

Bayside City Council  
Annual Budget  
2023/24



<b>Contents</b>	<b>Page</b>
Mayor's Message	3
Executive Summary	5
Summary of Financial Position	12
<b>Budget reports (contains all statutory requirements)</b>	
1. Link to the Council Plan	19
2. Services and service performance indicators	23
3. Financial Statements	35
4. Notes to the financial statements	45
5. Performance Indicators	78
6. Schedule of fees and charges	83

## Mayor's Message

The proposed 2023/24 Budget provides a strong foundation for the delivery of programs and services to make Bayside a more liveable, inclusive and connected place while consolidating our investment in contemporary community infrastructure

In line with the 2021 – 2025 Council Plan, the \$179.6 million budget is focused in four key areas over the next 12 months:

- Our Planet – leading better, smarter and sustainable futures
- Our People – nurturing all people and thriving healthy communities
- Our Place – fostering Bayside's liveability, open spaces and exceptional places
- Our Promise – promising open and accountable civic leadership.

A highlight of this budget is funding for the continued expansion of services for older residents to help them remain independent, safe and confident in their homes. Bayside is an ageing community and we are strongly committed to aged care services when some other local governments are stepping away.

The budget also includes focused funding for “bread and butter” responsibilities, with a boost to footpath, road and infrastructure maintenance. A liveable city needs a strong underlying foundation, and this budget will help us to deliver on the fundamentals.

Further recognising the health and wellbeing needs of our ageing population, we will continue our significant investment in a Warm Water Pool. This will provide much needed gentle exercise and rehabilitation facilities locally for our community.

Our reimagining of Billilla Mansion is another exciting, long term project that will receive a boost this year, with funding to begin the restoration and activation of this wonderfully historic community asset.

Our \$68.5 million capital works program will continue to deliver contemporary facilities for our active and engaged community. This budget includes funding for Beaumaris Arts Centre, Brighton Recreational Centre, Fern Street Children's Centre, Black Rock Life Saving Club Pavilion and Dendy Park Athletic Pavilion.

We will upgrade Bayside's foreshore, parks, and open spaces with \$13.4 million investment in initiatives such as the Hampton Foreshore Precinct, Red Bluff to Half Moon Bay Masterplan Stage 3, and William Street Reserve Sportsground Renewal. The transformation of Yalukit Willam Nature Reserve will continue with the design phases of the transformative wetlands and gateway building projects starting this year.

The budget will be largely funded by rates, with a 3.5% increase which is in line with the Victorian Government's rate cap.

The decision to increase rates is never taken lightly however this rate increase will enable us to continue to invest in important community infrastructure and provide services for our community in an environment of cost escalations well above inflation and a tight labour market



The waste management levy will increase by 2.2%, reflecting Council's policy of direct cost recovery. This reflects a continuing escalation in waste disposal costs and reinforces the need for further efforts to divert Bayside's waste from landfill.

This considered budget was developed against a backdrop of tightening economic conditions that are impacting Council as well as our community. Despite this, our long term prudent financial management means we are well positioned to continue to provide the services and infrastructure our community needs now and into the future.

I commend the proposed 2023/24 Bayside City Council Budget to our community.

Councillor Hanna El Mouallem  
Mayor

## Executive Summary

The budget is aligned to the vision outlined in the Council Plan 2021-2025. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

This Budget projects a surplus of \$32.6m for 2023/24, however, it should be noted that the underlying result is a surplus of \$14.9 million after adjusting for capital grants and contributions and other one off items.

### Key things we are funding

- 1) Ongoing delivery of services to the Bayside City community funded by a budget of \$179.6 million. These services are summarised in Section 2.
- 2) Investment in the capital budget of \$68.5 million. This includes \$34 million on buildings, roads \$2.3 million, footpaths and bicycle ways \$4.1 million, drainage \$5.6 million, parks, open space and streetscapes \$9.4 million, and foreshores and conservation \$4 million.

The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Section 4.5.

### Goal 1: Our Planet

- 3) Climate Emergency Action Plan Implementation \$0.45 million
- 4) Biodiversity Action Plan \$0.35 million
- 5) Greenhouse Gas Emissions Reduction Project
- 6) Urban Forest Strategy Implementation \$0.15 million
- 7) Park Improvement and Habitat Linkage Plan \$0.19 million
- 8) Yalukit Wilam Nature Reserve: Wetlands and Gateway Building \$2.9 million

### Goal 2: Our People

- 9) Municipal Health and Wellbeing Plan
- 10) Innovate Reconciliation Action Plan \$0.10 million
- 11) Affordable Housing Strategy

### Goal 3: Our Place

- 12) Dendy Street Beach Pavilion
- 13) Beaumaris Arts Centre \$3.0 million
- 14) Warm Water Pool \$2.1 million
- 15) Wangara Road Park Masterplan
- 16) Tulip Street Basketball Courts \$1.0 million
- 17) Commence restoration of Billilla Mansion and precinct \$0.72 million

#### **Goal 4: Our Promise**

18) Annual Budget

19) Annual Action Plan

#### **The Rate Rise**

The average rate will rise by 3.5% in line with the order by the Minister for Local Government on 29 December 2022. The key drivers for the rate increase are to:

- a. To fund ongoing service delivery – business as usual (balanced with greater service demands from residents)
- b. To fund renewal of infrastructure and community assets
- c. To cope with growth in the population of Bayside residents
- d. To cope with cost shifting from the State Government

Valuations will be as per the General Revaluation dated 1 January 2023 (as amended by supplementary valuations).

The waste service charge incorporating kerbside collection and recycling will increase by 2.2% driven by an increase in the State Government Landfill levy as well as an increase in recycling processing costs, hard waste collection and disposal costs, and garbage and green waste collection, transport, and disposal costs.

Refer Section 4.1.1 for further Rates and Charges details

#### **Budget influences**

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

#### **Snapshot of Bayside City Council**

Bayside City Council is located south of Melbourne along Port Phillip Bay, with the northern boundary eight kilometres from Melbourne's central business district. The municipality, covering an area of 37 square kilometres, comprises the former cities of Brighton and Sandringham and parts of the former cities of Mordialloc and Moorabbin. Bayside City Council was created on 14 December 1994.

Bayside's natural environment, from the 17 kilometre stretch of sparkling coastline to the urban forest of our streets is an important asset. Preservation and enhancement works are completed each year to help maintain our natural environment and protect it from the impact of development, increased use and climate change.

#### **Population**

Bayside City Council's resident population forecast for 2023 is 103,488 persons and is expected to grow 8.91% to 112,707 by 2041. The estimated resident population was 102,337 persons as at 30 June 2021. Over the 2020-2021 period, the Bayside population decreased by 2,544 persons (2.43%). In the 10 years from 2011 to 2021, the population increased by 10.3% from 91,815 persons in 2011. (Source: Australian Bureau of Statistics-Estimated Resident Population, i.d. Population Forecast).

### **Ageing population**

The population is ageing and the City has a greater proportion of older people than the Melbourne average, with double the proportion of frail elderly persons (85 years and over). The Bayside age profile also differs to Melbourne profile with significantly fewer young adults (age 18 to 34), fewer babies and infants, but more school-age children, older working age adults, and seniors. (Source: Australian Bureau of Statistics, Census of Population and Housing).

### **Births**

Over the past decade, fertility rates and number of births have been steadily decreasing. In 2021-22 there were 802 birth notifications in Bayside with 712 births estimated for the 2022-23 year.

The dominant household type in Bayside is family households, mainly couples with children (35.2%) followed by couples without children (26.0%). The high cost of housing in Bayside makes it unaffordable for many young adults and families when they are first establishing themselves but it is a highly desirable place to live for established families, and for people to remain as they age.

### **Cultural diversity**

In 2021, 27.1% of Bayside residents were born overseas, compared with 35.7% in Greater Melbourne. The main overseas countries of birth are the United Kingdom, China and New Zealand. Eight out of ten Bayside residents speak English at home. The main non-English languages spoken at home are Greek, Mandarin and Russian. (Source: Australian Bureau of Statistics, Census of Population and Housing).

### **Housing**

The number of homes in Bayside is increasing. There are 43,797 dwellings now, and this is forecast to increase to 52,239 by year 2041. The number of one-person (25.3%) and two-person (32.6%) households is forecast to increase substantially over the next decade, with a smaller increase in family households. (Source: Population and household forecasts, 2021 to 2041, prepared by .id (informed decisions), August 2020.)

The proportion of separate houses has fallen with the growth of flats, units or apartments and townhouses. Residential property prices have increased significantly over the past 10 years. In 2021, the median house price in Bayside was \$2,240,000 in June 2022. (Source: .id (information decisions)).

### **Education and occupation**

People in Bayside are generally well educated. The proportion of residents who have completed Year 12 schooling (or equivalent) is higher compared to Greater Melbourne. In 2021, 44.0% of Bayside residents had a bachelor degree or higher qualification, compared to the Greater Melbourne average of 32.8%. (Source: Australian Bureau of Statistics, Census of Population and Housing).

More than half of the Bayside residents who are employed are professionals (33.6%) or managers (24.0%). This is a much higher proportion than across Greater Melbourne. These occupations, as well as Community and Personal Service workers are the fastest growing occupations in Bayside (Source: Australian Bureau of Statistics, Census of Population and Housing).

### **Budget implications**

As a result of the City's demographic profile there are a number of budget implications in the short and long term as follows:

- An ageing population, with particularly high numbers of people aged 85 and over places an increasing emphasis on Council's Home and Community Care services, support services and infrastructure for seniors.
- As a substantially developed middle-ring Melbourne municipality, the City experiences a relatively small increase in property numbers, mainly arising from dual occupancy development in suburban areas and higher density developments within activity centres. Addressing infrastructure capacity increases for infill developments can be more complex than in growth areas, presenting Council with ongoing budget implications. Council continues to investigate means in which to offset the costs of resulting infrastructure improvements from rate revenue. The rates received from new dwellings do not offset the significant infrastructure costs.
- The small area of Bayside reduces transport costs when compared to rural shires. Services can be centralised as most citizens are able to reach Council facilities without extensive travel, while Council is active in its advocacy for improved transport options for the community, particularly in the south of the municipality.
- The relatively small extent of commercial zoned areas and conversely, the extensive level of residential zoned land means Council's reliance on residential rates will remain high. This presents further challenges for Council with a greater residential population generating a higher demand for Council services.



### External influences

There are a number of external influences that will have a significant impact on the preparation of the 2023/24 budget. These items include:

- The Victorian State Government has introduced a cap on rate increases from 2016/17. The cap for 2023/24 has been set at 3.5%.
- Over the twelve months to the December 2022 quarter, the Consumer Price Index (CPI) rose 7.8% (ABS release 25 January 2023) and is forecast to be 4% in 2023/24.
- \$2 million increase interest income reflecting increasing investment yields aligned to the aggressive increase in the cash rates by the Reserve Bank.
- Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to Cost Shifting include school crossing supervision and Library services. In all these services the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.

### **Internal influences**

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2023/24 Budget. These matters have arisen from events occurring in the 2022/23 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2023/24 year. These matters and their financial impact are set out below:

- Salaries governed by Council's Enterprise Bargaining Agreement (EBA) to increase by 3.5% on 1 July 2023.
- Growth in Council's aged care services from the delivery of entry level services to the delivery of Home Care Packages. For the 2023/24 Budget, grant income from home care packages is expected to be \$9.0 million with program expenditure expected to be \$8.2 million.
- \$0.6 million increase to accommodate the CPI impact on contracts (Open Space and Facilities Maintenance).
- \$0.5 million increase in Footpath maintenance works to meet the Road Management Plan.
- \$0.5 million to upgrade the CSIRO intersection as part of the developer agreement.
- \$0.25 million increase in Insurance premiums which represents a 19% increase reflecting current market conditions.
- \$0.105 million increase in disposal of waste charges in contracts due to changes in EPA regulations.

### **Cost Shifting**

Cost shifting occurs when Commonwealth and State programs transfer responsibilities to local government with insufficient funding or grants which don't keep pace with delivery costs.

#### **Cost Shifting for Specific Services**

1. Library Services - \$31K from 2012/13 to 2022/23

### **Statutory fee that prohibits full cost recovery**

2. Planning fees (set by the State and have been frozen for most of the past 15 years).
3. Revenue foregone for the past 11 years is estimated to be \$15.3M if Council were allowed to fully recover the cost of providing planning services.

### **Levies**

4. State Government landfill levy has increased from \$9 per tonne in 2008/09 to \$125.90 from 1 July 2022.
5. Total landfill levy for Bayside City Council is estimated to be \$15.8 million for the 15 years 2008/09 to 2022/23.
6. Animal registration levy estimated - \$637K from 2012/13 to 2022/23.

### **Budget principles**

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be increased by 4.0% in accordance with the forecast increase in CPI for 2023/24 subject to statutory restrictions.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2022/23 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- Salaries and wages to be based on current staff establishment.
- Contract labour to be minimised.
- Construction and material costs to increase in line with the Engineering Construction Index (refer 'Rawlinsons Australian Construction Handbook').
- New initiatives worth \$1.6 million are to be delivered in 2023/24.
- Operating revenues and expenses arising from completed 2022/23 capital projects to be included.

### **Long term strategies**

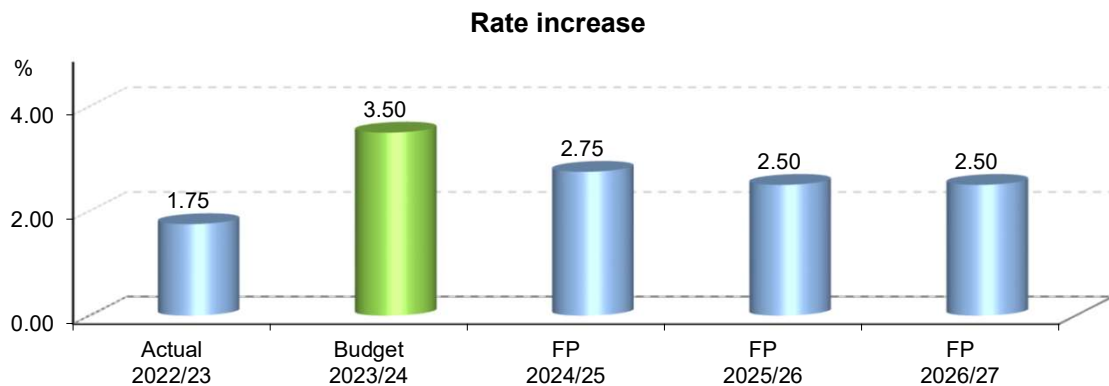
The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These can be found in the 2023/24 10 year Financial Plan.

## Summary of financial position

Council has a number of key financial strategies in place designed to maintain its long term financial sustainability. This has Council well placed to cope with rate capping in the short to medium term particularly in a high inflation economic environment. By implementing efficiency saving in the operating budget without impacting service levels, Council has been able to increase its operating surpluses which in turn have then been used to aggressively pay off debt and increase the funds available in the capital budget. This was a deliberate strategy to enable Council to implement its vision to build a better Bayside and address past underinvestment in Bayside’s assets.

Key budget information is provided below about the rate increase, maintaining strong operating results, achieving service delivery cost increases in line with the rate cap, maintaining a strong cash position and delivering increased capital works. All of these indicators demonstrate a strong financial position which will allow Council to deliver its commitments in the Council Plan and will be required to be maintained in order to enable Council to remain financially sustainable in the longer term.

## Total rates and charges

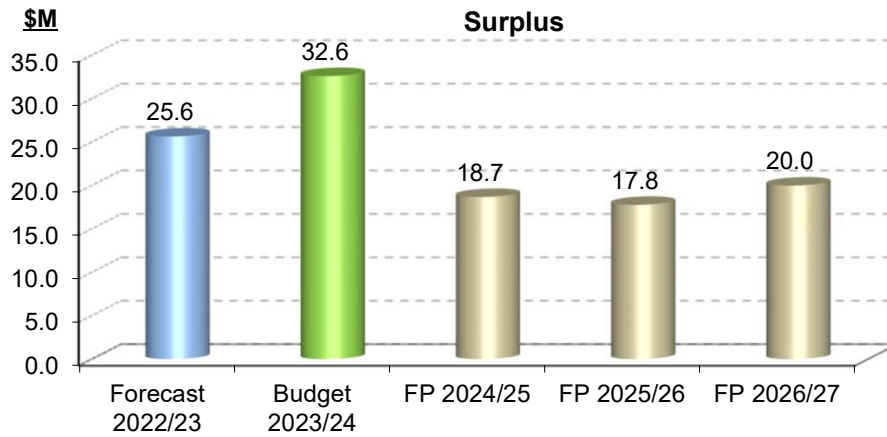


It is proposed that the average general rate and municipal charge increase by 3.50% for the 2023/24 year in accordance with the rate cap set by the Minister for Local Government, raising \$95.791 million, including \$0.523 million generated from supplementary rates.

The budget includes net waste service charge income of \$17.153 million which is an increase in revenue of \$0.6 million compared to 2022/23. The resulting waste charge increase of 2.2% for 2023/24 reflects the increased cost of providing waste services in the 2023/24 budget, mainly driven by an increase in the State Government Landfill Levy which is forecast to increase by 7.99% from \$125.90 per tonne in 2022/23 to \$135.96 per tonne in 2023/24. Hard waste costs are also forecast to increase due to increasing demand. These increases are offset by a reduction in garbage and green waste collection costs due to new contracts which commence 1 July 2023.

In accordance with Bayside's Revenue and Rating Plan, Council will offer an incentive for early payment of rates, resulting in approximately \$0.1 million of discounts to be provided in 2023/24.

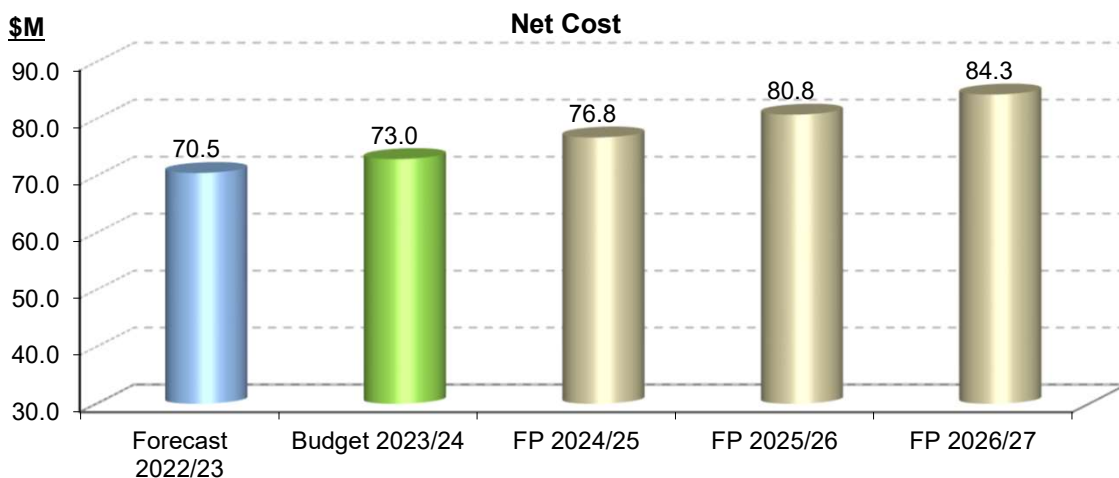
### Comprehensive Operating Result



The expected Comprehensive Operating Result for the 2023/24 year is a surplus of \$32.604 million, which is an increase of \$7.1 million from 2022/23. The increase is largely due to the contribution of land valued at \$7.0 million from the developer of the former CSIRO site in Highett in 2023/24 in accordance with the development agreement with the Commonwealth the former owner of the site.

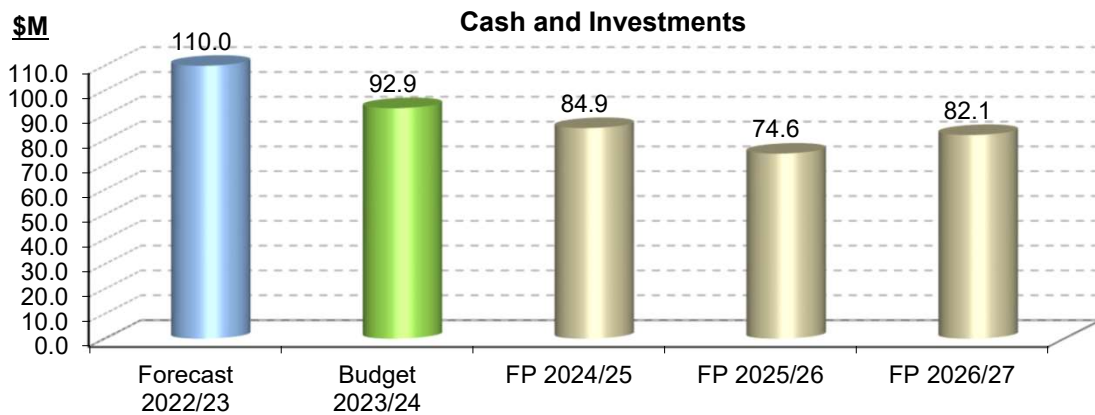
Growth in Councils' Home Care Package service will result in a \$5.6 million increase in revenue mainly in Commonwealth grants offset by an increase in service delivery costs of \$5.2 million. While future surpluses remain strong, they decrease from 2024/25 due to increasing depreciation expenditure as major capital projects are finished and commissioned for use as well as reduced interest income as Council continues to draw down on its cash reserves to fund the capital program.

### Services



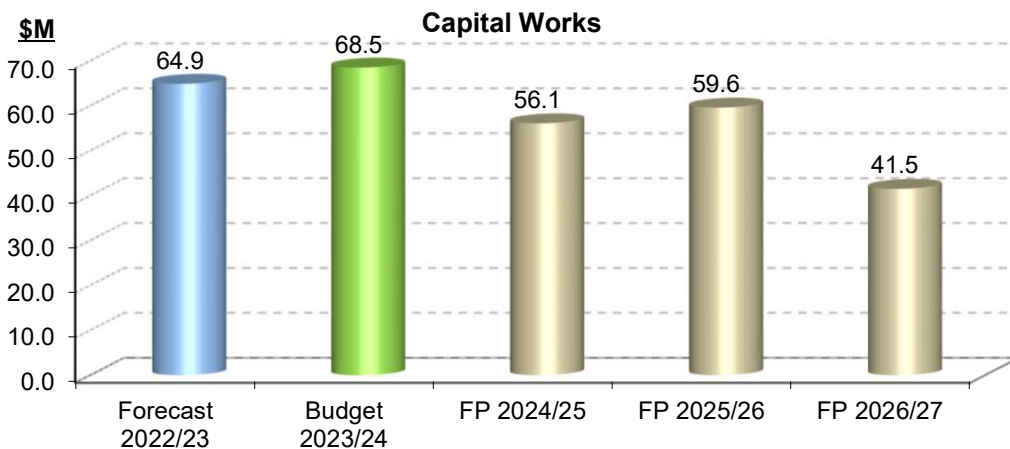
The net cost of services will increase by 2.1% compared to the 2023/24 budget and 3.5% compared to the 2023/24 forecast. For the 2023/24 year, service levels have been maintained with the exception of Council's Home Care Package business and some of Council's core maintenance services designed to improve community outcomes. Council's Home Care Packages business continues to deliver Commonwealth Government funded Aged Care Packages which supports older people with complex care needs to live independently in their homes and is forecast to grow significantly in 2023/24 contributing a \$400k improvement to Council's bottom line.

**Cash and investments**



Cash and investments are expected to decrease by \$17.1 million during the year to \$92.9 million as at 30 June 2024. Cash reserves are expected to decrease by \$27.9 million over the next four years as the capital program is delivered. A strong cash position will be maintained over the term of the Council's Financial Plan.

**Capital works**

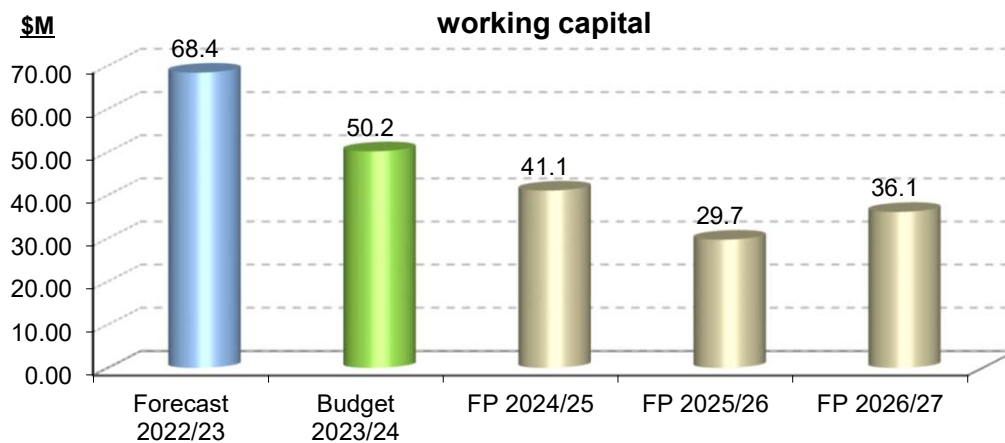


The capital works program for the 2023/24 year is expected to be \$68.5 million of which, \$6.0 million will be funded by external grants and contributions, with the balance funded by Council.

The capital expenditure program has been set and prioritised based on a rigorous process of consultation that has enabled Council to assess needs and develop sound business cases for each project. This year's program includes \$28.5 million to be spent on buildings including the completion of the Black Rock Life Saving Club Pavilion (\$3.9 million), Beaumaris Arts Centre (\$3.0 million), Brighton Recreation Centre (\$2.8 million), Fern Street Children's Centre (\$2.5 million) and Dendy Park Athletic Pavilion renewal (\$1.7 million). Tulip Street Basketball Courts will be completed with \$1.0 million included in next year's budget to construct a walkway connecting the stadiums. Council's investment in the Warm Water Pool project remains with significant investment of \$17.5 million over the four year capital program. \$13.4 million will be invested in Bayside's foreshore, parks, and open space including Hampton Foreshore Precinct, Red Bluff to Half Moon Bay Masterplan Stage 3, and William Street Reserve Sportsground Renewal. Council continues its investment in the Yalukit Willam Nature Reserve over the four year capital program with \$5.4 million for the wetlands project Stage 3 as well as \$5.6 million for design and construction of the Elsternwick Park gateway building included in the four year capital program.

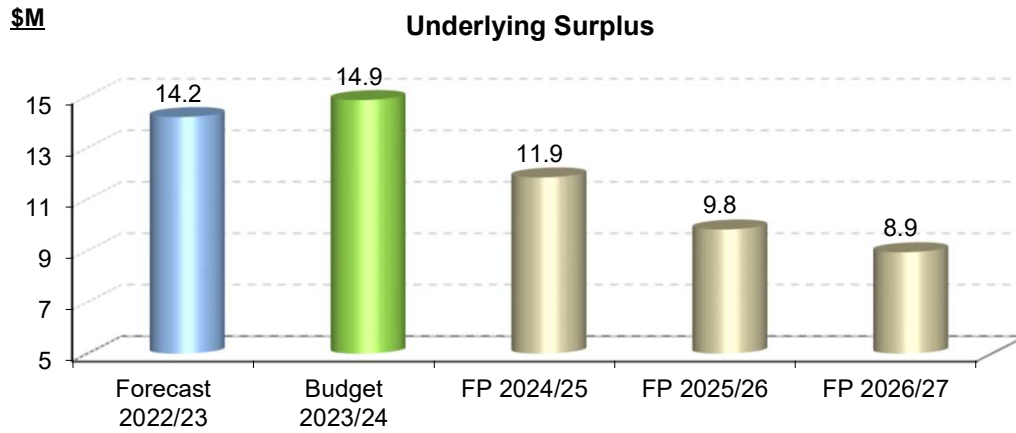
Refer also Section 3.5 for the Statement of Capital Works and Section 4.5 for details of the capital budget.

**Financial position**



Council maintains a strong working capital position due to its strong cash reserves. Net current assets (working capital) will decrease by \$18.2 million to \$50.2 million as at 30 June 2024. This is mainly due to the timing of the reduction in cash used to fund an increase in the capital program in 2023/24 from expected carry forwards from 2022/23 of \$18.2 million. The working capital ratio stabilises over the medium term.

**Financial sustainability**



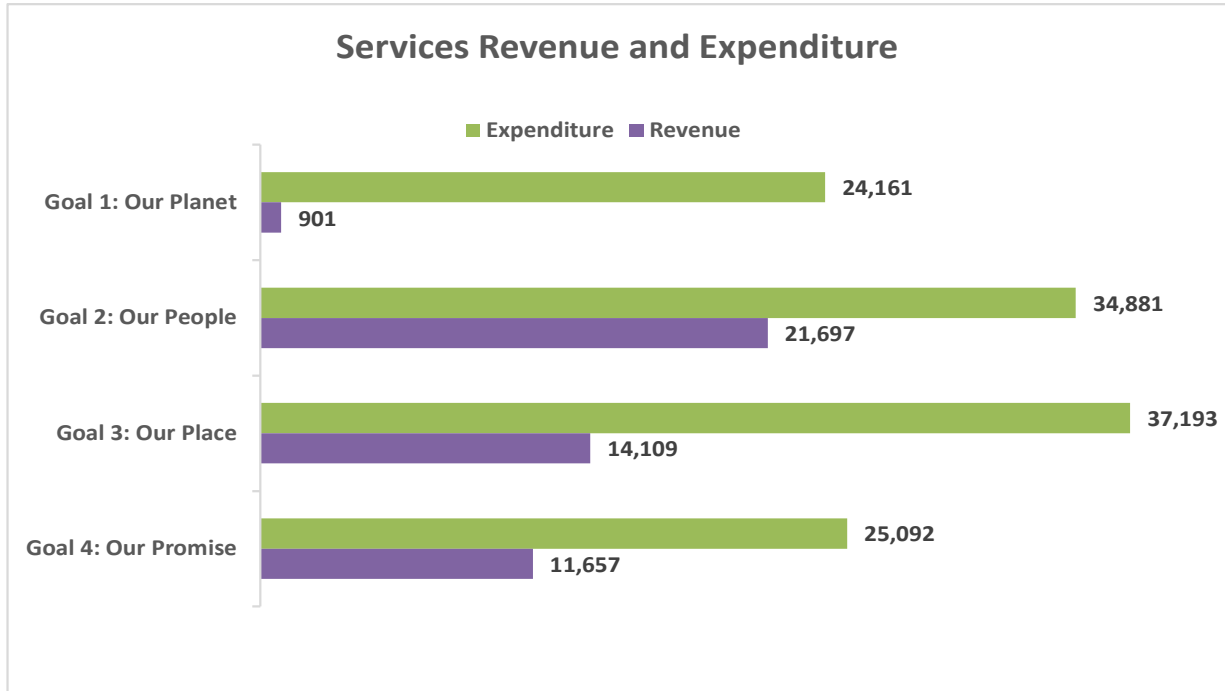
The underlying result is the net surplus adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council’s ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result.

The underlying result, which is a measure of financial sustainability, shows a reducing surplus to around \$10 million from 2025/26 and reflects a reduction in interest income as cash reserves are used to fund the capital program and an increase in depreciation reflecting Council's ambitious capital program.



### Strategic objectives

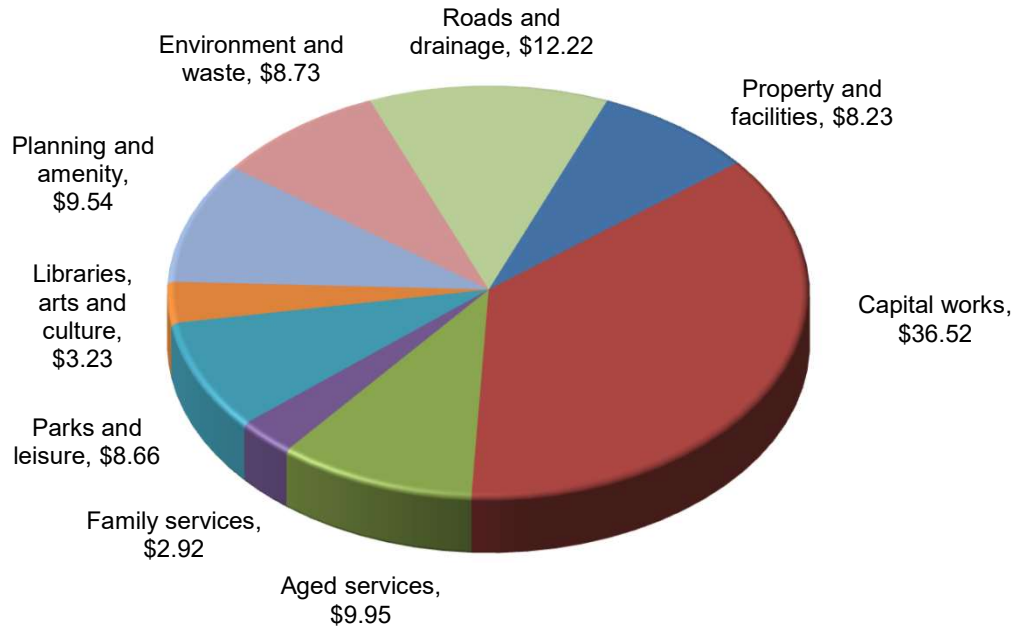
The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan.



The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2023/24 year. The services that contribute to these objectives are set out in Section 2.

**Council expenditure allocations**

The chart below provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends. Council overheads, governance costs and administrative costs are allocated to our external facing services using an internal overhead allocation model.

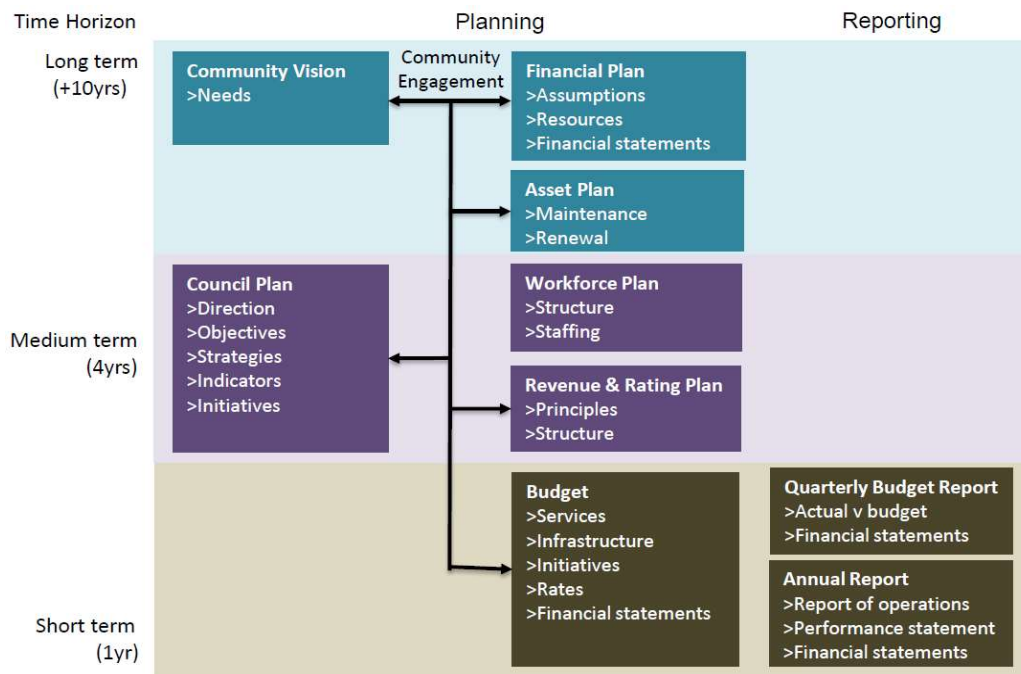


## 1. Link to the Council Plan

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) and then holding itself accountable (Annual Report).

### 1.1 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: Department of Jobs, Precincts and Regions

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

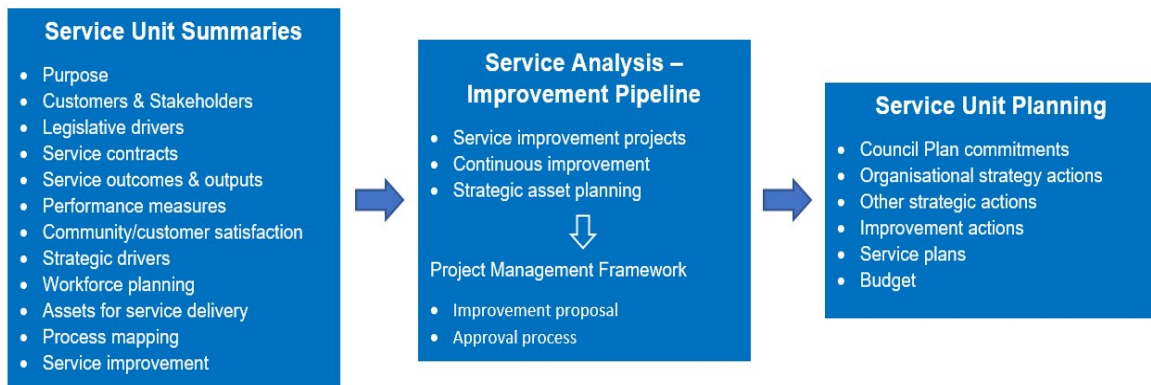
### Service Planning and Service Improvement

#### Service level planning

Each year the organisation undertakes service-level planning with a 4-year horizon to ensure our services effectively prioritise effort and resources to meet the needs of the community. Our robust approach to service planning ensures we meet our *Local Government Act 2020* obligations to 'deliver services to meet a set of service performance objectives based on fairness, accessibility, quality, cost and continuous improvement'. Service planning aligns to our Integrated Strategic Planning and Reporting Framework to ensure we deliver on the Community Vision, Council Plan, and other strategic and legislative commitments.

#### Service improvement

Council is committed to continuously improving the way that we work to demonstrate public value to our community. We use different improvement initiatives to address and prioritise improvement opportunities, such as through service planning, process mapping and service improvement projects.



## 1.2 Our purpose

### Our vision

Our vision is to **Partner with our community to protect and care for the community of life in Bayside making an inclusive, active, healthy, connected and creative experience for all.**

This vision forms Council’s response to our community’s expectations and our shared priorities for the next four years. It also represents our strongly held belief that we represent a highly engaged and forward-thinking community; a community that expects us to lead and influence change on the big issues that affect all of us in Bayside and the broader global system.

### Our values

Bayside City Council has a clear strength in the bond and affinity between its Councillors, the community and staff. Staff support the community leadership and governance role of Councillors, and work together to achieve the commitments of the Council Plan. Having all Bayside City Council staff practise the following organisational values enhances the quality of this partnership:

Values	Behaviours
<b>Respect each other</b>	<ul style="list-style-type: none"> <li>• I value others and their contributions.</li> <li>• I ask and listen to understand.</li> <li>• I treat others with fairness, dignity and care.</li> </ul>
<b>Own it</b>	<ul style="list-style-type: none"> <li>• I take responsibility for my actions.</li> <li>• I see it through.</li> <li>• I make it happen.</li> </ul>
<b>Work together</b>	<ul style="list-style-type: none"> <li>• We collaborate within and across teams.</li> <li>• We set each other up for success.</li> <li>• We share information generously.</li> <li>• We care about the flow on impact of our work.</li> </ul>
<b>Find better ways</b>	<ul style="list-style-type: none"> <li>• We are curious about our community’s changing needs.</li> <li>• We encourage breakthrough ideas and new approaches.</li> <li>• We make courageous decisions.</li> <li>• We are open to learning.</li> </ul>

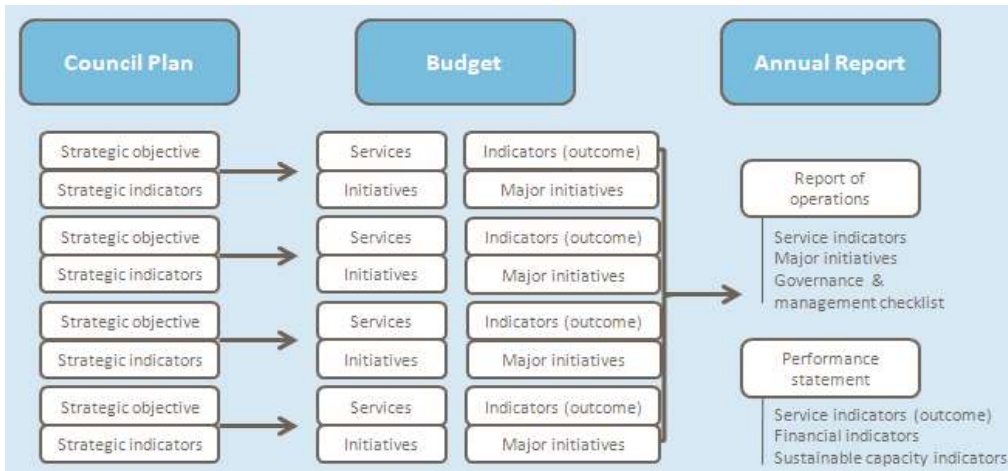
### 1.3 Council Goals

Council delivers services and initiatives under 47 major service categories. Each contributes to the achievement of one of the four Goals as set out in the Council Plan for the years 2021-2025. The following table lists the four Goals as described in the Council Plan.

Goals	Description
<b>Goal 1: Our Planet</b>	As custodians, we will lead, act and advocate on the critical issues of environmental sustainability and climate emergency, and on our shared responsibility to care for and protect Earth's vitality, diversity, beauty and the community of life.
<b>Goal 2: Our People</b>	We will plan and advocate for a Bayside where our diverse communities and people can thrive, live healthy and active lives, fostering inclusion and participation through holistic, innovative approaches to economic and social wellbeing.
<b>Goal 3: Our Place</b>	Our open space and foreshore, our facilities and the built environment are highly valued, shared and enhanced to ensure their sustainability, use, liveability, character, and amenity for current and future generations.
<b>Goal 4: Our Promise</b>	We will engage with and represent for all in our community, and provide ethical, open and accountable stewardship of the Bayside municipality and deliver sustainable services that meet the vision and needs of the current and future generations of Bayside.

## 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



Source: Department of Jobs, Precincts and Regions

The Major initiatives and initiatives are made up of key projects delivered as part of the capital program, new initiatives program or operating budget.

### Goal 1: Our Planet

As custodians, we will lead, act and advocate on the critical issues of environmental sustainability and climate emergency, and on our shared responsibility to care for and protect Earth’s vitality, diversity, beauty and the community of life.

#### Strategic objectives

<p>1.1. Lead and influence change to address the Climate Emergency and strive to reduce its impact on the health of our community, environment and the planet.</p>
<p>1.2. Protect and enhance our natural and coastal environments, biodiversity and unique ecosystems.</p>
<p>1.3. Improve environmental sustainability through a circular economy approach to waste management, recycling and energy use.</p>

**Operating Services**

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Executive Team	The Executive Team (ET) includes the Chief Executive Officer, four Directors and Executive Manager People and Strategy. Provides whole of organisation leadership to enable high performance by setting clear direction, planning for the future, developing and executing strategy, fostering a culture of collaboration and accountability, and unlocking the potential of all staff.	458 0 <b>458</b>
Environmental Sustainability	Embeds environmentally sustainable practices across Council operations and empowers our community to take action to reduce its environmental impact and address the Climate Emergency through implementation of the Environmental Sustainability Framework.	1,262 0 <b>1,262</b>
Open Space Management	Manages and maintains parks, bushlands, sports fields and foreshore areas, as well as trees on Council land, so that Bayside residents and visitors have access to open spaces that meet their diverse needs. It also manages the Bayside Community Nursery and works with Friends of groups to conserve and enhance open spaces and biodiversity.	7,037 (415) <b>6,622</b>
Recycling & Waste management	Collects, recycles and disposes of general, green, food, recycling and hard waste from kerbside and street litter bins. Educates the community and partners with industry groups and government agencies to increase resource recovery and minimise waste to landfill.	15,404 (486) <b>14,918</b>

**Major Initiatives**

- Climate Emergency Action Plan implementation \$0.45 million
- Biodiversity Action Plan \$0.35 million
- Greenhouse Gas Emissions Reduction project
- Urban Forest Strategy implementation \$0.15 million
- Park Improvement and Habitat Linkage Plan \$0.19 million
- Yalukit Willam Nature Reserve: Wetlands and Gateway building \$2.9 million

**Initiatives**

- Continue to lead the community to reduce waste generation and increase waste diversion from landfill, including circular economy projects
- Continue the collaborative procurement process for an advanced waste processing facility in the South East of Melbourne
- Ornamental Lake Mangement Plan \$0.6 million

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	Computation
Waste management	Waste Diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables, 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



## Goal 2: Our People

We will plan and advocate for a Bayside where our diverse communities and people can thrive, live healthy and active lives, fostering inclusion and participation through holistic, innovative approaches to economic and social wellbeing.

### Strategic objectives

2.1.Nurture healthy people and resilient communities ensuring services and programs are adaptable to meet diverse and changing needs.
2.2.Engage with our diverse communities to improve access and inclusion in Bayside.
2.3.Foster economic vitality, facilitating innovation and investment in our local economy.

### Operating Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Aged and Disability Services	Supports older people, people of all ages with disabilities, their carers, and people experiencing vulnerability living at home. Provides information, assessment and care management together with a range of assistance such as, personal care, nursing and allied health assistance, domestic assistance, home maintenance and modifications, delivered meals, shopping assistance, social activities and community transport.	18,705 (16,932) <b>1,773</b>
Animal Management	Supports and encourages responsible domestic animal ownership to protect the amenity, safety and wellbeing of the Bayside community.	764 (1,494) <b>(731)</b>
Arts and Cultural Services	Provides inspiring, creative, artistic and cultural experiences as well as educating and connecting our community to each other for a lifetime of fulfilment, inspiration, and possibility.	1,143 (17) <b>1,126</b>
Executive Team	The Executive Team (ET) includes the Chief Executive Officer, four Directors and Executive Manager People and Strategy. Provides whole of organisation leadership to enable high performance by setting clear direction, planning for the future, developing and executing strategy, fostering a culture of collaboration and accountability, and unlocking the potential of all staff.	549 0 <b>549</b>
Family, Youth and Wellbeing Services Management (inc Policy & Development)	Plans for and creates strategies and policies to ensure quality, accessible and inclusive service outcomes and delivery. Responsible for Emergency Relief Coordination. Develops reports, funding submissions and evidenced based recommendations related to current and emerging policy, trends and issues impacting Council and the community.	535 0 <b>535</b>
Community Wellbeing	Develops and implements strategies, partnerships and programs to improve and promote health, wellbeing, inclusion and access in the Bayside community. Promotes and supports inclusion through Disability and Reconciliation Action Plans and working groups. Provides community grants. Promotes and supports volunteering. Maintains organisational approach to Child Safe Standards.	1,524 0 <b>1,524</b>

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Customer Service	Supports the community to access Council services through in-person, telephone and digital interactions, ensuring that Council is easy to deal with and customers receive a consistent, fair and transparent experience.	176 0 <b>176</b>
Economic Development	Encourages and facilitates Bayside's business community to work together to advance a resilient and robust local economy. Provides design advice for activity centre amenity, including street furniture and outdoor dining areas.	1,081 (121) <b>960</b>
Emergency Management	Ensures Council continues to deliver critical services during emergency situations and keeps the community safe in collaboration with relevant authorities. Manages resource allocation to respond to emergencies. Works to reduce the cause and effect of emergencies.	47 0 <b>47</b>
Environmental Health and Food Safety	Registers and inspects food and other prescribed businesses and investigates complaints to protect and improve the safety, health and wellbeing of those who live, work in or visit Bayside.	983 (505) <b>478</b>
Family Services	Supports Bayside families to optimise their health, wellbeing, safety, development and learning through maternal and child health, immunisations, playgroups, kindergarten planning, development and enrolment, and parent education sessions.	2,700 (891) <b>1,809</b>
Library Services	Provides access to information, resources, programs and spaces for all ages to learn, imagine, create and connect, enriching social life, wellbeing and liveability in Bayside, contributing to a sense of belonging.	3,924 (777) <b>3,147</b>
Recreation and Events	Works with sports and recreation organisations and provides spaces, sporting facilities and public halls to encourage and support active, healthy and inclusive communities. Facilitates celebrations, festivals and events that benefit the community and the local economy. Manages permits for filming, photography and personal training.	1,135 (455) <b>680</b>
School Crossings	Protects, educates and provides safe passage to students and parents crossing roads when traveling to and from school.	954 (459) <b>495</b>
Youth Services	Partner with young people to strengthen their wellbeing, resilience and connection. Provides social events and activities and education programs for all age groups. Activities include school holiday programs, youth ambassador program, schools-based and community information sessions, and cultural and recreation programs.	661 (46) <b>615</b>

**Major Initiatives**

- Municipal Health and Wellbeing Plan
- Innovate Reconciliation Action Plan \$0.1 million
- Affordable Housing Strategy

**Initiatives**

- Expansion of Councils Aged Care services to include the delivery of Aged Care Packages
- Implement the Bayside Arts, Culture and Libraries strategy.
- Implement the Volunteer Recruitment, Retention and Recognition Plan
- Implement the delivery of the Disability Action Plan
- Finalise the new Economic Development, Tourism and Placemaking Strategy

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	Computation
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
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome 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
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

### Goal 3: Our Place

Our open space and foreshore, our facilities and the built environment are highly valued, shared and enhanced to ensure their sustainability, use, liveability, character, and amenity for current and future generations.

#### Strategic objectives

3.1. Open spaces are increased and foreshore is cared for, to support diverse use and connect to community
--

3.2. Infrastructure and assets are sustainable, accessible and fit for purpose now and for the future.
--

3.3. Land use will enhance Bayside's liveability for the community of life and protect the distinctive heritage and character of our various localities
---

3.4. Transport planning and infrastructure facilitates a well-connected, accessible, safe and convenient transport system that contributes to a zero-carbon future and wellbeing.
---

**Operating Services**

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Assets and Investigations	Plans and manages Council's civil and community infrastructure assets including roads, drainage and buildings, to ensure they are fit for their intended purpose and meet community needs now, and in the future.	1,857 (133) <b>1,724</b>
Maintenance Services	Maintains and improves Council buildings, roads, footpaths and drainage network to ensure they are functional and safe. This service delivers maintenance work and improvements to Councils infrastructure and assets to meet the needs of the Bayside community.	12,350 (436) <b>11,915</b>
Open Space Management	Manages and maintains parks, bushlands, sports fields and foreshore areas, as well as trees on Council land, so that Bayside residents and visitors have access to open spaces that meet their diverse needs. It also manages the Bayside Community Nursery and works with Friends of groups to conserve and enhance open spaces and biodiversity.	6,392 (12) <b>6,380</b>
Statutory Building	Registers building permits, pools and spas and determines report and consent applications. Provides property information and building regulatory advice to customers. Ensures the built environment is safe for the community through enforcement action regarding illegal or dangerous buildings.	1,799 (920) <b>879</b>
Asset Protection	Ensures developers respect, protect and reinstate our public assets to a high and safe standard in accordance with the Local Law when undertaking development or construction work.	681 (1,055) <b>(374)</b>
Project Services	Develops, manages, and reports on Council's Prioritised Capital Works Program to deliver new assets, and to renew, upgrade and or expand existing assets in a safe, sustainable and inclusive manner to meet community needs.	468 0 <b>468</b>
Executive Team	The Executive Team (ET) includes the Chief Executive Officer, four Directors and Executive Manager People and Strategy. Provides whole of organisation leadership to enable high performance by setting clear direction, planning for the future, developing and executing strategy, fostering a culture of collaboration and accountability, and unlocking the potential of all staff.	856 0 <b>856</b>
Planning Investigations	Ensures compliance with relevant planning and tree regulations to protect Bayside's neighbourhood amenity, built and natural environment, heritage places and to ensure public safety.	896 (169) <b>727</b>
Local Laws (inc. Parking and Appeals)	Protects community safety and amenity through the enforcement of relevant laws and regulations. Provides community education to encourage compliance. Provides independent reviews for appeals against infringements to ensure decisions are fair, consistent and transparent.	5,190 (8,930) <b>(3,740)</b>

Service area	Description of services provided	Expenditure
		(Revenue)
		Net Cost
		\$'000
Statutory Planning	Ensures proper and orderly land use, development and subdivision, to protect neighbourhood and landscape character for the future of Bayside. Determines planning permit applications through administration of relevant legislation and implementation of the Bayside Planning Scheme. Provides information and advice to residents and permit applicants.	3,902 (2,450) <b>1,452</b>
Traffic and Transport	Delivers and advocates for a traffic and transport system that is safe, well-connected, accessible and convenient and positively contributes to a strong economy, the health and wellbeing of the community, local amenity, and a low carbon future.	1,139 0 <b>1,139</b>
Strategic Planning	Develops and implements strategies and policies to guide future developments and land use in Bayside. Administers changes to the Bayside Planning Scheme.	1,664 (4) <b>1,660</b>

**Major Initiatives**

- Dendy Street Beach Pavilion
- Beaumaris Arts Centre \$3.0 million
- Warm Water Pool \$2.1 million
- Wangara Road Park Masterplan
- Tulip Street Basketball \$1.0 million
- Commence restoration of Billilla Mansion and precinct \$0.72 million

**Initiatives**

- Implement the Playground Improvement plan \$0.84 million
- Commence Open Space Strategy review \$0.07 million
- Implement Public Toilet strategy including opportunities for changing places \$0.05 million
- Review Early Years Infrastructure Plan (2022-2028) in light of 4 year old Kinder reform
- Commence Concept Design for the Hampton Hub and Integrated Open Space \$0.08 million

**Service Performance Outcome Indicators**

<b>Service</b>	<b>Indicator</b>	<b>Performance Measure</b>	<b>Computation</b>
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
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

**Goal 4: Our Promise**

We will engage with and represent for all in our community, and provide ethical, open and accountable stewardship of the Bayside municipality and deliver sustainable services that meet the vision and needs of the current and future generations of Bayside.

**Strategic objectives**

4.1. Identify an agreed program of advocacy to secure funding and policy reform to be a leading voice for change
4.2. Ensure flexible and transparent decision making through open and accountable governance.
4.3. Provide customer focussed and effective service delivery and value in all we do.

**Operating Services**

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Executive Team	The Executive Team (ET) includes the Chief Executive Officer, four Directors and Executive Manager People and Strategy. Provides whole of organisation leadership to enable high performance by setting clear direction, planning for the future, developing and executing strategy, fostering a culture of collaboration and accountability, and unlocking the potential of all staff.	907 0 <b>907</b>
Communications	Builds community awareness, understanding and trust in Council decisions, operations and policies through external communication and media campaigns. Supports the delivery of advocacy activities on behalf of Council and the community. Ensures proactive communication of information and activities and promotion of organisational priorities within the organisation. Positively contributes to organisational engagement and culture.	1,388 0 <b>1,388</b>
Community Engagement	Supports Council to undertake meaningful engagement with community members about matters that affect them so its decisions align with community needs and aspirations, are transparent, understood and accepted.	557 0 <b>557</b>
Customer Experience	Supports Council to enable practices, processes and services to be focused on delivering exceptional customer experience.	792 0 <b>792</b>
Customer Service	Supports the community to access Council services through in-person, telephone and digital interactions, ensuring that Council is easy to deal with and customers receive a consistent, fair and transparent experience.	1,112 0 <b>1,112</b>
Enterprise Project Management Office	Facilitates project management training, project planning and reporting, to ensure the effective delivery of Council projects through an Enterprise Project Management Framework and a Project Portfolio Management system.	368 0 <b>368</b>



Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Financial Services	Manages Council's finances including preparing and managing the annual budget, internal and external financial reporting, and ensuring Council meets its statutory financial and taxation obligations. Provides financial leadership to assure the long term financial sustainability of Council. Manages the collection of revenue including rates from residents and businesses to fund Council services and Council assets and their ongoing maintenance. Ensures Council's vehicle fleet is available to meet service delivery requirements.	4,705 <u>(7,255)</u> <b>(2,550)</b>
Governance	Supports the elected Council, organisation and staff to to perform their functions and duties in accordance with laws, with transparency and integrity. Supports Council meetings and delivers civic and ceremonial events, such as Citizenship Ceremonies. Administers Freedom of Information requests. Supports Council to develop its 4-year Council Plan and annual action plan. Ensures transparency and accountability to the community by reporting Council's performance and delivery of the Council Plan through the Quartly Performance Report, Annual Report and Know Your Council website.	1,966 <u>(4)</u> <b>1,962</b>
Information Technology	Provides contemporary technology, communications and information management systems to enable secure, productive and efficient service delivery to the Bayside community.	6,848 <u>0</u> <b>6,848</b>
People and Strategy	Provides human resource and organisational development services for the organisation. This includes employee relations, payroll, learning and development, organisational strategy, service planning and improvement services.	2,315 <u>0</u> <b>2,315</b>
Procurement	Supports the Council to make sound procurement decisions that maximise community benefit and ensure good governance and probity outcomes.	640 <u>0</u> <b>640</b>
Property and Lease Management	Manages Council's extensive property portfolio for maximum community benefit and so that, directly or indirectly, services are delivered to the community.	2,912 <u>(4,398)</u> <b>(1,486)</b>
Risk and Claims Management	Establishes and monitors Council's strategic and operational risk to reduce exposure for Council and the community. It also coordinate business continuity planning, manages Council's insurances and oversees the claims management process.	280 <u>0</u> <b>280</b>
Workplace Health and Safety	Supports the organisation with effective systems, processes and education to keep staff, volunteers and contractor safe and maintain positive health and wellbeing.	300 <u>0</u> <b>300</b>

**Major Initiatives**

- Annual Budget
- Annual Action Plan

**Initiatives**

- Deliver the advocacy program for Council's priorities
- Review and adopt the 10-Year Financial Plan and Annual Budget

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	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

**2.9 Reconciliation with budgeted operating result**

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Goal 1: Our Planet	23,260	24,161	(901)
Goal 2: Our People	13,184	34,881	(21,697)
Goal 3: Our Place	23,084	37,193	(14,109)
Goal 4: Our Promise	13,435	25,091	(11,656)
<b>Total services and initiatives</b>	<b>72,962</b>	<b>121,326</b>	<b>(48,364)</b>

**Expenses added in:**

Depreciation 25,697

**Deficit before funding sources 98,659**

**Funding sources added in:**

Rates and charges revenue (95,995)

Waste charge revenue (17,153)

Capital Income (11,111)

Non-Monetary Contributions - Capital (7,004)

**Total funding sources (131,263)**

**Operating (surplus) for the year (32,604)**

**Less**

Non recurrent capital grants 7,990

Non-Monetary Contributions - Capital 7,004

Capital contributions 2,750

**Underlying (surplus) for the year (14,860)**

**Less**

Transfer from reserves to operating budget 28,273

Transfer to reserves from operating budget (3,756)

**(Surplus)/Deficit funds for the year 9,657**

### 3. Financial Statements

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

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

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

#### **Pending Accounting Standards**

The 2023/24 budget has been prepared based on the accounting standards applicable at the date of preparation but pending accounting standards that will be in effect from the 2023/24 financial year have not been considered in the development of the budget.

As at the date of preparation, there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2024 that are expected to impact Council.

### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast Actual 2022/23	Budget 2023/24	Financial Plan Projections		
	NOTES	\$'000	\$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	108,495	<b>113,148</b>	116,529	120,564	124,744
Statutory fees and fines	4.1.2	8,371	<b>9,016</b>	9,264	9,496	9,734
User fees	4.1.3	9,724	<b>9,224</b>	9,477	9,714	9,957
Grants - Operating	4.1.4	16,501	<b>21,036</b>	21,614	22,154	22,708
Grants - Capital	4.1.4	6,065	<b>8,361</b>	4,351	5,371	4,371
Contributions - monetary - Operating	4.1.5	117	<b>102</b>	105	108	111
Contributions - monetary - Capital	4.1.5	5,750	<b>2,750</b>	2,846	2,945	3,048
Contributions - non-monetary	4.1.5	-	<b>7,004</b>	0	-	4,000
Rental income	4.1.6	4,140	<b>4,238</b>	4,354	4,463	4,575
Interest income	4.1.6	3,040	<b>3,391</b>	3,347	3,126	2,837
Other income	4.1.6	1,464	<b>1,358</b>	1,286	1,318	1,351
<b>Total income / revenue</b>		<b>163,667</b>	<b>179,628</b>	<b>173,173</b>	<b>179,259</b>	<b>187,436</b>
<b>Expenses</b>						
Employee costs	4.1.7	51,850	<b>59,797</b>	62,498	65,134	67,076
Materials and services	4.1.8	60,339	<b>60,091</b>	62,256	64,544	67,011
Depreciation	4.1.9	23,041	<b>23,779</b>	26,073	27,471	28,515
Amortisation - intangible assets	4.1.10	544	<b>793</b>	1,086	1,738	2,224
Amortisation - right of use assets	4.1.11	553	<b>1,125</b>	1,129	1,133	1,138
Bad and doubtful debts - allowance for impairment losses	4.1.12	912	<b>859</b>	859	859	859
Finance costs - leases	4.1.12	61	<b>61</b>	61	61	61
Other expenses	4.1.12	723	<b>519</b>	533	546	560
<b>Total expenses</b>		<b>138,023</b>	<b>147,024</b>	<b>154,495</b>	<b>161,486</b>	<b>167,444</b>
<b>Surplus/(deficit) for the year</b>		<b>25,644</b>	<b>32,604</b>	<b>18,678</b>	<b>17,773</b>	<b>19,992</b>
<b>Total comprehensive result</b>		<b>25,644</b>	<b>32,604</b>	<b>18,678</b>	<b>17,773</b>	<b>19,992</b>

### 3.2 Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23	Budget 2023/24	Financial Plan Projections		
	NOTES	\$'000	\$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		1,786	<b>1,978</b>	1,942	2,154	1,683
Trade and other receivables		9,660	<b>9,954</b>	10,240	10,545	10,857
Other financial assets		88,200	<b>70,950</b>	62,950	52,450	60,450
Inventories		125	<b>129</b>	133	137	141
Prepayments		1,587	<b>1,580</b>	1,637	1,698	1,762
Non-current assets - as held for sale		0	<b>0</b>	0	0	0
Other assets		346	<b>343</b>	363	354	345
<b>Total current assets</b>	4.2.1	101,704	<b>84,934</b>	77,265	67,338	75,238
<b>Non-current assets</b>						
Trade and other receivables		67	<b>70</b>	72	75	77
Other financial assets		20,000	<b>20,000</b>	20,000	20,000	20,000
Property, infrastructure, plant & equipment		3,951,828	<b>3,999,421</b>	4,025,521	4,056,512	4,071,180
Intangible assets		5,596	<b>9,136</b>	11,998	11,374	11,494
Right of Use Assets		19,429	<b>19,406</b>	19,400	19,412	19,442
<b>Total non-current assets</b>		3,996,920	<b>4,048,032</b>	4,076,991	4,107,373	4,122,193
<b>Total assets</b>	4.2.1	4,098,624	<b>4,132,966</b>	4,154,256	4,174,711	4,197,431
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		10,945	<b>11,476</b>	11,909	12,359	12,811
Unearned Income		3,105	<b>3,179</b>	3,266	3,347	3,431
Trust funds and deposits		7,542	<b>7,666</b>	7,794	7,926	8,062
Provisions		11,151	<b>11,882</b>	12,634	13,411	14,199
Lease Liabilities		529	<b>543</b>	557	571	585
<b>Total current liabilities</b>	4.2.2	33,272	<b>34,746</b>	36,160	37,614	39,088
<b>Non-current liabilities</b>						
Provisions		1,404	<b>1,707</b>	2,022	2,350	2,686
Lease Liabilities		1,753	<b>1,715</b>	2,598	3,498	4,417
<b>Total non-current liabilities</b>	4.2.2	3,157	<b>3,422</b>	4,620	5,848	7,103
<b>Total liabilities</b>		36,429	<b>38,168</b>	40,780	43,462	46,191
<b>Net assets</b>		4,062,196	<b>4,094,798</b>	4,113,476	4,131,249	4,151,240
<b>Equity</b>						
Accumulated surplus		980,325	<b>1,037,446</b>	1,058,126	1,075,134	1,092,044
Reserves	4.3.1	3,081,870	<b>3,057,352</b>	3,055,350	3,056,115	3,059,197
<b>Total equity</b>		4,062,196	<b>4,094,798</b>	4,113,476	4,131,249	4,151,240

### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		4,036,550	935,632	3,023,110	77,808
Surplus/(deficit) for the year		25,644	25,644	-	-
Transfer to other reserves		-	(5,366)	-	5,366
Transfer from other reserves		-	24,415	-	(24,415)
<b>Balance at end of the financial year</b>		<b>4,062,196</b>	<b>980,325</b>	<b>3,023,110</b>	<b>58,759</b>
<b>2024</b>					
Balance at beginning of the financial year		4,062,196	980,325	3,023,110	58,759
Surplus/(deficit) for the year		32,604	32,604	-	-
Transfer to other reserves	4.3.1	-	(3,756)	-	3,756
Transfer from other reserves	4.3.1	-	28,273	-	(28,273)
<b>Balance at end of the financial year</b>	4.3.2	<b>4,094,798</b>	<b>1,037,446</b>	<b>3,023,110</b>	<b>34,242</b>
<b>2025</b>					
Balance at beginning of the financial year		4,094,798	1,037,446	3,023,110	34,242
Surplus/(deficit) for the year		18,678	18,678	-	-
Transfer to other reserves		-	(3,744)	-	3,744
Transfer from other reserves		-	5,746	-	(5,746)
<b>Balance at end of the financial year</b>		<b>4,113,476</b>	<b>1,058,126</b>	<b>3,023,110</b>	<b>32,240</b>
<b>2026</b>					
Balance at beginning of the financial year		4,113,476	1,058,126	3,023,110	32,240
Surplus/(deficit) for the year		17,773	17,773	-	-
Transfer to other reserves		-	(3,806)	-	3,806
Transfer from other reserves		-	3,041	-	(3,041)
<b>Balance at end of the financial year</b>		<b>4,131,249</b>	<b>1,075,134</b>	<b>3,023,110</b>	<b>33,005</b>
<b>2027</b>					
Balance at beginning of the financial year		4,131,249	1,075,134	3,023,110	33,005
Surplus/(deficit) for the year		19,992	19,992	-	-
Transfer to other reserves		-	(3,913)	-	3,913
Transfer from other reserves		-	831	-	(831)
<b>Balance at end of the financial year</b>		<b>4,151,241</b>	<b>1,092,044</b>	<b>3,023,110</b>	<b>36,087</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2027

NOTES	Forecast	Budget	Financial Plan Projections		
	Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
	Inflows (Outflows)	<b>Inflows</b> <b>(Outflows)</b>	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	110,294	<b>112,962</b>	116,394	120,402	124,577
Statutory fees and fines	8,725	<b>8,991</b>	9,248	9,488	9,728
User fees	9,431	<b>8,981</b>	9,208	9,461	9,720
Grants - operating	16,666	<b>21,246</b>	21,830	22,376	22,935
Grants - capital	6,611	<b>9,113</b>	4,743	5,854	4,764
Contributions - monetary	5,926	<b>2,881</b>	2,981	3,084	3,191
Rental receipts	5,849	<b>4,718</b>	4,856	4,971	5,097
Interest received	5,204	<b>2,814</b>	3,318	3,138	2,851
Trust funds and deposits taken	1,470	<b>1,544</b>	1,621	1,702	1,787
Other receipts	1,405	<b>1,472</b>	1,410	1,434	1,468
Net GST refund	10,028	<b>10,238</b>	8,967	9,361	8,367
Employee costs	(50,573)	<b>(58,660)</b>	(61,524)	(64,130)	(66,085)
Materials and services	(76,729)	<b>(71,935)</b>	(71,981)	(74,755)	(76,127)
Trust funds and deposits repaid	(1,350)	<b>(1,420)</b>	(1,493)	(1,570)	(1,651)
Other payments	(788)	<b>(566)</b>	(581)	(595)	(611)
<b>Net cash provided by operating activities</b> 4.4.1	52,169	<b>52,379</b>	48,997	50,221	50,011
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(64,911)	<b>(68,548)</b>	(56,121)	(59,576)	(41,527)
Proceeds from the sale of term deposits	7,800	<b>17,250</b>	8,000	10,500	-
Payments for term deposits	-	-	-	-	(8,000)
<b>Net cash used in investing activities</b> 4.4.2	(57,111)	<b>(51,298)</b>	(48,121)	(49,076)	(49,527)
<b>Cash flows from financing activities</b>					
Interest paid - lease liability	(61)	<b>(61)</b>	(61)	(61)	(61)
Repayment of lease liabilities	(800)	<b>(828)</b>	(851)	(872)	(894)
<b>Net cash used in financing activities</b> 4.4.3	(861)	<b>(889)</b>	(912)	(933)	(955)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	(5,803)	<b>192</b>	(36)	212	(471)
Cash and cash equivalents at the beginning of the financial year	7,589	<b>1,786</b>	1,978	1,942	2,154
<b>Cash and cash equivalents at the end of the financial year</b>	1,786	<b>1,978</b>	1,942	2,154	1,683

### 3.5 Statement of Capital Works

For the four years ending 30 June 2027

NOTES	Forecast	Budget	Financial Plan Projections		
	Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Property</b>					
Buildings	38,348	28,507	16,740	26,826	16,119
Building improvements	3,461	5,542	3,470	4,593	2,478
<b>Total buildings</b>	<b>41,809</b>	<b>34,049</b>	<b>20,210</b>	<b>31,419</b>	<b>18,597</b>
<b>Total property</b>	<b>41,809</b>	<b>34,049</b>	<b>20,210</b>	<b>31,419</b>	<b>18,597</b>
<b>Plant and equipment</b>					
Arts and Cultural Collection	357	130	130	130	130
Fixtures, fittings and furniture	148	170	590	75	75
Computers and telecommunications	1,058	3,376	4,626	4,600	1,600
Library books	550	560	570	580	580
<b>Total plant and equipment</b>	<b>2,113</b>	<b>4,236</b>	<b>5,916</b>	<b>5,385</b>	<b>2,385</b>
<b>Infrastructure</b>					
Roads	2,203	2,318	6,669	3,016	3,180
Kerb and Channel	691	1,457	1,178	1,221	1,322
Footpaths and cycleways	2,675	4,053	5,648	2,958	2,821
Drainage	4,031	5,606	2,298	3,301	3,506
Parks, open space and streetscapes	4,808	9,358	10,822	6,905	5,448
Foreshore and conservation	3,576	4,014	1,635	631	3,078
Off street car parks	95	318	824	1,666	447
Other Infrastructure Assets	2,910	3,139	921	3,074	743
<b>Total infrastructure</b>	<b>20,989</b>	<b>30,263</b>	<b>29,995</b>	<b>22,772</b>	<b>20,545</b>
<b>Total capital works expenditure</b>	<b>64,911</b>	<b>68,548</b>	<b>56,121</b>	<b>59,576</b>	<b>41,527</b>
<b>Represented by:</b>					
New asset expenditure	9,500	<b>16,813</b>	12,994	20,656	11,101
Asset renewal expenditure	25,127	<b>25,515</b>	29,036	27,468	20,051
Asset upgrade expenditure	19,341	<b>23,979</b>	13,509	10,852	10,317
Asset expansion expenditure	10,944	<b>2,241</b>	582	600	58
<b>Total capital works expenditure</b>	<b>64,911</b>	<b>68,548</b>	<b>56,121</b>	<b>59,576</b>	<b>41,527</b>
<b>Funding sources represented by:</b>					
Grants	6,065	<b>6,011</b>	4,351	5,371	4,371
Contributions	1,500	<b>0</b>	0	0	0
Council cash	57,346	<b>62,537</b>	51,770	54,205	37,156
Borrowings	0	<b>0</b>	0	0	0
<b>Total capital works expenditure</b>	<b>64,911</b>	<b>68,548</b>	<b>56,121</b>	<b>59,576</b>	<b>41,527</b>



### 3.6 Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Financial Plan Projections		
	Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	51,850	<b>59,797</b>	62,498	65,134	67,076
Employee costs - capital	2,351	<b>3,366</b>	3,477	3,581	3,688
<b>Total staff expenditure</b>	<b>54,201</b>	<b>63,163</b>	<b>65,975</b>	<b>68,715</b>	<b>70,764</b>
	EFT	EFT	EFT	EFT	EFT
<b>Staff numbers</b>					
Employees	496.9	<b>548.5</b>	548.5	548.5	548.5
<b>Total staff numbers</b>	<b>496.9</b>	<b>548.5</b>	<b>548.5</b>	<b>548.5</b>	<b>548.5</b>

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

Division	Budget	Comprises	
	2023/24 \$'000	Full Time \$'000	Part Time \$'000
Executive	2,471	2,128	343
Corporate Services	8,503	7,667	836
Environment, Recreation and Infrastructure	6,677	6,125	551
City Planning and Amenity	13,001	12,025	976
Community and Customer Experience	25,248	11,836	13,412
<b>Total permanent staff expenditure</b>	<b>55,900</b>	<b>39,782</b>	<b>16,118</b>
Casuals, temporary and other expenditure	3,897		
Capitalised labour costs	3,366		
<b>Total expenditure</b>	<b>63,163</b>		

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

Division	Budget	Comprises	
	2023/24	Permanent Full Time	Permanent Part Time
Executive	18.0	15.0	3.0
Corporate Services	64.5	56.0	8.5
Environment, Recreation and Infrastructure	52.0	47.0	5.0
City Planning and Amenity	118.9	106.0	12.9
Community and Customer Experience	250.1	103.0	147.1
<b>Total permanent staff expenditure</b>	<b>503.6</b>	<b>327.0</b>	<b>176.6</b>
Casuals, temporary and other expenditure	17.9		
Capitalised labour costs	27.0		
<b>Total staff</b>	<b>548.5</b>		

### 3.7 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

Division	Budget	Financial Plan Projections		
	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Executive Division</b>				
Permanent - Full time	<b>2,128</b>	<b>2,197</b>	<b>2,263</b>	<b>2,331</b>
Female	1,427	1,493	1,538	1,584
Male	682	704	725	747
Self-described gender	-	-	-	-
Vacant	19	0	0	0
Permanent - Part time	<b>343</b>	<b>355</b>	<b>365</b>	<b>376</b>
Female	343	355	365	376
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant	-	-	-	-
<b>Total Executive Division</b>	<b>2,471</b>	<b>2,552</b>	<b>2,628</b>	<b>2,707</b>
<b>Corporate Services Division</b>				
Permanent - Full time	<b>7,667</b>	<b>7,916</b>	<b>8,154</b>	<b>8,399</b>
Female	4,242	4,452	4,585	4,723
Male	3,287	3,465	3,569	3,676
Self-described gender	-	-	-	-
Vacant	138	-	-	-
Permanent - Part time	<b>836</b>	<b>836</b>	<b>861</b>	<b>887</b>
Female	685	685	706	727
Male	150	150	155	159
Self-described gender	-	-	-	-
Vacant	0	-	-	-
<b>Total Corporate Services Division</b>	<b>8,503</b>	<b>8,752</b>	<b>9,015</b>	<b>9,285</b>
<b>Environment, Recreation and Infrastructure</b>				
Permanent - Full time	<b>6,125</b>	<b>6,324</b>	<b>6,514</b>	<b>6,709</b>
Female	2,330	2,746	2,828	2,913
Male	3,010	3,578	3,686	3,796
Self-described gender	-	-	-	-
Vacant	786	-	-	-
Permanent - Part time	<b>551</b>	<b>569</b>	<b>586</b>	<b>604</b>
Female	432	569	586	604
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant	119	-	-	-
<b>Total Environment, Recreation and Infrastructure</b>	<b>6,677</b>	<b>6,894</b>	<b>7,100</b>	<b>7,313</b>

Division	Financial Plan Projections			
	Budget	2024/25	2025/26	2026/27
	2023/24 \$'000	\$'000	\$'000	\$'000
<b>City Planning and Amenity</b>				
Permanent - Full time	12,025	12,416	12,789	13,172
Female	4,630	5,254	5,412	5,574
Male	6,120	7,162	7,377	7,598
Self-described gender	-	-	-	-
Vacant	1,275	-	-	-
Permanent - Part time	976	1,008	1,038	1,069
Female	572	592	610	628
Male	400	415	428	441
Self-described gender	-	-	-	-
Vacant	4	-	-	-
<b>Total City Planning and Amenity</b>	<b>13,001</b>	<b>13,424</b>	<b>13,826</b>	<b>14,241</b>
<b>Community and Customer Experience</b>				
Permanent - Full time	11,836	12,221	12,588	12,965
Female	8,831	10,081	10,384	10,695
Male	1,339	2,140	2,204	2,270
Self-described gender	-	-	-	-
Vacant	1,666	-	-	-
Permanent - Part time	13,412	13,847	14,263	14,691
Female	11,191	11,961	12,320	12,690
Male	1,529	1,886	1,943	2,001
Self-described gender	-	-	-	-
Vacant	692	-	-	-
<b>Total Community and Customer Experience</b>	<b>25,248</b>	<b>26,069</b>	<b>26,851</b>	<b>27,656</b>
<b>Casuals, temporary and other expenditure</b>	<b>3,897</b>	<b>4,808</b>	<b>5,713</b>	<b>5,873</b>
<b>Total Operating labour cost</b>	<b>59,797</b>	<b>62,498</b>	<b>65,134</b>	<b>67,076</b>
<b>Capitalised labour costs</b>	<b>3,366</b>	<b>3,477</b>	<b>3,581</b>	<b>3,688</b>
<b>Total staff expenditure</b>	<b>63,163</b>	<b>65,975</b>	<b>68,715</b>	<b>70,764</b>

Division	Financial Plan Projections			
	Budget	2024/25	2025/26	2026/27
	2023/24 FTE	FTE	FTE	FTE
<b>Executive Division</b>				
Permanent - Full time	15.0	15.0	15.0	15.0
Female	11.0	11.8	11.8	11.8
Male	3.0	3.2	3.2	3.2
Self-described gender	-	-	-	-
Vacant	1	-	-	-
Permanent - Part time	3.0	3.0	3.0	3.0
Female	3.0	3.0	3.0	3.0
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant	-	-	-	-
<b>Total Executive Division</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>
<b>Corporate Services Division</b>				
Permanent - Full time	56.0	56.0	56.0	56.0
Female	32.0	32.6	32.6	32.6
Male	23.0	23.4	23.4	23.4

Division	Budget 2023/24 FTE	Financial Plan Projections		
		2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Corporate Services Division (continued)</b>				
Self-described gender	-	-	-	-
Vacant	1.0	-	-	-
Permanent - Part time	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>
Female	6.6	6.6	6.6	6.6
Male	2.0	2.0	2.0	2.0
Self-described gender	-	-	-	-
Vacant	-	-	-	-
<b>Total Corporate Services Division</b>	<b>64.5</b>	<b>64.5</b>	<b>64.5</b>	<b>64.5</b>
<b>Environment, Recreation and Infrastructure</b>				
Permanent - Full time	<b>47.0</b>	<b>47.0</b>	<b>47.0</b>	<b>47.0</b>
Female	20.0	23.0	23.0	23.0
Male	21.0	24.0	24.0	24.0
Self-described gender	-	-	-	-
Vacant	6.0	-	-	-
Permanent - Part time	<b>5.0</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>
Female	3.8	4.3	4.3	4.3
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant	1.2	-	-	-
<b>Total Environment, Recreation and Infrastructure</b>	<b>52.0</b>	<b>51.3</b>	<b>51.3</b>	<b>51.3</b>
<b>City Planning and Amenity</b>				
Permanent - Full time	<b>106.0</b>	<b>106.0</b>	<b>106.0</b>	<b>106.0</b>
Female	42.0	48.0	48.0	48.0
Male	50.0	58.0	58.0	58.0
Self-described gender	-	-	-	-
Vacant	14.0	-	-	-
Permanent - Part time	<b>12.9</b>	<b>13.6</b>	<b>13.6</b>	<b>13.6</b>
Female	7.3	8.0	8.0	8.0
Male	5.5	5.5	5.5	5.5
Self-described gender	-	-	-	-
Vacant	0.1	-	-	-
<b>Total City Planning and Amenity</b>	<b>118.9</b>	<b>119.6</b>	<b>119.6</b>	<b>119.6</b>
<b>Community and Customer Experience</b>				
Permanent - Full time	<b>103.0</b>	<b>103.0</b>	<b>103.0</b>	<b>103.0</b>
Female	73.0	87.0	87.0	87.0
Male	13.0	16.0	16.0	16.0
Self-described gender	-	-	-	-
Vacant	17.0	-	-	-
Permanent - Part time	<b>147.1</b>	<b>147.1</b>	<b>147.1</b>	<b>147.1</b>
Female	119.7	127.7	127.7	127.7
Male	18.0	19.4	19.4	19.4
Self-described gender	-	-	-	-
Vacant	9.4	-	-	-
<b>Total Community and Customer Experience</b>	<b>250.1</b>	<b>250.1</b>	<b>250.1</b>	<b>250.1</b>
<b>Casuals and temporary staff</b>	<b>17.9</b>	<b>17.9</b>	<b>17.9</b>	<b>17.9</b>
<b>Total Operating labour</b>	<b>521.5</b>	<b>521.5</b>	<b>521.5</b>	<b>521.5</b>
<b>Capitalised labour</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>
<b>Total staff numbers</b>	<b>548.5</b>	<b>548.5</b>	<b>548.5</b>	<b>548.5</b>

## 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 3.5%. 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 3.5% in line with the rate cap.

For 2023/24 the waste management levy will increase by 2.2% in accordance with Council's policy of direct cost recovery.

#### Rate calculation for average ratepayer

Rate Item	2022/23 \$'000	2023/24 \$'000	Change \$	Change %
Rates and Municipal Charge	\$1,954.07	\$2,022.45	\$68.38	3.5%
Waste Levy (140 litre standard bin)	\$395.43	\$404.20	\$8.77	2.2%
<b>Total Average ratepayer bill</b>	<b>\$2,349.50</b>	<b>\$2,426.65</b>	<b>\$77.15</b>	<b>3.3%</b>

This will raise total rates and charges for 2023/24 of \$113.148 million.

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

	2022/23 \$'000	2023/24 \$'000	Change \$	Change %
General rates*	83,634,742	87,315,296	3,680,554	4.4%
Municipal charge*	7,639,420	7,952,212	312,792	4.1%
Waste management charge	16,512,279	17,152,768	640,489	3.9%
Cultural and Recreational	323,567	304,513	(19,054)	(5.9%)
Supplementary rates and rate adjustments	485,161	523,000	37,839	7.8%
Incentives for prompt payments	(100,000)	(100,000)	-	-
<b>Total rates and charges</b>	<b>108,495,169</b>	<b>113,147,789</b>	<b>4,652,620</b>	<b>4.3%</b>

\*These items are subject to the rate cap established under the FGRS, excluding municipal charges levied on Cultural and Recreational properties.

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 Per \$CIV	2023/24 Per \$CIV	Change %
General rate for rateable residential properties	0.00097035	<b>0.00100538</b>	<b>3.61%</b>
General rate for rateable commercial properties	0.00097035	<b>0.00100538</b>	<b>3.61%</b>
General rate for rateable industrial properties	0.00097035	<b>0.00100538</b>	<b>3.61%</b>

The ad valorem 2023/24 rate above is based on the current valuation as supplied by the valuer general which is subject to confirmation.

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 \$	2023/24 \$	Change \$	Change %
Residential	79,442,380	<b>82,498,718</b>	<b>3,056,338</b>	<b>3.8%</b>
Commercial	3,327,929	<b>3,826,368</b>	<b>498,439</b>	<b>15.0%</b>
Industrial	864,432	<b>990,210</b>	<b>125,777</b>	<b>14.6%</b>
<b>Total amount to be raised by general rates</b>	<b>83,634,742</b>	<b>87,315,296</b>	<b>3,680,554</b>	<b>4.4%</b>

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

Type or class of land	2022/23	2023/24	Change \$	Change %
Residential	43,551	<b>43,797</b>	<b>246</b>	<b>0.6%</b>
Commercial	2,454	<b>2,458</b>	<b>4</b>	<b>0.2%</b>
Industrial	831	<b>850</b>	<b>19</b>	<b>2.3%</b>
Cultural and Recreational	39	<b>39</b>	-	<b>0.0%</b>
Cultural and Recreational - Public Golf Course	2	<b>2</b>	-	<b>0.0%</b>
<b>Total number of assessments</b>	<b>46,875</b>	<b>47,146</b>	<b>271</b>	<b>0.6%</b>

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 of Charge	2022/23 \$	2023/24 \$	Change \$	Change %
Residential	81,869,820,000	<b>82,057,250,000</b>	<b>187,430,000</b>	<b>0.2%</b>
Commercial	3,429,617,500	<b>3,805,892,500</b>	<b>376,275,000</b>	<b>11.0%</b>
Industrial	890,846,000	<b>984,911,000</b>	<b>94,065,000</b>	<b>10.6%</b>
Cultural and Recreational	875,400,000	<b>823,250,000</b>	<b>(52,150,000)</b>	<b>-6.0%</b>
Cultural and Recreational - Public Golf Courses	29,850,000	<b>29,350,000</b>	<b>(500,000)</b>	<b>0.0%</b>
<b>Total value of land</b>	<b>87,095,533,500</b>	<b>87,700,653,500</b>	<b>605,120,000</b>	<b>0.7%</b>

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

Type of Charge	Per Rateable Property 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$	Change %
Municipal	163.11	<b>168.82</b>	<b>5.71</b>	<b>3.50%</b>

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 \$	%
Municipal	7,639,420	7,952,212	312,792	4.09%

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

Type of Charge	Per Rateable Property 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$	%
Waste Services - 240 litre waste bin (default)	490.33	501.20	10.87	2.2%
Waste Services - 140 litre waste bin (default)	395.43	404.20	8.77	2.2%
Waste Services - 80 litre waste bin	300.53	307.20	6.67	2.2%
Waste Services - 240 litre waste bin (shared)	395.43	404.20	8.77	2.2%
Waste Services - 140 litre waste bin (shared)	300.53	307.20	6.67	2.2%
Waste Services - 80 litre waste bin (shared)	205.62	210.20	4.58	2.2%
Waste Services Contribution - where waste services cannot be provided by Council	80.45	90.65	10.20	12.7%
Waste Availability Service Charge - for properties electing not to utilise waste bin services	80.45	90.65	10.20	12.7%
Addit waste bin - 240 litre	284.71	291.00	6.29	2.2%
Addit waste bin - 140 litre	189.81	194.00	4.19	2.2%
Addit waste bin - 80 litre	94.90	97.00	2.10	2.2%
Additional green waste bin - 240 litre	99.00	99.00	-	-
Additional recycling bin - 240 litre	81.51	81.50	(0.00)	(0.0%)

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 \$	%
Waste Services - 240 litre waste bin (default)	0	394,444	394,444	-
Waste Services - 140 litre waste bin (default)	13,370,675	13,174,899	(195,776)	(1.5%)
Waste Services - 80 litre waste bin	2,249,143	2,160,538	(88,605)	(3.9%)
Waste Services - 240 litre waste bin (shared)	0	89,328	89,328	-
Waste Services - 140 litre waste bin (shared)	108,190	57,446	(50,743)	(46.9%)
Waste Services - 80 litre waste bin (shared)	0	420	420	-
Waste Services Contribution - where waste services cannot be provided by Council	374,575	433,035	58,460	15.6%
Waste Availability Service Charge - for properties electing not to utilise waste bin services	59,453	83,851	24,399	41.0%
2nd waste bin - 240 litre	0	244,541	244,541	-
2nd waste bin - 140 litre	197,778	33,178	(197,471)	(99.8%)
Additional (3rd+) garbage bin - 240 litre	80,982	79,152	(1,830)	(2.3%)
Additional (3rd+) garbage bin - 140 litre	0	225,428	225,428	-
Additional (3rd+) garbage bin - 80 litre	0	3,201	3,201	-
Additional green waste bin - 240 litre	0	86,427	86,427	-
Additional recycling bin - 240 litre	71,484	86,879	15,395	21.5%
<b>Total</b>	16,512,279	17,152,768	640,489	3.9%

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

Type of Charge	2022/23	2023/24	Change	
	\$	\$	\$	%
General rates	83,634,742	87,315,296	3,680,554	4.4%
Municipal charge	7,639,420	7,952,212	312,792	4.1%
Waste Management Charges	16,512,279	17,152,768	640,489	3.9%
Cultural and Recreational	323,567	304,513	(19,054)	(5.9%)
Supplementary	485,161	523,000	37,839	7.8%
Incentives for prompt payment	(100,000)	(100,000)	0	-
<b>Rates and charges</b>	<b>108,495,169</b>	<b>113,147,789</b>	<b>4,652,620</b>	<b>4.3%</b>

4.1.1(l) Fair Go Rates System Compliance

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

	2022/23	2023/24
Total Rates	\$ 89,704,549	\$ 92,046,497
Number of rateable properties	46,836	47,105
Base Average Rates	\$ 1,915.29	\$ 1,954.07
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,948.81	\$ 2,022.46
Maximum General Rates and Municipal Charges Revenue	\$ 21,274,371	\$ 95,268,073
Budgeted General Rates and Municipal Charges Revenue	\$ 91,274,162	\$ 95,267,508

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 \$523,000, 2022/23: \$485,161)
- 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; and
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Bayside City Council has elected not to make a declaration of differential rates.



**4.1.2 Statutory fees and fines**

	Forecast	Budget	Change	
	Actual 2022/23	2023/24	\$'000	%
Infringements and costs	5,942	<b>6,181</b>	240	<b>4.0%</b>
Town planning fees	1,484	<b>1,784</b>	300	<b>20.2%</b>
Land information certificates	124	<b>155</b>	31	<b>24.6%</b>
Building Permits	720	<b>795</b>	75	<b>10.4%</b>
Other	101	<b>101</b>	0	<b>0.0%</b>
<b>Total statutory fees and fines</b>	<b>8,371</b>	<b>9,016</b>	<b>645</b>	<b>7.7%</b>

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

Statutory fees are higher by 7.7% or \$0.645 million compared to 2022/23 forecast.

The 2023/24 parking fine income is expected to be higher by 4.0% than the 2022/23 forecast.

Town planning fees, land information certificate and building permit revenue is expected to be maintained at 2022/23 budget levels. The 2022/23 forecast is well below budget impacted by a building sector subdued by high construction costs and interest rate rises. The sector and demand is expected to bounce back and stabilise during 2023/24.

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

**4.1.3 User fees**

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Aged and health services	1,353	1,201	(152)	(11.2%)
Leisure centre and recreation	747	629	(118)	(15.8%)
Child care/children's programs	3	2	(0)	(6.9%)
Planning and Infrastructure	1,923	1,613	(310)	(16.1%)
Parking	2,000	2,100	100	5.0%
Animal Registration Permits	1,329	1,370	41	3.1%
Amenity Protection	1,500	1,484	(16)	(1.0%)
Waste management services	137	80	(57)	(41.6%)
Other fees and charges	733	744	11	1.5%
<b>Total user fees</b>	<b>9,724</b>	<b>9,224</b>	<b>(501)</b>	<b>(5.1%)</b>

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases reflect the cost of running the services and/or market levels.

User fees are expected to decrease by 5.1% or \$0.501 million compared to 2022/23 forecast.

The increase in the 2022/23 forecast for Aged and health services is mainly due to Income Tested Fees.

The one-off increase in the 2022/23 forecast for Planning and Infrastructure is mainly due to the additional income from occupancy fees which is reflective of the construction occurring over the year.

The increase in the 2023/24 Parking incorporates the resuming at Keith Court parking in Q4 2023/24.

The forecast in Waste Management fees in 2022/23 reflects the change of collection schedule for Green waste which was completed in 2022/23. It is forecast that there will be an decrease in new registrations to this service in 2023/24.

The increase in the 2022/23 forecast for Leisure centre and recreation is mainly due to the additional income from tree removal for development purposes.

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

**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	%
<b>Grants were received in respect of the following:</b>				
Commonwealth funded grants	15,435	22,614	7,179	46.5%
State funded grants	6,893	6,759	(134)	(1.9%)
Other grants	238	24	(214)	(89.9%)
<b>Total grants received</b>	<b>22,566</b>	<b>29,397</b>	<b>6,831</b>	<b>30.3%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	2,941	3,044	103	3.5%
General home care	3,793	3,935	142	3.7%
Home Care Packages	4,106	9,014	4,908	119.5%
Aged care	1,515	1,565	50	3.3%
Other	10	10	-	0.0%
<b>Recurrent - State Government</b>				
Aged care	15	74	59	393.3%
Assessment & Review	820	804	(16)	(2.0%)
General home care	383	389	6	1.6%
School crossing supervisors	443	459	16	3.6%
Youth Services	43	35	(8)	(18.6%)
Libraries	715	715	-	0.0%
Maternal and child health	794	802	8	1.0%
Recreation	181	150	(31)	(17.1%)
Other	2	-	(2)	(100.0%)
<b>Recurrent - Other</b>				
Environmental Health	23	24	1	4.3%
<b>Total recurrent grants</b>	<b>15,784</b>	<b>21,020</b>	<b>5,236</b>	<b>33.2%</b>

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
<b>Non-recurrent - Commonwealth Government</b>				
Environmental Sustainability	27	-	(27)	(100.0%)
Open Space & Recreation	224	-	(224)	(100.0%)
Other	3	-	(3)	(100.0%)
<b>Non-recurrent - State Government</b>				
Family, Youth & Wellbeing	71	-	(71)	(100.0%)
Covid-19 economic recovery	180	-	(180)	(100.0%)
Library	16	16	-	0.0%
Other	46	-	(46)	(100.0%)
<b>Non-Recurrent - Other</b>				
Community Services	130	-	(130)	100.0%
Family, Youth & Wellbeing	2	-	(2)	(100.0%)
Other	18	-	(18)	(100.0%)
<b>Total non-recurrent grants</b>	<b>717</b>	<b>16</b>	<b>(701)</b>	<b>(97.8%)</b>
<b>Total operating grants</b>	<b>16,501</b>	<b>21,036</b>	<b>4,535</b>	<b>27.5%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	371	371	-	0.0%
<b>Total recurrent grants</b>	<b>371</b>	<b>371</b>	<b>-</b>	<b>0.0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Open Space, Recreation & Wellbeing	2,445	4,675	2,230	
<b>Non-recurrent - State Government</b>				
Commercial Services	1,093	750	(343)	31.4%
Open Space, Recreation & Wellbeing	580	720	140	(24.1%)
Customer & Cultural Services	61	-	(61)	100.0%
Early Years	1,340	950	(390)	29.1%
Sustainability & Transport	110	895	785	713.6%
<b>Non-recurrent - Other</b>				
Open Space	65	-	(65)	(100.0%)
<b>Total non-recurrent grants</b>	<b>5,694</b>	<b>7,990</b>	<b>2,296</b>	<b>40.3%</b>
<b>Total capital grants</b>	<b>6,065</b>	<b>8,361</b>	<b>2,296</b>	<b>37.9%</b>
<b>Total Grants</b>	<b>22,566</b>	<b>29,397</b>	<b>6,831</b>	<b>30.3%</b>

The above table lists operating and capital grants by type and source, classified into recurrent and non-recurrent.

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 projected to increase by 27.5% or \$04.54 million compared to 2022/23, as a result of Increased Recurrent - Commonwealth Government funding for Home care Packages that were implemented in August 2021.

The forecast for 2022/23 Non-recurrent - Commonwealth Government Grant includes LRCI Tree Planting Program.

The forecast for 2022/23 Non-recurrent - State Government Grant includes funds received for COVIDSafe Outdoor Activation Fund - Part B, Community Connector COVID-19, Immunisation Services, Youth Programs & Events, Collaborative Graffiti Removal Pilot Program and Half Moon Bay Boat ramp maintenance.

The forecast for 2022/23 Non-recurrent Other Grants consists of funding received for Community Services Chatty Café Grant and Ellen Jose Foundation prize money grant for gallery.

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants will increase by 37.86% or \$2.3 million compared to 2022/23 mainly due to,

- Increased Non-recurrent - Commonwealth Government funding in 2023/24 for Elsternwick Park Nature Reserve Wetlands.
- Increased Non-recurrent - State Government funding in 2023/24 for Cheltenham Scout Hall & Station Building, Elsternwick Park 1 - Lighting and Pavilion Upgrades and Implementation of Early Years Kindergarten Reforms.
- Increased Non-recurrent - State Government funding in 2022/23 for Black Rock Yacht Club Roof Replacement, Hampton Library Refurbishment and North Brighton Children's Centre Precinct.

The forecast for 2022/23 Non-recurrent Other Grants consists of funding received for Dendy Street Beach Masterplan Implementation.

Section 4.5 includes a more detailed analysis of the capital grants expected to be received during the 2024 year.

#### 4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Monetary - Operating	117	102	(15)	(12.8%)
Monetary - Capital	5,750	2,750	(3,000)	(52.2%)
Non-monetary Contributions - Capital	-	7,004	7,004	-
<b>Total contributions</b>	<b>5,867</b>	<b>9,856</b>	<b>3,989</b>	<b>68.0%</b>

Contributions relate to monies paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development, and capital contributions from users of facilities.

Resort & Recreation Levy (Open Space) contributions are projected to decrease by 52.17% or \$3 million compared to 2022/23 forecast.

Non-monetary Developer Contributions include land expected from the developer of 37 Graham Road, Highett (Former CSIRO Site) as per Agreement under section 173 of the Planning and Environment Act 1987.

#### 4.1.6 Other income

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Rental Income	4,140	4,238	98	2.4%
Interest	3,040	3,391	351	11.5%
Other	1,464	1,358	(106)	(7.2%)
<b>Total other income</b>	<b>8,644</b>	<b>8,987</b>	<b>343</b>	<b>4.0%</b>

Rental income is projected to increase by 2.37% or \$0.098 million in 2023/24 reflecting an increase in lease from council owned facilities partially offset by a reduction in the Waste Transfer Station lease income during a short shut down for refurbishment.

Interest income is expected to increase by 11.55% or \$0.35 million over 2023/24, reflecting an increase in investment returns due to the increase in cash rate.

Other income relates to a range of items such as cost recovery and other miscellaneous income items including the sale of discontinuances in the same financial year. Other income is expected to decrease by 7.24% or \$0.11 million.

#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2023/24	\$'000	%
	2022/23			
	\$'000	\$'000	\$'000	%
<b>Total employee costs</b>	<b>51,850</b>	<b>59,797</b>	<b>7,947</b>	<b>15.33%</b>

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

Employee Costs are expected to increase by 15.33% or \$7.947 million compared to the 2022/23 forecast. The expected increase compared to 2022/23 budget is 12.65% or \$6.7 million.

This increase relates to several key factors including:

- Council's Enterprise Bargaining Agreement to increase by 3.5% in line with the rate cap
- 0.5% increase in Superannuation Guarantee Contribution from the current rate of 10.5% to 11.0% from 1 July 2023
- Growth in Council's Home Care Package Service
- Increase in Council's Workcover Premium
- New Billilla Activation Officer in Arts & Culture
- New Cyber Security Officer in Information Services
- Excluding growth in the fully funded Home Care Packages service the underlying increase in salaries is 5% driven by 3.5%

EA increase, band increments for qualifying staff, the legislated superannuation increase, the workcover premium and two new positions.

#### 4.1.8 Materials and services

	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Contract payments - Recycling and waste services	13,566	12,751	(816)	(6.0%)
Contract payments - Amenities bins and beach cleaning	1,191	1,184	(7)	(0.6%)
Contract payment - Open space and Street Tree Management	10,388	10,473	86	0.8%
Contract payments - other	6,647	6,687	40	0.6%
Building maintenance	3,114	3,022	(92)	(2.9%)
General maintenance	4,424	3,833	(590)	(13.3%)
Services and purchases	13,035	13,565	530	4.1%
Motor vehicle costs	286	262	(24)	(8.3%)
Rental/Leases	910	924	14	1.6%
Office administration	876	881	5	0.6%
Insurance	1,318	1,568	250	19.0%
Community grants and sponsorship	905	897	(8)	(0.9%)
Utilities & taxes	2,693	3,019	325	12.1%
Other	985	1,024	39	3.9%
<b>Total materials and services</b>	<b>60,339</b>	<b>60,091</b>	<b>(248)</b>	<b>(0.4%)</b>

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by -0.4% or \$-0.25 million compared to 2022/23 and relates to:

- Recycling and Waste Services costs are expected to decrease due to new contracts in place from 1 July for Kerbside Garbage Collections and Green Waste Services. These new contracts include reduced collection rates.
- Building Maintenance costs are expected to be lower than the current financial year due to overall reduced Reactive Maintenance costs.
- General Maintenance costs for the current financial year include additional costs for meeting requirements within the Road Management Plan, these costs are not required in 2023/24.
- Services and Purchases are expected to increase as a result of one-off initiatives in 2023/24 including:
  - Municipal-wide Flood Modelling
  - Coastal & Marine Management Plan
  - Review of the Bayside Open Space Strategy
  - Bayside Lake Management Plan
  - GIS Strategy
  - Public Toilet Strategy Review
  - Content Discovery Engine
  - Billilla Activation
- Insurance Premiums are estimated to increase 19% as a result of current market conditions including recent flooding activity across the country.
- Utilities & taxes are expected to increase as the current Water & Sewage budget has been retained due to the uncertainty of rainfall forecasts.
- Other Materials and Services increases mainly relates to estimated in bank charges.

#### 4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual 2022/23	2023/24	\$'000	%
Property	6,113	<b>6,518</b>	405	<b>6.6%</b>
Plant & equipment	1,070	<b>947</b>	(123)	<b>-11.5%</b>
Infrastructure	15,858	<b>16,315</b>	457	<b>2.9%</b>
<b>Total depreciation</b>	<b>23,041</b>	<b>23,779</b>	<b>738</b>	<b>3.2%</b>

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.738 million for 2023/24 reflects the increase in the 2023/24 capital works program, the full year effect of depreciation on the 2022/23 capital works program, as well as the increased depreciation due to updated replacement costs from Infrastructure revaluations. Refer to Section 4.5 for details of Council's capital works program for the 2023/24 year.

#### 4.1.10 Amortisation - Intangible Assets

	Forecast	Budget	Change	
	Actual 2022/23	2023/24	\$'000	%
Intangible Assets	544	<b>793</b>	249	<b>45.8%</b>
<b>Total amortisation intangible assets</b>	<b>544</b>	<b>793</b>	<b>249</b>	<b>45.8%</b>



**4.1.11 Amortisation - Right of use assets**

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Right of use assets	553	1,125	572	103.4%
<b>Total amortisation right of use assets</b>	<b>553</b>	<b>1,125</b>	<b>572</b>	<b>103.4%</b>

**4.1.12 Other expenses**

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Bad and doubtful debts	912	859	(53)	(5.8%)
Finance costs - Leases	61	61	-	0.0%
Other expenses	723	519	(204)	(28.2%)
<b>Total other expenses</b>	<b>1,696</b>	<b>1,439</b>	<b>(257)</b>	<b>(15.2%)</b>

Bad and doubtful debts are expected to remain at similar levels to 2023/24.

Finance costs relate to interest on the Net Present Value of Council's fleet and IT equipment lease payments.

The increase in 2022/23 forecast Other expenses is due to the increase in WIP written off during the year.

## 4.2 Balance Sheet

### 4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less.

These balances are projected to increase by \$0.192 million during the year, as part of Council's treasury management activity.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Financial assets are bank term deposit investments with maturities greater than three months are expected to decrease by \$17.25 million in 2023/24, aligned to the timing of reserves required to fund major capital projects. The balance is expected to decrease by a further \$10.8 million over the following three years as restricted and unrestricted cash reserves are utilised to fund the four year capital program.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, equipment, etc which has been built up by Council over many years.

The \$51.13 million increase in this balance is mainly, attributable to the net result of the capital works program (\$68.55 million of new assets), the non cash contribution of land from the CSIRO developer \$7 million offset by depreciation of assets (\$25.7 million).

### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2022/23 levels.

Provisions include accrued long service leave and annual leave. These employee entitlements are only expected to increase marginally due to more active management of entitlements despite factoring in an increase for Collective Agreement outcomes.

### 4.2.3 Borrowings

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

	2022/23 \$'000	2023/24 \$'000	Variance \$'000
Amount borrowed as at 30 June of the prior year	-	-	-
Amount proposed to be borrowed	-	-	-
Amount projected to be redeemed	-	-	-
Amount of borrowings as at 30 June	-	-	-

#### 4.2.4 Leases by category

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

	2022/23 \$'000	2023/24 \$'000	Variance \$'000
Right of use assets			
IT Equipment	438	780	(342)
Vehicles	942	1,472	(530)
Other	18,050	17,154	896
<b>Total right of use assets</b>	<b>19,429</b>	<b>19,406</b>	<b>24</b>
Lease Liabilities			
Current lease liabilities			
Plant and equipment	529	543	(14)
Total current lease liabilities	529	543	(14)
Non-current lease liabilities			
Plant and equipment	1,753	1,715	38
Total non-current lease liabilities	1,753	1,715	38
<b>Total lease liabilities</b>	<b>2,282</b>	<b>2,258</b>	<b>24</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.2%.

#### 4.3 Statement of changes in Equity

##### 4.3.1 Reserves

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Variance %
Asset revaluation reserve	3,023,110	3,023,110	0	0.0%
Other reserves	58,759	34,242	(24,517)	(41.7%)
<b>Total reserves</b>	<b>3,081,869</b>	<b>3,057,352</b>	<b>(24,517)</b>	<b>(0.8%)</b>

	2022/23 \$'000	2023/24 \$'000	Variance \$'000
<b>Asset revaluation reserve</b>			
Property	2,748,079	2,748,079	-
Infrastructure	273,108	273,108	-
Plant and equipment	1,923	1,923	-
<b>Total Asset revaluation reserve</b>	<b>3,023,110</b>	<b>3,023,110</b>	-

	2022/23	2023/24	Variance
	\$'000	\$'000	\$'000
Unallocated & unrestricted	43,685	51,020	7,335
Restricted, committed and allocated funds	66,301	41,908	(24,393)
<b>Total cash and investments</b>	<b>109,986</b>	<b>92,928</b>	<b>(17,058)</b>
<b>Other reserves</b>			
<b>Statutory reserves</b>			
• Public Resort & recreation (Open Space)	(24,398)	(22,823)	1,575
• Car Park reserve	(430)	(430)	-
• Drainage contribution reserve	(1,759)	(1,759)	-
<b>Total statutory reserves</b>	<b>(26,587)</b>	<b>(25,012)</b>	<b>1,575</b>
<b>Funds subject to intended allocation</b>			
• Cash held to carry forward capital works	(18,236)	0	18,236
• Infrastructure Reserve	(6,933)	(3,691)	3,242
• Community Facilities Enhancement	(1,965)	0	1,965
• Defined Superannuation Shortfall	(5,000)	(5,500)	(500)
• Early Childhood Facilities	(38)	(39)	(1)
<b>Total funds subject to intended allocation</b>	<b>(32,172)</b>	<b>(9,230)</b>	<b>22,942</b>
<b>Total Other Reserves</b>	<b>(58,759)</b>	<b>(34,242)</b>	<b>24,517</b>
<b>Committed funds</b>			
Trust funds and deposits	(7,542)	(7,666)	(124)
<b>Total committed funds</b>	<b>(7,542)</b>	<b>(7,666)</b>	<b>(124)</b>
<b>Total restricted, committed and allocated funds</b>	<b>(66,301)</b>	<b>(41,908)</b>	<b>24,393</b>

**Statutory Reserves** - These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes.

**Funds subject to intended allocations** - These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds will be used for those earmarked purposes. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

Cash held to fund carry forward capital works - An amount of \$18.236 million is forecast to be held at 30 June 2023 to fund capital works budgeted but not completed in the financial year. Section 4.5 contains further details on capital works funding.

The **Infrastructure Reserve** holds identified savings from the net operating and capital favourable budget surplus for the year as a contingency to finance projects deemed as unavoidable, infrastructure projects, or the early repayment of borrowings.

The **Community Facilities Enhancement Reserve** holds the proceeds from the prior year sale of the Independent Livings Units, and planned future property sales, which will be used to fund new or improvements to community facilities that provide direct benefit to the Bayside Community.

The **Defined Superannuation Shortfall Reserve** is to quarantine \$0.50 million annually to ensure Council sets aside sufficient cash to cover for future defined benefit superannuation shortfall calls, which are one-off and material in nature.

The **Early Childhood Facilities Reserve** is to quarantine the net proceeds from the sale of the two former Child Care Centres (Sandringham and Hampton) for redevelopment and enhancement of early childhood facilities.

**Unallocated and Unrestricted cash** - These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions.

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted balance sheet in Section 3 indicates that Council is estimating at 30 June 2024 it will have cash and investments of \$92.928 million, which has restricted, committed, and allocated amounts of \$41.908 million - as shown in the table above.

#### 4.3.2 Equity

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that 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 are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus is the value of all net assets less Reserves that have accumulated over time. This is expected to increase by \$57.121 million and is made up of the budgeted surplus for the year of \$32.604 million as well as net \$24.517 million transferred from reserves to fund an increase in the capital program.

#### 4.4 Statement of Cash Flows

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

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the table below.

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Variance \$'000
<b>Surplus (deficit) for the year</b>	<b>25,644</b>	<b>32,604</b>	6,960
Depreciation and Amortisation	24,138	25,697	1,559
Finance costs - Leases	61	61	0
Net movement in current assets and liabilities	2,326	1,021	(1,305)
<b>Cash flows available from operating activities</b>	<b>52,169</b>	<b>52,379</b>	210

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

The payments for investing activities represents the investment in capital works expenditure disclosed in Section 4.5 of this budget report as well as the proceeds of investments prior to the draw down of capital reserves in future years to fund Council's ambitious capital program.

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

The cash outflows from financing activities relates to the recognition of Council's previous operating leases in the Balance Sheet, with the annual lease repayments now recognised as Financing Activities under *AASB 16 Leases*.

### 4.5. Capital works program

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

#### 4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	41,809	<b>34,049</b>	(7,760)	<b>(18.56%)</b>
Plant and equipment	2,113	<b>4,236</b>	2,123	<b>100.47%</b>
Infrastructure	20,989	<b>30,263</b>	9,274	<b>44.19%</b>
<b>Total</b>	<b>64,911</b>	<b>68,548</b>	<b>3,637</b>	<b>5.60%</b>

The capital works budget for 2023/24 is \$68.548 million including \$15.442 million in carry forwards from 2022/23 and represents an increase of 5.6% or \$3.64 million.

Key projects include the completion of major projects such as the Black Rock Life Saving Club, Brighton Recreation Centre, Fern Street Children's Centre and Tulip Street Basketball courts, plus commencement of construction of the Beaumaris Arts Centre and Yalukit Willam Wetlands Stage 3 and gateway building, planning and design of the Warm Water Pool, and the continuation of works at Billilla.

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	External Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	<b>34,049</b>	8,792	13,293	9,789	2,176	2,845	0	31,204	0
Plant and equipment	<b>4,236</b>	2,195	791	1,250	0	0	0	4,236	0
Infrastructure	<b>30,263</b>	5,827	11,432	12,939	66	3,166	0	27,097	0
<b>TOTAL CAPITAL WORKS 2023/24</b>	<b>68,548</b>	<b>16,813</b>	<b>25,515</b>	<b>23,979</b>	<b>2,241</b>	<b>6,011</b>	<b>0</b>	<b>62,537</b>	<b>0</b>

**4.5.2 Current Budget**

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	External Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
Boss James Reserve Pavilion renewal	486	0	340	49	97	0	0	486	0
Dendy Park Athletic Pavilion renewal	1,526	0	1,068	458	0	0	0	1,526	0
Peterson Reserve - Pavilion Redevelopment	195	0	137	59	0	0	0	195	0
Dendy Street Beach Life Saving Club Pavilion Redevelopment	179	0	90	90	0	250	0	(71)	0
Black Rock Life Saving Club Pavilion Renewal	2,968	297	1,187	1,187	297	713	0	2,255	0
Brighton Recreation Centre	14	3	3	7	1	0	0	14	0
Masonic Hall Upgrade	61	12	12	31	6	0	0	61	0
Fern Street Early Years Integrated Children's Centre	1,439	144	576	360	360	800	0	639	0
Beaumaris Arts Centre (incl. Amenity for Tennis)	2,296	230	1,492	459	115	0	0	2,296	0
Cheltenham Scout Hall Relocation	2,057	1,028	0	1,028	0	500	0	1,557	0
Tulip Street Basketball Centre - Walk Way Connecting Stadiums	1,044	1,044	0	0	0	0	0	1,044	0
Warm Water Pool	2,136	2,136	0	0	0	0	0	2,136	0
Elsternwick Park Nature Reserve – Gateway Building Design	386	386	0	0	0	0	0	386	0
Elsternwick Park South - Public Toilet Installation	270	270	0	0	0	0	0	270	0
Implementation of the Early Years Kindergarten Reforms	195	20	78	49	49	150	0	45	0
Petanque Facility in Bayside	77	77	0	0	0	0	0	77	0
Climate Change ESD Reserve	500	250	0	250	0	0	0	500	0
Feasibility Reserve	100	100	0	0	0	0	0	100	0
Future Project Escalation Costs	3,104	993	1,211	869	31	0	0	3,104	0
<b>Total Buildings</b>	<b>19,032</b>	<b>6,989</b>	<b>6,193</b>	<b>4,894</b>	<b>956</b>	<b>2,413</b>	<b>0</b>	<b>16,619</b>	<b>0</b>



Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	External Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Building improvements</b>									
Building Asbestos Removal 2023/24	141	0	141	0	0	0	141	0	
Minor Building Renewal 2023/24	816	0	816	0	0	0	816	0	
Unscheduled Renewal of Building Security Systems 2023/24	32	0	32	0	0	0	32	0	
Electrical Compliance and Unscheduled Renewal Program 2023/24	85	0	85	0	0	0	85	0	
Hydraulic Equipment Unscheduled Renewal 2023/24	180	0	180	0	0	0	180	0	
OH&S and Risk Mitigation Unscheduled Works 2023/24	56	0	56	0	0	0	56	0	
Public Toilet - Minor Renewal 2023/24	55	0	55	0	0	0	55	0	
Design and Construct New Air Systems for Brighton Town Hall	1,531	230	230	1,072	0	0	1,531	0	
Brighton Town Hall Clocktower Renewal Works	280	0	280	0	0	0	280	0	
Billilla House Renewal Works (including toilet block)	426	0	426	0	0	0	426	0	
BayCISS Building minor works	130	0	78	52	0	0	130	0	
Remote Site Cabling Update	60	0	60	0	0	0	60	0	
Middle Brighton Baths - Shark Barriers Renewal Program	92	0	92	0	0	0	92	0	
Thomas Street Car Park Toilet Renewal	272	0	272	0	0	0	272	0	
Building Accessibility Upgrades 2023/24	56	0	0	56	0	0	56	0	
Building Safety Upgrades 2023/24	50	0	0	50	0	0	50	0	
Sustainable Buildings Program 2023/24 - Energy Efficiency and Solar	200	80	40	80	0	0	200	0	
Surveillance cameras at Billilla House Grounds	87	87	0	0	0	0	87	0	
Library Infrastructure Upgrade Program	150	45	60	45	0	0	150	0	
<b>Total Building Improvements</b>	<b>4,699</b>	<b>442</b>	<b>2,903</b>	<b>1,355</b>	<b>0</b>	<b>0</b>	<b>4,699</b>	<b>0</b>	
<b>TOTAL PROPERTY</b>	<b>23,731</b>	<b>7,430</b>	<b>9,096</b>	<b>6,249</b>	<b>956</b>	<b>2,413</b>	<b>0</b>	<b>21,318</b>	
<b>PLANT AND EQUIPMENT</b>									
<b>Fixtures, Fittings and Furniture</b>									
Furniture and Equipment Unscheduled Renewal Program 2023/24	75	0	75	0	0	0	75	0	
Art Gallery - Expand AV Capabilities	50	25	25	0	0	0	50	0	
Boxshall Room AV - Brighton Library	25	25	0	0	0	0	25	0	
Sandringham Multifunction Room - Hybrid AV	20	10	0	10	0	0	20	0	
<b>Total Fixtures, Fittings and Furniture</b>	<b>170</b>	<b>60</b>	<b>100</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>170</b>	<b>0</b>	

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	External Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Arts and Culture</b>									
Bayside Art & Heritage Collection 2023/24	30	30	0	0	0	0	30	0	
Public Art Installations 2023/24	100	100	0	0	0	0	100	0	
<b>Total Arts and Culture</b>	<b>130</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130</b>	<b>0</b>	
<b>Computers and Telecommunications</b>	<b>3,267</b>	<b>1,960</b>	<b>131</b>	<b>1,176</b>	<b>0</b>	<b>0</b>	<b>3,267</b>	<b>0</b>	
<b>Library Books</b>									
Library Resources 2023/24	560	0	560	0	0	0	560	0	
<b>Total Library Books</b>	<b>560</b>	<b>0</b>	<b>560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560</b>	<b>0</b>	
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>4,127</b>	<b>2,150</b>	<b>791</b>	<b>1,186</b>	<b>0</b>	<b>0</b>	<b>4,127</b>	<b>0</b>	
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Annual Road Renewal Program 2023/24	1,705	0	1,705	0	0	371	1,334	0	
Paul Street Minor Road Reconstruction	21	0	21	0	0	0	21	0	
Road Reconstruction Program 2023/24	77	0	77	0	0	0	77	0	
Renewal of Laneway behind 18-22 Church Street 2023/24	181	0	181	0	0	0	181	0	
Rehabilitation works along of Laneway behind 1-37 Bridge Street	127	0	64	64	0	0	127	0	
<b>Total Roads</b>	<b>2,110</b>	<b>0</b>	<b>2,047</b>	<b>64</b>	<b>0</b>	<b>371</b>	<b>1,739</b>	<b>0</b>	
<b>Kerbs and Channel</b>									
Kerb and Channel Renewal Program 2022/23	20	0	20	0	0	0	20	0	
Kerb and Channel Major Renewal Program 2023/24	820	0	820	0	0	0	820	0	
Kerb and Channel Minor Renewal Program 2023/24	267	0	267	0	0	0	267	0	
<b>Total Kerb and Channel</b>	<b>1,107</b>	<b>0</b>	<b>1,107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,107</b>	<b>0</b>	

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	External Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Footpaths and Cycleways</b>									
Annual Footpath Renewal Program 2023/24	2,064	0	2,064	0	0	0	0	2,064	0
Shared Path Emergency Works 2023/24	50	0	50	0	0	0	0	50	0
Footpath Connectivity Program - Durrant Street, Brighton	201	201	0	0	0	0	0	201	0
Bay Trail High Risk Site - Reconstruction/Upgrade of Bay Trail, Brighton	1,047	0	314	733	0	0	0	1,047	0
Active Transport Facility Improvement (22/23) - Footpath Connection on Allard Street, Brighton	194	194	0	0	0	0	0	194	0
Active Transport Facility Improvement (23/24) - Pedestrian crossing New, Well, St Andrews and Park Street Roundabout, Brighton	136	0	0	136	0	0	0	136	0
Seaview Avenue and Mair Street - Separation between railway tracks and pedestrian footpath	91	46	0	46	0	0	0	91	0
New Street Bent Avenue Brighton Pedestrian Improvements	50	25	0	25	0	0	0	50	0
<b>Total Footpaths and Cycleways</b>	<b>3,833</b>	<b>466</b>	<b>2,428</b>	<b>939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,833</b>	<b>0</b>
<b>Drainage</b>									
Unscheduled Drainage Capital Works 2022/23	27	0	27	0	0	0	0	27	0
Drainage Priority Works 2023/24	246	0	246	0	0	0	0	246	0
Litter Baskets Replacement 2023/24	156	0	156	0	0	0	0	156	0
Unscheduled Drainage Capital Works 2023/24	447	0	447	0	0	0	0	447	0
Integrated Water Management Plan Implementation 2023/24	212	85	0	127	0	0	0	212	0
Upgrade of Drainage System along Kinane Street	2,390	478	478	1,434	0	0	0	2,390	0
Design and Construct Drainage in Head Street, Brighton	30	6	6	18	0	0	0	30	0
<b>Total Drainage</b>	<b>3,508</b>	<b>569</b>	<b>1,360</b>	<b>1,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,508</b>	<b>0</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	External Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Parks, Open Space and Streetscapes</b>									
Synthetic Oval Entrances and Hybrid Turf Installations 2023/24	176	0	106	70	0	0	0	176	0
Open Space Minor Renewals 2023/24	183	0	183	0	0	0	0	183	0
Open Space Parks Path Renewal 2023/24	80	0	80	0	0	0	0	80	0
Open Space Light Pole Renewal 2023/24	120	0	120	0	0	0	0	120	0
Open Space Furniture Renewal 2023/24	30	0	30	0	0	0	0	30	0
Sportsground Risk Management fund 2023/24	94	0	94	0	0	0	0	94	0
Goal Post Replacement Program	94	0	94	0	0	0	0	94	0
Playground Improvement Plan Implementation 2023/24	835	209	418	209	0	0	0	835	0
William Street Reserve Sportsground Renewal	1,234	0	864	370	0	0	0	1,234	0
LED Sportsground Lighting Upgrade - Annual Program	194	0	0	194	0	0	0	194	0
Sustainable Assets Program 2023/24 - Open Space	100	0	0	100	0	0	0	100	0
7 Well Street Pocket Park	20	16	0	4	0	0	0	20	0
Wishart Reserve Dog Off Leash Enhancement	342	274	0	68	0	0	0	342	0
Landcox Park - Upgrade Park Lighting	21	0	0	21	0	0	0	21	0
LED Sportsground Lighting - Boss James Reserve	21	0	0	21	0	0	0	21	0
Elsternwick Park sportsground lighting, umpires facility and spectator amenity	284	0	85	199	0	400	0	(116)	0
Shipston Reserve Upgrades	84	42	0	42	0	70	0	14	0
CSIRO Open Space Landscape Works Contribution	400	400	0	0	0	0	0	400	0
Contemplative Garden at Higinbotham Hall	50	50	0	0	0	0	0	50	0
Railway Avenue Brighton Fence Upgrade	45	32	0	14	0	0	0	45	0
Implement the Park Improvement and Habitat Linkage Plan	65	65	0	0	0	0	0	65	0
Elsternwick Park South Landscape Plan Implementation	550	440	0	55	55	0	0	550	0
Yalukit Willam Nature Reserve Wetlands (Stage 3)	2,195	0	0	2,195	0	2,000	0	195	0
Yalukit Willam Nature Reserve Establishment	36	36	0	0	0	0	0	36	0
Wangara Road- Annual Monitoring/Compliance	86	60	0	26	0	0	0	86	0
Contaminated Material Provision	750	375	0	375	0	0	0	750	0
Activity Centres Minor Unscheduled Works 2023/24	53	11	21	11	11	0	0	53	0
<b>Total Parks, Open Space and Streetscapes</b>	<b>8,142</b>	<b>2,009</b>	<b>2,094</b>	<b>3,973</b>	<b>66</b>	<b>2,470</b>	<b>0</b>	<b>5,672</b>	<b>0</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	External Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Foreshore and Conservation</b>									
Red Bluff to Half Moon Bay Masterplan Stage 3 - DDA Ramp & Toilet block	1,013	0	0	1,013	0	0	0	1,013	0
North Road Foreshore Masterplan – Head St to Royal Brighton Yacht Club	437	0	0	437	0	0	0	437	0
Sandringham Beach Gardens Masterplan Implementation Stage 2	15	0	0	15	0	0	0	15	0
Sandringham Foreshore Masterplan Implementation Stage 3	27	0	0	27	0	0	0	27	0
Promenade and Coastal Path Renewals 2023/24	90	0	90	0	0	0	0	90	0
Foreshore and Conservation Minor Renewals 2023/24	90	0	90	0	0	0	0	90	0
Foreshore Risk Management Unscheduled Renewals 2023/24	90	0	90	0	0	0	0	90	0
Green Point Tram Shelter Refurbishment	274	0	0	274	0	0	0	274	0
Sandringham Beach and Gardens Masterplan Implementation Path Closure	56	14	28	14	0	0	0	56	0
Hampton Foreshore Precinct - All Access Improvements	1,012	708	0	304	0	0	0	1,012	0
Black Rock B16 Ramp Upgrade	79	0	0	79	0	0	0	79	0
Dendy Street Beach Shower Upgrade	79	0	0	79	0	0	0	79	0
Dendy Street Beach Masterplan (Southern Terrace)	233	117	0	117	0	0	0	233	0
<b>Total Foreshore and Conservation</b>	<b>3,495</b>	<b>839</b>	<b>298</b>	<b>2,358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,495</b>	<b>0</b>
<b>Off Street Car Parks</b>									
Rehabilitation of Southern Carpark at Tjilatjirrin Reserve	83	0	58	25	0	0	0	83	0
Design and Construction of a Car Park at Wangara Road (mini golf)	82	82	0	0	0	0	0	82	0
Parking Technology - 122 Beach Road Sandringham Underground Carpark	123	123	0	0	0	0	0	123	0
<b>Total Off Street Car Parks</b>	<b>288</b>	<b>205</b>	<b>58</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>288</b>	<b>0</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	External Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Other Infrastructure</b>									
<b>(Road Management, Traffic Signals &amp; Street Furniture)</b>									
Traffic Management Unscheduled Priority Works 2023/24	250	0	250	0	0	0	0	250	0
Melrose Street Trial Closure Summer 2023-2024	40	16	8	16	0	0	0	40	0
Bicycle Paths New/Upgrade - Route Connecting Cheltenham and Sandringham (Stage 1 - Sandringham Station to Sandringham Leisure Centre)	986	493	0	493	0	0	0	986	0
Bicycle Facility Improvements - Asling and Carpenter Streets, Brighton	7	0	0	7	0	0	0	7	0
Netball - Traffic Management Plan Implementation	29	29	0	0	0	0	0	29	0
Disabled Parking Review and Upgrade	200	0	0	200	0	0	0	200	0
Bicycle Facility Improvement Program 2023/24 - Unscheduled	89	0	0	89	0	0	0	89	0
Traffic Signal Asset Renewal Program	270	0	270	0	0	0	0	270	0
Signage Renewal 2023/24	100	0	100	0	0	0	0	100	0
Replacement of Parking Meters with 4G	400	0	240	160	0	0	0	400	0
Interpretative Indigenous Signage and Plaques	10	10	0	0	0	0	0	10	0
Animal Management Signage	35	35	0	0	0	0	0	35	0
Church Street Litter Bins and Bin Technology	224	224	0	0	0	0	0	224	0
Neighbourhood Seating Program 2023/24	20	20	0	0	0	0	0	20	0
Activity Centre Street Furniture 2023/24	55	17	22	17	0	0	0	55	0
Corporate and Wayfinding Signage 2023/24	50	13	25	13	0	0	0	50	0
<b>Total Other Infrastructure</b>	<b>2,765</b>	<b>856</b>	<b>915</b>	<b>994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,765</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>25,248</b>	<b>4,943</b>	<b>10,307</b>	<b>9,933</b>	<b>66</b>	<b>2,841</b>	<b>0</b>	<b>22,407</b>	<b>0</b>
<b>TOTAL NEW CAPITAL WORKS 2023/24</b>	<b>53,106</b>	<b>14,524</b>	<b>20,193</b>	<b>17,368</b>	<b>1,021</b>	<b>5,254</b>	<b>0</b>	<b>47,852</b>	<b>0</b>

**4.5.3 Works carried forward from the 2022/23 year**

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	External Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
Boss James Reserve Pavilion renewal	2,156	0	1,509	216	431	0	0	2,156	0
Dendy Park Athletic Pavilion renewal	138	0	97	41	0	0	0	138	0
Black Rock Life Saving Club Pavilion Renewal	935	94	374	374	94	37	0	898	0
Brighton Recreation Centre	2,764	553	553	1,382	276	0	0	2,764	0
Masonic Hall Upgrade	1,266	253	253	633	127	0	0	1,266	0
Fern Street Early Years Integrated Children's Centre	1,022	102	409	256	256	0	0	1,022	0
Beaumaris Arts Centre (incl. Amenity for Tennis)	734	73	477	147	37	0	0	734	0
Cheltenham Scout Hall Relocation	460	230	0	230	0	395	0	65	0
<b>Total Buildings</b>	<b>9,475</b>	<b>1,305</b>	<b>3,672</b>	<b>3,278</b>	<b>1,220</b>	<b>432</b>	<b>0</b>	<b>9,043</b>	<b>0</b>
<b>Building improvements</b>									
Design and Construct New Air Systems for Brighton Town Hall	374	56	56	262	0	0	0	374	0
Brighton Town Hall Clocktower Renewal Works	100	0	100	0	0	0	0	100	0
Billilla House Renewal Works (including toilet block)	369	0	369	0	0	0	0	369	0
<b>Total Building improvements</b>	<b>843</b>	<b>56</b>	<b>525</b>	<b>262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>843</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>10,318</b>	<b>1,361</b>	<b>4,197</b>	<b>3,540</b>	<b>1,220</b>	<b>432</b>	<b>0</b>	<b>9,886</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Computers and Telecommunications</b>	<b>109</b>	<b>45</b>	<b>0</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109</b>	<b>0</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>109</b>	<b>45</b>	<b>0</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109</b>	<b>0</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Paul Street Minor Road Reconstruction	123	0	123	0	0	0	0	123	0
Rehabilitation works along of Laneway behind 1-37 Bridge Street	85	0	43	43	0	0	0	85	0
<b>Total Roads</b>	<b>208</b>	<b>0</b>	<b>166</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208</b>	<b>0</b>

Capital Works Area	Project \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	External Contrib \$'000	Council cash \$'000	Borrowings \$'000
<b>Kerbs and Channel</b>									
Kerb and Channel Renewal Program 2022/23	350	0	350	0	0	0	0	350	0
<b>Total Kerb and Channel</b>	<b>350</b>	<b>0</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>0</b>
<b>Footpaths and Cycleways</b>									
Bay Trail High Risk Site - Reconstruction/Upgrade of Bay Trail, Brighton	220	0	66	154	0	0	0	220	0
<b>Total Footpaths and Cycleways</b>	<b>220</b>	<b>0</b>	<b>66</b>	<b>154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>220</b>	<b>0</b>
<b>Drainage</b>									
Unscheduled Drainage Capital Works 2022/23	128	0	128	0	0	0	0	128	0
Design and Construct Drainage in Head Street, Brighton	1,970	394	394	1,182	0	0	0	1,970	0
<b>Total Drainage</b>	<b>2,098</b>	<b>394</b>	<b>522</b>	<b>1,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,098</b>	<b>0</b>
<b>Parks, Open Space and Streetscapes</b>									
7 Well Street Pocket Park	76	61	0	15	0	0	0	76	0
Wishart Reserve Dog Off Leash Enhancement	57	46	0	11	0	0	0	57	0
Landcox Park - Upgrade Park Lighting	453	0	0	453	0	0	0	453	0
LED Sportsground Lighting - Boss James Reserve	157	0	0	157	0	0	0	157	0
Highbett Grassy Woodland Masterplan Development	69	48	0	21	0	0	0	69	0
Yalukit Willam Nature Reserve Wetlands (Stage 3)	325	0	0	325	0	325	0	0	0
Beaumaris Concourse Placemaking & Wayfinding	79	79	0	0	0	0	0	79	0
<b>Total Parks, Open Space and Streetscapes</b>	<b>1,216</b>	<b>234</b>	<b>0</b>	<b>982</b>	<b>0</b>	<b>325</b>	<b>0</b>	<b>891</b>	<b>0</b>
<b>Foreshore and Conservation</b>									
Red Bluff to Half Moon Bay Masterplan Stage 3 - DDA Ramp & Toilet block	309	0	0	309	0	0	0	309	0
Sandringham Beach Gardens Masterplan Implementation Stage 2	200	0	0	200	0	0	0	200	0
Sandringham Foreshore Masterplan Implementation Stage 3	10	0	0	10	0	0	0	10	0
<b>Total Foreshore and Conservation</b>	<b>519</b>	<b>0</b>	<b>0</b>	<b>519</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>519</b>	<b>0</b>
<b>Off Street Car Parks</b>									
Rehabilitation of Southern Carpark at Tjilatjirrin Reserve	30	0	21	9	0	0	0	30	0
<b>Total Off Street Car Parks</b>	<b>30</b>	<b>0</b>	<b>21</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>



Capital Works Area	Project \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	External Contrib \$'000	Council cash \$'000	Borrowings \$'000
<b>Other Infrastructure</b>									
<b>(Road Management, Traffic Signals &amp; Street Furniture)</b>									
Bicycle Paths New/Upgrade - Route Connecting Cheltenham and Sandringham (Stage 1 - Sandringham Station to Sandringham Leisure Centre)	138	69	0	69	0	0	0	138	0
Bicycle Facility Improvements - Asling and Carpenter Streets, Brighton	49	0	0	49	0	0	0	49	0
Netball - Traffic Management Plan Implementation	187	187	0	0	0	0	0	187	0
<b>Total Other Infrastructure</b>	<b>374</b>	<b>256</b>	<b>0</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>374</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>5,015</b>	<b>884</b>	<b>1,125</b>	<b>3,007</b>	<b>0</b>	<b>325</b>	<b>0</b>	<b>4,690</b>	<b>0</b>
<b>TOTAL CARRIED FWD WORKS 2023/24</b>	<b>15,442</b>	<b>2,290</b>	<b>5,321</b>	<b>6,611</b>	<b>1,220</b>	<b>757</b>	<b>0</b>	<b>14,685</b>	<b>0</b>
	<b>68,548</b>	<b>16,813</b>	<b>25,515</b>	<b>23,979</b>	<b>2,241</b>	<b>6,011</b>	<b>0</b>	<b>62,537</b>	<b>0</b>

#### 4.6 Summary of Planned Capital Works Expenditure - for the years ending 30 June 2025, 2026 and 2027

##### 2024/25

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
Buildings	16,740	8,276	4,959	2,933	572	1,000	0	15,740	0
Building Improvements	3,470	125	3,116	229	0	0	0	3,470	0
<b>TOTAL PROPERTY</b>	<b>20,210</b>	<b>8,401</b>	<b>8,075</b>	<b>3,162</b>	<b>572</b>	<b>1,000</b>	<b>0</b>	<b>19,210</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>									
Fixtures, Fittings and Furniture	590	100	343	147	0	0	0	590	0
Arts and Culture	130	130	0	0	0	0	0	130	0
Computers and Telecommunications	4,626	326	3,975	325	0	0	0	4,626	0
Library Books	570	0	570	0	0	0	0	570	0
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>5,916</b>	<b>556</b>	<b>4,888</b>	<b>472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,916</b>	<b>0</b>
<b>INFRASTRUCTURE</b>									
Roads	6,669	0	6,435	234	0	371	0	6,298	0
Kerb and Channel	1,178	0	1,178	0	0	0	0	1,178	0
Footpaths and Cycleways	5,648	575	2,982	2,091	0	0	0	5,648	0
Drainage	2,298	164	1,280	854	0	0	0	2,298	0
Parks, Open Space and Streetscapes	10,822	2,713	2,756	5,343	10	2,980	0	7,842	0
Foreshore and Conservation	1,635	498	495	642	0	0	0	1,635	0
Off Street Car Parks	824	38	550	236	0	0	0	824	0
Other Infrastructure	921	49	397	475	0	0	0	921	0
<b>TOTAL INFRASTRUCTURE</b>	<b>29,995</b>	<b>4,037</b>	<b>16,073</b>	<b>9,875</b>	<b>10</b>	<b>3,351</b>	<b>0</b>	<b>26,644</b>	<b>0</b>
<b>TOTAL WORKS (inc. CARRIED FWD) 2024/25</b>	<b>56,121</b>	<b>12,994</b>	<b>29,036</b>	<b>13,509</b>	<b>582</b>	<b>4,351</b>	<b>0</b>	<b>51,770</b>	<b>0</b>

**2025/26**

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
Buildings	26,826	14,089	7,965	4,183	589	4,000	0	22,826	0
Building Improvements	4,593	125	4,239	229	0	0	0	4,593	0
<b>TOTAL PROPERTY</b>	<b>31,419</b>	<b>14,214</b>	<b>12,204</b>	<b>4,412</b>	<b>589</b>	<b>4,000</b>	<b>0</b>	<b>27,419</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>									
Fixtures, Fittings and Furniture	75	0	75	0	0	0	0	75	0
Arts and Culture	130	130	0	0	0	0	0	130	0
Computers and Telecommunications	4,600	480	3,640	480	0	0	0	4,600	0
Library Books	580	0	580	0	0	0	0	580	0
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>5,385</b>	<b>610</b>	<b>4,295</b>	<b>480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,385</b>	<b>0</b>
<b>INFRASTRUCTURE</b>									
Roads	3,016	0	2,743	273	0	371	0	2,645	0
Kerb and Channel	1,221	0	1,221	0	0	0	0	1,221	0
Footpaths and Cycleways	2,958	399	2,326	233	0	0	0	2,958	0
Drainage	3,301	190	1,753	1,358	0	0	0	3,301	0
Parks, Open Space and Streetscapes	6,905	3,336	1,531	2,027	11	1,000	0	5,905	0
Foreshore and Conservation	631	104	309	218	0	0	0	631	0
Off Street Car Parks	1,666	682	689	295	0	0	0	1,666	0
Other Infrastructure	3,074	1,121	397	1,556	0	0	0	3,074	0
<b>TOTAL INFRASTRUCTURE</b>	<b>22,772</b>	<b>5,832</b>	<b>10,969</b>	<b>5,960</b>	<b>11</b>	<b>1,371</b>	<b>0</b>	<b>21,401</b>	<b>0</b>
<b>TOTAL WORKS (inc. CARRIED FWD) 2025/26</b>	<b>59,576</b>	<b>20,656</b>	<b>27,468</b>	<b>10,852</b>	<b>600</b>	<b>5,371</b>	<b>0</b>	<b>54,205</b>	<b>0</b>

**2026/27**

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
Buildings	16,119	6,136	6,413	3,523	47	2,000	0	14,119	0
Building Improvements	2,478	125	2,124	229	0	0	0	2,478	0
<b>TOTAL PROPERTY</b>	<b>18,597</b>	<b>6,261</b>	<b>8,537</b>	<b>3,752</b>	<b>47</b>	<b>2,000</b>	<b>0</b>	<b>16,597</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>									
Fixtures, Fittings and Furniture	75	0	75	0	0	0	0	75	0
Arts and Culture	130	130	0	0	0	0	0	130	0
Computers and Telecommunications	1,600	480	640	480	0	0	0	1,600	0
Library Books	580	0	580	0	0	0	0	580	0
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,385</b>	<b>610</b>	<b>1,295</b>	<b>480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,385</b>	<b>0</b>
<b>INFRASTRUCTURE</b>									
Roads	3,180	0	2,895	285	0	371	0	2,809	0
Kerb and Channel	1,322	0	1,322	0	0	0	0	1,322	0
Footpaths and Cycleways	2,821	178	2,336	307	0	0	0	2,821	0
Drainage	3,506	229	1,816	1,461	0	0	0	3,506	0
Parks, Open Space and Streetscapes	5,448	2,932	870	1,635	11	2,000	0	3,448	0
Foreshore and Conservation	3,078	842	270	1,966	0	0	0	3,078	0
Off Street Car Parks	447	0	313	134	0	0	0	447	0
Other Infrastructure	743	49	397	297	0	0	0	743	0
<b>TOTAL INFRASTRUCTURE</b>	<b>20,545</b>	<b>4,230</b>	<b>10,219</b>	<b>6,085</b>	<b>11</b>	<b>2,371</b>	<b>0</b>	<b>18,174</b>	<b>0</b>
<b>TOTAL WORKS (inc. CARRIED FWD) 2026/27</b>	<b>41,527</b>	<b>11,101</b>	<b>20,051</b>	<b>10,317</b>	<b>58</b>	<b>4,371</b>	<b>0</b>	<b>37,156</b>	<b>0</b>

## 4.7 New Initiatives

The new initiatives are identified programs that are not incurred on an annual basis. They indicate a change in service level and the 2023/24 budget includes the following new initiatives.

Project Name	Net Cost (\$'000)
Public Toilet Strategy Review	50
Content Discovery Engine	50
GIS Strategy	60
Bayside Lake Management Plan	60
Bayside Open Space Strategy Review	71
Hampton Hub Negotiations	75
Innovate RAP Implementation	98
Conservation Management Plans Historical Buildings	120
Billilla Activation	130
Municipal-wide flood modelling	150
Park Improvement and Habitat Linkage Plan	185
Coastal and Marine Management Plan	195
Biodiversity Action Plan	350
<b>Grand Total</b>	<b>1,594</b>

## 5. 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 2021/22	Forecast Actual 2022/23	Budget 2023/24	Financial Plan Projections			Trend +/-
						2024/25	2025/26	2026/27	
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	66.7	67.0	68.0	68.7	69.4	70.1	+
<b>Roads</b>									
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	97.3%	97.0%	97.0%	97.0%	97.0%	97.0%	o
<b>Statutory Planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	85.6%	75.0%	75.0%	78.8%	79.5%	80.3%	+
<b>Waste management</b>									
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	59.3%	70.0%	70.0%	71.1%	72.1%	73.2%	+

**Targeted performance indicators - Financial**

Indicator	Measure	Notes	Forecast		Budget 2023/24	Financial Plan Projections			Trend +/-
			Actual 2021/22	Actual 2022/23		2024/25	2025/26	2026/27	
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	307.2%	305.7%	244.4%	213.7%	179.0%	192.5%	-
<b>Obligations</b>									
Asset renewal	Asset renewal expenditure / depreciation	6	143.4%	193.0%	208.1%	163.2%	139.5%	106.5%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	72.4%	71.3%	69.9%	70.1%	70.4%	67.7%	-
<b>Efficiency</b>									
Expenditure level	Total expenditure / no. of property assessments	8	\$2,895.62	\$2,954.83	\$3,138.79	\$3,265.63	\$3,369.52	\$3,466.11	+

**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	Forecast		Budget 2023/24	Financial Plan Projections			Trend +/-
			Actual 2021/22	Actual 2022/23		Projections 2024/25	2025/26	2026/27	
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	6.2%	9.3%	9.2%	7.1%	5.7%	9.2%	+
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	176.1%	203.5%	173.4%	152.2%	119.3%	131.1%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	0.0%	0%	0%	0%	0%	0%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.0%	0%	0%	0%	0%	0%	o
Indebtedness	Non-current liabilities / own source revenue		1.2%	2.3%	2.4%	3.2%	3.9%	4.6%	+
<b>Stability</b>									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.1%	0.12%	0.13%	0.13%	0.13%	0.14%	o
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / No. of property assessments	13	\$1,903.34	\$2,061.09	\$2,214.88	\$2,271.59	\$2,321.96	\$2,384.45	o



**Key to forecast trend:**

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

**Notes to indicators**

**1. Satisfaction with community consultation and engagement**

Community satisfaction rating out of 100 with the consultation and engagement efforts of Council. The satisfaction rating is sourced from the Annual Satisfaction Survey conducted by an independent research company. Bayside's result is predicted to improve each year as recovery from the pandemic continues.

**2. 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. The result is predicted to remain consistent given Council's Pavement Management System and greater reliance on timely capture of actual conditions of roads.

**3. Planning applications decided within the relevant required time**

Bayside has sustained a high percentage of applications processed within the specified timeframes with a focus on efficient processing. This included 85.5% of Vic Smart applications processed in 10 days and 80% of all other application types within 60 statutory days.

**4. Kerbside collection waste diverted from landfill**

The food and green waste collection service introduced in 2019 continues drive a shift in community attitude to separation of food waste, resulting in a year on year progressive increase in diversion from landfill.

**5. Working Capital**

The proportion of current liabilities represented by current assets. Working capital is forecast to decrease from 2022/23 due to cash reserves being utilised to fund the capital program. The trend in later years is to remain steady at an acceptable level.

**6. Asset renewal**

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Renewal is a focus of the capital program over the next couple of years, resulting in a very favourable asset renewal ratio. The result then declines but remains at an acceptable level.

#### **7. Rates concentration**

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become less reliant on rate revenue compared to all other revenue sources.

#### **8. Expenditure level**

Expenses per property assessment. Trend indicates a slight increase each year as Council expenditure increases and property assessments remain relatively constant.

#### **9. Adjusted underlying result**

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. There is a slight deterioration in the underlying result after the 2023/24 budget year driven mainly by an increase in depreciation reflecting Council's increasing investment in major Capital projects and Infrastructure. The result is expected to stabilise and remain favourable in the long term.

#### **10. Unrestricted Cash**

All cash and cash equivalents other than restricted cash, including cash that will be used to fund capital expenditure from the previous financial year. Council continues to maintain a healthy level of unrestricted cash.

#### **11. Debt compared to rates**

Council is currently debt free and there are no current plans for borrowings.

#### **12. Rates effort**

Rates compared to property values. The rate increase is in accordance with the rate capping framework.

#### **13. Revenue level**

Average rate per property assessment. General rates increase in accordance with the predicted rate cap.



# **Fees and Charges**

## **2023-24**

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Bayside City Council

### CORPORATE CENTRE

#### Copying or Printing

A0	per copy	N	\$30.00	\$31.20
A1	per copy	N	\$24.40	\$25.40
A3	per copy	N	\$2.50	\$2.60
A4	per copy/per page	N	\$1.45	\$1.55

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## CORPORATE SERVICES

### Finance

Land information certificates	per certificate	Y		Statutory
Land information certificate service fee - urgent in addition to Certificate fee	per certificate	N	\$71.60	\$74.60
Archival rating search or history over 7 years	per hour or part	N	\$64.60	\$67.20
Valuation enquiries where basic information is provided	Per Response	N	\$6.40	\$6.70
Owners / ratepayers are exempt when querying their own property				
Valuation enquiries where detailed information is provided	per property	N	\$64.60	\$67.20
Copy of Rate Notice already issued (where account has been paid or part paid)	Per property	N	\$12.60	\$13.10
Copy of Rate Notice already issued (where account has not been paid or part paid)	Per property	N		FREE
Rates transaction history listing	per account	N		FREE
Updated rate notice (not copy of original)	per notice	N		To match Land Info Cert
Street addressing letter for utilities and service providers	Per address	N	\$12.60	\$13.10
Solar Victoria information letter	Per address	N	\$12.60	\$13.10
Dishonour fee (charged in addition to Council's "out of pocket" expenses such as bank fees)	per dishonour	N	\$12.60	\$13.10
Refund processing fee where an account is paid early or in error, and is not in credit (No charge for payment reversals, pensioners or genuine hardship)	per refund	N	\$12.60	\$13.10
Residency statement	per statement	N	\$33.00	\$34.40
Change of street address	Per property	N	\$128.50	\$134.00
No charge where an address is being amended to conform with the Naming Rules for Places in Victoria. Maximum charge of 5 addresses per development.				
Supplementary Valuation Information		N	\$29.40	\$30.60
Debt recovery – Serving of complaint/Confirmation of address occupancy	Per recovery	N		Cost recovery
Credit Card surcharge for payments	Per Payment	N		Actual Expenses per RBA criteria

### Governance

#### Charges levied under Freedom of Information Act

Application fee	Per Application	Y		As per the Freedom of Information legislation
Black and white photocopy of the document requested	Per Request	N		\$0.20 per A4
Access to hear or view sounds or visual images in addition to a charge in respect of the supervision time under item 2	Per Request	N		The reasonable costs incurred by the agency in making the arrangements to listen to or view (supervision charges also apply)
Production of a written transcript of sounds reproduced from words contained in the form of shorthand writing or in codified form	Per Request	N		The reasonable costs incurred by the agency in providing the written transcript.

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Governance [continued]

Production of a written document where information is not available in discrete form in documents of the agency	Per Request	N		The reasonable costs incurred by the agency in providing the written document.
Failure to Vote - Fine	Per Person	Y		As per the Local Government (Elections) Regulations

## Commercial Services

Application fee for Discontinuance and sale of Right of Ways, Roads, and Reserves	per application	N	\$1,716.55	\$1,785.25
---	-----------------	---	------------	------------

## Bathing boxes

It should be noted that declared rates, municipal charge and waste management service (as required) are levied on;

Domestic use / bathing boxes	Per Annum	N	\$1,039.90	\$1,081.50
Application fee to transfer (non-refundable)	Per Transfer	N	\$339.85	\$353.45
Transfer fee	Per Transfer	N	\$425.35	\$442.40

## Leasing charges

Minimum annual rental for leases to community not for profit groups	Per Annum	N	\$410.05	\$426.45
Annual ground rental per tennis court for tennis clubs (A Grade facility - regional facility, multiple floodlit courts & clubhouse, significant social rooms.)	Per Annum	N	\$1,189.50	\$1,237.10
Annual ground rental per tennis court for tennis clubs (B Grade facility - local tennis facility, some or no floodlit courts, basic club house.)	Per Annum	N	\$477.20	\$496.30
Annual ground rental per rink for bowling clubs	Per Annum	N	\$132.30	\$137.60

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## ENVIRONMENT, RECREATION AND INFRASTRUCTURE

### City Assets and Projects

#### General charges

Key deposit	Per Key	N	\$61.05	\$63.50
Loss of key	Per Key	N	\$61.10	\$63.55
Corps de Commissionaire	Full Cost	N	Full cost to user	
Cleaning	Full Cost	N	Full cost to user where cleaning is required in addition to normal cleaning	

#### Infrastructure Maintenance

#### Subdivision fees - (Subdivision (Permit and Certification Fees) Regulations 2000

Plan checking	Per Application	Y	0.75% of value of works Min. Fee: \$250.00	
Construction supervision	Per Application	Y	2.5% of value of works	
Recovery of time spent checking civil work in planning document	Per Application	N	0.75% of value of works Min. Fee: \$250.00	

#### Road closure/part road closure

Road Closure - Charity and Community Groups		N	\$0.00	\$0.00
Legal point of discharge	Per Application	Y	Set by Vic. Building Authority	
Other Civil Works (Permit & Certification Fees)	Per Permit	N	2.5% of the estimated cost of constructing the works proposed on approved engineering plans	

### Sustainability And Transport

#### Waste management

Bin liner for a kitchen caddy	Per roll	N	\$12.50	\$13.00
Green waste service implementation fee 120 litre	Per bin	N	\$99.00	\$99.00
Green waste service implementation fee 240 litre	Per Bin	N	\$99.00	\$99.00
Graffiti removal kit	Per Kit	N	\$0.00	\$0.00
Other special services eg; garbage collection	Various	N	Various	

### Open Space, Recreation and Wellbeing

#### Recreation Facility Administration

#### General charges

Insurance fee	Per Booking	N	\$40.00	\$42.00
Cancellation fee for any booking (over a month from booking date)	Per Cancellation	N	\$105.40	\$109.65

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

### General charges [continued]

Cancellation fee for any booking (less than a month from booking date)	Per Cancellation	N		50% refund
Cancellation fee for any booking (less than 2 weeks from the booking date)	Per Cancellation	N		No Refund

### Casual open space bookings

#### All weddings (up to 2 hrs)

Significant sites	First 2 Hours	N	\$786.00	\$818.00
Other sites	First 2 Hours	N	\$606.00	\$631.00
Additional 1 hour - significant site	Additional Hour	N	\$362.00	\$377.00
Additional 1 hour - other site	Additional Hour	N	\$257.00	\$268.00

#### Functions, including wedding receptions

Significant sites - Billilla, Kamesburgh and Brighton Town Hall Gardens	Per Day	N	\$2,788.00	\$2,900.00
Other sites	Per Day	N	\$2,066.00	\$2,149.00

#### Other casual community hire

Significant sites up to 1/2 day	Half Day	N	\$315.00	\$328.00
Significant sites up to day	Per Day	N	\$485.00	\$505.00
Other sites up to 1/2 day	Half Day	N	\$223.00	\$232.00
Other sites up to day	Per Day	N	\$246.00	\$256.00
Charitable groups (registered charities)/emergency and/or related services		N	\$0.00	\$0.00

#### Sporting clinics (Not-for-profit)

Up to 1/2 day	Half Day	N	\$584.00	\$608.00
Full day	Per Day	N	\$867.00	\$902.00

#### Casual commercial hire

All hire groups and sites (per day or part thereof)	Per Day	N	\$2,772.00	\$2,883.00
Balloon landings & departures	Per take-off and landing	N	\$584.00	\$608.00
Helicopter landing & departures	Per take-off and landing	N	\$1,093.00	\$1,137.00

### Commercial Operators - Open Space

#### Commercial Fitness Trainers

Annual License Fee	Per Annum	N	\$351.00	\$366.00
--------------------	-----------	---	----------	----------

#### Filming and photography

Late fee for filming permits submitted with less than five days' notice	Per permit	N	\$100.00	\$104.00
---	------------	---	----------	----------



Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

### Filming and photography [continued]

Commercial filming - booking of parks & reserves for filming of commercials, TV - per day	Per Day	N	\$1,431.00	\$1,489.00
Commercial filming - booking of parks & reserves for filming of commercials, TV - per 1/2 day	Half Day	N	\$798.00	\$830.00
Amateur/emerging producers and or directors per day	Per Day	N	\$786.00	\$818.00
Subsequent consecutive days of commercial filming - per day or part thereof	Per Day	N	\$728.00	\$758.00
Commercial still photography - booking of parks & reserves - per day or part thereof	Per Day	N	\$623.00	\$648.00
Subsequent consecutive days of commercial still photography - per day or part thereof	Per Day	N	\$327.00	\$341.00
Low impact filming fee	Per Booking	N	\$168.00	\$175.00
Community or student filming per booking	Per Booking	N	\$106.00	\$111.00
Parking for oversize vehicles during filming and photography - per vehicle per day	Per Day	N	\$147.00	\$153.00

### Road race events

Commercial triathlons, fun runs - per event within Bayside boundary	Per Event	N	\$6,975.00	\$7,254.00
Commercial triathlons, fun runs - per km for events partially within Bayside	Per Kilometre	N	\$687.00	\$715.00
Community triathlons, fun runs - per event within Bayside boundary	Per Event	N	\$1,408.00	\$1,465.00
Community triathlons, fun runs - per event within Bayside boundary	Per Event	N	\$325 per km for Beach Road or \$155 per km for other roads to a maximum of \$1,295	
Commercial aquathons (run, swim, run) no road closure	Per Event	N	\$1,163.00	\$1,210.00
Community aquathons no road closure	Per Event	N	\$584.00	\$608.00

### School use of sportsgrounds

Primary schools per ground per term	Per Term	N	\$119.00	\$124.00
Secondary schools per ground per term	Per Term	N	\$199.00	\$207.00

### Sportsgrounds

#### Seasonal use of playing fields

Category 'A'	Per Season	N	\$2,877.00	\$2,993.00
Category 'B'	Per Season	N	\$1,536.00	\$1,598.00
Category 'C'	Per Season	N	\$943.00	\$981.00
Cheltenham Park (East), Elsternwick Park (No.2), Hurlingham Park (No.2), Whyte Street Reserve, Wilson Recreation Reserve				
Category 'D'	Per Season	N	\$571.00	\$594.00
Balcombe Park, School Grounds, Trey Bit Reserve				

#### Seasonal use of pavilions

Category 'A'	Per Season	N	\$1,536.00	\$1,598.00
Category 'B'	Per Season	N	\$764.00	\$795.00
Category 'C'	Per Season	N	\$385.00	\$401.00
Elsternwick Park (No.2), Sillitoe Reserve, Spring Street Reserve, William Street Reserve				

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

### Seasonal use of pavilions [continued]

Building insurance	Per Season full use	N	\$472.00	\$491.00
Building insurance	Per Season w/end use	N	\$147.00	\$153.00

## Building facility hire

### Beaumaris Community Centre

#### Large hall - per hour

Mon - Fri (9:00am - 4:00pm )	Per Hour	N	\$42.00	\$44.00
Mon. - Thur (4:00pm - midnight)	Per Hour	N	\$61.00	\$64.00
Weekends/pub holiday (9:00am - 4:00pm)	Per Hour	N	\$100.00	\$104.00
Fri & Weekends/pub holiday (4:00pm - midnight)	Per Hour	N	\$142.00	\$148.00

#### Multi-purpose room - per hour

Mon - Fri (9:00am - 4:00pm )	Per Hour	N	\$39.00	\$41.00
Mon. - Thur (4:00pm - midnight)	Per Hour	N	\$53.00	\$56.00
Weekends/pub holiday (9:00am - 4:00pm)	Per Hour	N	\$84.00	\$88.00
Fri & Weekends/pub holiday (4:00pm - midnight)	Per Hour	N	\$119.00	\$124.00

### Black Rock Civic Hall

#### Small room - per hour

Mon - Thurs & Fri (9:00am - 4:00pm )	Per Hour	N	\$37.00	\$39.00
Fri (4:00pm - midnight) & Weekends/Pub holiday	Per Hour	N	\$73.00	\$76.00

#### Large hall - per hour

Mon - Thurs & Fri (9:00am - 4:00pm )	Per Hour	N	\$42.00	\$44.00
Fri (4:00pm - midnight) & Weekends/Pub holiday	Per Hour	N	\$89.00	\$93.00

### Brighton Town Hall

#### Hire of Hall - Hourly Rate

Mon - Fri, 9am-5pm	Per Hour	N	\$143.85	\$150.00
Mon - Thurs, 5pm-12am	Per Hour	N	\$188.10	\$196.00
Weekends & Public Holidays, 9am-5pm	Per Hour	N	\$199.15	\$208.00
Fri, Weekends & Public Holidays	Per Hour	N	\$221.25	\$230.00

### Pavilion multi-purpose room hire - per hour

Beaumaris Reserve Pavilion  
Donald MacDonald Reserve Pavilion  
RG Chisholm Pavilion  
Dendy Park Lower Pavilion  
AW Oliver Pavilion

Monday to Friday (9:00am to 3:00pm)	Per Hour	N	\$40.00	\$42.00
Monday to Friday (9:00am to 3:00pm) - Community discounted rate (75%)	Per Hour	N	\$10.00	\$10.50

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

### Pavilion multi-purpose room hire - per hour [continued]

Public Holidays* (9:00am to 3:00pm) - (*limited availability)	Per Hour	N	\$80.00	\$84.00
Public Holidays* (9:00am to 3:00pm) - Community discounted rate (75%) (*limited availability)	Per Hour	N	\$20.00	\$21.00
Cleaning fees (Community discounted rate not applicable)	Per Use	N	\$50.00	\$52.00

### All halls - Concessions and Bonds

Community hire		N	50% fee reduction for approved not for profit community organisations and a further reduction of 25% for local community fund raising events.	
Commercial bond	Per Bond	N	\$2,664.40	\$2,771.00
Community bond	Per Bond	N	no charge	
Security bond for High Risk Activities - Individually Assessed by Recreation & Events Team	Per Bond	N	Up to \$5500	

### Events

Market Event Fee	Per day	N	\$685.00	\$713.00
Community event bond	Per Bond	N	From \$525 to \$5,500 Min. Fee: \$525.00	

### Open Space Access for Third Party Builders

Park access fee	Per Permit	N	\$769.00	\$800.00
-----------------	------------	---	----------	----------

### Nursery

Tube (Wholesale)	Per Tube	N	\$1.75	\$1.85
Tube (Retail)	Per Tube	N	\$2.65	\$2.80
150mm Pot (Wholesale)	Per Pot	N	\$7.25	\$7.55
150mm Pot (Retail)	Per Pot	N	\$7.95	\$8.30
150mm Pot (Special Display - Wholesale)	Per Pot	N	\$10.50	\$10.95
150mm Pot (Special Display - Retail)	Per Pot	N	\$12.95	\$13.50
200mm Pot (Wholesale)	Per Pot	N	\$26.40	\$27.50
200mm Pot (Retail)	Per Pot	N	\$31.65	\$32.95

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## CITY PLANNING AND AMENITY

### Asset Protection

#### Road reinstatement

##### Roadways

Constructed deep lift (100 mm) per sq.m - \$100 min	Per Sq Metre	N	\$206.00	\$215.00
Constructed crushed rock base - per sq.m - \$70 min	Per Sq Metre	N	\$185.00	\$193.00

##### Footpaths and vehicle crossings

Asphalt per sq.m - \$100 min	Per Sq Metre	N	\$98.00	\$102.00
Concrete 75mm thick per sq.m - \$180 min	Per Sq Metre	N	\$210.00	\$219.00
Concrete 100 to 150mm thick per sq.m - \$200 min	Per Sq Metre	N	\$240.00	\$250.00
Asphalt service reinstatement per sq.m - \$100 min	Per Sq Metre	N	\$190.00	\$198.00
Plinth board per lin. metre	Per Linear Metre	N	\$45.00	\$47.00
Redundant crossover reinstatement per sq.m	Per Sq Metre	N	\$156.00	\$163.00
Brick pavers per sq.m - \$100 min	Per Sq Metre	N	\$190.00	\$198.00
Asphalt vehicle crossings per sq.m - \$125 min	Per Sq Metre	N	\$240.00	\$250.00

##### Kerb and channel

Concrete kerb & channel per linear metre - \$200 min	Per Linear Metre	N	\$209.00	\$218.00
Bluestone pitchers existing per linear metre - \$200 min	Per Linear Metre	N	\$197.00	\$205.00

##### Private reinstatements

#### Road opening permit

Road opening / Stormwater tapping permit	Per Permit	N	\$261.00	\$272.00
--	------------	---	----------	----------

#### Drainage

#### Vehicle crossing permit

Pre purchase consultation and advice	Per consultation	N	\$75.00	\$78.00
Crossover permit fee (including inspection) [Vehicle crossing permit]	Per inspection	N	\$321.00	\$334.00
Temporary crossover	Per crossover	N	\$160.00	\$167.00
Reinspection fee - general	Per Inspection	N	\$182.00	\$190.00

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Vehicle crossing permit [continued]

Building over an easement vested in Council	Per Permit	N	\$435.00	\$453.00
---	------------	---	----------	----------

## Asset Protection

Asset protection fee	Per Permit	N	\$323.00	\$336.00
Asset protection fee - Large development >\$20M	Per permit	N	\$950.00	\$988.00
Cost to owner - Site set up fee	Per site	N	\$333.00	\$347.00
Road Closure - First day	First Day	N	\$555.00	\$578.00
Road Closure - Second & subsequent days	Additional Day	N	\$146.00	\$152.00

## Road occupation permit (eg. hoarding permit)

Application fee	Per Permit	N	\$301.00	\$314.00
Occupation fee per sq.metre/week	Per Sq Metre	N	\$12.00	\$12.50
Workzone permit fee	Per application	N	\$695.00	\$723.00
Work Zones per sq.metre/week	Per Sq Metre	N	\$12.00	\$12.50
Security deposit per square metre.	Per Sq Metre	N	\$40.00	\$42.00
Additional occupation fee (per day)	Per day	N	\$150.00	\$156.00
Out of hours working permit	Per permit	N	\$300.00	\$312.00
Express fee (Less than 10 day turn around time)	Per permit	N	\$150.00	\$156.00
Gantry application fee	Per application	N	\$300.00	\$312.00
Gantry occupation fee - per sq.metre/week	Per sq.metre/week	N	\$12.00	\$12.50
Permit amendment fee	Per amendment	N	\$75.00	\$78.00

## Development Services

### Copying or Printing

Copy of a Building permit, endorsed plans or officer report electronically (email, share file or USB)	Per copy	N	\$355.00	\$370.00
View Planning permit, endorsed plans and officer report only	Per application	N	\$0.00	\$0.00
A0 copy or print	Per Copy	N	\$30.00	\$31.20
A1 copy or print	Per Copy	N	\$24.40	\$25.40
A3 copy or print (one page free)	Per Copy when two or more copies are made	N	\$2.50	\$2.60
A4 copy or print (one page free)	Per Copy when two or more copies are made	N	\$1.45	\$1.55
Copy of a Planning permit, endorsed plans or officer report electronically (email, share file or USB)	Per Application	N	\$355.00	\$370.00

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Copying or Printing [continued]

Written request for Statutory Planning & Statutory Building Advice	Per Enquiry	N	\$225.00	\$235.00
--	-------------	---	----------	----------

## Statutory Planning

Council to host a subdivision application on SPEAR	per application	N	\$600.00	\$624.00
Discuss a project with a Planner (Pre-application meeting - verbal advice)	Per application	N	\$0.00	\$0.00
Discuss a project with a planner (meeting and written advice)	Per application	N	\$260.00	\$271.00
Pre-application meeting with a planner (pre-certification)	Per application	N	\$2,035.00	\$2,117.00
Planning & Environment Act fees	Per Application	Y	As Per Regulations	
Subdivision Act fees	Per Application	Y	As Per Regulations	
Drafting of Section 173 agreements (non-Regulatory fee)	Per Agreement	N	At cost plus \$350	
Public Notice - Post Notice if the responsible authority considers that the grant of the permit may cause material detriment to the recipients	Per Letter	N	\$21.00	\$22.00
Public Notice - Site Notice for applicant to Display and Declare a sign on the land themselves	Per Sign	N	\$265.00	\$276.00
Public Notice - Site Notice Bayside Display and Declaration Service	One sign only	N	\$229.00	\$239.00
Public Notice - Site Notice Bayside Display and Declaration Service	Per sign, for two or more signs	N	\$56.00	\$59.00
Public Notice - Newspaper Notice	Per Notice or per newspaper	N	At cost plus \$350	
Extending the time to start or complete works to a valid planning permit (Extension of time) - Year 1	Per Request	N	\$1,415.00	\$1,475.00
Extending the time to start or complete works to a valid planning permit (Extension of time) - Year 2	Per Request	N	\$0.00	\$2,050.00
Extending the time to start or complete works to a valid planning permit (Extension of time) - Year 3	Per Request	N	\$0.00	\$2,950.00
Requests for amendments to endorsed plans (Secondary Consent)	Per Request	N	\$1,415.00	\$1,475.00
Requests for amendments to endorsed plan (landscape/fencing/one minor modification) (Secondary Consent)	Per Request	N	\$310.00	\$323.00
Requests to endorse plans or documents to a permit (1st request)	First request	N	\$0.00	\$0.00
Requests to endorse plans or documents to a permit (2nd and subsequent requests - per request)	Second and all subsequent requests	N	\$229.00	\$239.00
Request for site inspection for Statement of Compliance (landscaping inspection 1st request)		N	\$0.00	\$0.00
Request for site inspection for Statement of Compliance (landscaping inspection 2nd and subsequent request – per request)		N	\$0.00	\$239.00
Redaction / removal of personal information prior to publication on the website	Per document	N	\$255.00	\$266.00

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Building Surveying

Demolition under Section 29A	Per Application	Y		As Per Regulations
Property information Certificate (Reg 51)	Per Application	Y		As Per Regulations
Lodgement fees for building works permits Reg. 45 Building Regulations 2018	Per Application	Y		As Per Regulations
Application for registration fee for Pool Barrier (reg 147P)	Per application	Y		As Per Regulations
Information search fee for Pool Barriers (reg 147P)	Per search	Y		As Per Regulations
Lodgement of certificate of Pool Barrier compliance (reg 147X)	Per lodgement	Y		As Per Regulations
Lodgement of certificate of Pool Barrier non-compliance (reg 147ZJ)	Per lodgement	Y		As Per Regulations

## Building Inspections

First Out of Hours Inspection by a qualified Building Inspector	Per Inspection	N	\$365.00	\$380.00
Second Inspection by a qualified Building Inspector and each inspection thereafter	Per Inspection	N	\$306.00	\$319.00

## Variations to Building Permits issued by Council

Class 1 and 10 - minimum fee/dependent on extent of change	Per Permit	N	\$399.00	\$415.00
Class 2-9 - minimum fee/dependent on extent of change	Per Permit	N	\$610.00	\$635.00
Extension of time - building permit (prior to permit expiring)	Per Permit	N	\$333.00	\$347.00
Renewal of a building permit (no change in plans)	Per Permit	N	\$500.00	\$521.00

## Building Permit applications

### Building Permits - Class 1 only

Building Works (excluding demolitions and pools) <\$12K	Per Permit	N	\$854.00	\$889.00
Building Works (excluding demolitions and pools) \$12K-\$20K	Per Permit	N	\$1,096.00	\$1,140.00
Building Works (excluding demolitions and pools) \$20K-\$50K	Per Permit	N	\$1,218.00	\$1,267.00
Building Works (excluding demolitions and pools) \$50K-\$100K	Per Permit	N	\$2,131.00	\$2,217.00
Building Works (excluding demolitions and pools) \$100K-\$500K	Per Permit	N	\$3,469.00	\$3,608.00
Building Works (excluding demolitions and pools) \$500K-\$1.5M	Per Permit	N	\$6,937.00	\$7,215.00
Building Works (excluding demolitions and pools) >\$1.5M	Per Permit	N	\$9,735.00	\$10,125.00
Swimming pools or spa using isolated safety fencing	Per Permit	N	\$1,341.00	\$1,395.00
Demolitions	Per Permit	N	\$1,402.00	\$1,459.00

### Building Permits - Class 2-9

Building Works (excluding demolitions) <\$12K	Per Permit	N	\$1,341.00	\$1,395.00
Building Works (excluding demolitions) \$12K-\$20K	Per Permit	N	\$1,705.00	\$1,774.00
Building Works (excluding demolitions)\$20K-\$50K	Per Permit	N	\$2,252.00	\$2,343.00
Building Works (excluding demolitions) \$50K-\$100K	Per Permit	N	\$2,922.00	\$3,039.00
Building Works (excluding demolitions) \$100K-\$500K	Per Permit	N	\$6,815.00	\$7,088.00
Building Works (excluding demolitions) \$500K-\$1.5M	Per Permit	N	\$9,614.00	\$9,999.00
Building Works (excluding demolitions) >\$1.5M	Per Permit	N	\$13,325.00	\$13,858.00

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Places Of Public Entertainment (POPE)

### POPE Occupancy Permit applications

0 - 2,000 participants (incl 2 inspections)	Per Permit	N	\$975.00	\$1,014.00
2,001 - 10,000 (incl 2 inspections)	Per Permit	N	\$1,766.00	\$1,837.00
10,001 - 20,000 (incl 2 inspections)	Per Permit	N	\$3,226.00	\$3,356.00

### POPE Temporary Structure Permit application

First Inspection and First Structure by a qualified Building Inspector	Per Permit	N	\$854.00	\$889.00
Second structure or more	Per Structure	N	\$124.00	\$129.00
Second Inspection by a qualified Building Inspector and each inspection thereafter	Per Inspection	N	\$306.00	\$319.00

## Report & Consent applications and other matters

Report & Consent - Notice to Neighbouring Properties associated with Report and Consent applications	Per Advertised Property	N	\$190.00	\$198.00
Application to the MBS for concessions in conjunction with a building permit (Regulations 233, 234 and 229)	Per Application	N	\$500.00	\$520.00
Application for adjoining property owner details pertaining to applications to Council for report and consent under Part 5 of the Building Regulations 2018	Per Request	N	\$148.00	\$154.00
Application for adjoining property owner details pertaining to regulation 111 of the Building Regulations 2018	Per Request	N	\$153.00	\$160.00
Report & Consent - Consideration by Council of an application for a building permit referred to it under Part 5,6, 10 &/or 11 of the Building Regulations 2018 or under regulation 116(4) for report and consent.	Per Regulation	Y	As Per Regulations	
Application for Council comments (for illegal building work) per regulation	Per regulation	N	\$500.00	\$520.00
Report & Consent - Request to amend a Council Report & Consent decision	Per Amended Regulation	N	\$279.00	\$291.00
Report & Consent - Fee for an application that accepts an offer made on a report & consent decision	Per Application	N	\$279.00	\$291.00
Report & Consent - request to extend the time to act on a Report & Consent approval (Extension of Time)	Per Application	N	\$279.00	\$291.00

## Urban Strategy

### Strategic Planning

Stage 1 Amendment Fee - Considering request to Amend Planning Scheme	Per Request	Y	\$3,149.70	\$3,149.70
Stage 2 Amendment Fee - Considering up to and including 10 submissions	Per Request	Y	\$15,611.10	\$15,611.10
Stage 2 Amendment Fee - Considering 11-20 submissions	Per Request	Y	\$31,191.60	\$31,191.60
Stage 2 Amendment Fee - Considering 20+ submissions	Per Request	Y	\$41,695.80	\$41,695.80
Stage 3 Amendment Fee - Adoption/Submitting for approval	Per Request	Y	\$496.90	\$496.90



Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Strategic Planning [continued]

Cost recovery for Privately Requested Amendments (includes Panel costs, Advertising costs, Section 173 Agreement preparation, etc.)	Per Agreement, dependent on course of Amendment request	N		Full cost recovery
---	---	---	--	--------------------

## Urban Design & Place

Relocation of street furniture request - Bin/Recycling Bin (each receptical, not pair)	Per Receptical	N	\$290.45	\$302.10
Relocation of street furniture request - Bicycle Hoop	Per Hoop	N	\$348.50	\$362.45
Relocation of street furniture request - Seat/Bench	Per Seat / Bench	N	\$348.50	\$362.45
Relocation of street furniture request - Ashtray/Cigarette Butt Receptical	Per Receptical	N	\$232.35	\$241.65

## Bayside Business Network Membership

BBN Annual Program Events (Fee determined per event dependent on cost per head, cost of speaker, popularity of event, number of members attending, etc.)	Per Attendee	N		TBD prior to each event
--	--------------	---	--	-------------------------

## General Membership

General Membership fee	Per Package	N	\$240.00	\$240.00
2 breakfasts	Per Package	N	\$189.00	\$189.00
1 breakfast	Per Package	N	\$105.00	\$105.00

## Corporate Membership

Corporate membership fee	Per Package	N	\$640.50	\$640.00
2 breakfasts	Per Package	N	\$441.00	\$441.00
1 breakfast	Per Package	N	\$241.55	\$241.00

## Amenity Protection

### Local Laws

Busking Permit	Per Permit	N	\$52.75	\$54.90
Busking Permit - under 16 years of age	Per Permin	N	\$26.50	\$27.60
Skip Bins	per skip bin	N	\$163.00	\$169.00
Pod storage containers - 7 day permit	per storage container	N	\$153.00	\$159.20
Shipping containers - private land, 7 day permit		N	\$168.50	\$175.30
Shipping containers - private land, 45 day permit	Per permit	N	\$828.00	\$861.15
Shipping Container on road/Council Land - application fee	Per application	N	\$150.00	\$156.00

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Local Laws [continued]

Shipping Container on road/Council Land - 10 foot container - daily fee	Per day	N	\$20.00	\$20.80
Shipping Container on road/Council Land - 20 foot container - daily fee	Per day	N	\$40.00	\$41.60
Shipping Container on road/Council Land - greater than 20 foot container - daily fee	Per day	N	\$80.00	\$83.20
Derelict/Abandoned/Unregistered Vehicle on road/Council Land - application fee	Per application	N	\$100.00	\$104.00
Store boat, trailer, caravan or campervan on any road/Council Land - three month permit fee	Per permit	N	\$150.00	\$156.00
Impounded shopping trolleys - release fee	Per Trolley	N	\$269.00	\$279.80
Boat Ramp Key - Administration fee (non-refundable)	Per key	N	\$32.50	\$33.80
Boat Ramp Key - Deposit (refundable)	Per Key	N	\$100.00	\$100.00
Parking infringements Section 87(4) Road Safety Act 1986	Per Infringement	Y	0.5 penalty unit in respect of each offence listed in Schedule 6 to the <i>Road Traffic (General) Regulations 2019</i> .	
Road Safety Act 1986 - Permissive Parking signs	Per Infringement	Y	0.5 penalty unit in respect of each offence listed in Schedule 6 to the <i>Road Traffic (General) Regulations 2019</i>	
Foreshore Parking fee - day ticket	day ticket	N	\$18.70	\$19.50
Foreshore parking fees - per hour	per hour	N	\$6.25	\$6.50
Foreshore parking fees - 4 hour ticket	4 hour ticket	N	\$14.60	\$15.20
Environment Protection Act 2017	Per Infringement	Y	1 to 12 penalty units	
Impounded Vehicle	Per Vehicle	N	\$549.00	\$549.00
Roadside trading - per day	Per permit	N	\$466.00	\$485.00
Impounded skip bins - release fees	Per Bin	N	\$471.00	\$490.00
Impounded works equipment - release fees	Per Lot	N	\$472.00	\$491.00
Release of impounding items unless specified	Per Item	N	\$150.00	\$156.00
Collection and soliciting from footways house to house - Registered Charities and Community Groups	Per Permit	N	\$0.00	\$0.00
Collection and soliciting from footways house to house (daily fee)	Per Permit	N	\$62.00	\$64.50
Car spaces for events - November - March	Per Car Space	N	\$18.70	\$19.50
Car spaces for events - April - October	Per Car Space	N	\$10.00	\$10.50
Impounded dog release fees (pound)	Per Dog	N	\$500.00	\$515.00
Impounded cat release fees (pound)	Per Cat	N	\$500.00	\$515.00
Impound of other animals, birds, goats, pigs, horses etc. (small and large live stock) release fees	Per Animal	N	\$263.00	\$274.00
Daily housing for seized dogs, pending investigation and/or court action	Per Day	N	\$49.00	\$51.00
Daily housing for seized cats, pending investigation and/or court action	Per Day	N	\$40.00	\$42.00
Dog released to owner prior to delivery to pound.	Per Dog	N	\$112.00	\$116.50
Cat released to owner prior to delivery to pound	Per Cat	N	\$112.00	\$116.50
Fee for surrendering an unwanted pet to Council	Per animal	N	\$200.00	\$208.00

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Local Laws [continued]

Local law permit application unless specified	Per Permit	N	\$153.00	\$159.50
Local law permit application unless specified - Registered Charities and Community Groups	Per Permit	N	\$0.00	\$0.00
Visitors resident parking permit	Per Permit	N	\$84.00	\$88.00
Visitor Parking Permit valid for 12 months from date of issue - No refunds				
Residential Parking Permit	Per Permit	N	\$217.00	\$226.00
Residential (emergency) temporary parking permit, for one week – excludes paid parking areas and activity centres	Per Permit	N	\$0.00	\$35.00
Tradesperson's Parking Permit (per week)	Per Parking Bay	N	\$71.50	\$74.50
Excess Dog or Cat permit - renewal of existing permits	Per Permit	N	\$52.00	\$54.50
Excess Dog or Cat permit - new applications	Per Permit	N	\$116.50	\$121.50
Excess animal (other than dog or cat) permit - renewal of existing permits	Per Permit	N	\$81.50	\$85.00
Excess animal (other than dog or cat) permit - new applications	Per Permit	N	\$116.00	\$121.00
Club Foreshore Parking Permits	Per Permit	N	\$244.50	\$255.00
Additional beach parking permit	Per Permit	N	<p>\$244 for 3 years proposed. Pro-rate rate applies for permits issued during the 3 year cycle - \$20.50 per quarter or part thereof. No refund on purchased beach parking permits.</p> <p><b>Last year fee</b> \$234 for 3 years proposed. Pro-rata rate applies for permits issued during the 3 year cycle - \$19.50 per quarter or part thereof.</p>	
Impounding Livestock Act	Per Infringement	Y	2 to 4 penalty units.	
Domestic Animals Act 1994	Per Infringement	Y	0.5 to 5 penalty units	
Private Parking Agreements	Per application	N	\$556.00	\$579.00
Footpath Trading Permit (new applications pro-rata payment)		N	<p>Pro-rata payment on a quarterly basis of the applicable fee: 100% of fee if paid between 1 September to 30 November 75% of fee if paid between 1 December to 28 February 50% of fee if paid between 1 March to 31 May 25% fee if paid between 1 June to 31 August</p>	
Annual permit - "A" frame sign	Per Permit	N	\$349.00	\$349.00

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Local Laws [continued]

Goods on footpath	Per Permit	N	\$528.00	\$528.00
Footpath Trading Permit - Registered Charities - "A" Frame Sign and/ or Goods on Footpath	Per Application	N	\$0.00	\$0.00
Tables and chairs on footways per table (1st & 2nd) & chairs (up to 4 chairs)	Per Lot	N	\$376.00	\$386.00
Tables and chairs on footways per table (3rd & 4th) & chairs (up to 4 chairs)	Per Lot	N	\$628.00	\$641.00
Tables and chairs on footways per table (5th & 6th) & chairs (up to 4 chairs)	Per Lot	N	\$855.00	\$873.00
Tables and chairs on footways per table (> 6) & chairs (up to 4 chairs)	Per Lot	N	\$1,120.00	\$1,145.00
Surcharge for tables & chairs housed in permanent structures / facilities	Per Lot	N	A 50% surcharge, calculated on fees for tables & chairs, will apply for those housed in permanent structures / facilities	
Application processing fee (new/transfer)	Per Application	N	\$89.60	\$93.50
Impounded goods/signs - release fees	Per Release plus cost per item	N	\$272.00	\$283.00
Impounded tables, chairs & barriers - release fees	Per Release plus cost per item	N	\$272.00	\$283.00
Bike Share Scheme - annual fee	Per year	N	\$1,000.00	\$1,040.00
Carry out building works on a building site outside of hours (daily permit fee)	Per day	N	\$200.00	\$208.00
Discharge groundwater into Council drain - during construction	Per application	N	\$1,000.00	\$1,040.00
Discharge groundwater into Council drain, road/Council Land - application fee	Per application	N	\$150.00	\$156.00
Display a vehicle, trailer, boat or equipment for sale on any road/ Council Land - daily fee	Per day	N	\$20.00	\$21.00
E-Scooter Share Scheme - annual fee	Per year	N	\$1,000.00	\$1,040.00
Operate a model aeroplane on Council Land - annual hobby fee	Per year	N	\$30.00	\$31.50

## Animal registration

Animal Registration Levy - Dog	Per Dog	Y	\$4.20	\$4.20
Animal Registration Levy - Cat	Per Cat	Y	\$4.20	\$4.20
Dog - maximum fee	Per Dog	N	\$259.00	\$261.00
Dog - reduced fee	Per Dog	N	\$78.50	\$80.00
Dog – less than six months of age (no further discounts or refunds for this registration period)	Per Dog	N	\$0.00	\$80.00
Assistance Dog	Per Dog	N	\$0.00	\$0.00
Cat - maximum fee	Per Cat	N	\$136.00	\$141.00
Cat - reduced fee	Per Cat	N	\$43.80	\$45.50
Register a person to provide foster care for an animal	Per registration	N	\$36.00	\$37.50
Foster Carer Registration (fostered during the first 12 months the animal is in their care) per dog or cat	Per animal	N	\$8.20	\$8.50
Registered premises	Per Premises	N	\$279.00	\$290.50

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Animal registration [continued]

Pensioner rate	Per Animal	N	50% of all fees	
Promotional Events		N	Only charge for Animal Registration Levy, Free Registration	
Pro-rata fee for animal registrations	Per Animal	N	Animal Registration Levy plus half price Registration	
Refund one half of registration fee if cancelled before 10 October each year	Per Animal	N	Refund one half of registration fee if cancelled before 10 October each year, minus the state levy.	
Recording owner details from animal register	Per Record	N	\$34.40	\$36.00

## Investigations

### Arboricultural Services

Application for a permit to prune a tree under Council tree protection local law	First Two Trees	N	\$118.00	\$123.00
Each additional tree (pruning)	Per Additional Tree	N	\$33.50	\$35.00
Application for a permit to remove a tree under Council tree protection local law. First two trees	First Two Trees	N	\$410.00	\$427.00
Each additional tree (removal)	Per Additional Tree	N	\$65.00	\$68.00
Arboriculture Advice	Per Consultation	N	\$105.00	\$110.00

### Goods, signs on footways

### Environmental Health

Food Act 1984	Per Infringement	Y	2-10 penalty units	
Public Health & Wellbeing Act 2008	Per Infringement	Y	4-12 penalty units	
Food premises - Category one	Per Premises	N	\$665 plus \$21.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee.  <b>Last year fee</b> \$652 plus \$20.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee.	

Nursing homes/aged care centres, child care centres, hospitals, special accommodation, meals on wheels

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Environmental Health [continued]

Food premises - Category two	Per Premises	N	\$655 plus \$21.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee.  <b>Last year fee</b> \$642 plus \$20.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee.	
Food manufacturers high risk foods, supermarkets, hotels, food kitchens, caterers, restaurants, bakery, cake sales, cafes, takeaways, delicatessens, food canteens (high risk), juice bars, function centres, bed and breakfast (high risk), mobile food vehicles (high risk), sporting clubs (high risk)				
Food premises - Category three	Per Premises	N	\$440 plus \$21.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee.  <b>Last year fee</b> \$428 plus \$20.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee.	
Fruit and vegetable sales, convenience stores, ice cream sales, food canteens (low risk), food manufacturers (low risk), mixed businesses, cake decorators, sporting clubs (low risk), kiosks, health food stores, mobile food vehicles (low risk), bed and breakfast (low risk)				
Food premises - Category four	Per Premises	N	No charge - notification only	
Liquor shops, low risk packaged food only, community groups operating at community events.				
Food premises - category five	Per Premises	N	\$195.00	\$203.00
Temporary food premises for one off promotional, festival and other events not otherwise covered up to 4 occasions pa.				
Food premises - category six	Per Premises	N	\$109.00	\$114.00
Temporary food premises for festivals and other community events not otherwise covered up to 4 occasions pa.				
Community groups	Per Premises	N	Community groups as defined by Department of Health receive 50% reduction on applicable fee.	
Registration transfer fee (public health and wellbeing act)	Per Application	N	50% of applicable fee	
Food Registration Refund	Per registration	N	Pro-rata on a quarterly basis for unused food registration	
Transfer enquiry - inspection and written report (including solicitors enquiries) - 10 day turnover	Per Inspection & Report	N	\$296.00	\$308.00
Transfer enquiry - inspection and written report (including solicitors enquiries) - fast track 4 day turnover	Per Inspection & Report	N	\$572.00	\$595.00
Food temperature thermometers	Per Thermomet er	N	\$76.50	\$80.00

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## Environmental Health [continued]

Prescribed accommodation	Per Premises	N	\$320 for 4 apartments plus \$18 per additional apartment plus a 50% late payment fee  <b>Last year fee</b> \$306 for 4 apartments plus \$18 per additional apartment plus a 50% late payment fee	
Rooming Houses/Hostels - up to 10 boarders	First 10 Boarders	N	\$332.00	\$346.00
Rooming Houses/Hostels - 11-20 boarders	11-20 Boarders	N	\$394.00	\$410.00
Rooming houses/Hostels - each additional boarder	Per Additional Boarder	N	\$20.40	\$21.00
Hotels/motels - up to 20 units	Per Hotel/Motel	N	\$529.00	\$550.00
Hotels/motels - up to 60 units	Per Hotel/Motel	N	\$596.00	\$620.00
Hotels/motels - more than 60 units	Per Hotel/Motel	N	\$622.00	\$647.00
Plus Late payment fee	Per Hotel/Motel	N	50% late payment fees	
Hairdressers/beauty parlours	Per Premises	N	\$220.00	\$228.00
Skin penetration	Per Premises	N	\$220.00	\$228.00
Plus Late payment fee	Per Premises	N	Plus a 50% late payment fee	
Dual premises	Per Premises	N	\$315.00	\$328.00
Plus Late payment fee	Per Premises	N	Plus a 50% late payment fee	
Part registration fees	Pro-rata on a Quarterly basis	N	Pro-rata on a quarterly basis	
Registration of public pools (Public health)	Per application	N	\$200 for up to 3 pools, \$50 for each additional pool  Min. Fee: \$194.00  <b>Last year fee</b> \$194 for up to 3 pools, \$50 for each additional pool  Min. Fee: \$194.00	
New food premises applications	Per Application	N	\$474.00	\$493.00
New health premises applications	Per Application	N	\$278.00	\$290.00
Additional/Out of sequence premises inspection fee	Per Inspection	N	\$143.00	\$149.00
Syringe containers for bayside businesses (Personal care and body art)	Per Container	N	\$29.00	\$30.00
Syringe containers for Bayside residents (diabetics)	Per Container	N	No charge for residents	

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

**Environmental Health** [continued]

Grey water application	Per Application	N	\$495.00	\$515.00
------------------------	--------------------	---	----------	----------



Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

## COMMUNITY AND CUSTOMER EXPERIENCE

### Community Services

#### Family Services

##### Immunisation vaccines

Varilrix (Single Dose)		N	\$92.50	\$92.50
Nimenrix - Meningococcal ACWY	Per Dose	N	\$98.30	\$99.95
Boostrix (diphtheria/tetanus/pertussis)	Per Vaccination	N	\$68.40	\$70.00
Meningococcal B vaccination by Registered Nurse	Per Vaccination	N	\$162.64	\$162.70
Fluvax (contract staff only)	Per Vaccination	N	\$36.00	\$36.00

##### Family Health

Parent Education Program	Per Parent	N	\$12.25	\$12.75
--------------------------	------------	---	---------	---------

##### Children's Services

Pre-school program	Per Enrolment	N	\$37.25	\$38.75
--------------------	------------------	---	---------	---------

##### Youth Services

Freeza program Admission fee	Per Admission	N	Variable dependent on activity cost	
------------------------------	------------------	---	-------------------------------------	--

##### Peterson Youth Centre hire

### Aged and Disability Services

#### Hire of community bus - 12 seater

Community transport resident trips Round trip	Round Trip	N	\$4.50	\$4.70
Community transport resident day trips - Outing	Day Trip	N	\$9.55	\$9.95

### Unsubsidised health and community care

#### Commonwealth Home Support program and HACC for under 65s

##### *Pension Rate (Singles < \$39,089 or Couple < \$59,082)*

Domestic - pension rate	Per Hour	N	\$9.00	\$9.00
Personal care - pension rate	Per Hour	N	\$7.00	\$7.00
Delivered meals - 3 course pension rate	Per Meal	N	\$10.45	\$14.50
Delivered meals - main course pension rate	Per Meal	N	\$8.50	\$8.50
Delivered meals - 2 course pension rate	Per Meal	N	\$9.50	\$11.50
Respite - low income	Per Hour	N	\$5.60	\$5.80
Home maintenance - pension rate	Per Hour	N	\$18.00	\$18.80
Social support, PAG and bites - pension rate	Per Hour	N	\$20.00	\$20.80

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

### Medium Income (Singles \$39,089 to \$86,208 or Couples \$59,082 to \$115,245)

Domestic - medium income	Per Hour	N	\$19.40	\$19.40
Personal care - medium income	Per Hour	N	\$13.40	\$13.40
Delivered meals - 3 course medium income	Per Meal	N	\$10.45	\$14.50
Delivered meals - main course medium income	Per Meal	N	\$8.50	\$8.50
Delivered meals - 2 course medium income	Per Meal	N	\$9.50	\$11.50
Respite - medium income	Per Hour	N	\$8.40	\$8.40
Home maintenance - medium income	Per Hour	N	\$27.40	\$28.40
Social support, PAG and bites - medium income	Per Hour	N	\$20.00	\$20.80

### High Income (Singles > \$86,208 or Couple > \$115,245)

Domestic - high income	Per Hour	N	\$39.80	\$39.80
Personal care - high income	Per Hour	N	\$41.20	\$41.20
Delivered meals - 3 course high income	Per Meal	N	\$17.00	\$17.00
Delivered meals - main course high income	Per Meal	N	\$11.80	\$11.80
Delivered meals - 2 course high income	Per Meal	N	\$15.45	\$15.45
Respite - high income	Per Hour	N	\$44.90	\$46.70
Home maintenance - high income	Per Hour	N	\$64.00	\$66.60
Social support, PAG and bites - high income	Per Hour	N	\$23.40	\$24.40

## Arts and Culture

### Bayside Community

Workshops/Public programs	Per Program	N		\$30 adults \$20 children and concession
---------------------------	-------------	---	--	---

## Library Services

3D Printing - per item	Per print	N	\$7.00	\$8.00
Book club - single	Per Hour	N	\$207.00	\$216.00
Book club - single - concession	Per Hour	N	\$115.00	\$120.00
Private book club - book packs	Per Pack	N	\$150.00	\$156.00
Library bags	Per Bag	N	\$5.00	\$6.00
PC/Internet/Library Products/Tablet/Phone/New technologies - Training classes.	Per Hour	N	\$9.00	\$10.00
PictureVictoria Images Scanning	Per Scan	N	\$6.00	\$7.00
Children's special activities with performer	Per Child	N	\$5.00	\$6.00
Adult special activities	Per Adult	N	\$8.00	\$10.00
Adult activities with catering	Per Adult	N	\$25.00	\$26.00

### Fines for return of library materials after close of business on due date.

Inter Library Loans - Adult	Per Item	N	\$4.00	\$4.00
Inter Library Loans - Junior, teenage & older adult rate	Per Item	N	\$3.00	\$3.00
Inter Library Loans - Academic Institutions	Per loan	N	\$29.00	\$30.20
Replacement of lost or damaged library card	Per Card	N	\$3.00	\$3.00
Charge for the replacement of lost or severely damaged items.	Per Item	N		Cost of item

Name	Unit	Statutory	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)
------	------	-----------	---	----------------------------------

### Fines for return of library materials after close of business on due date. [continued]

Charge for loss or damage to single issues of periodical	Per Issue	N		Cost for replacement of lost component.
Charge for replacement of disc/CD (from a talking book)	Per Cassette/ CD	N		Cost for replacement of lost component/disc.

### Photocopier/printer (B&W)

A4	Per Page	N	\$0.20	\$0.20
A3	Per Page	N	\$0.40	\$0.40

### Photocopier/printer (Colour)

A4	Per Page	N	\$1.20	\$1.20
A3	Per Page	N	\$1.60	\$1.60

### Hire of training room

#### Hire by Community Groups

Brighton Library - Single room (first 2 hours free)	Per Hour	N	\$15.00	\$16.00
Brighton Library - Double room (first 2 hours free)	Per hour	N	\$20.00	\$21.00
Brighton Library - Triple room (first 2 hours free)	Per hour	N	\$25.00	\$26.00
Sandringham Library - Multi-use room	Per hour	N	\$25.00	\$26.00

#### Hire by Commercial Groups

Brighton Library - Single room	Per hour	N	\$22.00	\$23.00
Brighton Library - Double room	Per Hour	N	\$33.00	\$35.00
Brighton Library - Triple room	Per Hour	N	\$43.00	\$45.00
Sandringham Library - Multi-use room	Per Hour	N	\$43.00	\$45.00