

Latrobe*City*

Budget

2023/2024



Adopted by Council:
5 June 2023



Latrobe*City*
a new energy

Contents	Page
Executive Summary	3
Budget Reports	
1. Link to the Integrated Planning and Reporting Framework	5
2. Services and service performance indicators	7
3. Financial statements	16
3.1 <i>Comprehensive Income Statement</i>	17
3.2 <i>Balance Sheet</i>	18
3.3 <i>Statement of Changes in Equity</i>	19
3.4 <i>Statement of Cash Flows</i>	20
3.5 <i>Statement of Capital Works</i>	21
3.6 <i>Statement of Human Resources</i>	22
3.7 <i>Summary of Planned Human Resources Expenditure</i>	23
3.8 <i>Income Allocation Statement</i>	26
4. Notes to the Financial statements	27
4.1 <i>Comprehensive Income Statement</i>	27
4.1.1 <i>Rates and charges</i>	27
4.1.2 <i>Statutory fees and fines</i>	35
4.1.3 <i>User fees</i>	35
4.1.4 <i>Grants</i>	36
4.1.5 <i>Contributions</i>	38
4.1.6 <i>Other income</i>	38
4.1.7 <i>Employee costs</i>	39
4.1.8 <i>Materials and services</i>	39
4.1.9 <i>Depreciation</i>	40
4.1.10 <i>Amortisation - intangible assets</i>	40
4.1.11 <i>Amortisation - right of use assets</i>	40
4.1.12 <i>Other expenses</i>	41
4.2 <i>Balance Sheet</i>	41
4.3 <i>Statement of Changes in Equity</i>	42
4.4 <i>Statement of Cash Flows</i>	42
4.5 <i>Capital Works Program</i>	43
4.6 <i>Capital Works (Operating)</i>	48
4.7 <i>Capital Works Program Summary Years 2 to 4</i>	50
5. Financial Performance indicators	53
Appendices	
A Schedule of Fees and charges	57

Budget Summary

This document outlines the broad range of services provided by council and builds upon our community's strategic vision for Latrobe 2031, and the Council Plan 2021-2025 which focus on the following six key strategic objectives:

- Smart.
- Creative.
- Healthy
- Sustainable
- Connected
- Council Capabilities

It also details the funding that is required to deliver Council's services and maintain and improve community infrastructure.

The budget has been prepared on the basis of a 3.50% increase in overall rates and charges (excluding the waste charges and State Government Landfill Levy) which is in accordance with the maximum increase in rates permissible under the Victorian Government's Fair Go Rates System (FGRS) for the 2023/24 financial year.

Waste charges are set to rise by \$12.50 or 3.0% per standard set of 3 bins. The increase incorporates the increase in the State Government Landfill Levy imposed on council, increasing costs of waste processing.

The budget includes a capital works program of \$43.8 million. The program includes investment in renewing existing infrastructure of \$21.6M with \$12.8M of this being committed to the roading network. In addition \$4.9M will be spent on upgrading the Marshalls Road / Traralgon-Maffra Road intersection to a signalised intersection and \$2.4M to complete Stage 1a of the Gippsland Logistics Precinct. Other significant projects include flood recovery projects an Indoor Multi Sports Hall at Glenview Park \$2.9m and Multi Use Pavilion at the Traralgon Recreation Reserve \$2.0M. New Energy projects, Solar Power generation installations \$1.2M and Street Lighting LED upgrades \$1.1M together with the continuation of the Regional Car Parks Fund - Main Works package \$1.0M.

No new borrowings are proposed in 2023/24 however \$5.0 million approved in the 2020/21 budget from the State Government's Community Infrastructure Loan program are proposed to be drawn down in the 2023/24 financial year to fund the completion of the Moe Rail Precinct Revitalisation Stage 2 (\$3.5M) and Kernot Hall Upgrade (\$1.5M) projects.

A four year budget has been developed in accordance with the requirements under the Local Government Act 2020. The key aim of the budget is to support the medium term goals of the Council Plan while ensuring the long term financial sustainability of the organisation.

2023/24 Budget *Executive Summary*

The 2023/24 budget presented in this report has been developed through a rigorous process of consultation and review with Council and Council officers. It is Council's opinion that the budget is financially responsible and contributes to the achievement of the Council Plan objectives and strategic directions included in the 2021-2025 Council Plan.

The 2023/24 Operating Budget predicts an operating surplus of \$8.8 million, after raising rates and charges of \$93.4 million out of total revenue of \$152.2 million. When excluding non recurrent capital funding and developer contributions, an underlying operating deficit of \$3.8 million is projected for 2023/24. The underlying deficit primarily reflects the injection of over \$120M of new capital infrastructure in recent years which has increased depreciation expense by \$3M annually. The Financial Plan identifies the need for Council to review infrastructure, services and service levels in order to implement actions to alleviate the deficit position in the long term and to remain financially sustainable in a revenue capped environment.

It should be noted that on a cash basis Council budgets for a break even result, therefore any cash remaining at the end of the budget period is the result of a number of factors such as government grant funds received in advance, funds required to be carried forward to complete unfinished projects and funds required to settle certain balance sheet liabilities e.g. Trade and other payables, Interest Bearing liabilities, Provisions and Trust funds and deposits.

This years Financial Statements include an Income Allocation Statement which identifies income and expenditure on a cash basis.

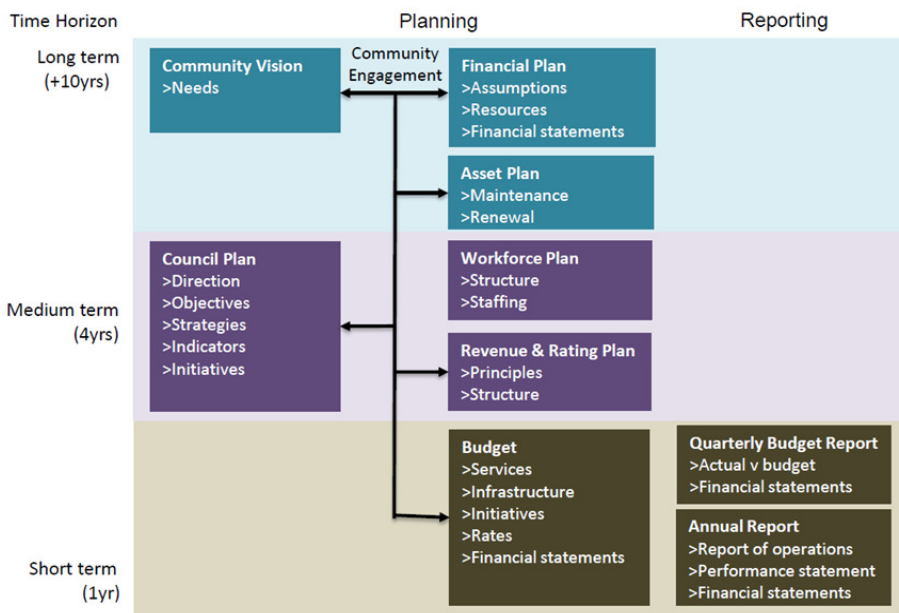
The 2023/24 budget has been prepared on the basis of constraint, Council will continue to review all services and capital infrastructure to ensure it is positioned to best meet the needs of the community into the future.

1. Link to the Integrated 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 planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan and Revenue and Rating Plan) and short term (Budget) 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 planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Mark Davies (Financial Professional Solutions)

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

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change.

Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

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

1.2 Our vision

The Community vision

In 2031 Latrobe City will be known for being smart, creative, healthy, sustainable and connected. It will be the most liveable regional city and at the forefront of innovation.

Working together we are a diverse, connected and resilient community, supporting the equitable diversification of our economic base and transition towards a low emissions future.

We are known as a community that is equitable, liveable and sustainable, with a continued focus on healthy lifestyles supported by high quality recreational and cultural facilities and a natural environment that is nurtured and respected.

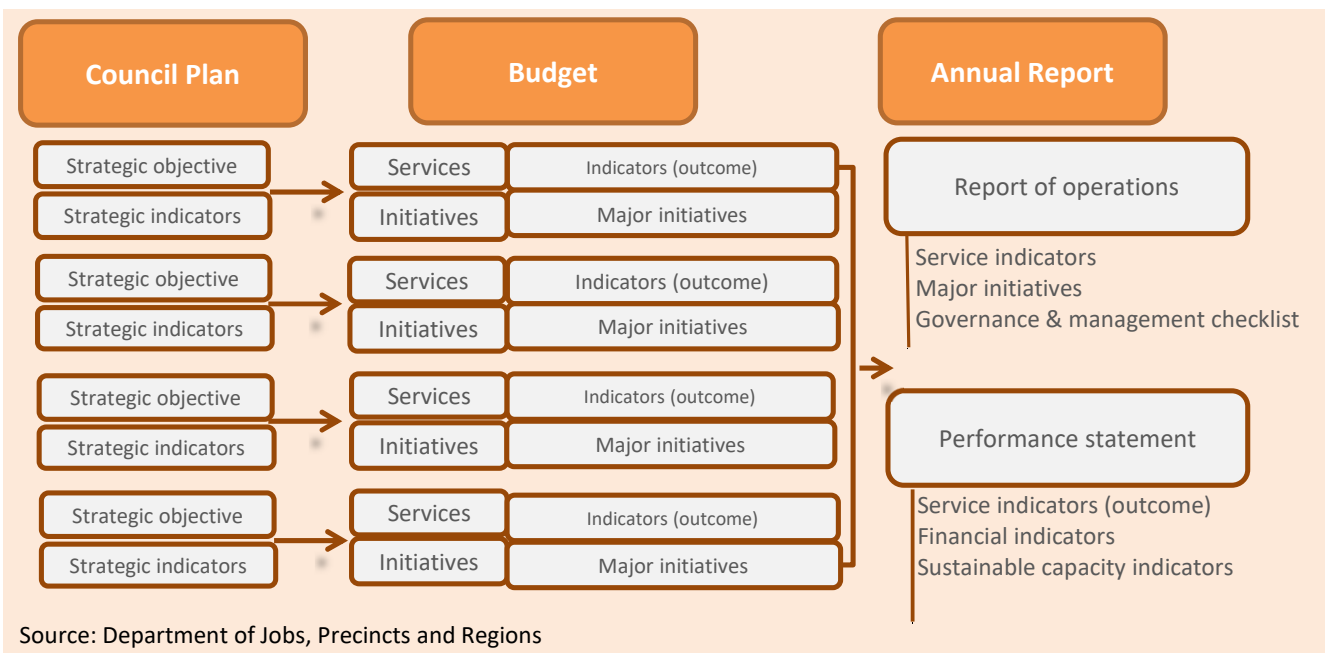
1.3 Strategic Objectives

Council delivers activities and initiatives under 47 major service categories. Each contributes to the achievement of one of the five objectives and Council capabilities as set out in the Council Plan for the 2021-25 years. The following table lists the five strategic directions and Council capabilities as described in the Council Plan.

Strategic Objectives	Description
1. Smart	<p>Latrobe City has a highly skilled workforce, access to education and training and we are invested in growing the capacity of our community, supporting innovation and invention.</p> <p>We are focused on creating opportunities and exploring health innovation, digital industries, alternative energy and value-added advanced technology and manufacturing. We support diversification of our industrial base and the development of opportunities for highly skilled employment into the future.</p>
2. Creative	<p>We have a vibrant and diverse community where there are various opportunities for arts, culture and tourism. Our City has a range of arts and creative opportunities for community to engage in creative expression and develop social connectedness.</p> <p>We are invested in the exceptional presentation of our City through public works across our interconnected townships and enhancement of our distinctive landscape features.</p>
3. Healthy	<p>Our vision is that Latrobe has a culture and environment that promotes and supports health and wellbeing for all. We will work together to significantly improve health and wellbeing outcomes and reduce inequalities.</p> <p>We will celebrate the places, people and cultures that make this a distinctive, vibrant and creative community. While we continue to build on our community's recognised and proven capacity for connection, social participation, volunteerism and care for one another.</p> <p>Our community's health, wellbeing and safety will be assured with abundant green spaces that are accessible, inclusive and safe. We maintain our focus on preventative measures to promote positive health outcomes for all generations by ensuring Latrobe is a healthy place to live, learn and work. We continue to prioritise opportunities to overcome shared barriers we face as we focus on achieving improved health outcomes for our community.</p>
4. Sustainable	<p>Our City has natural features and liveable areas that are easy to access and our beautiful environment is our heart and pride.</p> <p>We have provided a healthy environment for our community and for future generations while supporting meaningful employment and lifelong opportunities.</p>
5. Connected	<p>A regional City which recognises the connectedness between our goals and towns and efficiently utilises the assets that we have for the benefit of our whole community while protecting the environment.</p>
Council Capabilities	<p>Council has determined key capabilities important to delivery of the Council Plan and these can be summarised under the headings of people, systems, governance and communications.</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 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



2023/24 Budget

Services & Service Performance Indicators

2.1 Objective 1: Smart

To achieve our objective the services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Business Area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Building Services	Provide building advice, statutory services and enforcement action in accordance with the Building Act.	715 (407) 308
Business Development	Provide business development advice, services and programs.	1,560 0 1,560
Early Childhood Health & Development	Deliver enhanced maternal and child health services in accordance with Council adopted policies.	8,347 (7,171) 1,175
Early Learning & Care	Deliver early Learning, and Preschool services in accordance with Council adopted policies, and work with other providers to improve and integrate support services for all children in the municipality.	6,298 (5,607) 691
Employment Development	Promote, coordinate and providing training and employment opportunities for aboriginal people.	365 (365) (0)
International Relations	Deliver International Relations services in accordance with the Latrobe City International Relations Plan.	129 0 129
Latrobe Regional Airport	Maintain, develop and operate Latrobe Regional Airport in accordance with Civil Aviation Safety Authority regulations and the Latrobe Regional Airport Masterplan.	411 (415) (4)
Library services	Deliver Library services and programs.	3,618 (579) 3,039
Regional Partnerships	Provide regional leadership and facilitate a successful transition for Latrobe City to a low carbon future.	50 0 50
Statutory Planning	Provide statutory planning services, advice and enforcement action in accordance with the Latrobe Planning Scheme and Planning and Environment Act.	1,431 (483) 948
Strategic Planning	Provide strategic planning services and advice in accordance with the Latrobe Planning Scheme and Planning and Environment Act.	739 0 739
Total		8,634

2023/24 Budget

Services & Service Performance Indicators

Major Initiative

MI1) Gippsland Logistics Precinct completion of Stage 1a

MI2) Place Brand campaign

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Maternal and child health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
Maternal and child health	Participation	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.2 Objective 2: Creative.

To achieve our objective the services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Business Area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Arts	Deliver the Annual Latrobe Regional Gallery Exhibitions program and deliver Education and Public Participation programs across all arts facilities. Deliver the Annual Performing Arts Performances program. Manage and maintain Halls and Venues across the City.	4,260 <u>(1,372)</u> 2,889
Total		2,889

2023/24 Budget

Services & Service Performance Indicators

2.3 Objective 3: Healthy

To achieve our objective the services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Business Area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Aged and Disability Services	Regional Assessment Service and aged & disability service advocacy	820 (813) <u>7</u>
Emergency Management	Provide Emergency Management services including preparedness, planning, response and recovery.	605 (80) <u>525</u>
Health Services	Minimise the incidence of food borne illness pursuant to the Food Act. Deliver an Immunisation program in accordance with the Public Health and Wellbeing Act.	993 (524) <u>469</u>
Leisure Facilities	Maintain and operate Latrobe City leisure centres, outdoor pools and stadiums together with managing and maintaining caravan park and day visitor facilities.	7,274 (3,173) <u>4,101</u>
Parks, Gardens and Playgrounds	Manage and maintain parks and gardens across Latrobe City and maintain and develop playgrounds in accordance with the Latrobe City Council Playground Strategy.	10,952 (168) <u>10,784</u>
Recreation and Open Space Planning	Provide Recreation and Open Space Planning advice for Latrobe City.	702 0 <u>702</u>
Recreation Liaison	Manage and maintain sporting reserves and work with community groups across Latrobe City.	845 (73) <u>771</u>
Social support	Senior Citizen's centres	120 (5) <u>115</u>
Total		17,475

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / population
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100

2023/24 Budget

Services & Service Performance Indicators

2.4 Objective 4: Sustainable

To achieve our objective the services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Business Area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Environment Sustainability	Provide Environmental planning, advice and services to internal and external stakeholders.	1,948 (141) 1,807
Landfill Services	Operate and maintain the Latrobe City Hyland Highway Municipal Landfill facility in accordance with Environment Protection Authority licence conditions.	3,772 (2,209) 1,563
Waste Services	Deliver and manage contracts for waste services across the municipality, including kerbside collection, transfer stations, organic resource processing, hard waste services and co-mingled recycling processing in accordance with contract requirements, standards and best value principles.	9,190 0 9,190
Total		12,560

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

Major Initiative

MI3) Work in partnership with indigenous custodians in sustainable land management and preservation and regeneration of our natural environment.

2023/24 Budget

Services & Service Performance Indicators

2.5 Objective 5: Connected

To achieve our objective the services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Business Area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Building Maintenance	This unit is to deliver the cyclic maintenance program on Latrobe City Council buildings.	3,275 0 3,275
Civil Works Projects	Deliver Civil works projects across Latrobe City in accordance with relevant legislation and guidelines.	630 0 630
Community Engagement	Provide community engagement support services to Latrobe City Council.	1,884 0 1,884
Community Grants	Assist local community groups through the coordination and delivery of the annual Latrobe City community grants program.	252 0 252
Community Information	Deliver professional customer service at all Latrobe City Council service centres and libraries.	667 (67) 601
Community Strengthening	Build community leadership, connectedness, inclusiveness and wellbeing by advocating on behalf of the community, and partnering with them to deliver and facilitate a range of projects, programs, strategies and action plans.	3,049 (433) 2,616
Events	Facilitate the attraction of new events and support existing events across Latrobe City and deliver Latrobe City Council's annual Australia Day program.	1,900 (70) 1,830
Infrastructure Design	Design civil works projects in consultation with the Latrobe City community.	1,561 0 1,561
Infrastructure Maintenance	This unit is to provide maintenance services for Latrobe City's road, drainage, signage, footpath and tree networks and to Deliver cleansing services across the municipality, including footpath and street sweeping, public toilets, bus shelters, barbeques, rotundas and picnic shelters in accordance with specified standards and schedules.	5,215 0 5,215
Infrastructure Planning	Provide Traffic Management and Asset Management planning, advice and services for Latrobe City in accordance with statutory and regulatory timeframes.	1,312 (550) 762
Local Laws	Deliver customer focussed Local Law services across the municipality in accordance with Local Law No. 2 and other relevant legislation.	2,795 (1,696) 1,099
Major Projects	Deliver major infrastructure projects from the Annual Capital Works Program.	799 0 799

Services & Service Performance Indicators

Property and Statutory	Administer property management, advice and services of Latrobe City Council.	774 (236) 538
Tourism	Proactively and strategically provide a quality visitor service, support the delivery of events, maintain the tourism website and promote a positive image of Latrobe City.	414 0 414
Urban Growth	Develop, assess and coordinate the implementation of Development Plans and Development Contribution Plans for growth areas of Latrobe City.	404 0 404
Total		21,880

Major Initiatives

MI4) Traralgon-Maffra Road Signalised Intersection.

MI5) Moe Revitalisation Project - Stage 2 commencement of construction works.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Roads	Satisfaction	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Animal management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions

2.6 Objective 6 : Council Capabilities

To achieve our objective the services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Business Area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Communications	Provide communications, marketing and public relations services on behalf of Latrobe City Council.	798 0 798
Mayoral & Council Support	Council Operations, provision of support services to Councillors, deliver civic functions and events across for Latrobe City Council.	706 0 706
Financial Services	Administer financial management, advice and services of Latrobe City Council, administer procurement processes for goods and services within Latrobe City Council and administer the database of properties within Latrobe City Council, including property valuation and municipal rate collection.	3,540 (246) 3,295

Services & Service Performance Indicators

Governance	Council meeting management, Freedom of Information, internal audit, committee management, statutory registers and legal support functions.	774 (58) 716
Information Services	Maintain the Latrobe City Council IT network infrastructure, assets, purchasing and licences and provide an effective secure environment for storage and disaster recovery. Develop and maintain a Geographical Information System (GIS) for broad use by the organisation. Maintain corporate information and Council documentation and information applications in accordance with regulatory guidelines.	5,114 0 5,114
Office of the CEO	Actively participate in the Gippsland Local Government Network.	841 (151) 690
People & Development	To provide advice, education and support to ensure the success of the organisation through effective leadership, resourcing and people management initiatives. To deliver a variety of learning initiatives and develop the knowledge, skills and confidence of our people.	2,819 (91) 2,728
Performance & Innovation	Administer corporate planning and reporting of Latrobe City Council and implement Council's innovation and continuous improvement programs.	1,273 0 1,273
Risk and Compliance	Provide Latrobe City Council with risk management support and advice, coordinate Occupational Health and Safety responsibilities and develop and implement a compliance framework. Administer Freedom of Information requests, Information Privacy requirements, maintain public registers, policies, audit activities and electoral functions for Latrobe City Council.	2,356 (1) 2,356
Total		17,676

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory Planning	Service Standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100

2023/24 Budget

Services & Service Performance Indicators

2.10 Performance statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the year as required by section 132 of the Act and included in the 2023/24 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 5) and sustainable capacity, which are not included in this budget report. The full set of prescribed performance indicators are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the report of operations.

2.11 Reconciliation with budgeted operating result

	Net Cost/ (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Smart	8,634	23,662	(15,028)
Creative	2,889	4,260	(1,372)
Healthy	17,475	22,310	(4,835)
Sustainable	12,560	14,911	(2,351)
Connected	21,880	24,933	(3,053)
Council Capabilities	17,676	18,221	(546)
Total	81,114	108,298	(\$27,184)

Expenses added in:

Depreciation and amortisation 34,615

Finance costs 541

Deficit before funding sources 116,270

Funding sources added in:

Rates & charges revenue (\$77,580)

Waste charge revenue (\$15,865)

Capital Grants & Contributions (\$10,040)

Victoria Grants Commission General Purpose funding (\$14,595)

Developer contributions (\$4,151)

Interest income (\$2,800)

Total funding sources (\$125,031)

Operating (surplus)/deficit for the year (\$8,761)

3. Financial Statements

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

This section includes the following financial statements in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) regulations 2020*, and *Income Allocation Statement*.

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Income Allocation Statement

2023/24 Budget Financial Statements

3.1 Comprehensive Income Statement

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income / Revenue						
Rates and charges	4.1.1	89,055	93,445	97,583	101,836	106,260
Statutory fees & fines	4.1.2	2,823	2,871	2,986	3,105	3,229
User fees	4.1.3	10,612	10,477	10,896	11,332	11,785
Grants - Operating	4.1.4	23,752	26,349	27,139	27,954	28,792
Grants - Capital	4.1.4	26,919	10,040	1,700	1,700	1,700
Contributions - Monetary	4.1.5	169	90	90	90	90
Contributions - Non-Monetary	4.1.5	4,070	4,151	4,317	4,490	4,669
Other Income	4.1.6	7,229	4,792	4,880	4,971	5,066
Total income / revenue		164,629	152,215	149,591	155,478	161,591
Expenses						
Employee costs	4.1.7	61,575	62,123	64,297	66,548	68,877
Materials and services	4.1.8	49,834	42,174	43,861	45,615	47,440
Depreciation	4.1.9	30,770	33,700	34,323	34,959	35,608
Amortisation - intangible assets	4.1.10	367	733	733	733	733
Amortisation - right of use assets	4.1.11	101	182	163	163	163
Bad and doubtful debts - allowance for impairment losses		5	4	11	12	12
Borrowing Costs		295	541	512	435	244
Finance Costs - leases		36	42	37	33	30
Net gain on disposal of property, infrastructure, plant & equipment		5,000	-	0	0	0
Other Expenses	4.1.12	5,221	3,955	4,115	4,277	4,449
Total expenses		153,204	143,454	148,052	152,775	157,556
Surplus (deficit) for the year		11,425	8,761	1,539	2,703	4,035
Other comprehensive income						
Net Asset Revaluation movement		25,686	28,112	28,948	29,443	29,939
Total comprehensive result		37,111	36,873	30,487	32,146	33,974

2023/24 Budget Financial Statements

3.2 Balance Sheet

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Current assets						
Cash and cash equivalents		9,880	12,028	12,432	12,291	12,337
Trade and other receivables		6,377	6,505	7,565	7,874	8,205
Other financial assets		70,000	68,000	70,000	73,000	79,000
Prepayments		1,200	1,250	1,300	1,352	1,406
Other Assets		3,952	4,056	4,006	3,954	3,900
Total current assets	4.2.1	91,409	91,839	95,303	98,471	104,848
Non-current assets						
Trade and other receivables		4	4	4	4	4
Other financial assets		2	2	2	2	2
Property, infrastructure, plant and equipment		1,405,583	1,447,392	1,472,083	1,496,845	1,522,794
Right-of-use assets	4.2.4	1,317	1,134	971	809	646
Intangible assets		1,834	1,101	368	1,835	1,102
Total non-current assets	4.2.1	1,408,740	1,449,633	1,473,428	1,499,495	1,524,548
Total assets		1,500,149	1,541,472	1,568,731	1,597,966	1,629,396
Current liabilities						
Trade and other payables		9,590	10,549	10,892	11,297	11,717
Trust funds & deposits		4,903	5,001	5,201	5,409	5,625
Unearned income/revenue		8,174	9,808	9,808	9,808	9,808
Provisions		13,330	12,837	13,129	14,269	13,865
Interest bearing liabilities	4.2.3	2,315	2,369	5,786	2,505	2,577
Lease liabilities	4.2.4	168	152	157	161	105
Total current liabilities	4.2.2	38,480	40,716	44,973	43,449	43,697
Non-current liabilities						
Provisions		14,292	14,029	12,487	13,765	13,654
Interest bearing liabilities	4.2.3	13,030	15,661	9,875	7,370	4,793
Lease liabilities	4.2.4	1,194	1,040	883	723	619
Total non-current liabilities	4.2.2	28,516	30,730	23,245	21,858	19,066
Total liabilities		66,996	71,446	68,218	65,307	62,763
Net assets		1,433,153	1,470,026	1,500,513	1,532,659	1,566,633
Equity						
Accumulated surplus		842,890	851,661	853,110	855,723	859,668
Reserves		590,263	618,365	647,403	676,936	706,965
Total equity		1,433,153	1,470,026	1,500,513	1,532,659	1,566,633

2023/24 Budget Financial Statements

3.3 Statement of Changes in Equity

For the four years ending 30 June 2027

	Notes	Total \$'000	Accumulate d Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast Actual					
Balance at beginning of the financial year		1,396,041	831,564	558,993	5,484
Surplus for the year		11,425	11,425	-	-
Net asset revaluation increment		25,686	-	25,686	-
Transfer to other reserves		-	(175)	-	175
Transfer from other reserves		-	75	-	(75)
Balance at end of the financial year		1,433,153	842,890	584,679	5,584
2024					
Balance at beginning of the financial year		1,433,153	842,890	584,679	5,584
Surplus for the year		8,761	8,761	-	-
Net asset revaluation increment		28,112	-	28,112	-
Transfer to other reserves	4.3.1	-	(90)	-	90
Transfer from other reserves	4.3.1	-	100	-	(100)
Balance at end of the financial year	4.3.2	1,470,026	851,661	612,791	5,574
2025					
Balance at beginning of the financial year		1,470,026	851,661	612,791	5,574
Deficit for the year		1,539	1,539	-	-
Net asset revaluation increment		28,948	-	28,948	-
Transfer to other reserves		-	(90)	-	90
Transfer from other reserves		-	-	-	-
Balance at end of the financial year		1,500,513	853,110	641,739	5,664
2026					
Balance at beginning of the financial year		1,500,513	853,110	641,739	5,664
Surplus for the year		2,703	2,703	-	-
Net asset revaluation increment		29,443	-	29,443	-
Transfer to other reserves		-	(90)	-	90
Transfer from other reserves		-	-	-	-
Balance at end of the financial year		1,532,659	855,723	671,182	5,754
2027					
Balance at beginning of the financial year		1,532,659	855,723	671,182	5,754
Surplus for the year		4,035	4,035	-	-
Net asset revaluation increment		29,939	-	29,939	-
Transfer to other reserves		-	(90)	-	90
Transfer from other reserves		-	-	-	-
Balance at end of the financial year		1,566,633	859,668	701,121	5,844

2023/24 Budget Financial Statements

3.4 Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		88,596	93,317	97,106	101,579	105,991
Statutory fees & fines		2,800	2,800	3,269	3,408	3,545
User Fees		10,635	10,548	11,931	12,438	12,935
Grants - operating		21,251	27,620	27,108	27,942	28,780
Grants - capital		24,419	10,404	1,698	1,700	1,700
Contributions - monetary		169	90	90	90	90
Interest received		3,040	2,600	2,600	2,600	2,600
Trust funds and deposits taken		-	14,200	14,750	15,340	15,900
Other Receipts		4,190	2,192	2,496	2,602	2,706
Net GST refund/payment		3,700	3,800	5,276	5,876	6,115
Employee costs		(61,192)	(61,729)	(63,697)	(65,911)	(68,218)
Materials and services		(55,905)	(46,135)	(47,959)	(49,845)	(51,839)
Short-term, low value and variable lease payments		(219)	(144)	(150)	(156)	(162)
Trust funds and deposits repaid		(279)	(14,102)	(14,550)	(15,132)	(15,684)
Other payments		(5,200)	(4,000)	(6,169)	(4,895)	(5,830)
Net cash provided by operating activities	4.4.1	36,005	41,461	33,799	37,636	38,629
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(64,449)	(43,757)	(28,907)	(28,974)	(30,275)
Proceeds from sale of property, infrastructure, plant and equipment		789	510	583	607	631
Payments for investments		(150,000)	(125,000)	(132,000)	(143,000)	(156,000)
Proceeds from sale of investments		160,000	127,000	130,000	140,000	150,000
Net cash used in investing activities	4.4.2	(53,660)	(41,247)	(30,324)	(31,367)	(35,644)
Cash flows from financing activities						
Finance costs		(295)	(540)	(512)	(435)	(244)
Proceeds from borrowings		1,700	5,000	-	-	-
Repayment of borrowings		(1,570)	(2,315)	(2,369)	(5,786)	(2,505)
Interest paid - lease liability		(36)	(41)	(37)	(33)	(30)
Repayment of lease liabilities		(89)	(170)	(153)	(156)	(160)
Net cash used in financing activities	4.4.3	(290)	1,934	(3,071)	(6,410)	(2,939)
Net increase/(decrease) in cash & cash equivalents		(17,945)	2,148	404	(141)	46
Cash & cash equivalents at beginning of year		27,825	9,880	12,028	12,432	12,291
Cash & cash equivalents at end of year		9,880	12,028	12,432	12,291	12,337

2023/24 Budget Financial Statements

3.5 Statement of Capital Works

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Property						
Buildings		11,873	11,286	3,895	4,337	4,513
Heritage Buildings		581	0			
Total property		12,454	11,286	3,895	4,337	4,513
Plant and Equipment						
Plant, Machinery & Equipment		4,044	2,095	2,266	2,357	2,451
Fixtures, Fittings & Furniture		108	50	54	56	58
Computers & Telecommunications		969	600	649	675	702
Artworks		18	15	16	17	18
Total Plant and Equipment		5,139	2,760	2,985	3,105	3,229
Infrastructure						
Roads		28,467	17,855	13,113	13,949	14,137
Bridges		587	150	527	559	593
Footpaths & Cycleways		1,612	1,095	1,111	1,202	1,497
Drainage		2,484	1,223	1,300	1,379	1,655
Recreational, Leisure & Community		2	-	409	434	461
Waste Management		990	500	2,163	562	585
Parks, Open Space & Streetscapes		7,513	4,700	483	503	523
Aerodromes		0	-	0	0	0
Off Street Carparks		3,379	1,746	293	310	330
Other Infrastructure		1,822	2,441	0	0	0
Total Infrastructure		46,856	29,710	19,399	18,898	19,781
Total capital works expenditure	4.5.1	64,449	43,756	26,279	26,340	27,523
Represented by:						
New asset expenditure		12,493	13,044	356	369	386
Asset renewal expenditure		41,134	21,632	24,759	24,766	25,877
Asset expansion expenditure		189	0	0	0	0
Asset upgrade expenditure		10,633	9,080	1,164	1,205	1,260
Total capital works expenditure	4.5.1	64,449	43,756	26,279	26,340	27,523
Funding sources represented by:						
Grants		26,919	10,040	1,700	1,700	1,700
Contributions		1	0	0	0	0
Council cash		35,829	28,716	24,579	24,640	25,823
Borrowings		1,700	5,000	0	0	0
Total capital works expenditure	4.5.1	64,449	43,756	26,279	26,340	27,523

2023/24 Budget Financial Statements

3.6 Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	61,575	62,123	64,297	66,548	68,877
Employee costs - capital	8,196	942	959	978	998
Total staff expenditure	69,771	63,065	65,256	67,526	69,875
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	578.0	590.8	590.8	590.8	590.8
Total staff numbers	578.0	590.8	590.8	590.8	590.8

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

Division	Comprises			
	Budget	Full Time	Part Time	Casual
	2023/24	\$'000	\$'000	\$'000
	\$'000			
Office of the CEO	1,040	993	47	0
Regional City Strategy and Transition	5,448	4,515	913	20
Organisational Performance	8,048	7,254	788	6
Regional City Planning and Assets	16,413	15,849	564	0
Community Health and Wellbeing	30,291	13,068	14,925	2,298
Total permanent staff expenditure	61,240	41,679	17,237	2,324
Other employee related expenditure	883			
Capitalised labour costs	942			
Total expenditure	63,065			

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

Division	Comprises			
	Budget	Full Time	Part Time	Casual
	2023/24			
Office of the CEO	6.4	6.0	0.4	0.0
Regional City Strategy and Transition	45.9	37.0	8.7	0.2
Organisational Performance	68.3	60.6	7.6	0.1
Regional City Planning and Assets	154.2	148.9	5.3	0.0
Community Health and Wellbeing	306.6	117.1	171.3	18.2
Total permanent staff	581.4	369.6	193.4	18.4
Capitalised staff	9.4			
Total staff	590.8			

2023/24 Budget Financial Statements

Summary of Planned Human Resources Expenditure For the four years ended 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Office of the CEO				
Permanent - Full time	993	1,028	1,063	1,102
Female	225	233	241	250
Male	375	388	401	416
Self-described gender	0	0	0	0
Vacant	104	108	111	115
New positions	289	299	310	321
Permanent - Part time	47	49	51	52
Female	0	0	0	0
Male	0	0	0	0
Self-described gender	0	0	0	0
Vacant	47	49	51	52
New positions	0	0	0	0
Total Office of the CEO	1,040	1,077	1,114	1,154
Regional City Strategy and Transition				
Permanent - Full time	4,515	4,673	4,836	5,006
Female	2,132	2,207	2,284	2,364
Male	2,261	2,340	2,422	2,507
Self-described gender	0	0	0	0
Vacant	122	126	130	135
New positions	0	0	0	0
Permanent - Part time	913	944	978	1,011
Female	751	777	804	832
Male	94	97	101	104
Self-described gender	0	0	0	0
Vacant	0	0	0	0
New positions	68	70	73	75
Casual	20	21	21	22
Total Regional City Strategy and Transition	5,448	5,638	5,835	6,039
Organisational Performance				
Permanent - Full time	7,254	7,509	7,771	8,043
Female	3,671	3,800	3,933	4,070
Male	3,275	3,390	3,508	3,631
Self-described gender	0	0	0	0
Vacant	118	122	126	131
New positions	190	197	204	211
Permanent - Part time	788	816	843	873
Female	653	675	698	723
Male	64	67	69	71
Self-described gender	0	0	0	0
Vacant	71	74	76	79
New positions	0	0	0	0
Casual	6	6	6	7
Total Organisational Performance	8,048	8,331	8,620	8,923
Regional City Planning and Assets				
Permanent - Full time	15,849	16,438	17,045	17,675
Female	3,232	3,353	3,477	3,606
Male	11,693	12,128	12,578	13,044
Self-described gender	0	0	0	0
Vacant	651	674	698	722
New positions	273	283	292	303
Permanent - Part time	564	584	605	625
Female	490	508	526	544
Male	74	76	79	81
Self-described gender	0	0	0	0
Total Regional City Planning and Assets	16,413	17,022	17,650	18,300

2023/24 Budget Financial Statements

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Community Health and Wellbeing				
Permanent - Full time	13,068	13,525	13,999	14,488
Female	9,232	9,554	9,888	10,234
Male	2,558	2,648	2,741	2,837
Self-described gender	0	0	0	0
Vacant	710	735	761	787
New positions	568	588	609	630
Permanent - Part time	14,925	15,447	15,988	16,546
Female	13,162	13,622	14,099	14,592
Male	931	964	997	1,032
Self-described gender	0	0	0	0
Vacant	476	492	510	527
New positions	356	369	382	395
Casual	2,298	2,378	2,461	2,548
Total Community Health and Wellbeing	30,291	31,350	32,448	33,582
Other employee related expenditure	883	879	881	879
Capitalised labour costs	942	959	978	998
Total staff expenditure	63,065	65,256	67,526	69,875

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Office of the CEO				
Permanent - Full time	6.0	6.0	6.0	6.0
Female	2.0	2.0	2.0	2.0
Male	1.0	1.0	1.0	1.0
Self-described gender	0.0	0.0	0.0	0.0
Vacant	1.0	1.0	1.0	1.0
New positions	2.0	2.0	2.0	2.0
Permanent - Part time	0.4	0.4	0.4	0.4
Female	0.0	0.0	0.0	0.0
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
Vacant	0.0	0.0	0.0	0.0
New positions	0.4	0.4	0.4	0.4
Total Office of the CEO	6.4	6.4	6.4	6.4

Regional City Strategy and Transition				
Permanent - Full time	37.0	37.0	37.0	37.0
Female	18.0	18.0	18.0	18.0
Male	18.0	18.0	18.0	18.0
Self-described gender	0.0	0.0	0.0	0.0
Vacant	1.0	1.0	1.0	1.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	8.7	8.7	8.7	8.7
Female	7.3	7.3	7.3	7.3
Male	0.8	0.8	0.8	0.8
Self-described gender	0.0	0.0	0.0	0.0
Vacant	0.0	0.0	0.0	0.0
New positions	0.6	0.6	0.6	0.6
Casual	0.2	0.2	0.2	0.2
Total Regional City Strategy and Transition	45.9	45.9	45.9	45.9

2023/24 Budget Financial Statements

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
Organisational Performance				
Permanent - Full time	60.6	60.6	60.6	60.6
Female	32.8	32.8	32.8	32.8
Male	24.0	24.0	24.0	24.0
Self-described gender	0.0	0.0	0.0	0.0
Vacant	1.8	1.8	1.8	1.8
New positions	2.0	2.0	2.0	2.0
Permanent - Part time	7.6	7.6	7.6	7.6
Female	6.3	6.3	6.3	6.3
Male	0.8	0.8	0.8	0.8
Self-described gender	0.0	0.0	0.0	0.0
Vacant	0.5	0.5	0.5	0.5
New positions	0.0	0.0	0.0	0.0
Casual	0.1	0.1	0.1	0.1
Total Organisational Performance	68.3	68.3	68.3	68.3
Regional City Planning and Assets				
Permanent - Full time	148.9	148.9	148.9	148.9
Female	30.6	30.6	30.6	30.6
Male	109.6	109.6	109.6	109.6
Self-described gender	0.0	0.0	0.0	0.0
Vacant	5.7	5.7	5.7	5.7
New positions	3.0	3.0	3.0	3.0
Permanent - Part time	5.3	5.3	5.3	5.3
Female	4.5	4.5	4.5	4.5
Male	0.9	0.9	0.9	0.9
Self-described gender	0.0	0.0	0.0	0.0
Vacant	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
Total Regional City Planning and Assets	154.2	154.2	154.2	154.2
Community Health and Wellbeing				
Permanent - Full time	117.1	117.1	117.1	117.1
Female	85.8	85.8	85.8	85.8
Male	20.0	20.0	20.0	20.0
Self-described gender	0.0	0.0	0.0	0.0
Vacant	6.3	6.3	6.3	6.3
New positions	5.0	5.0	5.0	5.0
Permanent - Part time	171.3	171.3	171.3	171.3
Female	150.7	150.7	150.7	150.7
Male	11.5	11.5	11.5	11.5
Self-described gender	0.0	0.0	0.0	0.0
Vacant	5.4	5.4	5.4	5.4
New positions	3.8	3.8	3.8	3.8
Casual	18.2	18.2	18.2	18.2
Total Community Health and Wellbeing	306.6	306.6	306.6	306.6
Capitalised labour	9.4	9.4	9.4	9.4
Total staff numbers	590.8	590.8	590.8	590.8

2023/24 Budget Financial Statements

Income Allocation Statement

	Notes	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000
Income			
Rates and charges		89,055	93,445
Statutory fees & fines		2,823	2,871
User fees		10,612	10,477
Grants - Operating		23,752	26,349
Grants - Capital		26,919	10,040
Contributions - Monetary		169	90
Other income		4,979	2,702
Total income		158,309	145,974
Expenses			
Employee costs		(61,368)	(62,081)
Materials and services		(41,818)	(37,288)
Utilities		(3,917)	(3,912)
Other Expenditure		(5,532)	(4,166)
Total expenses		(112,635)	(107,447)
Funds Available		45,674	38,528
Other Income / (Expenses)			
Capital Works expenditure		(66,039)	(43,935)
Landfill Construction/Rehabilitation		(5,870)	(1,950)
New Borrowings		2,800	5,000
Debt Servicing Principal		(3,277)	(2,985)
Borrowing Costs		(325)	(582)
Transfer from / (to) reserve		23,997	3,675
Interest Income		3,040	2,600
Total Other Income/(Expense)		(45,674)	(38,177)
Surplus / (deficit)		-	350

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

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

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

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

Waste charges are set to rise by \$12.50 or 3.0% per standard set of 3 bins. The increase incorporates the increase in the State Government Landfill Levy imposed on council, increasing costs of waste processing.

Payments made in lieu of rates under the Electricity Act and rating agreements are tied to current year (March) CPI levels rather than forecasted levels.

This will raise total rates and charges for 2023/24 to \$93.4 million.

2023/24 Budget

Notes to the financial statements

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

	2022/23 Forecast Actual \$'000	2023/24 Budget \$'000	Change \$'000	%
General Rates*	58,695	61,992	3,296	5.6%
Municipal Charges*	5,723	6,002	278	4.9%
Garbage Charges	14,089	14,648	559	4.0%
Landfill Levy	1,150	1,217	67	5.8%
Cultural & Recreational Land Rates	78	79	1	1.3%
Payments in lieu of rates	8,365	8,893	528	6.3%
Supplementary rates & charges	954	614	(340)	(35.6%)
Total rates and charges	89,055	93,445	4,390	4.9%

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

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

Type or class of land	2022/23 cents/\$CIV	2023/24 cents/\$CIV	Change
General rate for rateable residential properties	0.00322058	0.00293783	(8.8%)
General rate for rateable commercial properties	0.00322058	0.00293783	(8.8%)
General rate for rateable industrial properties	0.00322058	0.00293783	(8.8%)
General rate for rateable farm properties	0.00241544	0.00220337	(8.8%)
General rate for rateable derelict properties	0.00966176	0.00881348	(8.8%)

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
General	55,943	59,023	3,080	5.5%
Farm	2,732	2,950	218	8.0%
Derelict properties	20	19	(1)	(5.0%)
Total amount to be raised by general rates	58,695	61,992	3,297	5.6%

2023/24 Budget

Notes to the financial statements

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

Type or class of land	2022/23	2023/24	Change	
	Number	Number	No.	%
General	38,982	39,514	532	1.4%
Farm	942	919	(23)	(2.4%)
Derelict properties	7	6	(1)	(14.3%)
Total number of assessments	39,931	40,439	508	1.3%

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

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
General	17,483,564	20,090,791	2,607,227	14.9%
Farm	1,106,638	1,338,673	232,035	21.0%
Derelict properties	1,840	2,136	296	16.1%
Total value of land	18,592,042	21,431,599	2,839,557	15.3%

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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property	Property		
	2022/23	2023/24		
	\$	\$	\$	%
Municipal	144.00	149.00	5.00	3.5%

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

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Municipal	5,723	6,002	278	4.9%

2023/24 Budget

Notes to the financial statements

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2022/23	2023/24	\$	%
	\$	\$	\$	%
Garbage collection	382.00	393.00	11.00	2.9%
Landfill levy	31.50	33.00	1.50	4.8%
Total	413.50	426.00	12.50	3.0%

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

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Garbage collection	14,089	14,648	559	4.0%
Landfill levy	1,150	1,217	67	5.8%
Total	15,239	15,865	626	4.1%

Where exemptions are granted, waste services will be charged for services utilised as follows:

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2022/23	2023/24	\$	%
	\$	\$	\$	%
Garbage 120L Bin.	264.00	275.00	11.00	4.2%
Garbage 240L Bin	389.00	405.00	16.00	4.1%
Garbage 240L Bin - Special	300.00	308.00	8.00	2.7%
Recycling	77.00	73.00	(4.00)	-5.2%
Organics/Green Waste	41.00	45.00	4.00	9.8%

2023/24 Budget

Notes to the financial statements

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

	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
General Rates	58,695	61,992	3,296	5.6%
Municipal Charges	5,723	6,002	278	4.9%
Garbage Charges	14,089	14,648	559	4.0%
Landfill Levy	1,150	1,217	67	5.8%
Cultural & Recreational Land Rates	78	79	1	1.3%
Payments in lieu of rates	8,365	8,893	528	6.3%
Supplementary rates and charges	954	614	(340)	(35.6%)
Total Rates and charges	89,055	93,445	4,390	4.9%

4.1.1(l) Fair Go Rates System Compliance

Latrobe City Council is fully compliant with the State Government's Fair Go Rates System

	2022/23	2023/24
Total Base Rates & Municipal Charge	\$ 63,311,609	\$ 65,694,466
Number of rateable properties	39,931	40,439
Base Average Rate	1,585.53	1,624.53
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,613.27	\$ 1,681.39
Maximum General Rates and Municipal Charges Revenue	\$ 64,419,562	\$ 67,993,772
Budgeted General Rates and Municipal Charges Revenue	\$ 64,418,862	\$ 67,993,583

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

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

- The making of supplementary valuations (2023/24: estimated \$0.614 million and 2022/23:\$0.954 million)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential, commercial or industrial land becomes farm or derelict land and vice versa.

4.1.1(n) Differential rates

Rates to be levied

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

- A general rate of 0.00293783 for all rateable residential, commercial and industrial properties.
- A farm rate of 0.00220337 for all rateable farm properties.
- A derelict properties rate of 0.00881348 for all rateable derelict properties.

Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described below) by the relevant percentages 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, which are subject to each differential rate and the uses of each differential rate, are set out below.

Farm Land

Farm land is as defined in Section 2 of the Valuation of Land Act 1960, namely, any rateable land which is not less than 2 hectares in area and which is used primarily for carrying on one or more of the following businesses or industries:

- (i) grazing (including agistment)
- (ii) dairying
- (iii) pig farming
- (iv) poultry farming
- (v) fish farming
- (vi) tree farming
- (vii) bee keeping
- (viii) viticulture
- (ix) horticulture
- (x) fruit growing
- (xi) the growing of crops of any kind, and

that is used by a business:

- (i) that has a significant and substantial commercial purpose or character;
and
- (ii) that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- (iii) that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way it is operating.

The reasons for the use of this rate are that:

- (i) the types and classes of land to which the rate applies can be easily identified;
- (ii) it is appropriate to have a farm rate so as to fairly rate farm land;
- (iii) the level of the farm rate is appropriate having regard to all relevant matters including the use to which farm land is put and the amount to be raised by Council's Municipal charge;

(iv) the level of the farm rate is appropriate to ensure that the burden of the payment of general rates is fairly apportioned across all rateable land within the Municipal district; which objectives the Council considers are consistent with the economical and efficient carrying out of its functions.

Derelict Properties

In the 2017/18 financial year Latrobe City Council introduced a differential rate relating to derelict properties across the municipality. The differential rate was set at the maximum level, being 4 times the lowest differential rate, as allowed under Section 161 (5) of the Local Government Act 1989.

Objective

The objective of the differential rate for derelict properties is to promote the responsible management of land and buildings through incentivising the proper development and maintenance of such land and buildings so as not to pose a risk to public safety or adversely affect public amenity.

Definition/Characteristics

Properties will be considered derelict where 1 and 2 apply –

1. The property, which includes both buildings and/or land, is in such a state of disrepair that it is unfit for human habitation or other occupation, and has been in such a condition for a period of more than 3 months.

The definition of “unfit for human habitation or other occupation” is a property that is unsuitable for living or working in on a daily basis. The property is likely to lack, or have restricted access to, essential services or facilities including but not limited to water, and/or operational effluent discharge facilities, and the property is considered unsafe or unsuitable for use as a place of business or domestic inhabitation on a daily basis.

and

2. The property meets one or more of the following criteria -

(a) The property has become unsafe and poses a risk to public safety, including but not limited to:

- the existence on the property of vermin, rubbish/litter, fire hazards, excess materials/goods, asbestos or other environmental hazards; or
- the property is a partially built structure where there is no reasonable progress of the building permit"

(b) The property adversely affects public amenity;

(c) The property provides an opportunity to be used in a manner that may cause a nuisance or become detrimental to the amenity of the immediate area;"

(d) The condition of the property has a potential to adversely impact the value of other properties in the vicinity;"

(e) The property affects the general amenity of adjoining land or the neighbourhood by the appearance of graffiti, any stored unregistered motor vehicles, machinery or parts thereof, scrap metal, second hand building materials, building debris, soil or similar materials, or other items of general waste or rubbish."

Types and Classes of land subject to the differential rate

Any land having the relevant characteristics described above.

Geographic Location

Wherever located within the boundaries of the municipality.

Use of Land

Any use permitted or described under the relevant planning scheme.

Planning Scheme Zoning

The zoning applicable to each rateable land parcels within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings

All buildings which are currently constructed on the land or which have been constructed during the current financial year.

"Use and Level of Differential Rate

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council.

The level of differential rate is the level which Council considers is necessary to achieve the objective specified above and is set at the maximum level, being 4 times the lowest differential rate, as allowed under Section 161 (5) of the Local Government Act 1989.

The actual amount of the differential rate for derelict properties will be four times the amount of the lowest differential rate, which is the Farm Rate, which is 75% of the General Rate. The rate in the dollar for the derelict properties will be 0.00881348 and will generate \$18,795, which represents 0.02% of total rates and charges revenue.

Recreational Land

(C&RL).

"The Cultural & Recreational Lands Act 1963 requires councils to take into consideration the services provided by the municipal council in relation to such lands and the benefit to the community derived from the land when determining the quantum of the amount payable in lieu of rates.

Latrobe City Council has two concession rates in relation to recreational land. Type 1 eligible lands include land which meets the definition of C&RL that do not provide gaming facilities. The rate concession for Type 1 land is set at 50% of the general rate. In addition, there are four recreational assessments which receive an additional rebate. These rebates are applied as a result of significant changes in the CIV valuations resulting from the rezoning of land and changes in valuation methodologies. It was considered that without applying a rebate the levied amounts would fail to take into consideration the requirements under the C&RL Act. Type 2 eligible lands include land which meets the definition of C&RL that provide gaming facilities. The rate concession for Type 2 land is set at 60% of the general rate.

General Rate

The general rate is the particular rate in the dollar that applies to all land which is not defined within a differential rate and includes residential, commercial and industrial properties, both vacant and improved.

The actual rating burden applying to general properties is an outcome determined by decisions to apply either higher or lower rates in the dollar to other classes of property, such as farm, commercial/ industrial or recreational land.

In the setting of differential rates, Council consciously considers their relativity to the general rate.

2023/24 Budget

Notes to the financial statements

4.1.2 Statutory fees and fines

	Forecast		Change	
	Actual	Budget		
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	
Infringements and costs	644	725	81	12.6%
Town planning fees	12	12	0	0.0%
Land information certificates	69	80	11	15.9%
Permits	938	901	(37)	(3.9%)
Other	167	168	1	0.6%
Health Registrations	433	405	(28)	(6.5%)
Pool / Spa Registrations	10	-	(10)	(100.0%)
Animal Registrations	550	580	30	5.5%
Total statutory fees and fines	2,823	2,871	48	1.7%

4.1.3 User fees

	Forecast		Change	
	Actual	Budget		
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	
Aged and health services	6	6	0	0.0%
Leisure centre and recreation	2,098	1,981	(117)	(5.6%)
Child care/children's programs	4,654	4,505	(149)	(3.2%)
Waste management services	2,401	2,209	(192)	(8.0%)
Other fees and charges	1,453	1,776	323	22.2%
Total user fees	10,612	10,477	(135)	(1.3%)

2023/24 Budget

Notes to the financial statements

4.1.4 Grants

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%

Grants expected to be received in respect of the following:

Summary of grants

Commonwealth funded grants	15,743	18,366	2,623	16.7%
State funded grants	34,928	18,023	(16,905)	(48.4%)
Total grants received	50,671	36,389	(14,282)	(28.2%)

(a) Operating Grants

Recurrent - Commonwealth Government

	10,860	14,966	4,106	37.8%
Financial Assistance Grants	10,757	14,595	3,838	35.7%
Maternal and Child Health	6	6	0	0.0%
Employment Facilitation Programs	174	365	191	109.8%
Recreational, Leisure & Community Facilities	-	105	105	(100.0%)
Family & Children Programs	28	-	(28)	(100.0%)

Recurrent - State Government

	10,825	11,148	323	3.0%
Aged and Disability Programs	841	814	(27)	(3.2%)
Arts Programs	178	155	(23)	(12.9%)
Community Support and Development Programs	102	243	141	138.2%
Emergency Management	60	-	(60)	(100.0%)
Family & Children Programs	7,206	7,547	341	4.7%
Libraries	560	560	0	0.0%
Maternal & Child Health Program	1,606	1,557	(49)	(3.1%)
Other	36	36	0	0.0%
School Crossings	236	236	0	0.0%

Total recurrent grants

	21,685	26,114	4,429	20.4%
--	---------------	---------------	--------------	--------------

Non-recurrent - Commonwealth Gov

	200	-	(200)	(100.0%)
Recreational, Leisure & Community Facilities	200	-	(200)	(100.0%)

Non-recurrent - State Government

	1,867	235	(1,632)	(87.4%)
Community Support and Development Programs	46	40	(6)	(13.0%)
Economic Development	64	-	(64)	(100.0%)
Emergency Management	1,457	60	(1,397)	(95.9%)
Events and International Relations	30	30	0	0.0%
Family & Children Programs	90	-	(90)	(100.0%)
Infrastructure Maintenance	6	-	(6)	(100.0%)
Libraries	27	-	(27)	(100.0%)
Recreational, Leisure & Community Facilities	99	105	6	6.1%
Other	48	-	(48)	(100.0%)

Total non-recurrent grants

	2,067	235	(1,832)	256.0%
--	--------------	------------	----------------	---------------

Total operating grants

	23,752	26,349	2,597	10.9%
--	---------------	---------------	--------------	--------------

2023/24 Budget

Notes to the financial statements

4.1.4 Grants (contd.)

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
(b) Capital Grants				
Recurrent - Commonwealth Government	1,700	1,700	0	0.0%
Roads to recovery	1,700	1,700	0	0.0%
Total recurrent grants	1,700	1,700	0	0.0%
Non-recurrent - Commonwealth Government	2,983	1,700	- 1,283	(43.0%)
Buildings	254	1,700	1,446	569.3%
Drainage	100	-	(100)	(100.0%)
Footpaths and Cycleways	790	-	(790)	(100.0%)
Parks, Open Space and Streetscapes	758	-	(758)	(100.0%)
Recreational, Leisure & Community Facilities	944	-	(944)	(100.0%)
Roads	137	-	(137)	(100.0%)
Non-recurrent - State Government	22,236	6,640	(15,596)	(70.1%)
Buildings	912	3,190	2,278	249.8%
Computers & Telecommunications	562	-	(562)	(100.0%)
Drainage	736	-	(736)	(100.0%)
Footpaths and Cycleways	27	-	(27)	(100.0%)
Off Street Carparks	2,893	1,008	(1,885)	(65.2%)
Roads	15,370	-	(15,370)	(100.0%)
Recreational, Leisure & Community Facilities	111	-	(111)	(100.0%)
Other Infrastructure	1,625	2,442	817	50.3%
Total non-recurrent grants	25,219	8,340	(16,879)	(66.9%)
Total capital grants	26,919	10,040	(16,879)	(62.7%)
Total Grants	50,671	36,389	(14,282)	(28.2%)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is expected to increase by 10.9% (or \$2.6 million) compared to 2022/23. This increase primarily relates to the timing of the 2022/23 Victoria Grants Commission Finance Assistance Grants with a higher than usual 78% being advanced and recognised in the 2021/22 financial year causing the amount actually recognised in 2022/23 to be lower. An advance of 50% is assumed for 2023/24. The variance of \$1.8 million in non-recurrent grants is mainly due to one off disaster recovery funding received in 2022/23. Non-recurrent grant funding is budgeted based on funding confirmed at the time of preparation of the budget.

2023/24 Budget

Notes to the financial statements

4.1.4 Grants (contd.)

Capital grants include all monies received from State and Federal governments for the purposes of funding the capital works program. Overall the level of grants and contributions is expected to decrease by 62.7% (or \$16.9 million) compared to 2022/23 mainly associated with funding received from the State and Federal Governments in relation to Landslip road re-establishment, Regional Carpark fund and Local Roads & Community Infrastructure programs. Additional grants for Council buildings are expected for Traralgon Flood recovery i.e the Multi Use Pavilion at Traralgon Recreation Reserve \$2.0 million and Indoor Multi Sports Hall at Glenview Park Traralgon \$2.9 million. Only confirmed funding is included in the budget, however historically it can be expected that Council will receive additional capital grant funding during the year that is not projected in the budget. Section 4.5 "Capital Works Program" includes details of the capital grants expected to be received during the 2022/23 year.

4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Monetary	169	90	(79)	(46.7%)
Non-monetary	4,070	4,151	81	2.0%
Total contributions	4,239	4,241	2	0.0%

Monetary Contributions relate to monies paid by developers in regard to public open space, drainage and other infrastructure in accordance with planning permits issued for property development together with non government contributions towards capital works projects. The 2022/23 budget is lower compared to 2022/23 due to expected reduced capital, open space and special charge scheme contributions.

Non-Monetary Contributions relate to expected infrastructure assets handed over to Council from developers of new subdivisions and occasionally may also include any other assets that are gifted to Council e.g. donated artworks.

4.1.6 Other income

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Interest	3,615	2,800	(815)	(22.5%)
Other Rent	711	689	(22)	(3.1%)
Insurance claims	610	-	(610)	(100.0%)
Sales	730	551	(179)	(24.5%)
Contributions other	467	393	(74)	(15.8%)
Other	1,096	359	(737)	(67.2%)
Total other income	7,229	4,792	(2,437)	(33.7%)

Overall other income is projected to decrease by 33.7% mainly due to interest on investments as a result of projected lower levels of investments and conservative interest rate assumptions, lower insurance claim reimbursements mainly related to the 2021 storms and floods \$0.6 million and Carbon Generation credits/Large Scale Generation Certificates received for Council's landfill electricity generation in 2022/23 \$0.4 million.

2023/24 Budget

Notes to the financial statements

4.1.7 Employee costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Salaries & Wages	52,593	53,090	497	0.9%
Superannuation	5,456	5,822	366	6.7%
Workcover	544	950	406	74.6%
Fringe Benefits tax	325	270	(55)	(16.9%)
Other	2,657	1,991	(666)	(25.1%)
Total employee costs	61,575	62,123	548	0.9%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, WorkCover, etc. Employee costs are forecast to increase by 0.9% or \$0.5 million compared to 2022/23 forecast. Salary and Wages have been budgeted in accordance with Council's Enterprise Bargaining Agreement and annual award increases for banded staff. Decreased reliance on contract staff is the main reason for the decrease in Other employee costs of \$0.7 million.

4.1.8 Materials and services

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Contract Payments	30,143	23,716	(6,427)	(21.3%)
Building Maintenance	300	493	193	64.3%
General Maintenance	4,798	5,099	301	6.3%
Utilities	3,919	3,912	(7)	(0.2%)
Office Administration	2,762	2,389	(373)	(13.5%)
Information Technology	2,746	3,008	262	9.5%
Insurance	1,368	1,433	65	4.8%
Consultants	3,315	1,779	(1,536)	(46.3%)
Other	483	345	(138)	(28.6%)
Total materials and services	49,834	42,174	(7,660)	(15.4%)

Materials and Services are forecast to decrease by 15.4% or \$7.7 million compared to 2022/23. This is mainly a result of higher levels of spending in 2022/23 due to funds carried forward from previous financial years and non-recurrent operating grants received.

2023/24 Budget

Notes to the financial statements

4.1.9 Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	7,500	8,200	700	9.3%
Plant & equipment	2,650	2,530	(120)	(4.5%)
Infrastructure	20,620	22,970	2,350	11.4%
Total depreciation	30,770	33,700	2,930	9.5%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for property, plant and equipment including infrastructure assets such as roads and drains and new landfill cells. The projected increase of \$2.9 million is mainly due to the completion of the 2022/23 capital works program including the completion of cell 6 at Hyland Highway landfill early in the 2022/23 financial year together with expected revaluation increases in buildings and infrastructure.

4.1.10 Amortisation - Intangible assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Landfill Rehabilitation	367	733	366	99.7%
Total amortisation - intangible assets	367	733	366	99.7%

Amortisation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's intangible assets. The projected increase of \$0.4 million is due to cell 6 at the Hyland Highway landfill being commissioned half way through the 2022/23 financial year. There will be a full year of amortisation in 2023/24.

4.1.11 Amortisation - Right of assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	26	27	1	3.8%
Plant & Equipment	75	155	80	106.7%
Total amortisation - right of use assets	101	182	81	80.2%

This item attempts to allocate the value of Council's right of use an assets over their useful life e.g. leased property and vehicles. A new lease of gym equipment in the second half of 2022/23 will see an increase over the full year in 2023/24.

2023/24 Budget

Notes to the financial statements

4.1.12 Other expenses

	Forecast	Budget	Change	
	Actual			
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Auditors remuneration - VAGO	86	88	2	2.3%
Auditors remuneration - Internal	158	120	(38)	(24.1%)
Audit other	122	133	11	9.0%
Councillors' Allowances	345	377	32	9.3%
Operating lease rentals	138	47	(91)	(65.9%)
Grants	2,211	1,222	(989)	(44.7%)
Levies	2,161	1,969	(192)	(8.9%)
Total other expenses	5,221	3,956	(1,265)	(24.2%)

Other expenditure relates to a range of unclassified items including contributions to community groups, audit costs, levies, lease and rent payments and other miscellaneous expenditure items. Other expenditure is expected to decrease by \$1.3 million in 2023/24 predominantly due to the grants paid in 2022/23 from funding carried forward from previous years mainly under the Small Towns funding program and Cleanup and Storm Resilience in Gippsland grants packages. Additionally a decrease in landfill levy fees payable to the State Government in 2023/24 is expected due to reduced waste to landfill projections.

4.2 Balance Sheet

4.2.1 Assets

Current assets (\$0.4 million increase) - mainly due to a small cash surplus budgeted in the 2023/24 financial year. A more detailed analysis of this change is included in section 4.4. "Statement of Cash Flows".

Non current assets (\$40.9 million increase) - net result of the capital works program, asset revaluation movements, the depreciation of non-current assets and the disposal through sale of property, plant and equipment. Intangible assets will decrease due to the amortisation of cell 6 at the Highland Highway landfill which opened in January 2023.

4.2.2 Liabilities

Current liabilities (2.2 million increase) - the increase in current liabilities (that is, obligations council must pay within the next year) is mainly due to increased trade and other payables and unearned income from unspent government grants, partially offset by decreased current landfill provisions in 2023/24 as a result of forecasted works at Hyland Highway landfill in 2022/23.

Non current liabilities (\$2.2 million increase) - the increase in non current liabilities (that is, obligations council must pay beyond the next year) is predominantly as result of the projected drawdown of loan funding for stage 2 of the Moe Rail Precinct revitalisation and the Kernot Hall refurbishment projects.

4.2.3 Borrowings

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

	2022/23	2023/24
	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	15,216	15,345
Amount proposed to be borrowed	1,700	5,000
Amount projected to be redeemed	(1,571)	(2,315)
Amount of borrowings as at 30 June	15,345	18,030

4.3 Statement of changes in Equity

4.3.1 Reserves

Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations. Asset valuations are predicted to increase by 2.0% or \$28.1 million.

Other Reserves are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts form part of the overall Accumulated Surplus of the Council, however are separately disclosed.

4.3.2 Equity

Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$8.8 million results directly from the surplus for the year together with the movement in statutory reserves.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

An increase in net cash flows from operating activities of \$5.5 million is mainly due to decreased outflows related to expenditure incurred in 2022/23 from funds received in previous financial years.

4.4.2 Net cash flows provided by/used in investing activities

Decreased net outflows from investing activities of \$12.4 million mainly due to decreased outflows (\$20.7 million) for property, plant and equipment (capital works) as a result of reduced capital grants largely related to landslip remediation works partially offset by reduced net proceeds from investments as surplus funds are expended for these projects.

4.4.3 Net cash flows provided by/used in financing activities

The movement from forecasted net outflows in 2022/23 to net inflows in 2023/24 of \$2.2 million compared to 2022/23 is mainly the result of the projected drawdown of previously approved borrowings of \$5.0 million for the Moe Rail Precinct Revitalisation Stage 2 and Kernot Hall refurbishment projects. This is partially offset by associated increased outflows for loan principal and interest payments and increased lease repayment costs as a result of new leases for gym equipment entered in the second half of 2022/23.

2023/24 Budget Capital Works Program

4.5 Capital works program

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

4.5.1 Summary

	Forecast		Change	
	Actual 2022/23 \$'000	Budget 2023/24 \$'000	\$'000	%
Property	12,454	11,286	(1,168)	(9.4%)
Plant and equipment	5,139	2,760	(2,379)	(46.3%)
Infrastructure	46,856	29,710	(17,146)	(36.6%)
Total	64,449	43,756	(20,693)	(32.1%)

	Project cost \$'000	Asset expenditure type				Summary of funding sources Council			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib'ns \$'000	cash \$'000	Borrow's \$'000
Property	11,286	6,080	3,706	1,500	-	4,890	-	4,896	1,500
Plant and equipment	2,760	15	2,745	-	-	-	-	2,760	-
Infrastructure	29,710	6,949	15,181	7,580	-	5,150	-	21,060	3,500
Total	43,756	13,044	21,632	9,080	-	10,040	-	28,716	5,000

2023/24 Budget Capital Works Program

Capital works program

For the year ending 30 June 2024

4.5.2 Current Budget

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib'n's \$'000	Council cash \$'000	Borrow's \$'000	
PROPERTY										
Buildings										
Building Component Renewal Program	3,365	-	3,365	-	-	-	-	3,365	-	-
Bus Shelter	15	-	15	-	-	-	-	15	-	-
Latrobe Leisure Maintenance and Upgrade Program	326	-	326	-	-	-	-	326	-	-
Total Buildings	3,706	-	3,706	-	-	-	-	3,706	-	-
TOTAL PROPERTY	3,706	-	3,706	-	-	-	-	3,706	-	-
PLANT AND EQUIPMENT										
Plant, Machinery and Equipment										
Plant Replacement Program	1,110	-	1,110	-	-	-	-	1,110	-	-
Fleet Replacement Program	935	-	935	-	-	-	-	935	-	-
Latrobe Leisure Equipment Replacement Program	50	-	50	-	-	-	-	50	-	-
Total Plant, Machinery and Equipment	2,095	-	2,095	-	-	-	-	2,095	-	-
Fixtures, Fittings and Furniture										
Office Furniture & Equipment Replacement Program	50	-	50	-	-	-	-	50	-	-
Total Fixtures, Fittings and Furniture	50	-	50	-	-	-	-	50	-	-
Computers and Telecommunications										
IT Equipment Replacement Program	600	-	600	-	-	-	-	600	-	-
Total Computers and Telecommunications	600	-	600	-	-	-	-	600	-	-
Artworks										
Artwork Acquisitions	15	15	-	-	-	-	-	15	-	-
Total Artworks	15	15	-	-	-	-	-	15	-	-
TOTAL PLANT AND EQUIPMENT	2,760	15	2,745	-	-	-	-	2,760	-	-

2023/24 Budget Capital Works Program

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib'ns \$'000	Council cash \$'000	Borrow's \$'000
INFRASTRUCTURE									
Roads									
Gravel Road Resheet Program	975	-	975	-	-	-	-	975	-
Local Road Reseal Program	3,054	-	3,054	-	-	-	-	3,054	-
Road Rehabilitation Program	8,576	-	8,576	-	-	1,700	-	6,876	-
Sealing of Gravel Roads - Special Charge Scheme Projects	150	-	-	150	-	-	-	150	-
Landfill Access Road renewal	200	-	200	-	-	-	-	200	-
Construction of CFA & Garbage Truck turn-arounds	50	-	-	50	-	-	-	50	-
Total Roads	13,005	-	12,805	200	-	1,700	-	11,305	-
Bridges									
Bridge and Culverts component renewal Program	150	-	150	-	-	-	-	150	-
Total Bridges	150	-	150	-	-	-	-	150	-
Footpaths and Cycleways									
Footpath Replacement Program	1,045	-	1,045	-	-	-	-	1,045	-
Gravel Path Renewal Project	50	-	50	-	-	-	-	50	-
Total Footpaths and Cycleways	1,095	-	1,095	-	-	-	-	1,095	-

2023/24 Budget Capital Works Program

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib'ns \$'000	Council cash \$'000	Borrow's \$'000
Drainage									
Minor Drainage Upgrade	75	-	75	-	-	-	-	75	-
Piped Systems Enhancement & Stormwater Quality Improvement	800	-	-	800	-	-	-	800	-
Stormwater Outfall Upgrade	60	-	-	60	-	-	-	60	-
Wetlands & Retention Structure Renewal Program	288	-	288	-	-	-	-	288	-
Total Drainage	1,223	-	363	860	-	-	-	1,223	-
Waste Management									
Landfill Cell development	500	-	500	-	-	-	-	500	-
Total Waste Management	500	-	500	-	-	-	-	500	-
Parks, Open Space and Streetscapes									
Retaining Wall Renewal Program	75	-	75	-	-	-	-	75	-
Total Parks, Open Space and Streetscapes	75	-	75	-	-	-	-	75	-
Off Street Car Parks									
Reconstruction and Rehabilitation	193	-	193	-	-	-	-	193	-
Sealing Unsealed Off Street Carparks	545	-	-	545	-	-	-	545	-
Total Off Street Car Parks	738	-	193	545	-	-	-	738	-
TOTAL INFRASTRUCTURE	16,786	-	15,181	1,605	-	1,700	-	15,086	-
TOTAL NEW CAPITAL WORKS FOR 2023/24	23,252	15	21,632	1,605	-	1,700	-	21,552	-

2023/24 Budget Capital Works Program

4.5.3 Works carried forward from the 2022/23 year

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib'n's \$'000	Council cash \$'000	Borrow's \$'000
PROPERTY									
Buildings									
Kernot Hall Refurbishment	1,500	-	-	1,500	-	-	-	-	1,500
New Energy Projects Solar power generation installations	1,190	1,190	-	-	-	-	-	1,190	-
Multi Use Pavilion Traralgon Rec Res (Flood Recovery)	2,010	2,010	-	-	-	2,010	-	-	-
Indoor Multi Sports Hall, Glenview Park Traralgon (Flood Recovery)	2,880	2,880	-	-	-	2,880	-	-	-
Total Buildings	7,580	6,080	-	1,500	-	4,890	-	1,190	1,500
TOTAL PROPERTY	7,580	6,080	-	1,500	-	4,890	-	1,190	1,500
INFRASTRUCTURE									
Parks, Open Space and Streetscapes									
Moe Rail Precinct Revitalisation Stage 2	3,500	3,500	-	-	-	-	-	-	3,500
Street Lighting Upgrade to LED	1,125	-	-	1,125	-	-	-	1,125	-
Total Parks, Open Space and Streetscapes	4,625	3,500	-	1,125	-	-	-	1,125	3,500
Off Street Car Parks									
Regional Car Parks Fund – Main Works Package	1,008	1,008	-	-	-	1,008	-	-	-
Total Off Street Car Parks	1,008	1,008	-	-	-	1,008	-	-	-
Roads									
Roads Upgrades (DCP Projects)	4,850	-	-	4,850	-	-	-	4,850	-
Total Roads	4,850	-	-	4,850	-	-	-	4,850	-
Other Infrastructure									
Gippsland Logistics Precinct	2,441	2,441	-	-	-	2,441	-	-	-
Total Other Infrastructure	2,441	2,441	-	-	-	2,441	-	-	-
TOTAL INFRASTRUCTURE	12,924	6,949	-	5,975	-	3,449	-	5,975	3,500
TOTAL CARRIED FWD WORKS FROM 2022/23	20,504	13,029	-	7,475	-	8,339	-	7,165	5,000
TOTAL CAPITAL WORKS	43,756	13,044	21,632	9,080	-	10,040	-	28,716	5,000

2023/24 Budget Capital Works Program

4.6 CAPITAL WORKS (OPERATING)

(These projects are of a capital nature but do not meet the definition of capital expenditure due to them either not being on Council owned/or controlled assets or not relating to an asset class recognised by Council. Expenditure on these projects appears in the Budgeted Comprehensive Income Statement).

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib'ns \$'000	Council cash \$'000	Borrow's \$'000

4.6.1 Current Budget

PROPERTY

Buildings									
Demolition of Dilapidated Council Buildings	270	-	-	-	-	-	-	270	-
Total Buildings	270	-	-	-	-	-	-	270	-
TOTAL PROPERTY	270	-	-	-	-	-	-	270	-

INFRASTRUCTURE

Footpaths and Cycleways									
Path New & Upgrade (DCP & Intertown Network)	60	-	-	-	-	-	-	60	-
Total Footpaths and Cycleways	60	-	-	-	-	-	-	60	-
Roads									
New Traffic Signs Projects	10	-	-	-	-	-	-	10	-
New Linemarking Projects	15	-	-	-	-	-	-	15	-
Pram Crossing upgrade to DDA compliance	10	-	-	-	-	-	-	10	-
Traffic Calming New Installations	18	-	-	-	-	-	-	18	-
Traffic & Pedestrian Safety New installations	15	-	-	-	-	-	-	15	-
Total Roads	68	-	-	-	-	-	-	68	-

2023/24 Budget Capital Works Program

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources Council			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib'ns \$'000	cash \$'000	Borrow's \$'000
Public Lighting									
New Street Lights installations	45	-	-	-	-	-	-	45	-
Public Lighting & Flagpole Replacement Program	20	-	-	-	-	-	-	20	-
Total Public Lighting	65	-	-	-	-	-	-	65	-
Off Street Car Parks									
Upgrade to DDA compliance	15	-	-	-	-	-	-	15	-
Total Off Street Car Parks	15	-	-	-	-	-	-	15	-
Waste Management									
Transfer Station Upgrades	100	-	-	-	-	-	-	100	-
Landfill Rehabilitation	1,150	-	-	-	-	-	-	1,150	-
Total Waste Management	1,250	-	-	-	-	-	-	1,250	-
Recreational, Leisure and Community Facilities									
Hard Court Renewal	200	-	-	-	-	-	-	200	-
Ovals Renewal	90	-	-	-	-	-	-	90	-
Sports Fences Renewal	100	-	-	-	-	-	-	100	-
Total Recreational, Leisure and Community Facilities	390	-	-	-	-	-	-	390	-
Other Infrastructure									
Fire Hydrants	10	-	-	-	-	-	-	10	-
Total Other	10	-	-	-	-	-	-	10	-
TOTAL INFRASTRUCTURE	1,858	-	-	-	-	-	-	1,858	-
TOTAL CAPITAL WORKS (OPERATING)	2,128	-	-	-	-	-	-	2,128	-
TOTAL CAPITAL WORKS PROGRAM FOR 2023/24	45,884	13,044	21,632	9,080	-	10,040	-	30,844	5,000

2023/24 Budget Capital Works Program

Summary of Planned Capital Works Expenditure For the years ended 30 June 2025, 2026 & 2027

2024/25	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Buildings	3,895	0	3,895	0	0	3,895	0	0	3,895	0
Total Buildings	3,895	0	3,895	0	0	3,895	0	0	3,895	0
Total Property	3,895	0	3,895	0	0	3,895	0	0	3,895	0
Plant and Equipment										
Plant, machinery and equipment	2,266	0	2,266	0	0	2,266	0	0	2,266	0
Fixtures, fittings and furniture	54	0	54	0	0	54	0	0	54	0
Computers and telecommunications	649	0	649	0	0	649	0	0	649	0
Artworks	16	16	0	0	0	16	0	0	16	0
Total Plant and Equipment	2,985	16	2,969	0	0	0	0	0	2,985	0
Infrastructure										
Roads	13,113	16	12,894	0	203	13,113	1,700	0	11,413	0
Bridges	527	0	527	0	0	527	0	0	527	0
Footpaths and cycleways	1,111	324	787	0	0	1,111	0	0	1,111	0
Drainage	1,300	0	370	0	930	1,300	0	0	1,300	0
Recreational, leisure and community facilities	409	0	409	0	0	409	0	0	409	0
Waste management	2,163	0	2,163	0	0	2,163	0	0	2,163	0
Parks, open space and streetscapes	483	0	483	0	0	483	0	0	483	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	293	0	263	0	30	293	0	0	293	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	19,399	340	17,896	0	1,163	19,399	1,700	0	17,699	0
Total Capital Works Expenditure	26,279	356	24,760	0	1,163	26,279	1,700	0	24,579	0

2023/24 Budget Capital Works Program

2025/26	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Buildings	4,337	0	4,337	0	0	4,337	0	0	4,337	0
Total Buildings	4,337	0	4,337	0	0	4,337	0	0	4,337	0
Total Property	4,337	0	4,337	0	0	4,337	0	0	4,337	0
Plant and Equipment										
Plant, machinery and equipment	2,357	0	2,357	0	0	2,357	0	0	2,357	0
Fixtures, fittings and furniture	56	0	56	0	0	56	0	0	56	0
Computers and telecommunications	675	0	675	0	0	675	0	0	675	0
Artworks	17	17	0	0	0	17	0	0	17	0
Total Plant and Equipment	3,105	17	3,088	0	0	3,105	0	0	3,105	0
Infrastructure										
Roads	13,949	17	13,723	0	209	13,949	1,700	0	12,249	0
Bridges	559	0	559	0	0	559	0	0	559	0
Footpaths and cycleways	1,202	335	867	0	0	1,202	0	0	1,202	0
Drainage	1,379	0	412	0	967	1,379	0	0	1,379	0
Recreational, leisure and community facilities	434	0	434	0	0	434	0	0	434	0
Waste management	562	0	562	0	0	562	0	0	562	0
Parks, open space and streetscapes	503	0	503	0	0	503	0	0	503	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	310	0	282	0	28	310	0	0	310	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	18,898	352	17,342	0	1,204	18,898	1,700	0	17,198	0
Total Capital Works Expenditure	26,340	369	24,767	0	1,204	26,340	1,700	0	24,640	0

2023/24 Budget Capital Works Program

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	4,513	0	4,513	0	0	4,513	0	0	4,513	0
Total Buildings	4,513	0	4,513	0	0	4,513	0	0	4,513	0
Total Property	4,513	0	4,513	0	0	4,513	0	0	4,513	0
Plant and Equipment										
Plant, machinery and equipment	2,451	0	2,451	0	0	2,451	0	0	2,451	0
Fixtures, fittings and furniture	58	0	58	0	0	58	0	0	58	0
Computers and telecommunications	702	0	702	0	0	702	0	0	702	0
Artworks	18	18	0	0	0	18	0	0	18	0
Total Plant and Equipment	3,229	18	3,211	0	0	3,229	0	0	3,229	0
Infrastructure										
Roads	14,137	18	13,899	0	220	14,136	1,700	0	12,436	0
Bridges	593	0	593	0	0	593	0	0	593	0
Footpaths and cycleways	1,497	351	1,146	0	0	1,498	0	0	1,498	0
Drainage	1,655	0	649	0	1,006	1,655	0	0	1,655	0
Recreational, leisure and community facilities	461	0	461	0	0	461	0	0	461	0
Waste management	585	0	585	0	0	585	0	0	585	0
Parks, open space and streetscapes	523	0	523	0	0	523	0	0	523	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	330	0	296	0	34	330	0	0	330	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	19,781	369	18,152	0	1,260	19,781	1,700	0	18,081	0
Total Capital Works Expenditure	27,523	387	25,876	0	1,260	27,523	1,700	0	25,823	0

2023/24 Budget Financial Performance Indicators

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	52	55	56	57	58	59	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	n/a	97.0%	95.0%	95.0%	95.0%	95.0%	-
Statutory Planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	n/a	90.0%	92.0%	92.9%	93.9%	94.8%	+
Waste Management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	50.2%	53.0%	53.0%	53.5%	54.1%	54.6%	+

2023/24 Budget Financial Performance Indicators

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+o/-
Liquidity									
Working Capital	Current assets / current liabilities	5	259.5%	237.5%	225.6%	211.9%	226.6%	239.9%	+
Obligations									
Asset renewal	Asset renewal and upgrade expense / asset depreciation	6	85.0%	168.2%	91.1%	75.5%	74.3%	76.2%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	57.5%	65.9%	66.9%	67.2%	67.5%	67.8%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$ 3,896	\$ 3,837	\$3,547	\$ 3,636	\$ 3,726	\$ 3,815	+

2023/24 Budget Financial Performance Indicators

5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+ / o / -
Operating Position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(4.0%)	(13.3%)	(2.7%)	(2.0%)	(1.2%)	(0.5%)	+
Liquidity									
Unrestricted Cash	Unrestricted cash / current liabilities	10	7.6%	(22.8%)	(20.5%)	(18.3%)	(20.0%)	(20.5%)	-
Obligations									
Loans & Borrowings	Interest bearing loans and borrowings / rate revenue	11	17.9%	17.2%	19.3%	16.0%	9.7%	6.9%	-
Loans & Borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.1%	2.1%	3.1%	3.0%	6.1%	2.6%	-
Indebtedness	Non-current liabilities / own source revenue		26.0%	26.0%	27.5%	20.0%	18.0%	15.1%	-
Stability									
Rates effort	Rate revenue / property values (CIV)	12	0.6%	0.5%	0.4%	0.5%	0.5%	0.5%	+
Efficiency									
Revenue level	Total General rates and Municipal charges / No. of property assessments	13	\$1,601	\$1,613	\$1,681	\$1,736	\$1,793	\$1,852	-

Key to Forecast Trend:

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

Notes to indicators

1. Satisfaction with community consultation and engagement

Latrobe City Council are in the process of implementing their new engagement tool (Engagement HQ) which will allow a more targeted and proactive approach to engagement. Community members will be able to register and indicate their interests for future engagement.

2. Sealed local roads below the intervention level

Latrobe City Council has been high performing in this area previously and is aiming to exceed 95% year on year, which is consistent with our Road Asset Modelling.

3. Planning applications decided within the relevant required time

Latrobe City Council is working to recruit and fill vacant senior roles within the team and also grow and retain existing staff, which will result in improvements for this measure.

4. Kerbside collection waste diverted from landfill

Introduction of new kerbside collection and processing contracts that will be focused on waste & recycling education to ensure the community understands their obligations towards recycling and waste minimisation should result in improvement in this measure.

5. Working Capital

Working capital is targeted to remain relatively stable with between 2.1 to 2.4 dollars of current assets for every dollar of current liabilities projected over the four year period.

6. Asset renewal

Asset renewal and upgrade expenditure has been boosted in 2023 and 2024 due to government grants, borrowings and funding carried forward from previous years. The reduction in the ratio in future years is symbolic of the increased depreciation costs associated with over \$100M of new infrastructure assets predominately funded by State and Commonwealth Government grants. Council's largest asset class, roads, is expected to be maintained around 100%, however other classes such as drainage, which is renewed only on a reactive basis, and buildings which are often reliant on government funding for major renewal and upgrade works are forecasted to remain below 100%.

7. Rates concentration

This ratio is expected to remain at around 67% over the target period, Council will continue to investigate options to increase other sources of income to try to reduce reliance on rates income.

8. Expenditure level

Expenditure per property assessment is targeted to increase by around 2.5% per annum over the forecast period. This is well below than the projected CPI of 4% p.a.

5b

9. Adjusted underlying result

Council's underlying deficit is trending towards a return to surplus in future years. The results are forecasted to remain in deficit mainly due to restrictions on Council's ability to increase revenue and uplifts in depreciation expenses resulting from the recent construction of major new infrastructure. e.g. Gippsland Regional Aquatic Facility (GRAC) and the Gippsland Performing Arts Centre (GPAC).

10. Unrestricted Cash

Unrestricted cash is expected to remain fairly stable between negative 18% and 21% over the projected period. This ratio is in negative as Council invests most of its surplus cash in financial assets and thereby maintains a relatively small cash balance compared to the size of restricted amounts such as unspent grants, trust funds and statutory reserves. These investments are timed to mature when the cash will be required.

11. Debt compared to rates

These ratios are all projected to decrease over the four year period due to no new borrowings being projected over this period, at the same time some existing loans will be fully repaid.

12. Rates effort

This ratio is expected to remain at 0.5% over the forecasted period with a minor increase from 0.4% in 2023/24 due an increase in property valuations expected in that year.

13. Revenue level

This ratio is expected to increase over the target period in line with expected rate cap increases of 4% pa

2023/24

Fees & Charges

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Asset Protection			
Asset Protection Fee for Drainage Tapping in Urban Areas at Drainage Easements and Nature Strips Including Provision of Legal Point of Discharge or Drainage information			
Asset Protection Fee for Drainage Tapping in Urban Areas at Drainage Easements and Nature Strips Including Provision of Legal Point of Discharge or Drainage information	.	217.00	226.00
Asset Protection Fee for Vehicle Crossing Works			
Vehicle Crossing Works	.	106.00	110.00
Asset Protection Fees			
Road Openings	Provision of traffic management	196.50	205.00
Road Openings	No traffic management required	100.00	104.00
Occupation of Parking Bays	Per bay per day	50.50	53.00
Road Occupations	Provision of traffic management	199.00	207.00
Road Occupations	No traffic management required	98.00	102.00
Building Site Asset Inspections - < \$15,000	Excluding all Reblocking, Urban Front Fencing & Demolitions	No Charge	No Charge
Building Site Asset Inspections - > \$15,000	Including all Reblocking, Urban Front Fencing & Demolitions	196.50	268.00
Asset Protection Fees for Service Installations in Areas by Parties Other Than Utilities or Their Agents			
Road Length less than 100m	.	199.00	207.00
Each additional 100m of Road Length	.	106.00	111.00
Asset Protection Penalty for Infringement Notice as Specified in Section 19 of Local Law No.3			
.	Set by Statute (State Government)	2.00 fee units	2.00 fee units
Charge for Restoration of Road Openings in Urban and Rural Areas			
.	Actual cost, plus 10% of the actual cost, to cover administration expenses	Actual Cost + 10%	Actual Cost + 10%
Enquiries - Legal Point of Discharge or Drainage Information			
Urban Areas	Set by Statute (State Government)	9.77 fee units	9.77 fee units

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Fees for Utilities and Their Agents for Applications Under Section 7 to the Road Management Act 2004			
Works, other than minor works conducted on, or on any part of the roadway, shoulder or pathway.	Set by Statute (State Government)	45.00 fee units	45.00 fee units
Works, other than minor works not conducted on, or on any part of the roadway, shoulder or pathway.	Set by Statute (State Government)	25.00 fee units	25.00 fee units
Minor works conducted on, or on any part of the roadway, shoulder or pathway.	Set by Statute (State Government)	11.00 fee units	11.00 fee units
Minor works not conducted on, or on any part of the roadway, shoulder or pathway.	Set by Statute (State Government)	5.00 fee units	5.00 fee units
Works, other than minor works conducted on, or on any part of the roadway, shoulder or pathway.	Set by Statute (State Government)	20.00 fee units	20.00 fee units
Works, other than minor works not conducted on, or on any part of the roadway, shoulder or pathway.	Set by Statute (State Government)	5.00 fee units	5.00 fee units
Minor works conducted on, or on any part of the roadway, shoulder or pathway.	Set by Statute (State Government)	11.00 fee units	11.00 fee units
Minor works not conducted on, or on any part of the roadway, shoulder or pathway.	Set by Statute (State Government)	5.00 fee units	5.00 fee units
Parking Headworks			
Parking Headworks Charge as Defined in Clause 11 of the Vehicle Crossing Policy.	.	3,650.00	3,800.00
Security Bonds as Specified in Local Law No.3			
Cost of Works > \$15,000 Includes Reblocking, Residential Front Fences & Demolition Works	Residential Building Site - Corner allotment, adjacent footpaths	1,530.00	1,530.00
Cost of Works > \$15,000 Includes Reblocking, Residential Front Fences & Demolition Works	Residential Building Site - Multiple units, adjacent footpaths	2,040.00	2,040.00
Cost of Works > \$15,000 Includes Reblocking, Residential Front Fences & Demolition Works	Industrial Building Site	2,550.00	2,550.00
Cost of Works > \$15,000 Includes Reblocking, Residential Front Fences & Demolition Works	Commercial Building Site	5,355.00	5,355.00
Cost of Works > \$15,000 Includes Reblocking, Residential Front Fences & Demolition Works	Multiple Building Sites - Builders with a 12 month Satisfactory Performance Record	10,710.00	10,710.00
Cost of Works < \$15,000 Excludes Reblocking, Residential Front Fences & Demolition Works	Rural, Residential, Industrial and Commercial Building Sites for Builders with a 12 month Satisfactory Performance Record.	No Charge	No Charge
Cost of Works < \$15,000 Excludes Reblocking, Residential Front Fences & Demolition Works	Rural, Residential, Industrial and Commercial Building Sites for Builders with an Unsatisfactory Performance Record.	510.00	510.00
Cost of Works > \$15,000 Includes Reblocking, Residential Front Fences & Demolition Works	Rural Building Site	510.00	510.00
Cost of Works > \$15,000 Includes Reblocking, Residential Front Fences & Demolition Works	Residential Building Site - No adjacent footpaths	510.00	510.00
Cost of Works > \$15,000 Includes Reblocking, Residential Front Fences & Demolition Works	Residential Building Site - With adjacent footpaths	1,020.00	1,020.00
Security Deposit as Detailed in Clause 10 of the Vehicle Crossing Policy			
Security Deposit	.	1,500.00	1,560.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Building Services			
Building Certificates			
Building Certificate	Per certificate - 3.19 fee units	3.19 fee units	3.19 fee units
Building File Search Fee			
Building File Search Fee	Per Request	NA	120.00
Building Permit Lodgement Fees			
Building Permit Lodgement Fee	Per lodgement - 8.23 fee units	8.23 fee units	8.23 fee units
Building Permits			
Up to \$10,000	Each permit	850.00	850.00
\$10,001 to \$100,000	Each permit	750.00	750.00
\$100,001 to \$1,000,000	Each permit	1,250.00	1,250.00
Greater than \$1,000,000	Each permit	3,000.00	3,000.00
Permit Time Extensions and Inspections for Lapsed Permits			
Permit Time Extensions and Inspections for Lapsed Permits	Minimum	160.00	160.00
Pool Registration Fees			
Registration Fee	2.15 fee units	2.15 fee units	2.15 fee units
Pool History Search Fee	3.19 fee units	3.19 fee units	3.19 fee units
Certificate of Compliance lodgement fee	1.38 fee units	1.38 fee units	1.38 fee units
Certificate of Non-Compliance lodgement fee	26 fee units	26.00 fee units	26.00 fee units
Report and Consent			
First	19.61 fee units	19.61 fee units	19.61 fee units
Additional	50% cost of First Report and Consent	50% of above	50% of above
Temporary Structure Siting Approvals	Treated as a Report and Consent	19.61 fee units	19.61 fee units
Pope - Occupancy Permits	Treated as a Report and Consent	19.61 fee units	19.61 fee units
Demolition	5.75 fee units	5.75 fee units	5.75 fee units
Swimming Pool Inspection Fees			
Certificate of compliance where a non-compliance certificate has not been issued	Each	500.00	500.00
Certificate of compliance where a non-compliance certificate has been issued	Each	100.00	100.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Community Halls			
Churchill Community Hall			
Commercial Hire	Base Rate 4 Hours	95.00	90.00
Commercial - Cleaning Charge	Cost Recovery + 10%		Cost Recovery + 10%
Community Hire	Base Rate 4 Hours	55.00	55.00
Community - Cleaning Charge	Cost recovery	55.00	Cost Recovery
Kernot Hall - Commercial Hire			
Whole Hall	Per Hour (Minimum 5 hours) (includes 2 staff and standard cleaning)	NA	300.00
Cleaning Charge	Cost Recovery + 10%	500.00	Cost Recovery + 10%
Kitchen Usage	In addition to hall booking	300.00	300.00
Audio & Lighting Technician	Per hour/per staff member (3 hour minimum)	NA	75.00
FOH/Usher	Per hour/per staff member (3 hour minimum)	NA	75.00
Kernot Hall - Community Hire			
Whole Hall	Per Hour (Minimum 5 hours) (includes 2 staff and standard cleaning)	NA	150.00
Cleaning Charge	Cost recovery	250.00	Cost recovery
Kitchen Usage	In addition to hall booking	150.00	150.00
Audio & Lighting Technician	Per hour/per staff member (3 hour minimum)	NA	60.00
FOH/Usher	Per hour/per staff member (3 hour minimum)	NA	60.00
Moe Town Hall			
Commercial Hire	Base Rate 4 Hours	95.00	90.00
Commercial - Cleaning Charge	Cost recovery + 10%	80.00	Cost recovery + 10%
Community Hire	Base Rate 4 Hours	55.00	55.00
Community - Cleaning Charge	Cost recovery	55.00	Cost Recovery
Newborough Hall			
Commercial Hire	Base Rate 4 Hours	95.00	90.00
Commercial - Cleaning Charge	Cost recovery + 10%	80.00	Cost recovery + 10%
Community Hire	Base Rate 4 Hours	55.00	55.00
Community - Cleaning Charge	Cost recovery	55.00	Cost recovery
Regular Hire - Community			
Quarterly Access Fee	All venues except Kernot Hall & Soundshell	550.00	600.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Sound Shell			
Commercial Hire	Per Day	510.00	500.00
Commercial - Technical Support	Per Hour (Minimum 3 hours, Per person per hour)	NA	75.00
Commercial - Cleaning Charge	Cost recovery + 10%	NA	Cost recovery + 10%
Community Hire	Per Standard Day	No Charge	No Charge
Community - Technical Support	Per Hour (Minimum 3 hours, Per person per hour)	NA	60.00
Community - Cleaning Charge	Cost recovery	Cost recovery	Cost recovery
Traralgon East Community Centre			
Commercial Hire	Base Rate 4 Hours	95.00	90.00
Commercial - Cleaning Charge	Cost recovery + 10%	80.00	Cost recovery + 10%
Community Hire	Base Rate 4 Hours	55.00	55.00
Community - Cleaning Charge	Cost recovery	55.00	Cost recovery
Traralgon South Hall			
Commercial Hire	Base Rate 4 Hours	95.00	90.00
Commercial - Cleaning Charge	Cost recovery + 10%	80.00	Cost recovery + 10%
Community Hire	Base Rate 4 Hours	55.00	55.00
Community - Cleaning Charge	Cost recovery	55.00	Cost recovery
Traralgon Town Hall (Non Theatrical)			
Community Hire - Rehearsal	2 Hours	No Charge	No Charge
Family & Children's Services			
Early Learning Centres			
Full Time Care	5 full days/child/week.	500.00	550.00
Full Day Care	Per day	105.00	120.00
Half Day Care	Per half day	70.00	81.00
Holding Fee	100% Per place	100%	100%
After Kinder Care	Hourly	17.00	19.50
Meeting Rooms (Moe PLACE, Churchill Hub)			
Meeting Room - Community Groups	Per hour	No Charge	No Charge
Meeting Room - Commercial	Per hour	27.50	29.00
Meeting Room - Commercial	Per Day	165.20	172.00
Moe PLACE Basketball Stadium			
Court Hire - General	Per hour	52.00	54.00
Half Court Hire - General	Per hour	27.00	28.00
Court Hire - Schools	Per hour	42.00	44.00
Half Court Hire - Schools	Per hour	21.50	23.00
Court Hire	Per Day (9am - 6pm)	226.00	236.00

NA = Not Available

POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Moe PLACE Community Kitchen			
Kitchen Hire	Per hour	15.00	16.00
Kitchen Hire	Per day	54.00	56.00
Moe PLACE Vacation Care			
Full Day Care	Per day	80.00	100.00
Family Health			
Nurse			
Attend Corporate Sessions	Per nurse per hour	64.90	67.50
Vaccinations Purchases			
Hep B	Per dose.	33.20	34.60
Twinrix	Per dose.	113.10	117.70
Flu	Per dose.	26.00	26.00
Meningococcal C	Per dose.	116.60	121.30
Hep A	Per dose.	101.80	105.90
Boostrix	Per dose.	53.90	56.10
Gardasil	Per dose.	174.20	181.20
Gippsland Performing Arts Centre and Little Theatre			
Commercial Hire - Additional Labour			
Theatre Technician	Per hour (3 hr minimum)	NA	75.00
FOH/Usher	Per hour (3 hr minimum)	NA	75.00
Commercial Hire - Functions & Events			
Conference Rooms	Base Rate 4 Hours	400.00	400.00
Meeting Room	Base Rate 4 Hours	250.00	200.00
Outdoor Event	Base Rate 8 Hours	1,600.00	1,600.00
Outdoor Event - Additional Hour	Per Hour	200.00	200.00
Commercial Hire - Theatrical			
GPAC Theatre	Base Rate 5 Hours	3,500.00	3,500.00
Little Theatre/Town Hall	Base Rate 5 Hours	2,500.00	1,000.00
Ticketing Fee	Per ticket	NA	4.00
Ticketing Fee	Per complimentary ticket	NA	2.00
Credit Card Fees	1.5% Credit Card and EFTPOS	NA	1.50%
Dark Day	Per day	NA	500.00
GPAC - Additional Hours	Per Hour, includes 1x FOH staff and 1x Technician	NA	350.00
Additional Equipment Hire	POA - Price on Application	NA	POA
Merchandise Sales	15% of gross sales	NA	15%

NA = Not Available
POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Community Hire - Additional Labour			
Technicians	Per hour (3 hr minimum)	NA	60.00
FOH/Usher	Per hour (3 hr minimum)	NA	60.00
Community Hire - Functions & Events			
Conference Rooms	Base Rate 4 Hours	200.00	200.00
Meeting Room	Base Rate 4 Hours	140.00	100.00
Outdoor Event	Base Rate 8 Hours (includes 2 staff)	880.00	800.00
Outdoor Event - Additional Hour	Per Hour	110.00	110.00
Community Hire - Theatrical			
GPAC Theatre	Base Rate 5 Hours (includes 1 FOH and 1 Technician)	2,500.00	1,250.00
Little Theatre/Town Hall	Base Rate 5 Hours (includes 1 staff member)	1,500.00	400.00
Ticketing Fee	Per ticket	NA	2.50
Ticketing Fee	Per complimentary ticket	NA	1.00
Credit Card Fees	1.5% Credit Card and EFTPOS	NA	1.50%
Dark Day	Per day	NA	500.00
GPAC Theatre - Additional Hours	Per hour (includes 1 FOH and 1 Technician)	NA	250.00
Additional Equipment Hire	POA - Price on Application	NA	POA
Governance			
Community Public/Products Liability Insurance			
Part A - Venue/Facility Hirers	Per hire (up to 52 times per year)	16.50	17.50
Part B - Performers/Stallholders/Artists/Street Stallholders/Buskers/Tutors and Instructors	Per hire (up to 52 times per year)	37.00	39.00
Freedom of Information			
Application Fee	Per application	2.00 Fee Units	2.00 Fee Units
Search Charge	Per hour	1.50 fee units	1.50 fee units
Supervision Charges -	Per hour	1.50 fee units	1.50 fee units
Photocopy Charges	Per side - A4 Black and White	0.30	0.20

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Gippsland Regional Aquatic Centre (GRAC)			
Birthday Parties			
Catered - includes hosts, slides, games & catering options	Minimum 10 people - Price on Application	POA	POA
BYO Food - includes host, slides & games	Minimum 10 people, additional person \$20 pp	180.00	200.00
Facility Hire			
Whole Day Carnival	9am to 5pm (including 50m pool, 25m outdoor pool, AOE/competition room meeting room)	1,500.00	1,560.00
Dedicated Water Slide Hire	2 hours minimum / per hour	100.00	104.00
Meeting Room Hire	1 hour minimum / per hour	30.00	31.50
Group Fitness Class	Per group / per hour	130.00	135.00
Group Fitness Class - Additional Instructor	Per hour	60.00	62.50
Spa, Sauna, Steam Room			
Adult	16 years and over	12.70	13.20
Concession	Pension, Seniors & Health Care	9.60	10.00
Waterslides - Weekdays			
Adult	Per session	9.70	10.10
Concession	Per session	7.20	7.50
Child	Per session	6.80	7.10
Waterslides - Weekends			
Adult	Per session	12.20	12.70
Concession	Per session	9.20	9.60
Child	Per session	8.80	9.20
WIBIT (Inflatable)			
Participant	*special conditions	8.00	8.30
Assisting Adult	*special conditions	4.00	4.20

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Health Services			
Additional Inspection Fees			
Food Act - Class 1 (Full Time)	Per Inspection	250.00	260.00
Food Act - Class 2A (Full Time)	Per Inspection	200.00	210.00
Food Act - Class 2B (Part Time)	Per Inspection	185.00	195.00
Food Act - Class 3A (Full Time)	Per Inspection	180.00	190.00
Food Act - Class 3B (Part Time)	Per Inspection	130.00	135.00
Public Health & Wellbeing Act - Additional Inspections	Per Inspection	150.00	160.00
Caravan Parks and Movable Homes			
Residential Tenancies	1-25 sites	17.00 fee units	17.00 fee units
Residential Tenancies	26-50 sites	34.00 fee units	34.00 fee units
Residential Tenancies	51-100 sites	68.00 fee units	68.00 fee units
Residential Tenancies	101-150 sites	68.00 fee units	68.00 fee units
Commercial Accommodation			
New Registration	Includes motels and hostels	650.00	680.00
Annual Renewal	Includes motels and hostels	570.00	595.00
Commercial Food Premises			
Class 1 (Full Time) - New	e.g. Hospitals, Nursing Homes, Childcare Centres	790.00	825.00
Class 1 (Full Time) - Renewal	e.g. Hospitals, Nursing Homes, Childcare Centres	725.00	755.00
Class 2A (Full Time) - New	e.g. Restaurants , Fast Food, Deli's	740.00	770.00
Class 2A (Full Time) - Renewal	e.g. Restaurants , Fast Food, Deli's	685.00	715.00
Class 2A (Full Time) - New	e.g. Supermarkets, Large Manufacturers	1,455.00	1,520.00
Class 2A (Full Time) - Renewal	e.g. Supermarkets, Large Manufacturers	1,175.00	1,410.00
Class 2B (Part Time) - New	Minimal unpacked potential hazardous foods	500.00	520.00
Class 2B (Part Time) - Renewal	Minimal unpacked potential hazardous foods	450.00	470.00
Class 3A Supermarket - New	Large scale supermarket selling packaged potentially hazardous foods	1,200.00	1,250.00
Class 3A Supermarket - Renewal	Large scale supermarket selling packaged potentially hazardous foods	900.00	1,150.00
Class 3A (Full Time) - New	Minimal unpacked potential hazardous foods	440.00	460.00
Class 3A (Full Time) - Renewal	Minimal unpacked potential hazardous foods	380.00	400.00
Class 3A (Full Time) - New	Water Carters	190.00	200.00
Class 3A (Full Time) - Renewal	Water Carters	160.00	170.00
Class 3B (Part Time) - New	Food is secondary activity (e.g. B&B)	285.00	300.00
Class 3B (Part Time) - Renewal	Food is secondary activity (e.g. B&B)	265.00	275.00
Class 3C (Full Time) - New	Food is secondary activity (e.g. B&B)	215.00	225.00
Class 3C (Full Time) - Renewal	Food is secondary activity (e.g. B&B)	215.00	200.00
Class 4 Low Risk Packaged - New	e.g. Liquor Outlets, Video Stores, Newsagents, Pharmacies etc.	Exempt	Exempt
Once off Short Term	Temporary food stall - major events	270.00	280.00

NA = Not Available

POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Food & Water Sample Administration Fee			
Sample administration fee	2nd non compliant follow up	220.00	230.00
Private water supply sample	Per sample + Analyst Fee	215.00	225.00
Health Premises			
New Premises Registration	Fulltime Hairdressing & Low Risk Beauty (eyelash tinting, spray tans, makeup)	560.00	585.00
New Premises Registration	Fulltime Beauty Treatments- (eye lash extensions, waxing, facials)	560.00	585.00
New Premises Registration	Part Time (less than 3 days) - Beauty Treatments (eye lash extensions, waxing, facials)	380.00	395.00
New Premises Registration	Part Time (less than 3 days) - Hairdressing & Low Risk Beauty (eyelash tinting, spray tans, makeup)	260.00	270.00
New Premises Registration	Fulltime Skin Penetration/Colonic - High Risk	560.00	585.00
New Premises Registration	Ear-Piercing Single Use - Medium Risk	315.00	330.00
Renewal Premises Registration	Beauty Treatments - Part-time (3 days or less) - (eye lash extensions, waxing, facials)	320.00	335.00
Renewal Premises Registration	Comm Skin Penetration/Colonic - High Risk	560.00	585.00
Renewal Premises Registration	Ear-Piercing Single Use - Medium Risk	210.00	220.00
Renewal Premises Registration	Beauty Treatments - Fulltime- (eye lash extensions, waxing, facials)	480.00	500.00
Renting chair in another premises - New Registration	Skin Penetration (incl tattooing, waxing body, body piercing) 1-2 days per venue	350.00	365.00
Renting chair in another premises - New Registration	Part Time (less than 3 days per venue) - Hairdressing & Low Risk Beauty (eyelash tinting, spray tans, makeup)	260.00	270.00
Renting chair in another premises - New Registration	Fulltime Hairdressing & Low Risk Beauty (eyelash tinting, spray tans, makeup)	560.00	585.00
Renting chair in another premises - Renewal	Skin Penetration (incl tattooing, waxing body, body piercing) 1-2 days per venue	320.00	335.00
Plan Approval/Establishment of New Business			
Food Act Premises	Per premise	460.00	480.00
Public Health and Wellbeing Act Premises	Pre premise	250.00	260.00
Septic Tanks - New Installations			
Regulation 196(1)(b), (2) All System Types	48.88 fee units - first two inspections included	48.88 fee units	48.88 fee units
Inspections	In excess of two - per inspection	150.00	160.00
Regulation 196(1)(b), (2) Alteration - Major	48.88 fee units	48.88 fee units	48.88 fee units
Regulation 196(1)(a), (2) Alteration - Minor	37.25 fee units	37.25 fee units	37.25 fee units
Search Fee	.	75.00	80.00
Conveyancing Enquiry	.	295.00	310.00
Extension to Septic Tank Application - Amend a Permit Regulation 198	More than two years old	158.00	165.00
Septic Tank Report & Consent	Each	295.00	310.00
Additional Fixtures - Minor Alteration Regulation 16(1)(a), (3)	37.25 fee units	37.25 fee units	37.25 fee units
Regulation 200	Renew a permit - 8.31 fee units	8.31 fee units	8.31 fee units
Regulation 197	Transfer a permit - 9.93 fee units	9.93 fee units	9.93 fee units

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Transfer or Registration			
Public Health and Wellbeing Act	Per transfer or registration	200.00	210.00
Residential Tenancies Act	Per transfer or registration - 5 fee units	5.00 fee units	5.00 fee units
Food Act	Pre-purchase fee for existing business	200.00	210.00
Latrobe City Traffic School			
Educational Group			
Hire of Traffic School	Per hour	44.00	46.00
Hire of Hand Cranked Tricycles			
With responsibility for repair or replacement of damaged unit	Per bike/day	3.00	3.00
Mobile Bike Education Trailer			
Hire of bike trailer (Deposit \$200)	Per day	37.00	39.00
Private Groups			
Hire of Traffic School	Per hour	69.00	72.00
Latrobe Regional Airport			
Airport Annual Licence Fees			
Recreational	Per annum	159.00	166.00
Light Commercial	Per annum	785.00	817.00
Commercial	Per annum	1,572.00	1,635.00
AVDATA Movement Charges			
AVDATA movement charges	Per tonne / per movement	12.00	12.50
Latrobe Regional Gallery			
Function and Event Hire			
Function and Event Hire	Quote based on staffing and catering requirements - Price on Application	POA	POA
Latrobe Regional Gallery - Meeting Room 1			
Commercial Rental	Full Day (10am - 4pm)	350.00	364.00
Commercial Rental	Evenings/Weekends	250.00	260.00
Community Rental	Half Days (4 hours)	No Charge	No Charge
Community Rental	Full Day (10am - 4pm)	No Charge	No Charge
Community Rental	Evening (After 5pm)	150.00	156.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Latrobe Regional Gallery - Meeting Room 2			
Commercial Rental	Full Day (10am - 4pm)	350.00	364.00
Commercial Rental	Evenings/Weekends	250.00	260.00
Community Rental	Half Days (4 hours)	No Charge	No Charge
Community Rental	Full Day (10am - 4pm)	No Charge	No Charge
Community Rental	Evening (After 5pm)	150.00	156.00
Latrobe Regional Gallery- Studio Workshop - Commercial			
Rental	Weekday - Full Day (10am - 4pm)	350.00	364.00
Rental	Evening (After 5pm)	400.00	416.00
Rental	Weekend - Full Day (10am - 4pm)	400.00	416.00
Latrobe Regional Gallery - Studio Workshop - Community			
Rental	Weekday - Full Day (10am - 4pm)	No Charge	No Charge
Rental	Evening (After 5pm)	150.00	156.00
Rental	Weekend - Full Day (10am - 4pm)	No Charge	No Charge
Leisure Facilities			
Athletic and Cycling Track			
School.	Per student	3.40	3.60
Club Hire.	Per hour.	48.40	50.40
Other/Athletic Carnival.	Full day 9am – 3pm.	588.90	612.50
Cycling / Athletic Club Hire of Bike/ Aths Track.	Per annum / seasonal agreement	1,033.00	1,075.00
Bronze Membership			
Non Concession	Fortnightly via direct debit	23.50	24.50
Concession	Fortnightly via direct debit	17.60	18.30
Off-Peak (Mon-Fri 11am -3pm & Weekends - excl Pub Hols)	Fortnightly via direct debit	14.00	14.60
Corporate Membership			
20+ People	Discounts off fixed term memberships only	20%	20%

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Fitness Program			
Group Fitness	Per class	13.70	14.30
Concession	Pension, Seniors & Health Care Card	10.30	10.70
Personal Training	1/2 Hour	38.70	40.30
Personal Training	1 Hour	67.50	70.20
Personal Training	Additional person per 1/2 hour	19.00	20.00
Personal Training	Additional person per 1 hour	33.00	34.40
Casual Gym	Per person	16.60	17.30
Casual Concession Gym	Pension, Seniors & Health Care Card holders	12.50	13.00
Youth Fit	Class for specific ages	9.20	9.60
Life Fit	Per class	6.90	7.20
Fitness Room Hire			
Hire.	Per hour.	51.00	53.00
Gippsland Regional Cricket Centre (GRCC)			
Lane Hire	Per hour (up to 4 players)	40.70	42.30
Ball Machine Hire - includes lane, machine and balls	Per Hour - includes Lane Hire	51.90	51.90
Indoor Cricket	Per Participant Per Competition	12.00	12.00
School Clinic	Per Clinic (3 hours)	155.70	162.00
Parties	Per Party - 2 hrs (up to 10 people)	207.60	216.00
Meeting Room	Per Hour	30.50	31.50
Facility Hire	Full Facility per Day (8 hours)	1,587.30	1,587.30
GRCC outdoor net hire	Per net / per hour	39.00	41.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Gippsland Regional Indoor Sports Stadium (GRISS)			
GRISS Function room hire (includes kitchen)	Per hour	50.00	50.00
GRISS show court hire (includes 3 courts)	Per hour	243.00	253.00
Gold Membership			
Non Concession	Fortnightly via direct debit	34.50	35.90
Concession	Fortnightly via direct debit	25.80	26.90
Indoor Pool - Swim & Sauna (Churchill Only)			
Adult	Each Visit	9.90	10.30
Concession	Each Visit	7.40	7.70
After Entry/class	Each Visit	4.70	4.90
Indoor Pool – Swim Sauna & Spa			
Adult	Each Visit	11.30	11.80
Concession	Each Visit	8.50	8.90
After Entry/Class	Each Visit	5.70	6.00
Adult	Multipass x 10	102.00	106.10
Concession	Multipass x 10	76.10	79.20
Indoor Pool – Swims			
Concession	Pension, Seniors & Health Care Card	5.10	5.30
Family*	*As listed on Medicare Card	18.30	19.00
Schools	Per child	4.20	4.40
Children	4 years and under with adult swim.	No Charge	No Charge
Adult	16 years and over.	6.90	7.20
Child	Child 5–15 yrs & High School Student	4.90	5.10
Membership Administration Fee			
Upon Joining	Per membership	72.50	75.00
Other - Indoor Pools			
Lane Hire	Per Hour	50.00	52.00
Carnival Hire	Per Day 9am - 5pm	1,012.00	1,053.00
School Carnival Hire	Per Day 9am - 3pm	950.00	988.00
Wet Out of Hours - incl 1 Lifeguard plus 1 Duty Manager	Per hour plus entry fee	87.50	100.00
Carnival Hire - incl 1 Lifeguard plus 1 Duty Manager	Per hour	210.00	220.00
Other Charges			
First Aid Officer	Per hour (minimum 2 hours)	NA	60.00
Event Cleaning	Per hour (minimum 2 hours)	NA	45.00

NA = Not Available
POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Silver Membership			
Non Concession	Fortnightly via direct debit	28.60	29.80
Concession (Aged Pension, Seniors Card or DSP recipients)	Fortnightly via direct debit	21.60	22.50
Off-Peak (Mon-Fri 11am -3pm & Weekends - excl Pub Hols)	Fortnightly via direct debit	17.10	17.80
Squash Courts			
Hire	Per hour.	15.90	16.00
Casual Visit	Per person / per hour. Not valid for bookings	5.00	5.00
Stadium			
Tournament Fee	Per court per day (9am - 5pm)	227.00	236.00
Dry Out of Hours Fee	Per hour (plus entry fee)	62.70	65.20
Meeting Room Hire	Per hour	30.60	31.00
Adult Competition	Per player per game	6.80	7.00
Concession Competition	High School Students playing in Senior Competitions, Pension, Seniors & Health Care Card	5.00	5.20
Junior Competition (during junior competition times only)	Per player per game	4.90	5.10
Adult Training	Per player per session	4.70	4.90
Concession Training	High School Students playing in Senior Competitions, Pension, Seniors & Health Care Card	3.90	4.10
Junior Training (0 - 17 years)	Per player per session	3.80	4.00
Schools	Per student	3.50	3.50
Court Hire - General	Per court per hour	52.00	54.00
Court Hire - Schools	Per court per hour	42.00	44.00
Swim Lesson - Private			
Swim Lesson - Private 1:1	Per 30min class, per person	40.70	42.40
Swim Lesson - Private 1:2	Per 30min class, per person	30.60	31.90
Swim Lesson - Private 1:3	Per 30min class, per person	24.90	25.90
Swim Lesson - Private - Concession			
Swim Lesson - Private 1:1 - Concession	Per 30min class, per person	30.50	31.80
Swim Lesson - Private 1:2 - Concession	Per 30min class, per person	23.00	24.00
Swim Lesson - Private 1:3 - Concession	Per 30min class, per person	18.70	19.50
Swim Lessons - Group			
Infants	Per Class - Supervision 1:8	13.90	14.50
Preschools	Per Class - Supervision 1:5	14.70	15.30
School Age	Per Class	15.40	16.00
Adult	Per Class	15.40	16.00
Transition/Lap It Up	Per Class	9.40	9.80
Swim Instructor	Per Instructor, Per Hour	61.20	63.70

NA = Not Available

POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Swim Lessons - Group Concession 25% Discount			
Health Care Card - Infants	Per Class - Supervision 1:8	10.50	11.00
Health Care Card - Preschool	Per Class - Supervision 1:5	11.00	11.50
Health Care Card - School Age	Per Class	11.60	12.10
Health Care, Pension & Senior Card - Adult	Per Class	11.60	12.10
Visit Pass – Indoor pools			
Adult	Visits x 10	62.10	64.60
Child	Visits x 10	44.10	45.90
Concession	Visits x 10	45.90	47.80
Family	Visits x 10	163.80	170.40
Visit Pass - Group Fitness			
Adult	Visits x 10	122.80	127.70
Concession	Visits x 10	92.70	96.40
Youth Fit 13-15	Visits x 10	82.60	85.90
1/2 hr Personal Training	Visits x 10	348.00	380.30
1hr Personal Training	Visits x 10	608.00	631.80
Visit Pass - Gym			
Adult	Visits x 10	149.40	155.40
Concession	Visits x 10	111.80	116.30
Visit Pass Cards - Stadium			
Adult Stadium Competition	Visits x 10	61.20	63.00
Concession Competition	Visits x 10	45.00	46.80
Junior Competition	Visits x 10	44.10	45.90
Junior Training	Visits x 10	34.20	35.60
Adult Stadium Competition	Visits x 20	115.60	120.00
Concession Competition	Visits x 20	85.00	88.40
Junior Competition	Visits x 20	83.30	86.70
Junior Training	Visits x 20	64.60	67.20
Local Laws			
Animal Sales			
Cat Sale (including desexing fee)	Per animal	230.00	230.00
Dog Sale (including desexing fee)	Per animal	392.00	408.00
Dog or Cat Sale (already desexed)	Per animal	176.00	183.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Dog & Cat Infringements			
In accordance with Domestic Animal Act 1994	Penalties will be applied as per the Domestic Animal Act	TBA	TBA
Dog & Cat Registration Fees			
Full Registration	Per Animal	47.00	49.00
Pensioner Registration	Per Animal	23.50	24.50
Registration fee for fostered animal	Per Animal	8.00	8.50
Non-Desexed Dog Full Registration	Per Animal	132.00	137.00
Non-Desexed Dog Pensioner Concession	Per Animal	66.00	69.00
Domestic Animal Business	Per Annum	260.00	270.00
Domestic Animal Business - Animal	Per Animal	26.00	27.00
Dangerous, Menacing or Renewals only for Restricted Dog Breeds	Full registration per animal	215.00	224.00
Registration as Foster Carer (81/1994 Part 5B)	Per Animal	61.00	63.50
Livestock			
Pound Release Poultry and Miscellaneous small animals	Per animal	10.00	11.00
Food and keep fees	Per animal per day	29.00	30.00
Livestock Infringements	Penalties will be applied as per the Livestock Act	TBA	TBA
Livestock attendance for VicRoads	Per attendance	641.00	667.00
Pound Release Large (horse, cow, bull, etc)	Per animal	185.00	192.50
Pound Release Small (sheep, pig, goat, etc)	Per animal	100.00	104.00
Other Fees/Infringements			
Shopping Trolley Release Fee	Per trolley	185.00	193.00
Release fee for vehicles impounded in accordance with Schedule 11 of the Local Government Act - Immediate Tow Release Fee	Per vehicle, plus tow fee per vehicle if applicable	700.00	730.00
Release fee for vehicles impounded in accordance with Schedule 11 of the Local Government Act - Standard Tow Release Fee	Per vehicle, plus standard tow if applicable	371.00	386.00
Standard Towing Fee	Per vehicle per tow	208.00	220.00
Daily Storage Fee	Per vehicle per day	16.50	17.00
School Crossing Flags	Per set	94.00	98.00
Fire Hazard Infringement	Set by State Government- fee set after July 1 each year	TBA	TBA
Impound General (e.g. political signage, tents, or general items on Council Land)	Per item	104.00	108.00
Litter Infringement	Set by State Government- fee set after July 1 each year	TBA	TBA
Local Laws Permit	All Clauses otherwise specified	61.00	64.00
Temporary outdoor eating facilities	Per annum fee (inclusive of permit application fee) Consisting of up to 4 tables and a maximum of 12 chairs	156.00	162.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Other Fees/Infringements continued			
Temporary outdoor eating facilities over four tables and/or over 12 chairs	Per annum fee (inclusive of permit application fee) Consisting of over 4 tables and/or over 12 chairs	317.00	330.00
Roadside Trading Permit	Clause 82 - Local Law No 2	455.00	473.00
Caravan as Temporary Accommodation permit	Clause 142 - Local Law No 2 - incorporates 6mth permit application for Health permit to reside in a caravan	61.00	65.00
Administration Fee	Reconciliation and generation of an invoice to a property owner which has had force clear works completed by Council	86.00	90.00
Parking Infringements			
Parking Infringement	Infringement will be applied at maximum value, in accordance with the Road Safety Act	TBA	TBA
Pound Release Fees - Domestic Animals			
Dog or cat release (where owner is identifiable by Council)	Per animal plus other applicable charges	36.00	38.00
Dog or cat release (where owner is unidentifiable by Council)	Per animal plus other applicable charges	119.00	124.00
Miscellaneous Small Animal (Rabbit, Rodent, etc)	Per animal plus other applicable charges	10.00	10.50
Subsequent Release	Per animal plus other applicable charges	127.00	132.00
Food and keep fees	Per animal per day	18.50	19.00
Male dog desexing	Per animal	212.00	221.00
Female dog desexing	Per animal	360.00	375.00
Male cat desexing	Per animal	125.00	130.00
Female cat desexing	Per animal	229.00	238.00
Dog or cat microchipping	Per animal	64.00	67.00
Vaccination fee	Per animal	87.00	90.50
Vet Check fee	Per animal	62.00	65.00
Vet Report	Per animal	122.00	127.00
Outdoor Pools			
Competitions - School Swim Carnival Hire			
School Carnival Full Day (9am - 3pm)	Includes 1 Duty Manager	488.80	508.40
Other Carnival Full Day (9am - 3pm)	Weekends or Public Holidays	830.30	863.50
School Carnival Half Day (9am -12pm / 12pm - 3pm)	Mon - Fri	340.50	354.10
Extra Supervision Required - ratio 1:100 ratio	Per hour	60.00	62.40
Entry Fees			
Adult	16 years & over	5.20	5.40
Children/Student	Child 5 - 15 yrs & High School Student	4.10	4.30
Concession	Pension, Seniors & Health Care Card	4.30	4.50
Family	As listed on Medicare Card	15.20	15.80
Schools	Per child	4.10	4.30
Children	4 years and under with adult swim.	No Charge	No Charge

NA = Not Available
POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Out of Advertised Operating Hours Hire			
Includes 1 Life Guard plus 1 Duty Manager	Per hour + entry fee per person	87.50	91.00
Season Passes (Multi-Venue)			
Single Adult Pass	16 years & over	104.80	109.00
Children/Student	Child 5 - 15 yrs & High School Student	79.10	82.30
Concession	Pension, Seniors & Health Care Card	81.80	85.10
Family	As listed on Medicare Card	254.30	264.50
Property and Legal			
Off Street Car Parks			
Seymour St Car Park (Traralgon) - Car park space leases	Per space per annum	1,329.00	1,385.00
Seymour St Car Park (Traralgon) - After Hours Call Out Fee	Per callout	Cost recovery	Cost recovery
Commercial Rd Car Park (Morwell) - Car park space leases	Per space per annum	895.00	940.00
Property and Legal			
Road Discontinuance/Closure & Sale of Land Application Fee	Per application	265.00	500.00
Replacement Permit Stickers			
Replacement Permit Sticker	First replacement in the financial year	No Charge	No Charge
Replacement Permit Sticker	Subsequent replacements in the same financial year	23.50	25.00
Property and Rates			
Property and Rates			
Re-issue of prior years Rates Notice (up to 7 years only)	Per copy	20.00	21.00
Dishonour Fee	Per dishonour occasion	NA	9.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Public Libraries			
Calico Library Bags			
New Member	Per bag	No Charge	No Charge
Additional/Replacement	Per bag	4.50	5.00
Damaged or Lost Items			
Replacement Cost	Minimum Charge	8.20	8.60
Beyond Repair - Magazine	Replacement cost plus processing fee	4.20	4.40
Talking Books	Replacement cost per CD	17.60	18.30
Events			
Author Talk (Special, Literary Festival, high profile) - Non Member	Per Event	31.00	32.00
Adult Workshops Library Member	Per Half Day	11.00	12.00
Adult Workshops Non Library Member	Per Half Day	16.00	18.00
Adult Workshops Library Member	Full Day	26.00	28.00
Adult Workshops Non Library Member	Full Day	31.00	34.00
Author Talk (standard)	Per Event	5.00	5.00
Author Talk (Special, Literary Festival, high profile) - Member	Per Event	26.00	27.00
Fees			
Replacement Cards.	Each	No Charge	No Charge
Inter Library Loan	Other Victorian Public Libraries;	4.00	Cost Recovery
Inter Library Loan	All Academic Institutions;	NA	Cost Recovery
Inter Library Loan	Interstate / International Loans.	NA	Cost Recovery
Laminating			
A4	Per sheet.	2.80	3.00
A3	Per sheet.	3.90	4.00
Library Meeting Room			
Community Group.	Per hour	No Charge	No Charge
Commercial.	Per hour	32.20	33.50
Commercial.	Full day – 10am-6pm.	155.70	162.00
Photocopying			
Black & White A4	Per side	0.30	0.20
Black & White A3	Per side	0.50	0.50
Colour Printing A4	Per side	0.80	0.80
Colour Printing A3	Per side	1.20	1.20
Research Fee			
Public Request.	Per half hour (charged in 30min blocks)	15.30	16.00
Commercial/Community Group Request.	Per half hour (charged in 30min blocks)	30.60	32.00

NA = Not Available

POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Sports Stadiums, Ground & Reserves			
Community Room Hire (Traralgon West Sports Complex Upstairs Pavilion , Traralgon Railway Reservoir Conservation Reserve Community Room, Latrobe City Synthetic Sports Field Upstairs Pavilion , Morwell Recreation Reserve East Pavilion, Ted Summerton Reserve Upstairs Pavilion, Morwell Centenary Rose Garden Wing, Lake Narracan Hovercraft Club Pavilion)			
User Groups	Per hour	No Charge	No Charge
Commercial Groups	Per hour	32.20	34.00
Additional Costs	Additional bins, cleaning & utility costs	Cost Recovery	Cost Recovery
Gippsland Sport and Entertainment Park			
Commercial Rate - Commission Charges	10% Percent of Gross Ticket Sales	10%	10%
Commercial Rate - Commission Charges	10% Percent of gross merchandise sales	10%	10%
Commercial Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Hourly Hire (8am - 5pm) per hour	207.30	216.00
Commercial Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Hourly Hire (5pm - midnight) per hour	415.80	433.00
Commercial Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Day Hire (8am - 5pm)	647.80	674.00
Commercial Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Night Hire (5pm - midnight)	1,290.40	1,342.00
Commercial Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	All Day (8am - midnight)	1,938.20	2,016.00
Commercial Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Additional costs	Cost Recovery	Cost Recovery
Commercial Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Hourly Hire (8am - 5pm) per hour	319.60	333.00
Commercial Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Hourly Hire (5pm - midnight) per hour	642.40	669.00
Commercial Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Day Hire (8am - 5pm)	1,295.80	1,348.00
Commercial Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Night Hire (5pm - midnight)	2,587.20	2,691.00
Commercial Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	All Day (8am - midnight)	3,876.40	4,032.00
Commercial Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Additional costs	Cost Recovery	Cost Recovery
Community Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Hourly Hire (8am - 5pm) per hour	100.40	105.00
Community Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Hourly Hire (5pm - midnight) per hour	203.00	211.00
Community Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Day Hire (8am - 5pm)	321.80	335.00
Community Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Night Hire (5pm - midnight)	632.80	659.00
Community Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	All Day (8am - midnight)	949.30	988.00
Community Rate - Event Hire - Off Peak (Mon-Thurs excl Public Holidays)	Additional costs	Cost Recovery	Cost Recovery
Community Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Hourly Hire (8am - 5pm) per hour	159.80	167.00
Community Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Hourly Hire (5pm - midnight) per hour	321.80	335.00
Community Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Day Hire (8am - 5pm)	632.80	659.00
Community Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Night Hire (5pm - midnight)	1,260.10	1,311.00
Community Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	All Day (8am - midnight)	1,886.40	1,962.00
Community Rate - Event Hire - Peak (Fri-Sun & Public Holidays)	Additional costs	Cost Recovery	Cost Recovery
Sporting Use - Day - Latrobe City Clubs & Groups	Per day session	130.60	136.00
Sporting Use - Day - Non Latrobe City Clubs & Groups	Per day session	191.10	199.00
Sporting Use - Day - Schools	Per day session	64.70	68.00
Sporting Use - Night - Latrobe City Clubs & Groups	Per night session	254.80	265.00
Sporting Use - Night - Non Latrobe City Clubs & Groups	Per night session	382.30	398.00
Sporting Use - Night - Schools	Per night session	129.50	135.00
Sundry Charges - Bar Hire - Commercial	Per bar / per session	382.30	398.00
Sundry Charges - Bar Hire - Community	Per bar / per session	191.10	199.00
Sundry Charges - External Public Address System Hire - Commercial	Per session	130.60	136.00
Sundry Charges - External Public Address System Hire - Community	Per session	63.70	67.00
Sundry Charges - Kiosk Hire - Commercial	Per Kiosk / per session	190.10	198.00
Sundry Charges - Kiosk Hire - Community	Per Kiosk / per session	95.00	99.00

NA = Not Available

POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Outdoor Netball Centres and Tennis Centres Courts			
Seasonal allocation - netball and tennis courts	Per court, per annum	110.10	115.00
Personal Trainers/Boot Camps/Sport Coaches			
All trainers/boot camp/coaches	Per month	57.30	60.00
Recreation Reserves and Pavilions			
Casual Use - Additional Costs	Additional bins, cleaning, utility costs	Cost Recovery	Cost Recovery
Casual Use - For Profit Groups Businesses and Sporting Groups	Per day	533.50	555.00
Casual Use - Latrobe City Schools	Per day	No Charge	No Charge
Casual Use - Latrobe City Sporting Clubs and Recreation/Community Groups	Per day	40.00	42.00
Casual Use - Non Latrobe City Sporting Clubs and Recreation/Community Groups	Per day	142.50	149.00
Pre-Season Facility Charge - Junior - Category A	Per month	NA	141.00
Pre-Season Facility Charge - Junior - Category B	Per month	NA	44.00
Pre-Season Facility Charge - Junior - Category C	Per month	NA	33.00
Pre-Season Facility Charge - Junior - Category Premier	Per month	NA	141.00
Pre-Season Facility Charge - Senior - Category A	Per month	NA	282.00
Pre-Season Facility Charge - Senior - Category B	Per month	NA	87.00
Pre-Season Facility Charge - Senior - Category C	Per month	NA	65.00
Pre-Season Facility Charge - Senior - Category Premier	Per month	NA	282.00
Season Facility Charge - Junior - Category A	Per six month allocation	1,665.00	1,723.00
Season Facility Charge - Junior - Category B	Per six month allocation	799.00	831.00
Season Facility Charge - Junior - Category C	Per six month allocation	213.80	223.00
Season Facility Charge - Junior - Category Premier	Per six month allocation	NA	1,723.00
Season Facility Charge - Senior - Category A	Per six month allocation	3,338.60	3,473.00
Season Facility Charge - Senior - Category B	Per six month allocation	1,321.70	1,375.00
Season Facility Charge - Senior - Category C	Per six month allocation	352.30	367.00
Season Facility Charge - Senior - Category Premier	Per six month allocation	NA	3,473.00
Synthetic Field / Pitch Hire			
Half Field - Casual Users	Per hour	32.40	34.00
Half Field - Lights	Per hour	23.00	24.00
Additional costs	Additional bins, cleaning & utility costs	Cost Recovery	Cost Recovery
Whole Field - Association / Club	Per season	Seasonal Licence	Seasonal Licence
Whole Field - Tournaments	Per day	325.00	338.00
Whole Field - Casual Use - Latrobe City Schools - no pavilion access	per day	NA	No Charge
Whole Field - Casual Users	Per hour	69.10	72.00
Whole Field - Lights	Per hour	29.20	31.00
Half Field - Tournaments	Per day	162.00	169.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Statutory Planning			
Administrative Charges			
Endorsed Plans: Plans to be endorsed under planning permit conditions	Statutory State Government Fees (per request)	22.00 fee units	22.00 fee units
Extend the expiry of a permit	Statutory State Government Fees (per permit)	22.00 fee units	22.00 fee units
Certificate of Compliance under Section 97N	Statutory State Government Fees - (per permit)	22.00 fee units	22.00 fee units
Where the planning scheme specifies that a matter must be done to the satisfaction of the responsible authority or municipality	Statutory State Government Fees (per response)	22.00 fee units	22.00 fee units
Secondary Consent	Per permit	325.60	340.00
For an agreement to proposal to amend or end an agreement under Section 173 of the Act	Statutory State Government Fees	44.50 fee units	44.50 fee units
Written Planning Advice Requests - Minor Application	Per response	95.00	95.00
Written Planning Advice Requests - Major Application	Per response	155.00	155.00
All Other Development			
Up to \$100,000 - Fee for permit application	Statutory State Government Fees	77.50 fee units	77.50 fee units
Up to \$100,000 - Fee to amend permit	Statutory State Government Fees	77.50 fee units	77.50 fee units
\$100,001 to \$1,000,000. - Fee for permit application	Statutory State Government Fees	104.50 fee units	104.50 fee units
\$100,001 to \$1,000,000. - Fee to amend permit	Statutory State Government Fees	104.50 fee units	104.50 fee units
\$1,000,001 to \$5,000,000 - Fee for permit application	Statutory State Government Fees	230.50 fee units	230.50 fee units
\$1,000,001 to \$5,000,000 - Fee to amend permit	Statutory State Government Fees	230.50 fee units	230.50 fee units
\$5,000,001 to \$15,000,000 - Fee for permit application	Statutory State Government Fees	587.50 fee units	587.50 fee units
\$5,000,001 to \$15,000,000 - Fee to amend permit	Statutory State Government Fees	230.50 fee units	230.50 fee units
\$15,000,001 to \$50,000,000 - Fee for permit application	Statutory State Government Fees	1732.50 fee units	1732.50 fee units
\$15,000,001 to \$50,000,000 - Fee to amend permit	Statutory State Government Fees	230.50 fee units	230.50 fee units
More than \$50,000,000 - Fee for permit application	Statutory State Government Fees	3894.00 fee units	3894.00 fee units
More than \$50,000,000 - Fee to amend permit	Statutory State Government Fees	230.50 fee units	230.50 fee units
Fees Under Regulation			
For certification of a plan of subdivision	Statutory State Government Fees	11.80 fee units	11.80 fee units
Alteration of a plan under section 10(2) of the Act	Statutory State Government Fees	7.50 fee units	7.50 fee units
Amendment/re-certification of a certified plan under section 11(1) of the Act	Statutory State Government Fees	9.50 fee units	9.50 fee units
Other			
A permit not otherwise provided for by - Fee for permit application	Statutory State Government Fees	89.00 fee units	89.00 fee units
A permit not otherwise provided for by - Fee to amend permit	Statutory State Government Fees	89.00 fee units	89.00 fee units

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Single dwelling			
Up to \$10,000 - Fee for permit	Statutory State Government Fees	13.50 fee units	13.50 fee units
Up to \$10,000 - Fee to amend permit	Statutory State Government Fees	13.50 fee units	13.50 fee units
\$10,001 to \$100,000. - Fee for permit	Statutory State Government Fees	42.50 fee units	42.50 fee units
\$10,001 to \$100,000. - Fee to amend permit	Statutory State Government Fees	42.50 fee units	42.50 fee units
\$100,001 to \$500,000 - Fee for permit	Statutory State Government Fees	87.00 fee units	87.00 fee units
\$100,001 to \$500,000 - Fee to amend permit	Statutory State Government Fees	87.00 fee units	87.00 fee units
\$500,001 to \$1,000,000 - Fee for permit	Statutory State Government Fees	94.00 fee units	94.00 fee units
\$500,001 to \$1,000,000 - Fee to amend permit	Statutory State Government Fees	94.00 fee units	94.00 fee units
\$1M to \$2M - Fee for permit	Statutory State Government Fees	101.00 fee units	101.00 fee units
\$1M to \$2M - Fee to amend permit	Statutory State Government Fees	94.00 fee units	94.00 fee units
Subdivision			
Subdivide an Existing Building - Fee for permit application	Statutory State Government Fees	89.00 fee units	89.00 fee units
Subdivide an Existing Building - Fee to amend permit	Statutory State Government Fees	89.00 fee units	89.00 fee units
Subdivide land into 2 lots - Fee for permit application	Statutory State Government Fees	89.00 fee units	89.00 fee units
Subdivide land into 2 lots - Fee to amend permit	Statutory State Government Fees	89.00 fee units	89.00 fee units
Realignment of a common boundary between 2 lots or to consolidate 2 lots or more	Statutory State Government Fees	89.00 fee units	89.00 fee units
Realignment of a common boundary between 2 lots or to consolidate 2 lots or more	Statutory State Government Fees	89.00 fee units	89.00 fee units
To subdivide land - Fee for permit application	Statutory State Government Fees (per 100 lots)	89.00 fee units per 100 lots	89.00 fee units per 100 lots
To subdivide land - Fee to amend permit	Statutory State Government Fees (per 100 lots)	89.00 fee units per 100 lots created	89.00 fee units per 100 lots created
To create, vary or remove a restriction within the meaning of the Subdivision Act 1998; or To create or remove a right of way; or To create, vary or remove an easement other than a right of way; or To vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	Statutory State Government Fees	89.00 fee units	89.00 fee units
To create, vary or remove a restriction within the meaning of the Subdivision Act 1998; or To create or remove a right of way; or To create, vary or remove an easement other than a right of way; or To vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	Statutory State Government Fees	89.00 fee units	89.00 fee units
Use - To propose a new use of land or to change the use of land			
Fee for Permit Application	Statutory State Government Fees	89.00 fee units	89.00 fee units
Fee to Amend Permit	Statutory State Government Fees	89.00 fee units	89.00 fee units
VicSmart			
Up to \$10,000 - Fee for permit application	Statutory State Government Fees	13.50 fee units	13.50 fee units
Up to \$10,000 - Fee to amend permit	Statutory State Government Fees	13.50 fee units	13.50 fee units
More than \$10,000 - Fee for permit application	Statutory State Government Fees	29.00 fee units	29.00 fee units
More than \$10,000 - Fee to amend permit	Statutory State Government Fees	29.00 fee units	29.00 fee units
Subdivide or Consolidate land - Fee for permit application	Statutory State Government Fees	13.50 fee units	13.50 fee units
Subdivide or Consolidate land - Fee to amend permit	Statutory State Government Fees	13.50 fee units	13.50 fee units

NA = Not Available

POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Strategic Planning - Amendments to Planning Schemes			
20(4) Amendment			
For requesting the Minister to prepare an amendment to a planning scheme exempted from the requirements referred to in section 20(4) of the Act.	Statutory State Government Fees	270.00 fee units	270.00 fee units
20(A) Amendment			
For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the Act.	Statutory State Government Fees	65.00 fee units	65.00 fee units
96(A) Amendment			
Under section 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. This relates to Stage 1 fees and planning permit application fees.	Statutory State Government Fees	Various	Various
Stage One			
Considering a request to amend the planning scheme; and Taking action required by Division 1 of Part 3 of the Planning and Environment Act of 1987; and Considering any submissions which do not seek a change to the amendment; and if applicable, abandoning the amendment in accordance with Section 28.	Statutory State Government Fees	206.00 fee units	206.00 fee units
Stage Two			
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and Providing assistance to a panel in accordance with Section 158; and Making a submission in accordance with Section 24(b), and Considering the report in accordance with Section 27; and After considering submissions and the report in accordance with Section 27, if applicable, abandoning the amendment in accordance with Section 28.	Statutory State Government Fees 1-10 Submissions	1021.00 fee units	1021.00 fee units
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and Providing assistance to a panel in accordance with Section 158; and Making a submission in accordance with Section 24(b), and Considering the report in accordance with Section 27; and After considering submissions and the report in accordance with Section 27, if applicable, abandoning the amendment in accordance with Section 28.	Statutory State Government Fees 11-20 Submissions	2040.00 fee units	2040.00 fee units
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and Providing assistance to a panel in accordance with Section 158; and Making a submission in accordance with Section 24(b), and Considering the report in accordance with Section 27; and After considering submissions and the report in accordance with Section 27, if applicable, abandoning the amendment in accordance with Section 28.	Statutory State Government Fees 21+ Submissions	2727.00 Fee Units	2727.00 Fee Units
Stage Three			
Adopting the amendment or part of the amendment in accordance with Section 29; and Submitting the amendment for approval in accordance with Section 31.	Statutory State Government Fees	32.50 fee units	32.50 fee units

NA = Not Available
POA = Price on Application

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Stage Four			
Considering a request to approve an amendment in accordance with Section 35; and Giving notice of approval of an amendment in accordance with Section 36.	Statutory State Government Fees	32.50 fee units	32.50 fee units
Administration Charges			
General written advice of planning scheme amendment histories.	Per hour - additional charges maybe payable depending on enquiry	67.00	95.00
Costs and expenses for a Planning Panel to be appointed, hear and consider submissions, and prepare a report under Part 8 of the Planning and Environment Act 1987.	Full fee recovery of government charges	Cost Recovery	Cost Recovery
Visitor Information Centre			
Photocopying and Printing			
Black and White A4	Per side	0.30	0.20
Colour A4	Per side	0.80	0.80
Waste Management - Landfill			
Clean Fill			
Clean Fill - Only if required at Landfill	Per tonne - including landfill levy	121.00	126.00
Hazardous Waste			
Asbestos - Domestic - Latrobe City Residents	Per m3	60.00	63.00
Asbestos - Domestic - Non Latrobe City Residents	Per 20kg package (2)	25.00	26.00
Category C contaminated soil (waste code N121)	Per tonne	270.00	281.00
Industrial Waste			
Synthetic Mineral Fibre Wrapped - Domestic	Per cubic metre (m3)	35.00	37.00
Plastic Bags for Packaging	Per bag	5.00	5.00
Putrescible Waste & Inert Waste			
Putrescible Waste & Inert Waste	Per tonne (excluding contractual arrangements) minimum charge 1 tonne	253.00	262.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Waste Management - Transfer Stations			
E-Waste (Electrical Items)			
All e-waste including Computers, monitors, TVs and peripherals	Endorsed in scope (per item)	6.50	6.50
.	Out of scope - small (per item)	6.50	6.50
.	Out of scope - large (per item)	8.50	8.50
General Heavy Waste			
Building, Demolition or Renovation Waste (Plaster, Cement Sheeting, Tiles on Backings)	Per m3	120.00	130.00
Large Items			
Large Cupboards.	HDL – 2.5m x 0.7m x 1.6m.	28.50	29.00
3 Seat Sofa.	.	26.00	27.00
Mattress or Base			
Single	Per item	20.50	24.00
Double/Queen/King	Per item	28.50	29.00
Medium Items			
Lounge Chairs.	Up to two	16.50	16.50
Small Cupboards.	HDL – 1.3m x 0.6m x 1.2m.	16.50	16.50
2 Seat Sofa.	Per item	16.50	16.50
Motor Oil Containers			
5 Litres and Under	Each	0.50	1.00
10 Litres to 20 Litres	Each	1.00	1.50
Other Waste Management			
Domestic Waste Card (2)	Per annum.	215.00	225.00
Synthetic Mineral Fibre (SMF) Plastic Bags	Each	4.90	4.90
Recyclable Goods - Free of Charge			
Recyclable Goods	.	No Charge	No Charge
Sedan/Wagon			
Disposal of waste	Seat up	14.50	15.50
.	Seat down	18.50	20.00

Appendix A - Fees & Charges

Fee Name	Unit Of Measure	2022/23 Fee (GST inclusive if applicable)	2023/24 Fee (GST inclusive if applicable)
Single Axle Trailers			
Water line up to 1.8m Long	Height to 30cm	27.00	28.00
Water line up to 1.8m to 2.75m Long	Height to 30cm	35.00	36.00
Heaped up to 1.8m Long.	Height to 60cm	35.00	36.00
Heaped 1.8m to 2.75m Long.	Height to 60cm	51.00	52.00
Boxed up to 1.8m Long.	Height to 90cm	51.00	52.00
Boxed 1.8m to 2.75m Long.	Height to 90cm	82.00	85.00
Small Items			
Mobile Garbage Bin (wheelie bin).	Per item	7.00	7.50
Kitchen / Dining Chairs.	Up to three.	7.50	8.00
Stools.	Up to three.	7.50	8.00
Tandem Axle Trailers			
Water Line 2.75m to 3.75m Long.	Height to 30cm	56.00	56.50
Heaped 2.75m to 3.75m Long.	Height to 60cm	96.00	98.00
Boxed 2.75m to 3.75m Long.	Height to 90cm	132.50	135.00
Tyres			
Car and Motor Cycle.	per tyre	7.50	7.50
Light Truck & 4WD.	per tyre	15.50	15.50
Tyres on Rims			
Car.	per tyre	13.50	14.00
Light Truck and Fork Lifts.	per tyre	25.00	25.00
Utilities			
Water line up to 1.8m Long Tray	Height to 30cm	21.50	22.00
Water line over 1.8m Long Tray	Height to 30cm	33.00	35.00
Heaped up to 1.8m Long Tray	Height to 60cm	29.00	30.00
Heaped over 1.8m Long Tray	Height to 60cm	41.00	42.50