b>	<b>(37,031)</b>	<b>(23,326)</b>	<b>(39,873)</b>	<b>(39,811)</b>
<b>Cash flows from financing activities</b>											
Finance costs	(357)	(342)	(302)	(184)	(287)	(316)	(248)	(207)	(162)	(117)	(86)
Proceeds from borrowings	0	0	0	0	4000	0	0	0	0	0	0
Repayment of borrowings	(695)	(1,878)	(764)	(801)	(1,658)	(1,214)	(1,273)	(1,336)	(1,333)	(406)	(418)
Interest paid - lease liability	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
Repayment of lease liabilities	(196)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
<b>Net cash provided by/(used in) financing activities</b>	<b>(1,261)</b>	<b>(2,252)</b>	<b>(1,098)</b>	<b>(1,017)</b>	<b>2,023</b>	<b>(1,562)</b>	<b>(1,553)</b>	<b>(1,575)</b>	<b>(1,527)</b>	<b>(555)</b>	<b>(536)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>11,269</b>	<b>(31,615)</b>	<b>(34,212)</b>	<b>(1,859)</b>	<b>(1,431)</b>	<b>(6,213)</b>	<b>(6,877)</b>	<b>(3,467)</b>	<b>8,619</b>	<b>(2,917)</b>	<b>(2,460)</b>
Cash and cash equivalents at the beginning of the financial year	86,005	97,275	65,660	31,446	29,589	28,158	21,945	15,068	11,601	20,218	17,300
<b>Cash and cash equivalents at the end of the financial year</b>	<b>97,274</b>	<b>65,660</b>	<b>31,448</b>	<b>29,587</b>	<b>28,158</b>	<b>21,945</b>	<b>15,068</b>	<b>11,601</b>	<b>20,220</b>	<b>17,301</b>	<b>14,840</b>

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<b>5.5 Statement of Capital Works</b>											
<b>Capital Works</b>	<b>Forecast / Actual</b>										
	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>	<b>2035/36</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Property</b>											
Land	387	70	70	70	70	70	70	70	70	70	70
<b>Total land</b>	<b>387</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
Buildings	3,638	3,663	4,659	4,865	4,017	3,170	3,170	2,870	3,270	3,250	3,750
Heritage buildings	105	-	-	-	-	-	-	-	-	-	-
<b>Total buildings</b>	<b>3,743</b>	<b>3,663</b>	<b>4,659</b>	<b>4,865</b>	<b>4,017</b>	<b>3,170</b>	<b>3,170</b>	<b>2,870</b>	<b>3,270</b>	<b>3,250</b>	<b>3,750</b>
<b>Total property</b>	<b>4,130</b>	<b>3,733</b>	<b>4,729</b>	<b>4,935</b>	<b>4,087</b>	<b>3,240</b>	<b>3,240</b>	<b>2,940</b>	<b>3,340</b>	<b>3,320</b>	<b>3,820</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	5,390	2,915	6,091	2,487	2,980	2,980	3,851	3,111	2,836	2,563	3,682
Fixtures, fittings and furniture	70	70	30	30	30	30	30	30	30	30	30
Computers and telecommunications	1,443	2,894	4,625	300	775	1,413	300	300	940	1,010	450
Library books	209	209	209	209	209	209	209	209	209	209	209
<b>Total plant and equipment</b>	<b>7,112</b>	<b>6,088</b>	<b>10,955</b>	<b>3,026</b>	<b>3,994</b>	<b>4,632</b>	<b>4,390</b>	<b>3,650</b>	<b>4,015</b>	<b>3,812</b>	<b>4,371</b>
<b>Infrastructure</b>											
Roads	8,144	7,731	20,926	14,340	11,696	13,882	12,008	14,471	12,071	13,971	12,700
Bridges	250	4,255	-	-	350	250	1,100	350	350	350	350
Footpaths and cycleways	533	652	6,646	3,014	3,000	2,500	3,050	2,550	2,950	3,050	3,050
Drainage	3,101	2,375	5,439	6,350	4,500	2,650	4,450	2,650	4,450	4,650	4,450
Recreational, leisure and community facilities	1,471	6,464	6,183	1,482	4,145	4,570	5,255	3,800	3,500	3,500	3,500
Waste management	2,069	20	4,510	520	400	2,670	2,100	820	3,250	2,820	3,170
Parks, open space and streetscapes	12,572	5,181	2,441	1,350	1,950	1,500	1,850	1,700	1,800	1,800	1,800
Aerodromes	2,501	17,510	2,720	100	100	100	100	100	100	100	100
Off street car parks	159	280	500	150	1,350	1,500	100	100	100	100	100
Other infrastructure	431	150	157	282	2,900	1,900	1,900	3,900	2,400	2,400	2,400
<b>Total infrastructure</b>	<b>31,231</b>	<b>44,618</b>	<b>49,522</b>	<b>27,588</b>	<b>30,391</b>	<b>31,522</b>	<b>31,913</b>	<b>30,441</b>	<b>30,971</b>	<b>32,741</b>	<b>31,620</b>
<b>Total capital works expenditure</b>	<b>42,473</b>	<b>54,439</b>	<b>65,206</b>	<b>35,549</b>	<b>38,472</b>	<b>39,394</b>	<b>39,543</b>	<b>37,031</b>	<b>38,326</b>	<b>39,873</b>	<b>39,811</b>
<b>Represented by:</b>											
New asset expenditure	15,840	7,887	9,973	1,381	1,489	1,970	1,977	1,852	1,916	1,196	1,194
Asset renewal expenditure	24,875	35,709	45,337	30,046	34,320	33,485	33,612	31,476	32,577	34,690	34,636
Asset upgrade expenditure	1,758	10,843	9,896	4,122	2,663	3,939	3,954	3,703	3,833	3,987	3,981
<b>Total capital works expenditure</b>	<b>42,473</b>	<b>54,439</b>	<b>65,206</b>	<b>35,549</b>	<b>38,472</b>	<b>39,394</b>	<b>39,543</b>	<b>37,031</b>	<b>38,326</b>	<b>39,873</b>	<b>39,811</b>
<b>Funding sources represented by:</b>											
Grants	10,385	22,686	12,539	7,589	8,335	7,400	5,359	6,480	4,230	6,480	5,209
Contributions	1,092	-	32	32	0	0	0	0	0	0	0
Council cash	30,996	31,753	52,635	27,928	26,137	31,994	34,184	30,551	34,096	33,393	34,602
Borrowings	0	0	0	0	4,000	-	0	0	0	0	0
<b>Total capital works expenditure</b>	<b>42,473</b>	<b>54,439</b>	<b>65,206</b>	<b>35,549</b>	<b>38,472</b>	<b>39,394</b>	<b>39,543</b>	<b>37,031</b>	<b>38,326</b>	<b>39,873</b>	<b>39,811</b>

<b>5.6 Statement of Human Resources</b>										
<b>Staff expenditure</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>	<b>2035/36</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Total staff expenditure</b>										
Female	21,598	22,192	22,802	23,429	24,074	24,736	25,416	26,115	26,833	27,571
Male	21,185	21,768	22,366	22,981	23,818	24,523	25,248	25,992	26,757	27,543
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total staff expenditure</b>	<b>42,783</b>	<b>43,960</b>	<b>45,168</b>	<b>46,411</b>	<b>47,892</b>	<b>49,259</b>	<b>50,663</b>	<b>52,107</b>	<b>53,590</b>	<b>55,113</b>
<b>Permanent full time</b>										
Female	16,452	16,904	17,369	17,847	18,338	18,842	19,360	19,893	20,440	21,002
Male	18,739	19,254	19,784	20,328	21,092	21,722	22,369	23,034	23,718	24,420
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>35,191</b>	<b>36,159</b>	<b>37,153</b>	<b>38,175</b>	<b>39,430</b>	<b>40,564</b>	<b>41,729</b>	<b>42,927</b>	<b>44,158</b>	<b>45,422</b>
<b>Permanent part time</b>										
Female	5,146	5,288	5,433	5,582	5,736	5,894	6,056	6,222	6,393	6,569
Male	2,446	2,513	2,582	2,653	2,726	2,801	2,878	2,958	3,039	3,122
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>7,592</b>	<b>7,801</b>	<b>8,015</b>	<b>8,236</b>	<b>8,462</b>	<b>8,695</b>	<b>8,934</b>	<b>9,180</b>	<b>9,432</b>	<b>9,692</b>
<b>Total Permanent staff expenditure</b>	<b>42,783</b>	<b>43,960</b>	<b>45,168</b>	<b>46,411</b>	<b>47,892</b>	<b>49,259</b>	<b>50,663</b>	<b>52,107</b>	<b>53,590</b>	<b>55,113</b>
Casuals, temporary and other expenditure	4,144	3,819	4,038	4,213	4,387	4,516	4,648	4,783	4,922	5,066
<b>Total Operating staff expenditure</b>	<b>46,927</b>	<b>47,779</b>	<b>49,207</b>	<b>50,624</b>	<b>52,279</b>	<b>53,775</b>	<b>55,311</b>	<b>56,890</b>	<b>58,512</b>	<b>60,179</b>
Capitalised labour costs	2,002	2,057	2,113	2,172	2,231	2,293	2,356	2,420	2,487	2,555
<b>Total Operating and Capital labour costs</b>	<b>48,929</b>	<b>49,836</b>	<b>51,320</b>	<b>52,795</b>	<b>54,510</b>	<b>56,067</b>	<b>57,667</b>	<b>59,310</b>	<b>60,999</b>	<b>62,735</b>

<b>Staff numbers</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>	<b>2035/36</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>Total permanent staff numbers</b>										
Female	193.70	193.71	193.71	193.71	193.71	193.71	193.71	193.71	193.71	193.71
Male	185.90	185.89	185.89	185.89	185.89	185.89	185.89	185.89	185.89	185.89
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total permanent staff numbers</b>	<b>379.60</b>	<b>379.60</b>	<b>379.60</b>	<b>379.60</b>	<b>379.60</b>	<b>379.60</b>	<b>379.60</b>	<b>379.60</b>	<b>379.60</b>	<b>379.60</b>
<b>Permanent full time</b>										
Female	139.50	139.50	139.50	139.50	139.50	139.50	139.50	139.50	139.50	139.50
Male	156.90	156.90	156.90	156.90	156.90	156.90	156.90	156.90	156.90	156.90
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>296.40</b>	<b>296.40</b>	<b>296.40</b>	<b>296.40</b>	<b>296.40</b>	<b>296.40</b>	<b>296.40</b>	<b>296.40</b>	<b>296.40</b>	<b>296.40</b>
<b>Permanent part time</b>										
Female	54.20	54.21	54.21	54.21	54.21	54.21	54.21	54.21	54.21	54.21
Male	29.00	28.99	28.99	28.99	28.99	28.99	28.99	28.99	28.99	28.99
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>83.20</b>	<b>83.20</b>	<b>83.20</b>	<b>83.20</b>	<b>83.20</b>	<b>83.20</b>	<b>83.20</b>	<b>83.20</b>	<b>83.20</b>	<b>83.20</b>
Total permanent staff numbers	379.60	379.60	379.60	379.60	379.60	379.60	379.60	379.60	379.60	379.60
Casuals, temporary and other expenditure	43.80	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
Capitalised	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
<b>Total staff numbers</b>	<b>450.40</b>	<b>439.00</b>	<b>439.00</b>	<b>439.00</b>	<b>439.00</b>	<b>439.00</b>	<b>439.00</b>	<b>439.00</b>	<b>439.00</b>	<b>439.00</b>

Summary of expenditure									
Directorate	Permanent Full Time				Permanent Part Time			2026/27	
	Female	Male	Self-described	Total	Female	Male	Self-described	Total	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets and Environment	3,952	11,049	0	15,001	1,118	1,357	0	2,475	17,476
Place and Community	4,688	4,092	0	8,780	1,398	656	0	2,054	10,834
Business Excellence	6,376	3,306	0	9,682	2,577	433	0	3,010	12,692
Office of the CEO	1,436	292	0	1,728	53	0	0	53	1,781
<b>Total permanent staff expenditure</b>	<b>16,452</b>	<b>18,739</b>	<b>0</b>	<b>35,191</b>	<b>5,146</b>	<b>2,446</b>	<b>0</b>	<b>7,592</b>	<b>42,783</b>
Casuals, temporary and other expenditure									4,144
<b>Total Employee Costs - Operating</b>	<b>16,452</b>	<b>18,739</b>	<b>0</b>	<b>35,191</b>	<b>5,146</b>	<b>2,446</b>	<b>0</b>	<b>7,592</b>	<b>46,927</b>
Capitalised labour costs									2,002
<b>Total employee costs including capitalised labour</b>	<b>16,452</b>	<b>18,739</b>	<b>0</b>	<b>35,191</b>	<b>5,146</b>	<b>2,446</b>	<b>0</b>	<b>7,592</b>	<b>48,929</b>

<b>5.7 Summary of Planned Human Resources Expenditure</b>										
<b>For the ten years ended 30 June 2036</b>										
<b>Directorate</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>	<b>2035/36</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Assets and Environment</b>										
Permanent - Full time	15,001	15,414	15,837	16,273	16,925	17,441	17,971	18,515	19,074	19,648
Women	3,952	4,061	4,172	4,287	4,405	4,526	4,651	4,778	4,910	5,045
Men	11,049	11,353	11,665	11,986	12,520	12,915	13,320	13,736	14,164	14,603
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	2,475	2,543	2,613	2,685	2,759	2,835	2,913	2,993	3,075	3,159
Women	1,118	1,149	1,180	1,213	1,246	1,280	1,316	1,352	1,389	1,427
Men	1,357	1,394	1,433	1,472	1,513	1,554	1,597	1,641	1,686	1,732
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Assets and Environment</b>	<b>17,476</b>	<b>17,957</b>	<b>18,450</b>	<b>18,958</b>	<b>19,684</b>	<b>20,275</b>	<b>20,883</b>	<b>21,507</b>	<b>22,149</b>	<b>22,808</b>
<b>Place and Community</b>										
Permanent - Full time	8,780	9,021	9,270	9,524	9,786	10,055	10,332	10,616	10,908	11,208
Women	4,688	4,817	4,949	5,085	5,225	5,369	5,517	5,668	5,824	5,984
Men	4,092	4,205	4,320	4,439	4,561	4,686	4,815	4,948	5,084	5,224
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	2,054	2,110	2,169	2,228	2,289	2,352	2,417	2,484	2,552	2,622
Women	1,398	1,436	1,476	1,517	1,558	1,601	1,645	1,690	1,737	1,785
Men	656	674	693	712	731	751	772	793	815	837
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Place and Community</b>	<b>10,834</b>	<b>11,132</b>	<b>11,438</b>	<b>11,753</b>	<b>12,076</b>	<b>12,408</b>	<b>12,749</b>	<b>13,100</b>	<b>13,460</b>	<b>13,830</b>

<b>Directorate</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>	<b>2035/36</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Business Excellence</b>										
Permanent - Full time	9,682	9,948	10,222	10,503	10,792	11,089	11,393	11,707	12,029	12,360
Women	6,376	6,551	6,732	6,917	7,107	7,302	7,503	7,709	7,921	8,139
Men	3,306	3,397	3,490	3,586	3,685	3,786	3,890	3,997	4,107	4,220
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	3,010	3,093	3,178	3,265	3,355	3,447	3,542	3,639	3,740	3,842
Female	2,577	2,648	2,721	2,796	2,872	2,951	3,033	3,116	3,202	3,290
Male	433	445	457	470	483	496	510	524	538	553
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Business Excellence</b>	<b>12,692</b>	<b>13,041</b>	<b>13,400</b>	<b>13,768</b>	<b>14,147</b>	<b>14,536</b>	<b>14,936</b>	<b>15,346</b>	<b>15,768</b>	<b>16,202</b>
<b>Office of the CEO</b>										
Permanent - Full time	1,728	1,776	1,824	1,875	1,926	1,979	2,033	2,089	2,147	2,206
Women	1,436	1,475	1,516	1,558	1,601	1,645	1,690	1,736	1,784	1,833
Men	292	300	308	317	325	334	344	353	363	373
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	53	54	56	57	59	61	62	64	66	68
Women	53	54	56	57	59	61	62	64	66	68
Men	0	0	0	0	0	0	0	0	0	0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Office of the CEO</b>	<b>1,781</b>	<b>1,830</b>	<b>1,880</b>	<b>1,932</b>	<b>1,985</b>	<b>2,040</b>	<b>2,096</b>	<b>2,153</b>	<b>2,213</b>	<b>2,274</b>
<b>Total permanent employee costs</b>	<b>42,783</b>	<b>43,960</b>	<b>45,168</b>	<b>46,411</b>	<b>47,892</b>	<b>49,259</b>	<b>50,663</b>	<b>52,107</b>	<b>53,590</b>	<b>55,113</b>
<b>Casuals, temporary and other expenditure</b>	<b>4,144</b>	<b>3,819</b>	<b>4,038</b>	<b>4,213</b>	<b>4,387</b>	<b>4,516</b>	<b>4,648</b>	<b>4,783</b>	<b>4,922</b>	<b>5,066</b>
<b>Total Operating staff expenditure</b>	<b>46,927</b>	<b>47,779</b>	<b>49,207</b>	<b>50,624</b>	<b>52,279</b>	<b>53,775</b>	<b>55,311</b>	<b>56,890</b>	<b>58,512</b>	<b>60,179</b>
<b>Total capitalised labour costs</b>	<b>2,002</b>	<b>2,057</b>	<b>2,113</b>	<b>2,172</b>	<b>2,231</b>	<b>2,293</b>	<b>2,356</b>	<b>2,420</b>	<b>2,487</b>	<b>2,555</b>
<b>Total Operating and Capital labour costs</b>	<b>48,929</b>	<b>49,836</b>	<b>51,320</b>	<b>52,795</b>	<b>54,510</b>	<b>56,067</b>	<b>57,667</b>	<b>59,310</b>	<b>60,999</b>	<b>62,735</b>

Directorate	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Assets and Environment</b>										
Permanent - Full time	127.6	127.6	127.6	127.6	127.6	127.6	127.6	127.6	127.6	127.6
Women	33.2	33.2	33.2	33.2	33.2	33.2	33.2	33.2	33.2	33.2
Men	94.4	94.4	94.4	94.4	94.4	94.4	94.4	94.4	94.4	94.4
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	28.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6
Women	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Men	15.6	15.6	15.6	15.6	15.6	15.6	15.6	15.6	15.6	15.6
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Assets and Environment</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>
<b>Place and Community</b>										
Permanent - Full time	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0
Women	42.5	42.5	42.5	42.5	42.5	42.5	42.5	42.5	42.5	42.5
Men	32.5	32.5	32.5	32.5	32.5	32.5	32.5	32.5	32.5	32.5
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	21.2	21.2	21.2	21.2	21.2	21.2	21.2	21.2	21.2	21.2
Women	13.2	13.2	13.2	13.2	13.2	13.2	13.2	13.2	13.2	13.2
Men	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Place and Community</b>	<b>96.2</b>	<b>96.2</b>	<b>96.2</b>	<b>96.2</b>	<b>96.2</b>	<b>96.2</b>	<b>96.2</b>	<b>96.2</b>	<b>96.2</b>	<b>96.2</b>
<b>Business Excellence</b>										
Permanent - Full time	81.8	81.8	81.8	81.8	81.8	81.8	81.8	81.8	81.8	81.8
Women	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8
Men	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	32.8	32.8	32.8	32.8	32.8	32.8	32.8	32.8	32.8	32.8
Women	27.4	27.4	27.4	27.4	27.4	27.4	27.4	27.4	27.4	27.4
Men	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Business Excellence</b>	<b>114.6</b>	<b>114.6</b>	<b>114.6</b>	<b>114.6</b>	<b>114.6</b>	<b>114.6</b>	<b>114.6</b>	<b>114.6</b>	<b>114.6</b>	<b>114.6</b>

Directorate	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Office of the CEO</b>										
Permanent - Full time	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Women	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Men	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
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	0.0	0.0	0.0
<b>Total Office of the CEO</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>
<b>Total permanent staff</b>	<b>379.6</b>	<b>379.6</b>	<b>379.6</b>	<b>379.6</b>	<b>379.6</b>	<b>379.6</b>	<b>379.6</b>	<b>379.6</b>	<b>379.6</b>	<b>379.6</b>
<b>Casuals, temporary and other expenditure</b>	<b>43.8</b>	<b>32.4</b>	<b>32.4</b>	<b>32.4</b>	<b>32.4</b>	<b>32.4</b>	<b>32.4</b>	<b>32.4</b>	<b>32.4</b>	<b>32.4</b>
<b>Total Permanent and Casual staff numbers</b>	<b>423.4</b>	<b>412.0</b>	<b>412.0</b>	<b>412.0</b>	<b>412.0</b>	<b>412.0</b>	<b>412.0</b>	<b>412.0</b>	<b>412.0</b>	<b>412.0</b>
<b>Total Capitalised staff numbers</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>
<b>Total all staff numbers</b>	<b>450.4</b>	<b>439.0</b>	<b>439.0</b>	<b>439.0</b>	<b>439.0</b>	<b>439.0</b>	<b>439.0</b>	<b>439.0</b>	<b>439.0</b>	<b>439.0</b>

## 6. 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.

### Targeted financial performance indicators - Mandatory

Domain / Indicator	Measure	Targets	Forecast	Budget	Projections										Trend
			2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	+/-	
<b>Financial management</b>															
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	1.5	2.99	2.79	2.14	1.95	1.89	1.73	1.42	1.30	1.12	1.07	0.98	o	
<b>Financial forecasting</b>															
<b>Asset renewal and upgrade</b> (renewal and upgrade of assets is planned and delivered)	<b>Asset renewal and upgrade compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	100%	78.89%	134.18%	161.94%	99.33%	105.90%	106.46%	103.84%	95.01%	97.26%	102.59%	100.31%	o	
<b>Financial management</b>															
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	>60%	61.87%	58.07%	60.02%	60.73%	61.23%	61.46%	62.07%	61.39%	62.56%	61.81%	62.39%	o	
<b>Financial management</b>															
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments		\$4,209	\$4,086	\$3,959	\$4,016	\$4,109	\$4,159	\$4,275	\$4,353	\$4,444	\$4,491	\$4,606	o	

## Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives. The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Targets	Forecast		Budget		Projections						Trend	
			2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35		2035/36
<b>Financial forecasting</b>														
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue	<60%	16.11%	13.79%	11.52%	8.92%	10.14%	8.51%	8.75%	6.06%	4.35%	6.43%	8.26%	o
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to own-source revenue</b> Interest bearing loans and borrowings / own-source revenue		8.52%	6.54%	5.67%	4.76%	6.79%	5.51%	4.25%	3.01%	1.83%	1.46%	1.09%	+
	<b>Loans and borrowings repayments compared to own-source revenue</b> Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	<5%	1.05%	2.19%	1.03%	0.93%	1.78%	1.36%	1.32%	1.30%	1.22%	0.41%	0.39%	o
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Expenses per head of population</b> Total expenses / Population		\$2,778	\$2,684	\$2,594	\$2,626	\$2,681	\$2,709	\$2,780	\$2,826	\$2,880	\$2,907	\$2,976	o
	<b>Infrastructure per head of population</b> Value of infrastructure / Population		\$19,337	19,502	\$19,779	\$19,601	\$19,473	\$18,785	\$18,097	\$17,401	\$16,700	\$15,997	\$15,286	o
<b>Revenue and grants</b> (revenue is generated from a range of sources to fund the delivery of services to the community)	<b>Own-source revenue per head of population</b> Own source revenue / Population		\$1,948	\$1,957	\$1,979	2,017	\$2,054	\$2,098	\$2,144	\$2,190	\$2,237	\$2,286	\$2,336	-
	<b>Recurrent grants per head of population</b> Recurrent grants / Population		\$301	\$589	\$571	\$561	\$562	\$569	\$560	\$607	\$572	\$624	\$610	o
<b>Financial management</b>														
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Cash compared to current liabilities</b> Cash / current liabilities		259.18%	229.56%	157.73%	142.19%	135.54%	117.69%	89.58%	76.87%	58.52%	50.49%	42.30%	-
<b>Operating position</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	>5%	-18.35%	-3.44%	-1.59%	-1.71%	-2.33%	-1.41%	-2.69%	-0.90%	-2.40%	0.26%	-0.73%	o
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property value</b> Rate revenue / CIV of rateable properties in the municipal district		0.37%	0.38%	0.39%	0.39%	0.39%	0.40%	0.40%	0.41%	0.41%	0.42%	0.47%	o
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments		\$1,844	\$1,879	\$1,905	\$1,932	\$1,959	\$1,986	\$2,013	\$2,041	\$2,070	\$2,099	\$2,128	+
<b>Rates collection</b> (rates and charges are being responsibly collected)	<b>Rates and charges debt</b> Unpaid rates and charges / all rates and charges		9.48%	8.99%	8.99%	8.99%	8.99%	8.99%	8.99%	8.99%	8.99%	8.99%	8.99%	o

## Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

### Calculation of Adjusted Underlying Surplus /Deficit

The table below shows how the adjusted result has been calculated:

Adjusted Underlying result	Forecast / Actual		Budget								
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total Income	131,170	153,463	143,643	142,147	146,824	149,260	151,206	156,430	158,405	165,002	168,205
Total Expenses	142,355	138,965	135,464	138,240	142,273	144,869	149,801	153,453	157,605	160,242	165,324
Surplus(Deficit) for the the year	(11,185)	14,498	8,179	3,907	4,551	4,391	1,405	2,977	800	4,760	2,881
<b>Less Non-operating Income &amp; Expenses</b>											
Grants non-capital(non-recurrent)	(6,570)	(14,991)	(6,131)	(2,065)	(3,150)	(2,265)	(1,198)	(200)	(350)	(200)	(200)
Contributions- monetary (capital)	(130)	(132)	(133)	(134)	(136)	(137)	(138)	(140)	(141)	(143)	(144)
Contributions- non-monetary (capital)	(4,187)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Adjusted underlying surplus/ (Deficit)	(22,072)	(4,625)	(2,085)	(2,292)	(2,735)	(2,011)	(3,931)	(1,363)	(3,691)	417	(1,463)
*Recurrent Capital Grant	3,815	7,695	6,408	5,524	5,185	5,135	4,161	6,280	3,880	6,280	5,009

Recurrent capital funding for Roads to Recovery (R2R) is expected to remain relatively stable after 2026/27, following a period of higher expenditure to address backlog projects. Thereafter, expenditure is expected to fluctuate in line with the timing and delivery of capital projects. The target underlying surplus of 5% is not projected to be achieved consistently over the 10-year period. It is anticipated that the Financial Sustainability Strategy will provide a pathway towards achieving the target underlying surplus position over time.

Also note that we slip the Raymond Island Ferry every two years, which has an impact of \$850k every 2nd year from 2025/26.

## 7. Strategies and Plans

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

### 7.1 Borrowing Strategy

#### 7.1.1 Policy Position

All new borrowings are a Council decision based on individual and business case and should only be for new assets that are aligned to the intergenerational needs of the community. A borrowing policy will be drafted for Council consideration to confirm the policy position.

#### 7.1.2 Current Debt Position

The total amount borrowed as at 30 June 2026 is forecast to be \$8.501M.

Council has three current loans of \$8.501M. Tambo Bluff 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 2029/30 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 - 3.162% Fixed (this includes the discount) and will vary from time to time depending on the market interest rates.
- World Sporting Precinct Loan - 2.415% fixed (this includes the discount) and will vary from time to time depending on the market interest rates.
- New loans - assume an interest rate of 5% that will vary over time depending on the market interest rate.

#### 7.1.3 Future Borrowing Requirements

Council is proposing new borrowings for the 2029/30 of \$4M for the drainage works required in relation to LENGA.

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 /	Budget		Projections							
	Actual	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	2025/26	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance</b>	9,859	9,164	7,286	6,522	5,721	8,063	6,849	5,576	4,240	2,907	2,501
Plus New loans	0	0	0	0	4,000	0	0	0	0	0	0
Less Principal repayment	(695)	(1,878)	(764)	(801)	(1,658)	(1,214)	(1,273)	(1,336)	(1,333)	(406)	(418)
<b>Closing balance</b>	<b>9,164</b>	<b>7,286</b>	<b>6,522</b>	<b>5,721</b>	<b>8,063</b>	<b>6,849</b>	<b>5,576</b>	<b>4,240</b>	<b>2,907</b>	<b>2,501</b>	<b>2,083</b>
Interest payment	357	342	302	184	287	316	248	207	162	117	86

#### 7.1.4 Performance Indicators

Performance Indicator	Target	Forecast /	Budget		Projections							
		Actual	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		2025/26	%	%	%	%	%	%	%	%	%	%
Total borrowings / Rate revenue	Below 60%	11.4%	8.5%	7.3%	6.1%	8.7%	7.0%	5.4%	3.8%	2.3%	1.8%	1.4%
Debt servicing / Rate revenue	Below 5%	0.5%	0.4%	0.4%	0.2%	0.3%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%
Debt commitment / Rate revenue	Below 10%	1.4%	2.8%	1.3%	1.2%	2.3%	1.7%	1.7%	1.7%	1.6%	0.5%	0.5%
Indebtedness / Own source revenue	Below 60%	16.11%	13.79%	11.52%	8.92%	10.15%	8.51%	8.75%	6.06%	4.35%	6.43%	8.26%

## **7.2. Reserves Strategy**

### **7.2.1 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.

### **7.2.2 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.

### **7.2.3 Reserve Usage Projections**

The discretionary Orbost Landfill Bushfire Waste reserve is projected to utilise \$3.430M during 2026 and 2027/28 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. Each year \$300k is allocated to the Raymond Island Ferry Replacement Reserve.

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

<b>Reserves</b>	<b>Restricted / Discretionary</b>	<b>Forecast 2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>	<b>2035/36</b>
		<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>
<b>Public Open Space Reserve</b>	<b>Restricted</b>											
<b>Opening balance</b>		2,211	2,351	2,488	2,638	2,838	3,038	3,238	3,438	3,638	3,838	4,038
Transfer to reserve		140	137	150	200	200	200	200	200	200	200	200
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>2,351</b>	<b>2,488</b>	<b>2,638</b>	<b>2,838</b>	<b>3,038</b>	<b>3,238</b>	<b>3,438</b>	<b>3,638</b>	<b>3,838</b>	<b>4,038</b>	<b>4,238</b>
<b>Car Parking Reserve</b>	<b>Restricted</b>											
<b>Opening balance</b>		193	193	193	193	193	193	193	193	193	193	193
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>193</b>	<b>193</b>	<b>193</b>	<b>193</b>	<b>193</b>	<b>193</b>	<b>193</b>	<b>193</b>	<b>193</b>	<b>193</b>	<b>193</b>
<b>Development Contribution Plans</b>	<b>Restricted</b>											
<b>Opening balance</b>		196	196	196	196	196	196	196	196	196	196	196
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>
<b>Lakes Entrance Northern Growth Area</b>	<b>Restricted</b>											
<b>Opening balance</b>		1	1	1	1	1	1	1	1	1	1	1
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Road Upgrading</b>	<b>Restricted</b>											
<b>Opening balance</b>		126	126	126	126	126	126	126	126	126	126	126
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>126</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>126</b>
<b>Reserves Summary</b>	<b>Total Restricted</b>	<b>Forecast 2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>	<b>2035/36</b>
		<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>
<b>Opening balance</b>		2,727	2,867	3,004	3,154	3,354	3,554	3,754	3,954	4,154	4,354	4,554
Transfer to reserve		140	137	150	200	200	200	200	200	200	200	200
<b>Transfer from reserve</b>		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>2,867</b>	<b>3,004</b>	<b>3,154</b>	<b>3,354</b>	<b>3,554</b>	<b>3,754</b>	<b>3,954</b>	<b>4,154</b>	<b>4,354</b>	<b>4,554</b>	<b>4,754</b>

<b>Reserves</b>		Forecast 2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Raymond Island Ferry Replacement	Discretionary	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>Opening balance</b>		3,600	3,900	4,200	4,500	4,800	5,100	5,400	5,700	6,000	6,300	6,600
Transfer to reserve		300	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>3,900</b>	<b>4,200</b>	<b>4,500</b>	<b>4,800</b>	<b>5,100</b>	<b>5,400</b>	<b>5,700</b>	<b>6,000</b>	<b>6,300</b>	<b>6,600</b>	<b>6,900</b>
<b>Tambo Bluff Property Sales</b>	<b>Discretionary</b>											
<b>Opening balance</b>		396	396	396	396	396	396	396	396	396	396	396
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>396</b>	<b>396</b>	<b>396</b>	<b>396</b>	<b>396</b>	<b>396</b>	<b>396</b>	<b>396</b>	<b>396</b>	<b>396</b>	<b>396</b>
<b>Orbost Landfill Bushfire Waste</b>	<b>Discretionary</b>											
<b>Opening balance</b>		7,483	7,463	7,463	4,053	4,053	4,053	4,053	4,053	4,053	4,053	4,053
Transfer to reserve		0	0	0	0	0	0	0	0	0	0	0
Transfer from reserve		(20)	0	(3,410)	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>7,463</b>	<b>7,463</b>	<b>4,053</b>	<b>4,053</b>	<b>4,053</b>	<b>4,053</b>	<b>4,053</b>	<b>4,053</b>	<b>4,053</b>	<b>4,053</b>	<b>4,053</b>
<b>Reserves Summary</b>	<b>Total Discretionary</b>											
<b>Opening balance</b>		11,479	11,759	12,059	8,949	9,249	9,549	9,849	10,149	10,449	10,749	11,049
Transfer to reserve		300	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		(20)	0	(3,410)	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>11,759</b>	<b>12,059</b>	<b>8,949</b>	<b>9,249</b>	<b>9,549</b>	<b>9,849</b>	<b>10,149</b>	<b>10,449</b>	<b>10,749</b>	<b>11,049</b>	<b>11,349</b>
<b>Reserves Summary</b>	<b>Total Restricted and Discretionary</b>	Forecast 2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>Opening balance</b>		14,206	14,626	15,063	12,103	12,603	13,103	13,603	14,103	14,603	15,103	15,603
Transfer to reserve		440	437	450	500	500	500	500	500	500	500	500
Transfer from reserve		(20)	0	(3,410)	0	0	0	0	0	0	0	0
<b>Closing balance</b>		<b>14,626</b>	<b>15,063</b>	<b>12,103</b>	<b>12,603</b>	<b>13,103</b>	<b>13,603</b>	<b>14,103</b>	<b>14,603</b>	<b>15,103</b>	<b>15,603</b>	<b>16,103</b>

### 5.2.3 Adopt Four-Year Revenue and Rating Plan 2026/27 to 2029/30

Authorised by General Manager Business Excellence

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#### **Purpose**

To adopt the Four-Year Revenue and Rating Plan 2026/27 to 2029/30 (the Plan).

#### **Key Points**

We provide a wide range of services and facilities to our community. To do this, we must collect revenue to cover the costs of delivering these services.

Our revenue sources include:

- rates and charges (including waste charges);
- grants from other levels of government;
- statutory fees and fines;
- User fees;
- contributions – both cash and non-cash – from other parties (i.e. developers, community groups); and
- other revenue (sale of assets, interest on investments).

Rates and charges are our most significant source of income, accounting for 51 per cent of total revenue.

The Plan, provided at **Attachment 1**, explains how we calculate the revenue needed to fund our activities and how this will be divided between ratepayers and other users of services.

The Plan sets out the decisions made in relation to rating options to ensure equity and fairness in the distribution of rates. It also outlines the principles used in decision-making for other revenue sources such as fees and charges.

The Plan does not set revenue targets, rather it sets out how these will be divided across ratepayers and users of services.

#### **Recommendation**

***That Council adopts the Four-Year Revenue and Rating Plan 2026/27 - 2029/30, as provided at Attachment 1.***

## **Differential rates**

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

The differential rates are determined based on factors like property valuations, the type of property, and the services provided to those properties.

We currently have three classes of property that we apply differential rates to:

1. Residential
2. Commercial/Industrial
3. Farm

This is because different property categories should pay a fair and equitable contribution, considering the benefits those properties derive from the community.

Since 2021, the rate distribution between classes has remained relatively consistent. This demonstrates the fairness that has been applied across the different property groups when dividing the rating burden.

This year we propose to divide the rates up in a way that ensures each class of property has the same average increase of approximately 2.5 per cent - which is aligned with the proposed rate increase.

This prioritises fairness and equity among the property types as well as ensuring the distribution is simple to understand and consistent for our ratepayers.

## **Average increases**

Based on a proposed 2.5 per cent rate increase for 2026/27 (below the 2.75 rate cap), the average increase in the rates and municipal charge per property class is:

- Residential: Average \$42 (average 2.50% increase per property assessment).
- Commercial/Industrial: Average \$75 (average 2.50% increase per property assessment).
- Farm: Average \$62 (average 2.50% increase per property assessment).

## **If you need help to pay your rates**

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. For more information, please visit here; [Payment Assistance and Hardship](#)

## **Strategic Alignment**

This report has been prepared and aligned with the following theme in the Council Plan 2025-2029:

*Theme 4: Managing Council well*

Outcome – Decision-making is streamlined, efficient, and responsive to community needs

Section 93 of the *Local Government Act 2020* prescribes and informs the preparation of the Revenue and Rating Plan.

## **Opportunities and Risks**

The Plan outlines how we will support the collection of revenue to cover the costs of delivering services prudent financial management and meets the obligations of relevant legislation.

## **Climate Change**

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

## **Conflicts of Interest**

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

## **Attachments**

1. Draft East Gippsland Draft Four Year Revenue and Rating Plan 2026-27 to 2029-30  
[5.2.3.1 - 31 pages]

East Gippsland Shire Council  
**Four Year Revenue  
and Rating Plan**

2026/27 to  
2029/30



**SARSFIELD  
HALL**





## Acknowledgement of Country

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

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

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

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# 1 Purpose

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

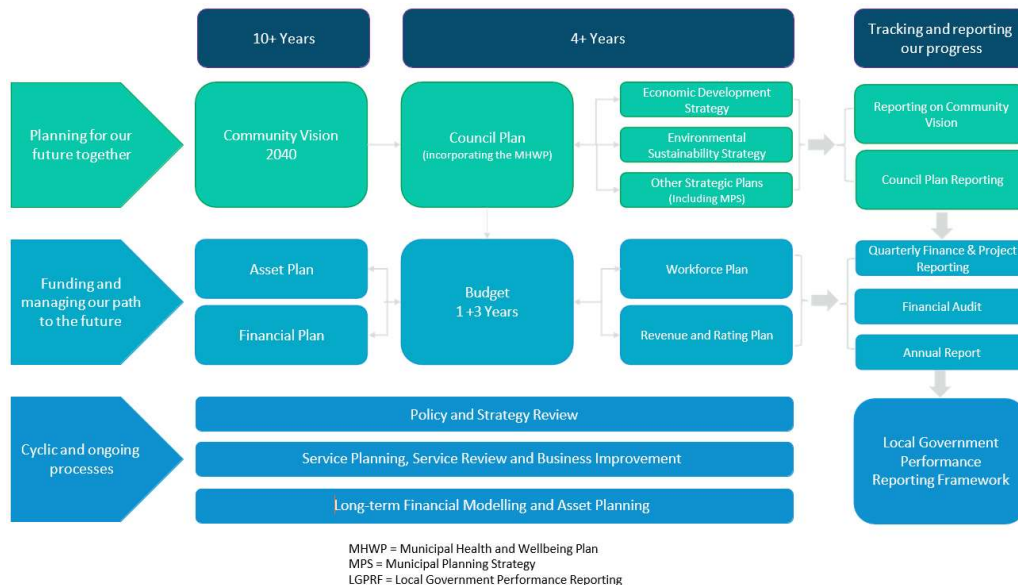
In the 2025 to 2029 Council Plan, there are four themes:

- Community Wellbeing and Social Responsibility
- Prosperity
- Making the Most of What We've Got
- Managing Council Well

The Local Government Act 2020 (the 2020 Act) requires each Council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Plan establishes the revenue raising framework within which the Council proposes to work. This Plan is an important part of Council's integrated planning framework, all of which is created to achieve the Community Vision 2040.

Strategies outlined in this Plan align with the themes 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.

The Integrated Planning and Reporting Framework guides us in identifying community needs and aspirations over the long-term through the Community Vision and Long-Term Financial Plan; the medium-term through the Council Plan, Workforce Plan, and Revenue and Rating Plan; and short-term through Department Plans and the Budget. Council holds itself accountable through the Organisational and Financial Performance Reports and the Annual Report.



This Plan explains how Council calculates the revenue needed to fund its activities, and how the funding burden is 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 2020 Act to ensure the fair and equitable distribution of rates across property owners. It also sets 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 revenue.

### 1.1 Overview

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:

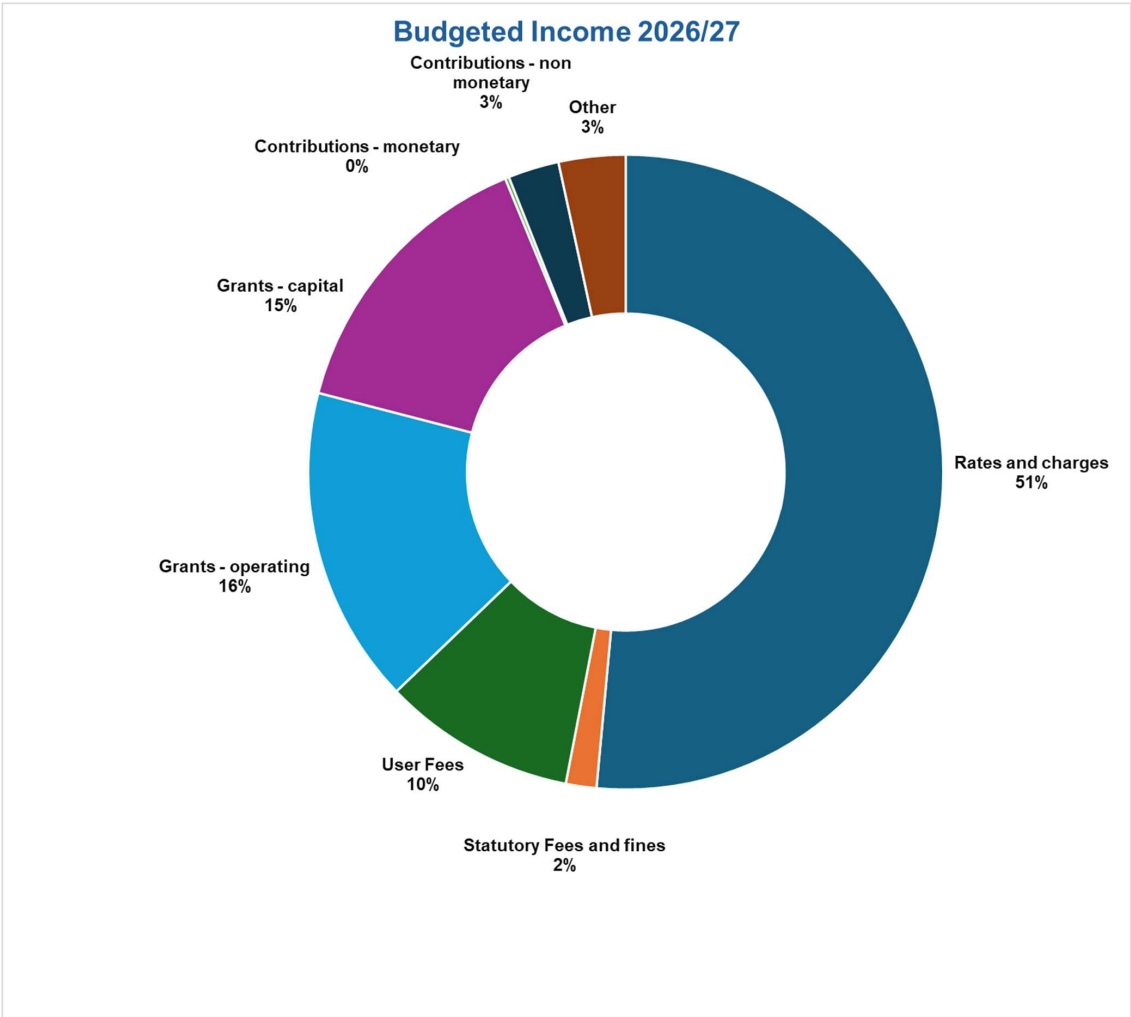
- Rates and charges
- Waste and garbage charges
- Grants from other levels of Government
- Statutory Fees and Fines
- User Fees
- Cash and non-cash contributions from other parties (i.e. developers, community groups)
- Other income - interest from investments, sale of Assets

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

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. Maintaining service delivery levels and investing in community assets remain key priorities for Council.

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 the Victorian 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 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.



## 2 Legislative Framework

### 2.1 Local Government Act 2020

The 2020 Act empowers Councils to declare general rates, municipal charges, service rates and charges, and special rates and charges. The following sections of the 2020 Act support the legislative framework that is applicable for the Plan.

#### **Section 9 – Overarching Governance Principles**

*A Council is required to give effect to the following overarching governance principles:*

- *Priority is to be given to achieving the best outcomes for the municipal community, including future generations.*
- *The economic, social and environmental sustainability of the municipal district is to be promoted.*
- *The municipal community is engaged in strategic planning and strategic decision making.*
- *The ongoing financial viability of the Council is to be ensured. In giving effect to the overarching governance principles.*

#### **Section 94 – The Budget**

*A Council is required to adopt a Budget by 30 June each year that includes:*

- *The total amount that the Council intends to raise by rates and charges.*
- *A statement as to whether the rates will be raised by the application of a uniform rate or a differential rate.*
- *A description of any fixed component of the rates, if applicable.*
- *If the Council proposes to declare a uniform rate, the matters specified in Section 160 of the Local Government Act 1989 (the 1989 Act).*
- *If the Council proposes to declare a differential rate for any land, the matters specified in Section 161(2) of the 1989 Act.*

*A Council must ensure that, if applicable, the Budget also contains a statement:*

- *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*
- *That the Council has made an application to the Essential Services Commission (ESC) for a special order and is waiting for the outcome of the application; or*
- *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.*

#### **Section 101 – Financial Management Principles**

*A Council is required to consider the financial management principles that include:*

- *Revenue, expenses, assets, liabilities, investments and financial transactions must be managed in accordance with a Council's financial policies and strategic plans.*
- *Financial policies and strategic plans, including the Revenue and Rating Plan, must seek to provide stability and predictability in the financial impact on the municipal community.*

## 2.2 Local Government Act 1989

The 1989 Act continues to be the authority for rating purposes. The legislative framework set out in the 1989 Act 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 1989 Act 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 service rates and charges and special rates and charges are discussed later in this document.

In raising rates Council is required to primarily use the valuation of the rateable property to levy rates.

Section 157(1) of the 1989 Act provides *Council with the following three options in terms of which valuation base to apply:*

- *Site valuation*
- *Capital Improved Valuation (CIV)*
- *Net Annual Value (NAV)*

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 Council Budget.

## 2.3 Rating Framework

The legislative provisions that outline rates and charges are still contained in the 1989 Act pending transition to the 2020 Act.

The selection of rating philosophies and the choice between the limited rating options available under the *Local Government Act* is a difficult one for all Councils, and it is most likely that a perfect approach is almost impossible to achieve in any local government environment.

The purpose of this Plan is therefore to consider what rating options are available to Council under the 1989 Act and how Council's choices in applying these options contribute towards meeting an equitable Plan.

Council can have influence over a limited range of options available in the legislation and include the following:

- The choice of valuation base to be utilised (of the three available choices under the *Local Government Act*).
- Uniform versus differential rating for various classes of property.
- What is the most equitable level of differential rating across the property classes.
- Consideration of the application of a fixed service charge for waste collection and municipal administration.
- The application of rates and charges.
- Other levies applied under the *Local Government Act*.

It is important to note that the focus of this Plan is different to that of the Long-Term Financial Plan and Annual Budget. In these latter documents, the key concern is the quantum of rates required to be raised for Council to deliver the services and capital expenditure required. In this Plan, the focus instead is on how the obligation to pay this quantum will be equitably distributed amongst Council's ratepayers.

Rates are property taxes that allow Council to raise revenue to fund essential public services and major initiatives to benefit the 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. 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 ability to pay. With the introduction of the Victorian Government's FGRS, 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.

## 2.4 Taxation principles

The Victorian Government's *Local Government Better Practice Guide: Revenue and Rating Strategy 2014* states that when developing a Rating Strategy, with reference to differential rates, the Council should give consideration to the following key good practice taxation principles:

### 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.

## 2.5 Rate capping

The FGRS sets out the maximum amount Councils may increase rates in a year. The cap applies to both general rates and municipal charges and is calculated based on Council's average rates and charges.

From 2019 general revaluations of all properties have been undertaken on an annual basis. As a result, the actual rate increase for an individual rateable property may differ from the rate cap percentage due to changes in its valuation.

Where the change in an individual property valuation is higher than the average for all rateable properties, the rate increase for that property may be greater than the cap. Where the change in the property valuation is lower than the average for all properties, the rate increase may be lower than the cap.

## 3 Rates and Charges

### 3.1 Rates and Charges Revenue Principles

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.

Property rates as an overall source of revenue will:

- be reviewed annually;
- not change dramatically from one year to the next; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Long Term Financial Plan and Asset Plan

### 3.2 Rating Structure

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 1989 Act;
- **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.

### 3.3 Valuation method

Under Section 157 of the 1989 Act, Council may use the Site Value (SV), Net Annual Value (NAV) or Capital Improved Value (CIV) system of valuation. For the purposes of calculating the Site Value, Net Annual Value or Capital Improved Value of rateable land, a Council must use the current valuations made in respect of the land under the *Valuation of Land Act 1960*.

#### Policy

**Council uses the Capital Improved Value system of valuation.**

The reasons for this are:

- CIV is the most used valuation base by local government with over 90% of Victorian Councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.
- CIV is also considered to be the closest approximation to an equitable basis for distribution of the rating burden.
- CIV provides Council with the option to levy a full range of differential rates if required and there is no limit on the number or types of differential rates that can be levied. Limited differential rating is available under the other rating bases.

### 3.4 Impact of Revaluations

The purpose of this section is to provide an overview of the rate revaluation and supplementary valuation processes.

#### Key Points:

- Property revaluations are undertaken annually and do not generate extra revenue. Valuations can, however, have a significant impact on the rates that individual properties are allocated, as the total rates pool is redistributed based on the updated property values.
- Valuations are undertaken as at 1 January each year and will be in effect for the rates levied from 1 July for a period of one year.
- Ratepayers can object to their property valuation

#### 3.4.1 Property Valuations

The *Valuation of Land Act 1960* is the principal piece of legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis, in this way we do not control the valuation process through which the valuation is determined.

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

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

Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy to ensure that rises and falls in Council rates remain affordable and that rating 'shocks' are mitigated to some degree. This is explained more below.

### 3.4.2 No Windfall Gain

There is a common misconception that if a property's valuation rises, then Council receives a 'windfall gain' with additional income. This is not so, as the revaluation process results in a redistribution of the rate levied across all properties in the municipality. Any increase to total valuations of the municipality is offset by a reduction to the rate-in-the-dollar used to calculate the rate for each property. Rates collected by Council are capped at an annual increase rate as set out by the Minister for Local Government.

### 3.4.3 How this Affects Rates

The general revaluation process enables Council to re-apportion the rate income across the municipality in accordance with movements in property value.

### 3.4.4 Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. We instruct the Victorian Valuer-General to undertake supplementary valuations to provide us with up-to-date valuations and Australian Valuation Property Classification Codes (AVPCC) to bring the value of the affected property into line with the general valuation of other similar properties within the municipality.

Objections to supplementary valuations can be lodged in accordance with Part Three of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary rates notice.

### 3.4.5 Objections to Property Valuations

Part Three 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 Valuation and Rates Notice.

A property owner must lodge their objection to the valuation or the AVPCC directly with the Valuer General Victoria via their portal or in writing to us using the prescribed form. Property owners can object to the site valuations on receipt of their Land Tax Assessment through the Valuer General's portal or directly to the State Revenue Office.

### 3.5 Differential Rates

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

Under the 1989 Act (Section 161), Council is entitled to apply differential rates, provided it uses CIV as its base for rating.

The maximum differential allowed is no more than four times the lowest differential.

The regulations relating to differential rates is outlined below.

- A Council may raise any general rates in 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.
- If a Council declares a differential rate for any land, the Council must:
  - Specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Council's functions and must include the following:
    - A definition of the types of classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
    - An identification of the type of classes 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).
  - Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Council must have regard to any Ministerial Guidelines before declaring a differential rate for any land. The Minister issued Guidelines in April 2013. These Guidelines attempt to spell out clearly what types and classes of land may be considered for differentials, and also those that are not appropriate or need to be 'carefully considered', in this way the differential rates are determined based on factors like property valuations, the type of property, and the services provided to those properties.

Council has utilised a differential rating system since 2004/05, when a Farm rate differential and a Commercial/Industrial rate differential were introduced.

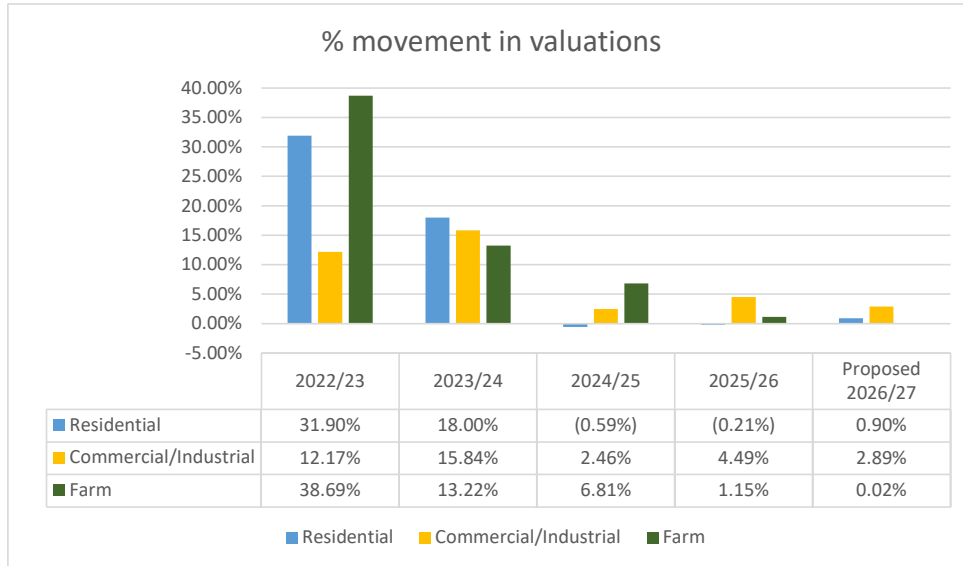
We currently have three different rate categories depending on how a property is used. These are:

- General Residential
- Commercial/Industrial
- Farming

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

### 3.5.1 Property Valuations

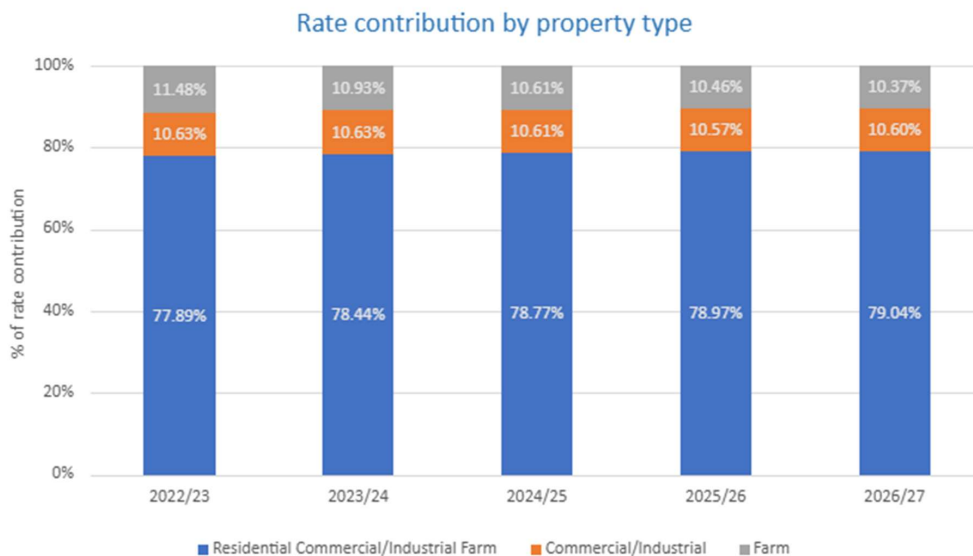
The graph below shows the movements in Valuations of our property classes over the last five years. This shows a significant upward trend across all classes of properties, especially farms after COVID-19. However recent years shows a settling of valuations across the property classes.



### 3.5.2 Rates distribution

Since 2022 the rate distribution or amount of rates each property class pays has remained relatively consistent. This demonstrates the fairness that has been applied across the different property groups when dividing the rating burden.

The table below shows the percentage of total rates and municipal charge distribution for the three classes of properties since 2022/23 through to the proposed distribution for the 2026/27 year.



### 3.5.3 Differentials applied for the last five years

Class	21/22	22/23	23/24	24/25	25/26	26/27
Residential	100%	100%	100%	100%	100%	100%
Commercial/Industrial	145%	140%	140%	135%	129%	127%
Farm	80%	80%	80%	75%	74%	75%

### 3.5.4 Services provided to different property classes

The rationale for a discount to farm properties over time has been because 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.

The rationale for Commercial/Industrial properties has been that these types of properties benefit from increased service levels for things like construction and maintenance of infrastructure assets, provision of tourism and visitor programs and services, streetscaping of key business areas, encouragement of economic and employment growth through services and programs.

### 3.5.5 Other principles used in determining the differential rates

Finally, the principles of fairness and equity among the property types, simplicity in application to help ratepayers to understanding and consistency and predictability to not create any rate shocks are taken into consideration.

## Policy

**Council considered a range of options for differential rating in the 2026/27 year as part of the budget preparation.**

**When the different elements above were considered, Council is proposing to use the differential in a way that divides rates up in a way that ensures each class of property has the same average increase of approximately 2.5 per cent.**

**In 2026/27 we are intending to apply the following differentials to the rates to achieve an overall 2.5 per cent on average for each property class.**

**This prioritises fairness and equity among the property types as well as ensuring the distribution is simple to understand and consistent for our ratepayers.**

Differential rates will be applied in the percentages shown below:



**General Residential**  
**100% /**  
**\$42.8 million**



**Commercial/Industrial**  
**129% /**  
**\$6.2 million**



**Farming**  
**74% / \$6.2 million**

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

**Property Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)**

### 3.5.6 Definitions for the three classes of property

#### General Rate

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 Planning Scheme (Planning Scheme); or
- any land that is not defined as Farmland 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.

#### 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 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:

- used primarily for residential purposes; or
- any land that is not defined as Farmland 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.

#### 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 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

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 Planning Scheme; or
- conforming to 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 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

Included in the 127% 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.

### 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 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

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*:
  - *Farm Land means any rateable land that is two or more hectares in area;*
  - *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;*
  - *conforming to 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;
- seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- 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:

- used primarily for primary production purposes; or
- 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.

### 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 and are generally located within a farm zone under the Planning Scheme.

### Types of Buildings

All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

## 3.6 Other types of Charges

### 3.6.1 Municipal Charge

Another rating option available to Councils is the application of a municipal charge. Under Section 159 of the 1989 Act, 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 1989 Act, a Council's total revenue from a municipal charge in a financial year must not exceed 20% of the combined sum 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 amalgamation occurred in December 1994.

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 1989 Act as a single farm enterprise and a large proportion of farm properties would be in the higher valued property bracket due to their size.

### Policy

**Continue to apply a municipal charge based on the principles of equity (equal contribution from all). For 2026/27 the fee is proposed as \$263.40. The revenue to be raised through the application of a municipal charge for the 2026/27 year is approximately 14 per cent of total rates and municipal charges.**

### 3.6.2 Service Rates and Charges

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

- waste, recycling or resource recovery services; and
- 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.

Council will retain the existing waste service charge – as if it does not 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.

Because of the impact on fuel prices based on the global instability in the Middle East the kerbside collection charge has been adjusted to ensure the service remains at full cost recovery and waste services are not cross subsidised by the general rate papers. The collection charge has been budgeted to reflect an average fuel price of \$3.10 for diesel which is the main fuel used in collection. Based on this the kerbside collection charge unit rates increase at an average rate of 3.65 percent for the 2026/27 year, with the lowest increase across services being 2.42 percent and the highest being 8.25 percent.

#### 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 increase from \$51 to \$57.60 in the 2026/27 year. It is estimated that the Waste Levy will raise revenue of \$1.903 million in the 2026/27 year.

As a result of the 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 waste levy increase by 12.94 percent in the 2026/27 year.

### 3.6.3 Special Charge Schemes

The 1989 Act 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 1989 Act) 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:

- the wards, groups, uses or areas for which the special rate or charge is declared; and
- the land in relation to which the special rate or special charge is declared;
- the manner in which the special rate or special charge will be assessed and levied; and
- 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 that "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.

## 4 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

### Policy - Rate Payment Options

Council aims to make the payment of rates as flexible as possible for ratepayers. There are numerous options for paying rates and charges including:

#### 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

#### Lump sum

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.

#### Flexible payment plans

Council also offers flexible payment plans (weekly or fortnightly) that allows the ratepayer to spread the payment of rates and charges across the year or multiple years.

#### Interest on arrears and overdue rates

Statutory interest can be charged on overdue rates in accordance with the 1989 Act that do not have an approved payment plan.

As outlined above Council has numerous options for paying rates. Penalty interest is used as an incentive to engage with Council to set up a payment arrangement or get Hardship assistance.

#### 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 1989 Act Sections 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 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.

## Rebates

A rebate is a mechanism through which a targeted group receives a discount or concession to achieve certain objectives. Essentially rebates are funded through the general rate pool. More specifically, the amount required to fund the rebate is calculated and incorporated into the total rates and charges requirement. For transparency, the amount of any rebate or concession funded by ratepayers should be declared on an annual basis.

Council may grant rebates of concessions in accordance with the 1989 Act to assist the proper development of the municipal district, to preserve, maintain and restore historical, environmental, architectural or scientific buildings or places of interest important within and to the municipality, or to generally assist the proper development of all or part of the municipal district. Generally, conditions or undertakings are required and if not met, require the rebate or concession to be repaid in part or in full, as the case may be.

## Pensioner Rebates

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.

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 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. Consequently, 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. As the proposed rate increase for the 2026/27 year is less than the rate cap, the rebate has been increased by 2.50% the same percentage increase as rates. This resulted in the rebate for 2026/27 being set at \$67.11 up from \$65.47 in 2025/26 at an estimated cost of \$483,000.

## Policy

**Council has considered that this rebate should continue for 2026/27.**

### Hardship Policy

Sections 170, 171 and 171A of the 1989 Act gives Council the power to defer and/or waive in whole or part, the payment of rates and charges if Council determines the enforcement of the requirement to pay would cause hardship to the ratepayer.

Whilst Council must consider its overall revenue requirements from a strategic perspective taking into account the needs of the community as a whole, it is important that Council has a further mechanism to consider the needs of individuals who are suffering financial hardship.

The purpose of the Hardship Policy is to provide Council with a policy framework to provide rate relief to individuals who need assistance.

Council recognised that during times of financial difficulty, mounting bills can feel incredibly overwhelming.

Hardship options include a reduced payment plan, an extension of time before rates are due to be paid, or a full or partial waiver of rates and charges.

This type of support is offered to all ratepayers who are experiencing hardship or financial hardship.

Ratepayers seeking to apply for this are required to submit an application form, which is available at the Council offices, or can be posted upon request. More information is available on our website at [Payment Assistance and Hardship](#).

Council also works in partnership with free financial counselling service providers who can help assess ratepayer's financial situation, as well as give information and options with debt issues.

### Victorian Government Imposed Emergency Services and Volunteers Fund

In December 2024 the Victorian Government introduced a new levy which replaced the Fire Services Property Levy. The new levy is expanded to fund the State Emergency Service, Triple Zero Victoria, the State Control Centre, Forest Fire Management Victoria and Emergency Recovery Victoria.

The Victorian Government introduced this expanded levy without consultation.

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

The Emergency Services and Volunteer Fund (ESVF) is based on two components, a fixed charge, and a variable charge which is linked to the CIV of the property. To reiterate the levy is not included in the rate cap and increases in the levy are at the discretion of the Victorian Government.

## 5 Fees and Charges

### 5.1 Pricing Policy

The following pricing principles provide guidance for Council's approach in setting appropriate levels of fees, fines and charges, taking into account community benefit, user groups and Community (Council) Plan objectives. This policy applies to all fees and charges that are listed in the Fees and Charges Schedule, which is published in the Annual Budget. This policy seeks to ensure that the following key objectives are met:

- **Efficiency** – the fees are simple to understand and administer.
- **Equity** – the fees are fairly applied across a range of users and consider users' capability to pay.
- **Effectiveness** – the fees provide appropriate signals to users, value for money and ensure that everyone contributes appropriately to the delivery of services.
- **Transparency** – the method of determining pricing is consistent.

#### 5.1.1 Pricing Options

The first step is to consider whether the fee is statutory in nature (in which case Council has no discretion over the fee setting) or whether the fee and fee level is resolved by Council.

Where the fee is a Council discretionary fee, Council then needs to primarily determine the relationship between the fee levels and the associated expenditure with which the fee is related to.

The options available to Council are to either set the fee at a:

- level that exceeds related costs therefore creating a revenue flow for Council that assists in offsetting funds required from rates; or
- level that results in full cost recovery, therefore making the respective service revenue neutral for Council; or
- subsidised level where Council rate funding (and/or grants) is required for the service.

In providing services to the community, Council determines the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provided are in-line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

#### Statutory Pricing

Pricing applied for fees and charges are generally advised by the Victorian Government department responsible for the corresponding services or legislation. Generally, Councils will have limited discretion in applying these fees.

#### Market Pricing

Price set above full cost recovery and in-line with benchmarked market prices where the service is considered discretionary and without strong community benefit. Market price often 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 pricing

Priced to ensure Council recovers 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

The price is set between full subsidy (no charge) and full cost recovery based on the level of community benefit and accessibility of the service (e.g. recreation facilities). Accessible pricing applies where Council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (i.e. 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 Australian and Victorian Government funding programs. Full Council subsidy pricing and partial cost pricing should be based on knowledge of the full cost of providing a service.

Council considers the following criteria when determining the level of subsidy applied to fees and charges:

- Is the service designed as a benefit to the community (public good)?
- Is the service private in nature but has public benefits?
- Is there a need for the service?
- Can the community pay for the service?
- What is the nature of the service?

#### National Competition Policy (Australian Government) and Competitive Neutrality Policy (Victorian Government)

Council's policy framework is to be assessed in the context of both the Australian and Victorian Governments guidance material regarding competitive neutrality. In setting its pricing, Council is required to price services that compete in the open market on a 'level playing field' basis and to be transparent in regard to any decision to depart from a commercial basis for pricing.

Competitive neutrality requires that Council's business activities should not enjoy a net competitive advantage over their private sector competitors as a result of public sector ownership. Where there are significant competitors in the marketplace, Council is required to consider and justify any subsidy in the case of significant services which compete with the private sector.

#### 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 governments' 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 services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

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.

## 5.2 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 Victorian 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.

## 6 Grants and Contributions

### 6.1 Government 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. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

### 6.2 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; or
- 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.

## 7 Other Revenue

Council earns other sources of revenue from sale of assets, lease and licensing, interest on investments and interest on rate arrears. The amount of revenue earned from these sources fluctuates from year-to-year, such as the level of cash and investments, and outstanding rates and charges balances.

### 7.1 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.

### 7.2 Sale of Assets

Assets will only be considered for disposal where there is no clear Council or community need for that asset in the foreseeable future. All property considered for disposal will undergo an evaluation based on both financial and community benefit factors. Existing holdings or strategic acquisitions must meet existing needs, new identified needs or adopted strategies.

To enhance community benefit opportunities for the alternative use of property (including asset realisation) will be investigated. Regular reviews of asset holdings will be conducted to identify opportunities for asset realisation and consolidation. Asset management plans, asset usage, the ability for Council to maintain assets, land use planning documents and community benefit will be considerations in such reviews.

### 7.3 Lease and Licensing

Council provides a range of assets for use by the public, community groups and other organisations to contribute to the achievement of Council's strategic objectives and desired service delivery. Sources of income may be received from leasing and licensing arrangements managed through Council's Lease and Licensing Policy.

The Policy applies to all Council-managed assets, including Council-owned, Crown Land (where Council is the appointed Committee of Management) and any other land Council has control over, where an occupancy agreement is to be offered to a community group or other organisation. The Policy outlines what occupancy agreements are covered.

#### Proposals to lease Council land – 2026/2027

Address of Property	Proposed Lease Term	Type of Agreement	Commencement Date of Lease	Current Use of the Land/Property (Tenant)
2 Main Street Bairnsdale	21 Years	Lease Agreement	06/03/2027	Caravan Park
42 Eastern Beach Road Lakes Entrance	21 Years	Lease Agreement	06/03/2027	Caravan Park
59 Main Road Paynesville	21 years	Lease Agreement	01/07/2026	Men's Shed

## 5.2.4 Endorse Draft Revised Chief Executive Officer Employment and Remuneration Policy

Authorised by General Manager Business Excellence

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### Purpose

The purpose of this report is to present the Chief Executive Officer Employment and Remuneration Committee (Committee) recommendations to the Council for its consideration to adopt the draft revised Chief Executive Officer Employment and Remuneration Policy (draft revised Policy), provided at **Attachment 1**.

### Key Points

Under section 45 of the *Local Government Act 2020 (Act)* Council must develop, adopt and keep in force a *Chief Executive Officer Employment and Remuneration Policy*.

The Policy provides direction on Council's commitment to the application of good governance, transparency and fairness in all matters relating to the employment, management and remuneration of the Chief Executive Officer (CEO). Supporting the high performance of the CEO is one of the key responsibilities of the Council.

This Policy ensures that the Council meets its obligations to support the ongoing high performance of the CEO through professional development, performance planning and management and appropriate recognition and remuneration.

The Committee at its meeting on 4 May 2026 reviewed the recommended changes to the policy prepared and provided by Maddocks, also the former Council request about Committee Performance Review and one recommendation from the [Municipal Monitor Report](#) into Colac Otway Shire Council.

The Committee endorsed a draft revised Policy to be presented to Council for consideration and endorsement.

### CEO Employment and Remuneration Committee Recommendation

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

- 1. endorses the draft revised Chief Executive Officer Employment and Remuneration Policy, provided at Attachment 1;***
- 2. notes that the endorsed Chief Executive Officer Employment and Remuneration Policy will be published on Council's website; and***
- 3. notes that the Chief Executive Officer Employment and Remuneration Committee has fulfilled its responsibilities in accordance with and having regard to the Chief Executive Officer Employment and Remuneration Policy in this matter.***

## Proposed changes:

The proposed changes considered by the Committee are detailed in the table below:

Clause	Change	Committee recommendation
1 – Purpose	Minor wording changes	Accepted
4- Statement	Additional dot point ‘have regard to all legal, contractual and statutory obligations owed to the CEO.’	Accepted
5 - CEO Employment and Remuneration Committee	Committee composition	Not accepted Retain membership as: Mayor Deputy Mayor Two Councillors
	Chairing the Committee and quorum	Accepted
6 - Recruitment of the CEO	[Optional – recommended by the Darebin Municipal Monitor Report to improve coordination and focus of processes] The Committee will conduct candidate interviews as required throughout the recruitment process. Other Councillors who are not appointed to the Committee are prohibited from conducting candidate interviews and may participate as observers only.	Not accepted
8 - Reappointment of the CEO	No more than 12 months and no less than six months prior to the expiry of the current CEO's Contract of Employment, the Committee will provide a recommendation to Council on: <ul style="list-style-type: none"> <li>• whether the CEO should be reappointed under a new Contract of Employment;</li> <li>• if the recommendation is to reappoint the CEO, the proposed provisions of the further Contract of Employment; and/or</li> <li>• whether the position of CEO should be publicly advertised.</li> </ul> Council must advise the CEO at least three months prior to the expiration of the period of employment.	Accepted in principle – need to consider current CEO contract and timing of next Council elections to assess if this falls within caretaker. If so, adjust to 12 months. Further legal advice received and updated to be a flexible approach to be between six and 12 months. An additional minor adjustment was made to the timing of when the Council must advise the CEO of reappointment from six to three months.
9 - Contract of Employment	‘with notice of termination by Council being restricted to a maximum of 6 months;’ and ‘except to the extent that the Contract of Employment expressly provides for a change or variation to take effect by operation of the Contract of Employment (without a deed of variation).’	Accepted
10 - Annual review	‘about any of the matters set out in above paragraph 4.8 in relation to the Annual Review Report’	Accepted

Clause	Change	Committee recommendation
13 - Acting CEO	Where applicable, the Committee may advise Council on: <ul style="list-style-type: none"> <li><input type="checkbox"/> the selection and appointment of an Acting CEO including whether it is appropriate to: <ul style="list-style-type: none"> <li>o recruit an external candidate who is not currently employed by Council; or</li> <li>o appoint an internal candidate who is a current employee of Council;</li> </ul> </li> <li><input type="checkbox"/> the terms of the Acting CEO's contract of employment (to the extent that the terms set out in paragraph 4.5 of this Policy are inappropriate for an Acting appointment); and</li> <li><input type="checkbox"/> performance monitoring and review processes, if applicable, which are to be determined by reference to the length of the Acting CEO's term of appointment.</li> </ul>	Accepted
14 - Independent advice	'Council may appoint a maximum number of two Independent Members at a time.'	Accepted
	'an additional fee will be paid to the Independent Member for every meeting of the Committee attended over and above the four meetings required each year.'	Not accepted as our agreement is per hour as required.
15 - Dispute resolution	Minor tracked changes accepted	Accepted
16 - Administrative support	Tracked Changes accepted	Accepted
18 - Delegations	Tracked changes accepted	Accepted

The Committee also discussed the addition of the following clause, recommending that it should be included on the basis of best practice for all Committees:

*Conduct annually, an evaluation of the performance of the CEO Employment and Remuneration Committee against the CEO Employment and Remuneration Policy and provide a report to Council on the assessment of the Chief Executive Officer Committee.*

Finally, the Committee also considered how the CEO can be given an opportunity to provide feedback about Council's performance in supporting the CEO to achieve both Council's and the CEO's defined goals in line with the [Municipal Monitor Report](#).

It was recommended that additional clauses be included in the Policy to reflect this, and these have now been incorporated into Clause 11 – Performance Monitoring.

## **Strategic Alignment**

This report has been prepared and aligned with the following theme in the Council Plan 2025-2029:

*Theme 4: Managing Council well*

Outcome – Council operates transparently and effectively with public trust

## **Consultation/Community Engagement/Impacts**

The draft revised Policy has been developed through the provision of Maddocks' independent expertise.

## **Opportunities and Risks**

The draft revised Policy reduces risk through the provision of direction on Council's commitment to the application of good governance, transparency and fairness in all matters relating to the employment, management and remuneration of the Chief Executive Officer.

## **Climate Change**

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

## **Conflicts of Interest**

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

## **Attachments**

1. CEO Employment and Remuneration Policy -clean version [5.2.4.1 - 18 pages]



# **Chief Executive Officer Employment and Remuneration Policy**

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## 1. Purpose

This is the Chief Executive Officer Employment and Remuneration Policy (Policy) of East Gippsland Shire Council (Council), made in accordance with section 45 of the *Local Government Act 2020* (Act).

This Policy provides for the following matters which Council is responsible for under the Act and/or as a requirement of this Policy:

- the recruitment and appointment of the Chief Executive Officer (CEO) ensuring that:
  - the recruitment decision is based on merit;
  - the recruitment processes support transparency in the recruitment process and, subject to Council's discretion to offer re-appointment in accordance with section 44(3) of the Act, the public advertising of the position; and
  - regard is had to gender equity, diversity and inclusiveness;
- approving the Contract of Employment entered into between Council and the CEO;
- the appointment of an Acting CEO;
- the provision of independent professional advice in relation to the matters dealt with in the Policy;
- the monitoring of the CEO's performance;
- an annual review of the CEO's performance; and
- determining the CEO's remuneration.

## 2. Scope

This Policy applies to the Chief Executive Officer and Council.

## 3. Context

Under the provisions of the Act, Council is responsible for the appointment of the CEO (section 44(1) of the Act) and at least once each year Council must review the performance of its CEO (section 45(2)(b)(iv) of the Act).

Council is also responsible for determining the remuneration of the CEO.

This Policy has been developed to support the requirements of the Act (section 45) through the establishment of an advisory committee known as the CEO Employment and Remuneration Committee (Committee). The Committee will assist Council to fulfil its responsibilities relating to CEO employment, performance and remuneration matters.

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**CEO Employment and Remuneration Policy**  
 Date Approved:  
 Document Owner: General Manager Business Excellence

Document Number: CP035  
 Version Number: 8  
 Next Review Date:

*This document is uncontrolled when printed*

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## 4. Statement

This Policy outlines the mechanisms which support Council in fulfilling its obligations regarding the CEO's employment and under the Act.

The aims of the CEO in relation to this Policy are to:

- work collaboratively with the Committee in determining the Performance Plan on an annual basis;
- actively participate in the performance appraisal process as required by the Committee;
- make use of constructive feedback from Councillors and Committee Members in relation to performance appraisals;
- undertake professional development on an as needed basis, and/or as part of the Performance Plan; and
- promptly draw the Committee's attention to any situation where any variation of the Performance Plan may be required in light of the current circumstances.

The aims of Council (including via the Committee) in relation to this Policy are to:

- establish the Committee;
- provide processes for the recruitment of a natural person, and their appointment, to the position of CEO;
- draft and approve the Contract of Employment entered into between Council and the CEO;
- seek and be guided by independent professional advice (Independent Member) in relation to the matters dealt with in this Policy;
- provide processes for determining and reviewing the Remuneration Package;
- provide processes for the monitoring of the CEO's performance including setting the Performance Plan and conducting an annual review;
- determine, as required, any variations to the Remuneration Package and terms and conditions of employment of the CEO;
- provide processes for the appointment of an Acting CEO; and
- have regard to all legal, contractual and statutory obligations owed to the CEO.

## 5. CEO Employment and Remuneration Committee

Council will establish and maintain a Committee.

The Committee will be an advisory committee to Council.

The purposes of the Committee are to consider, and make recommendations to Council with respect to, the:

- selection and appointment of the Independent Member/s;
- independent advice received from the Independent Member/s;
- performance monitoring of the CEO, including with respect to achievement of the KPIs;
- annual review of the CEO's performance, including against the KPIs;
- CEO's remuneration;
- recruitment and appointment (or reappointment) of a CEO, if required;
- provisions to be included in the Contract of Employment from time to time;
- appointment of an Acting CEO, if required; and
- implementation of this Policy.

The Committee will consist of the Mayor, Deputy Mayor, two Councillors and an Independent Member appointed by Council.

The Committee is to be chaired by:

- the Independent Member; or
- the Mayor, if the Independent Member is absent or during the period in which there is no Independent Member; or
- a Councillor, who is present at the Committee meeting and is appointed by the members of the Committee, if the Mayor is absent, a Councillor.

A quorum will be achieved when:

- three people including the Mayor or Deputy Mayor and at least two other members of the Committee are present; or
- if the Mayor is absent, when three members of the Committee are present..

The Committee is to hold meetings as often as is necessary to:

- prepare documentation relevant to the CEO's employment and remuneration, including Council reports and contractual documents, for the approval of Council;
- conduct and maintain appropriate records regarding performance reviews of the CEO; and
- review the Remuneration Package and conditions of employment of the CEO

provided that the Committee meets at least twice in each year.

The Committee will provide a report to Council following each meeting describing its activities and making recommendations about any action to be taken by Council.

The Committee will determine its procedures at its first meeting, which will include:

- the rules for its meetings, noting that meetings should be conducted with as little formality and technicality as appropriate to fulfil the Committee's purposes;
- how often the Committee meets, provided that the Committee meets at least twice in each year;
- means of attendance at Committee meetings (eg in person or electronically); and
- the taking of the minutes of the Committee meetings

and will communicate the procedures to Council.

For the avoidance of doubt, nothing in this Policy requires Council to accept any or all of the Committee's recommendations.

Conduct an annual evaluation of the performance of the Committee against the Policy and provide a report to Council on the assessment of the Committee.

## 6. Recruitment of CEO

*Where Council makes the decision to go to market or test the market for a CEO.*

The Committee will establish and lead the process to recruit the CEO, designed to ensure that Council can select the best available candidate from a short list of preferred candidates (with or without a recommendation from the Committee).

The Committee shall, in accordance with Council's Procurement Policy and Procedures, seek and appoint an independent Executive Search Consultant/Provider to manage and conduct the process of selection of a suitable candidate(s) for Council's consideration for appointment to the position of CEO, and ensure professional care throughout the administration of the process.

If an Executive Search Consultant/Provider is engaged, the Committee, the Chair of the Committee or a member of Council staff nominated by the Committee, must liaise with the Executive Search Consultant/Provider in connection with the recruitment process.

The Committee shall, in conjunction with the Executive Search Consultant/Provider engage, develop and agree upon:

- a search and selection process and timeframe;
- setting the Remuneration Package and conditions based on industry benchmarks;
- key accountabilities;
- Key Selection Criteria;
- candidate application material;
- a candidate identification strategy; and
- methods of applicant evaluation – embracing diversity and gender equity principles and best practice processes to eliminate bias

When considering the recruitment of the position of CEO, the Committee shall, in conjunction with the Executive Search Consultant/Provider:

- ensure that the recruitment decision is based on merit;
- support transparency in the recruitment process and the public advertising of the position;
- ensure that regard is had to gender equity, diversity and inclusiveness;
- ensure that the CEO role is publicly advertised;
- oversee the development of the candidate pool by the Executive Search Consultant/Provider, providing feedback on the quality and diversity of candidates being identified;
- review the Executive Search Consultant/Provider report on the final candidate pool and determine which candidates will be long-listed for consideration by the Consultant/Provider and/or the Committee; and
- prepare a report for Council on all applications received and recommend the candidates that should be short-listed for interview by the full Council. All Councillors will be provided with the opportunity to be part of the interview process.

The Executive Search Consultant/Provider will be appointed on the terms agreed by Council, including that the Executive Search Consultant/Provider will prepare, and provide to Council, a schedule of dates for key decisions to be made by Resolution throughout the recruitment process.

The Committee must provide a report and recommendation to Council so that each key decision identified in the schedule of dates for key decisions identified above can, if necessary, be made by Resolution. This may include recommendations as to:

- the preferred candidate; and
- the proposed high level contract terms (including the term of employment and Remuneration Package).

## 7. Appointment of CEO

Council's role is to appoint the CEO, on the advice of the Committee.

Council will receive a report from the Committee on the completion of its role in the recruitment process, and Council will proceed to decide on a preferred candidate with the support of the Committee to negotiate and finalise the Contract of Employment.

Once the preferred candidate is determined by the full Council, with the support of the Executive Search Consultant/Provider, the Committee will provide a recommendation to Council on the provisions to be contained in the proposed Contract of Employment.

The appointment of the CEO must be made by a Resolution.

The Committee shall then:

- ensure, through the Executive Search Consultant/Provider, that all candidates are informed of the outcome of the recruitment and selection process; and
- develop and recommend to Council an on-boarding program for the new CEO.

## 8. Reappointment of CEO

For the avoidance of doubt, any reappointment of the current CEO must be made by Resolution.

Council will, by Resolution, determine whether reappointment of the incumbent CEO pursuant to section 44(3) of the Act is under consideration or whether Council will go to market or test the market for a CEO.

No more than 12 months and no less than six months prior to the expiry of the current CEO's Contract of Employment, the Committee will provide a recommendation to Council on:

- whether the CEO should be reappointed under a new Contract of Employment;
- if the recommendation is to reappoint the CEO, the proposed provisions of the further Contract of Employment; and/or
- whether the position of CEO should be publicly advertised.

Council must advise the CEO at least three months prior to the expiration of the period of employment.

Note: where the Contract of Employment is 12 months or less, the above periods of time may be adjusted according to Council's discretion, provided that Council must advise the CEO whether it wishes to offer reappointment at least three months prior to the expiration of the period of employment.

The Committee shall ensure a confidential, fair and respectful process is undertaken so that Council should make its decision on whether and on what terms to offer reappointment only after reasonable time is provided for Councillors to be informed adequately on relevant matters and to allow an opportunity for the incumbent CEO to make a formal presentation to the Council and/or the Committee.

## 9. Contract of Employment

The Contract of Employment is to be read in conjunction with this Policy (but the terms of this Policy are not incorporated into the Contract of Employment).

The Contract of Employment will, at a minimum, outline the following:

- the employment term, which must not exceed 5 years in accordance with section 44(2) of the Act;
- the responsibilities and duties of the position, including compliance with the Act and the Code of Conduct for Council staff;
- how conflicts of interest will be managed;
- the CEO's Remuneration Package and other entitlements;
- legislative and contractual obligations, including those during and continuing after appointment;
- the CEO's leave entitlements;
- processes for managing unsatisfactory performance;
- processes for early termination, including notice of termination (or payment in lieu) provisions with notice of termination by Council being restricted to a maximum of six months; and
- any other matters required to be contained in the Contract of Employment by the Regulations.

The Contract of Employment may only be varied by a Resolution with the CEO's acceptance, with such variation to be recorded in a deed of variation, except to the extent that the Contract of Employment expressly provides for a change or variation to take effect by operation of the Contract of Employment (without a deed of variation).

## 10. Remuneration and Expenses

The Remuneration Package provided to the CEO will form part of the Committee's annual review, having regard to (in accordance with section 45(3) of the Act):

- any statement of policy issued by the Government of Victoria which is in force with respect to its wages policy (or equivalent);<sup>1</sup> and
- any Public Sector Wages Determination.<sup>2</sup>

Remuneration will be reviewed on an annual financial year basis, in accordance with the CEO's Performance Plan and contractual requirements.

Council will meet expenses incurred by the CEO in relation to:

- membership and subscription fees payable to professional associations which are reasonably necessary in order to carry out duties;
- reasonable costs incurred where attending conferences, seminars or other networking functions;
- reasonable costs incurred in performance of required duties;
- professional development; and
- training and education.

<sup>1</sup> Section 45(3)(a) of the Act requires Council to have regard to any statement of policy issued by Government of Victoria which is in force with respect to its wages policy (or equivalent). The current Victorian Government Wages Policy applies in the public sector from 4 April 2023. See: <https://www.vic.gov.au/wages-policy-and-enterprise-bargaining-framework>.

<sup>2</sup> Section 45(3)(b) of the Act requires Council to have regard to the published remuneration bands for executives employed in public service bodies. See: <https://www.vic.gov.au/tribunals-determination-vps-executive-remuneration-bands>

## 11. Performance monitoring

Council will adopt an annual Performance Plan for the CEO, which will include KPIs. The Performance Plan must be developed by the Committee in consultation with the CEO and confirmed by a Resolution.

To assist Council to fulfil its obligations in this respect, each year the Committee will develop a framework for Council's consideration through which the CEO's performance and Remuneration Package will be reviewed. As a minimum, the framework will provide for the following:

- in consultation with the CEO, the Committee will identify and agree on performance criteria that will be used to measure the CEO's performance for the next 12-month financial year period;
- in consultation with the CEO, the Committee will determine a personal and professional development plan (if required) for the CEO for the next 12-month financial year period;
- review of the CEO's performance against the performance criteria;
- review of the CEO's Remuneration Package as a component of the annual review, having regard to paragraph 10 above, expert advice on remuneration benchmarks from a recognised recruitment consultant and the provisions of the CEO's Contract of Employment;
- an annual report (see clause 12 below referring to the Annual Review Report) to Council on the CEO's performance review to determine outcomes of the review process in relation to:
  - the CEO's performance against the performance criteria;
  - the performance criteria for the next 12-month financial year review period; and
  - whether the Remuneration Package should be varied.

The framework will also observe the following principles:

- the CEO is aware of the performance review process to be undertaken;
- the CEO has an opportunity to submit a self-assessment performance report and to present that report to both the Committee and the full Councillor group;
- all Councillors are invited to provide feedback to the Committee in respect of the CEO's performance as measured against the performance criteria approved by Council;
- the CEO is provided with timely feedback on the outcomes of the Committee's review of his/her performance; and
- the CEO may provide feedback to the Committee regarding Councillors' performance in supporting the CEO to achieve both Council's and the CEO's defined goals.

The CEO is to provide progress reports against the Performance Plan to the Committee on a quarterly basis.

The Committee may meet with the CEO following each progress report to discuss the matters contained in the progress report and any feedback from Council.

Following the initial four to six months of the CEO's term, a workshop with Councillors and the CEO should be arranged so that:

- the CEO can prepare and present their views formed since their appointment on any related matters, and highlight any projections or forecasts of relevance to Council during their tenure;
- Councillors can provide feedback to the CEO on their perspective of the CEO's performance during the initial period of the CEO's employment;
- The CEO can provide feedback to Councillors regarding their performance in supporting the CEO to achieve both Council's and the CEO's defined goals and
- Council and the CEO can consider projects and priorities for inclusion in the CEO's Performance Plan and KPIs.

Nothing in this Policy prevents the Committee and/or Council from monitoring the CEO's performance on an ongoing basis.

## 12. Annual review

In preparation for Council's review, the Committee is required to submit an annual review report (Annual Review Report) to Council which includes recommendations on the following:

- whether, and to what extent, the CEO has met the KPIs under the Performance Plan;
- whether, and to what extent or in what respect, any KPIs or other criteria ought to be varied under the Performance Plan;
- whether, and to what extent, the Remuneration Package ought to be varied; and
- any other necessary matters.

The Committee will submit the Annual Review Report to Council only after meeting with the CEO to discuss the Committee's proposed recommendations.

The CEO may request the opportunity to address Council about any of the matters set out in clause 11 in relation to the Annual Review Report.

Council shall, after receipt of the Annual Review Report, review the recommendations in the Annual Review Report, resolve upon the matters described above in relation to the Annual Review Report and advise the CEO of the terms or effect of the Resolution.

## 13. Acting CEO

Council must appoint an Acting CEO when there is a vacancy in the office of the CEO or the CEO is unable to perform their duties under the Contract of Employment for a period exceeding 28 calendar days.

The appointment of the Acting CEO must be made by a Resolution unless the Acting CEO is appointed for a period not exceeding 28 calendar days, in which case the CEO may appoint an Acting CEO under delegation from Council pursuant to section 11(3) of the Act. Nothing in this Policy applies to the CEO's appointment of an Acting CEO under delegation.

Where applicable, the Committee may advise Council on:

- the selection and appointment of an Acting CEO including whether it is appropriate to:
  - recruit an external candidate who is not currently employed by Council; or
  - appoint an internal candidate who is a current employee of Council;
- the terms of the Acting CEO's contract of employment (to the extent that the terms set out in Clause 4.5 of this Policy are inappropriate for an Acting appointment); and
- performance monitoring and review processes, if applicable, which are to be determined by reference to the length of the Acting CEO's term of appointment.

## 14. Independent advice

The Independent Member is responsible for providing independent professional advice in relation to the matters dealt with under this Policy in accordance with section 45(2)(a) of the Act.

The Independent Member will be appointed on the recommendation of the Committee following a process to seek experienced and suitably qualified persons but must not be the Executive Search Consultant/Provider appointed by Council to assist in the recruitment process. Council may appoint a maximum number of two Independent Members at a time.

The term of appointment will be two years, with the option of a further two, one-year terms or one, two-year term extension at the discretion of the Council.

Duties of the Independent Member include:

- actively participate in the Committee's annual review of the CEO's performance and development of a draft performance plan for the next 12-month period for consideration by Council; and
- provide advice and guidance to the Committee on any matter pertaining to the CEO's employment with Council.

The role of Independent Member will be remunerated as follows:

- a sitting fee per meeting, together with reimbursement of travel costs (where applicable) in line with the ATO amount, will be paid to the independent member. The fee to be paid has regard for the specific roles and responsibilities of the Independent Member as set out in this Policy;
- the fee will be paid to the Independent Member immediately following their attendance at each of the four scheduled committee meetings; and
- Council will ensure that it is a term of the Independent Member's engagement that the Independent Member keep confidential all information which the Independent Member acquires by virtue of the engagement.

Council, or the Committee with the approval of a Resolution, can, on an as needed basis, obtain additional independent professional advice in relation to the matters dealt with under this Policy.

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CEO Employment and Remuneration Policy  
 Date Approved:  
 Document Owner: General Manager Business Excellence  
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## 15. Dispute resolution

In relation to any matter under this Policy or the CEO's Contract of Employment that may be in dispute, either the CEO or Council may:

- give written notice to each other of the particulars of any matter in dispute, and
- within 14 days of receiving a notice specified above, a meeting will be convened between the Committee and the CEO in an attempt to resolve the dispute.

The Independent Member of the Committee will be responsible for organising the meeting between the Committee and the CEO and will also act as the chairperson of the convened meeting.

If the dispute is not resolved, Council (in consultation with the CEO and on the recommendation of the Committee) will either, within 14 days:

- refer the dispute to an independent mediator (as agreed by the CEO and Committee, or if they cannot agree a mediator appointed by the Executive Director of Local Government Victoria) and the Committee agree to participate in any mediation process in good faith with at least the Mayor in attendance on behalf of Council; or
- nominate one or more external persons for the purpose of conducting further investigation and discussion (including any consultation with the CEO) and making a recommendation to Council. Persons nominated for this purpose will have had no prior involvement in the dispute.

The Independent Member of the Committee will facilitate the dispute resolution process on behalf of the Committee.

The cost of any mediation or investigation will be met by Council.

Having regard to any proposed outcome from any mediation or the recommendation made in accordance with the above paragraphs, Council will make a final decision regarding the dispute which shall be binding on the parties.

During this process, no party shall be prejudiced as to the final resolution of the dispute. The parties will co-operate to ensure that the steps required to reach a resolution are carried out as expeditiously as possible for the benefit of all concerned.

Council and/or the CEO may nominate a representative (including a legal representative) to assist it and/or the CEO in this process. The CEO and/or Council will each be responsible for meeting the cost of any nominated representative used by them or it.

Neither the Committee nor the Mayor can make any binding decision under any dispute resolution process, without a Resolution.

## 16. Administrative Support

Council acknowledges that, in implementing this Policy, it, the Committee and/or the Independent Member/s, will from time to time require the assistance of members of Council staff, including assistance in relation to governance and human resources matters, and (where relevant) procurement and contract management.

Council, the Committee and/or the Independent Member/s may from time to time request a member of staff to provide assistance in implementing this Policy, recognising that the position of the member of staff is made difficult because they are accountable to the CEO (or a person acting as CEO) and therefore requests for assistance need to be limited to no more than those which are reasonably necessary.

For the purposes of this section, and without limiting its generality, Council's General Manager Business Excellence and Manager People Operations Health and Safety, or their nominees, will provide support to the Committee by:

- assisting in the coordination of Committee meetings;
- preparing relevant documentation for Committee meetings, including reports to Council and contractual documents;
- maintaining appropriate records regarding the CEO's annual review; and
- providing advice in connection with the proper governance of the Committee's role and proceedings.

## 17. Confidential Information

Council is not required to disclose any personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs.

## 18. Delegations

As set out in clause 13, Council must not delegate the power to appoint the CEO, whether on a permanent or acting basis, however, it may delegate to the CEO the power to appoint an Acting CEO for a period not exceeding 28 days (sections 11(2)(d) and 11(3) of the Act).

Council must not delegate the power to make any decision in relation to the employment, dismissal or removal of the CEO (section 11(2)(e) of the Act).

## 19. Review of Policy

This Policy will be reviewed at least every two years by the Committee and within six months of each Council election, and the Committee will make a recommendation to Council with respect to any suggested changes.

Council will consult with the CEO prior to making any changes to the Policy which require Council to vary corresponding provisions of the Contract of Employment.

## 20. Roles and Responsibilities

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

Position	Roles and Responsibilities
Chief Executive Officer	Responsible for ensuring the Committee is provided with: <ul style="list-style-type: none"> <li>• information and any necessary training for Committee members in relation to their responsibilities under the Act and this Policy;</li> <li>• independent advice in respect of matters before the CEO Employment and Remuneration Committee; and</li> <li>• administration and logistical support.</li> </ul>
General Manager Business Excellence	Responsible for ensuring compliance with the requirements of this Policy. Required to review and update the Policy as required through the passing of time, changing circumstances or amendments to the Act or its successor legislation.
Manager People Operations, Health and Safety	Assist the Committee to discharge its responsibilities, as set out in this Policy.
Executive Assistant Business Excellence	Assist the Committee to discharge its responsibilities, as set out in this Policy.

## 21. Definitions

In this Policy, unless the context suggests otherwise the following words and phrases mean:

Term	Meaning
Act	<i>Local Government Act 2020.</i>
Acting CEO	Person appointed by Council in accordance with Clause 13 of this Policy and section 44(4) of the Act to act in the position of Chief Executive Officer.
Annual Review Report	Has the meaning given Clause 12
Chief Executive Officer or CEO	The Chief Executive Officer of Council.
Committee	The CEO Employment and Remuneration Committee established under this Policy.
Committee Member	Each person appointed by Council to the Committee from time to time.
Contract of Employment	The contract of employment between Council and the CEO, including any schedules.
Council	East Gippsland Shire Council.
Councillors	The individuals holding the office of a member of East Gippsland Shire Council.
Council meeting	Has the same meaning as in the Act.
Executive Search Consultant/Provider	An independent consultant with specialist expertise in sourcing and evaluating candidates for senior executive roles.
Independent Member	The consultant appointed by Council from time to time to provide independent advice in accordance with section 45(2)(a) of the Act.
KPIs	Key Performance Indicators or performance criteria however described.
Mayor	The Mayor of Council.
Performance Plan	The annual performance plan setting out KPIs for the CEO.
Policy	This CEO Employment and Remuneration Policy adopted in accordance with section 45 of the Act.
Public Sector Wages Determination	Any Determination that is currently in effect under section 21 of the <i>Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019</i> in relation to remuneration bands for executives employed in public service bodies.
Recruitment Policy	The Recruitment Policy adopted by the CEO under section 48(2) of the Act.
Regulations	The Regulations made under Division 7 of Part 2 of the Act.
Remuneration Package	The total gross remuneration package paid to the CEO pursuant to the Contract of Employment.
Resolution	A resolution of Council made at a properly constituted Council meeting.

## 22. Human Rights

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

## 23. Gender Equality

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

## 24. Risk Reference

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

Risk Category	✓	Risk Category	✓
Community		Governance and Reputation	
Financial		Environment	
People and Property	✓	Service Delivery and Projects	

## 25. References and Supporting Documents

### 25.1 Applicable Legislation:

*Local Government Act 2020*

### 25.2 Applicable Policy and Procedure:

Procurement Policy  
Victorian Government Public Entity Executive Remuneration Policy

### 25.3 Supporting Documents:

CEO's Contract of Employment

## 26. Review and Revision History

Version Number	Date Approved	Approved By	Review Summary
DRAFT	July 2019	Director Corporate	
Final Draft	August 2019	Committee	Minor changes as per Committee discussion for finalisation and presentation to Council
1	10/09/2019	Council	
2	20/10/2020	GM Business Excellence	Administrative change 'Immediate Past Mayor' to 'Deputy Mayor',
3	16/11/2021	Council	Updated to reflect changes from <i>Local Government Act 1989</i> to <i>Local Government Act 2020</i> and insertion of the appropriate clauses
4	20/09/2022	Council	Updated to incorporate best practice recommendations
5	05/08/2024	Council	No changes to the policy
6	30/07/2024	General Manager Business Excellence	Administrative changes – conversion to new Policy template, Officer Position title updated
7	27/08/2024	Council	No changes to the policy
8			Updated to incorporate best practice recommendations

### 26.1 Administrative Updates

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

### 26.2 Document Control Disclaimer

Printed copies of this document are considered uncontrolled. Please refer to the Corporate Document Register on Council's intranet to access the most current version of this document.

## 6 Urgent Business

## 7 Confidential Business

### 7.1 Personnel Matter

The information contained in this report is confidential under section 3(1) of the *Local Government Act 2020* because it relates to: (f) Personal Information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs.

Pursuant to section 66(5)(b) of the *Local Government Act 2020*, if released, the information discussed or considered in relation to this agenda item would unreasonably disclose personal information about the Chief Executive Officer, including performance expectations and employment related matters.

## 8 Close of Meeting