

DRAFT REVENUE AND RATING PLAN 2021-2025

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1 Executive Summary

The draft Revenue and Rating Plan outlines the City's decision-making process on how revenues are calculated and collected, and is a new requirement of the *Local Government Act 2020*.

The following key changes are proposed to the structure and level of rates and charges for the 2021-22 year compared to the 2020-21 year:

- Increase the vacant land differential rate from 125% to 200% of the general rate
- Decrease the farm land differential rate from 85% to 75% of the general rate.

Further details including the impact of these changes is discussed within this plan, including analysis on the average rate for each category in Appendix A.

The following changes are proposed to the structure and level of rates and charges for the 2022-23 year:

- Introduce a lower sustainable farm rate differential for farm properties that undertake sustainable farming practises.

Over the life of this 4 year revenue and rating plan, further investigation and consultation will also be done on the feasibility of a higher vacant property differential for commercial properties where no reasonable attempt has been undertaken to seek a tenant. Refer section 4 for more details – this would be subject to a future year's budget consultation process.

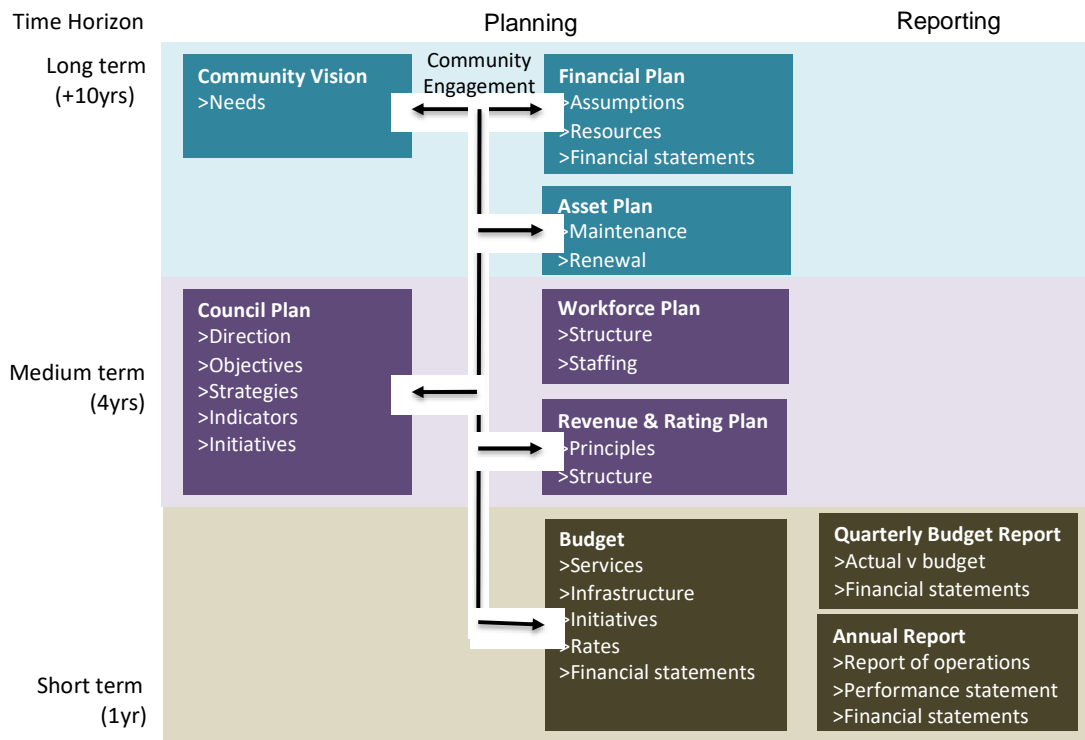
The Revenue and Rating Plan has been discussed by Councillors, and will be on exhibition from the 19 April. Following consideration of feedback, it will be presented to the 21 June 2021 Council meeting for adoption.

2 Purpose

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

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for the City of Greater Bendigo (the City) which in conjunction with other income sources will adequately finance the objectives in the council plan.

The Revenue and Rating Plan is part of the City's Integrated Strategic Planning Framework as set out in the following diagram.



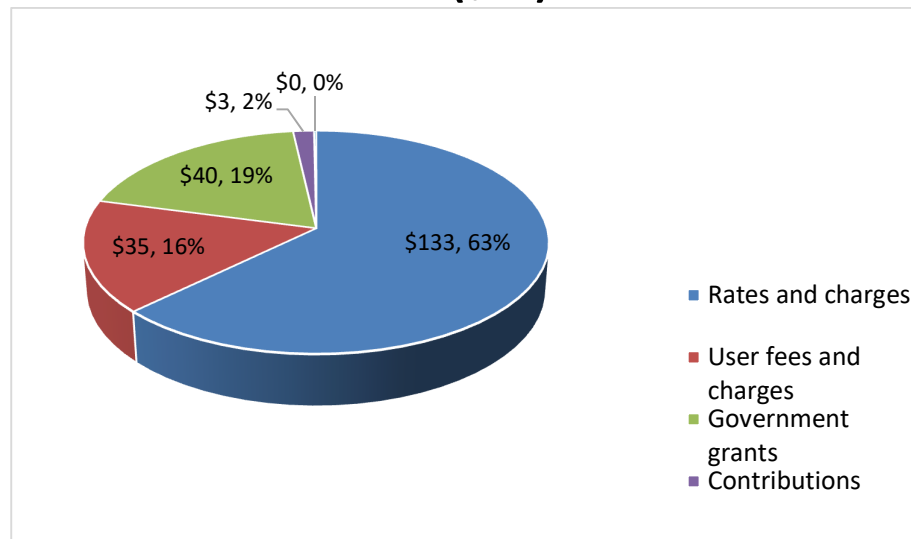
The strategies outlined in this plan align with the objectives contained in the Council Plan and feed into the City's Budget and Long Term Financial Plan, as well as other strategic planning documents.

This plan explains how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services. In particular, this plan sets out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It also sets out principles that are used in decision making for other revenue sources such as fees and charges. The plan does not set revenue targets.

3 Introduction

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

3.1 Revenue Sources (\$M)



Note: All \$numbers on the graph are shown in millions.

The above graph shows a breakup of the revenue the City uses to fund services and facilities for the City of Greater Bendigo community. The total revenue for the 2021-22 year is budgeted to be \$212 million with the major components being rates and charges (63%), user fees and charges (16%) and government grants (19%). Non-monetary contributions of \$15 million and loss on disposal of property, infrastructure, plant and equipment of \$4 million have been excluded for the purposes of the analysis.

3.2 Revenue Requirements

The Revenue and Rating Plan is a medium-term plan for how the City will generate income to deliver on the Council Plan, program and services and capital works commitments over the next four years. In determining its revenue requirements, the City has identified what each source of revenue is, how much will be raised in each class, and the policy rationale/assumptions for each. In doing this, the City has given consideration to:

- How revenue will be generated through rates on properties (including differential rates [if any] on different property classes)
- Fixed service charges that might be applied on services such as waste or recycling
- Fees and charges for services and programs including cost recovery policies, user charges and means testing
- Recurrent and non-recurrent operational and capital grants from other levels of government
- Developer contributions and other revenue
- Revenue generated from the use or allocation of Council assets (including the application of discounts and waivers)
- Entrepreneurial, business, or collaborative activities established to deliver programs or services and generate income or reduce costs.

3.3 Revenue Balance

The City provides public good and services, private goods and services and a mix of both to the community. In determining if services should be funded through rates and charges or other revenue sources such as user charges, the City considers whether services are either entirely or partially public goods. That is, where a service provides a broad benefit to the whole community then it will

be mostly funded from rates. Where individual or groups of ratepayers receive a particular benefit then the service will be mostly funded from user charges.

4 Community Engagement & Implementation

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

Revenue and Rating Plan engagement process:

- Draft Revenue and Rating Plan prepared by officers and a number of briefings provided to Council
- Draft Revenue and Rating Plan placed on public exhibition at the 19 April 2021 Council meeting for a period of 28 days and calling for public submissions
- Community engagement through local news outlets and social media
- Hearing of public submissions in May 2021
- Draft Revenue and Rating Plan (with any revisions) to be presented to 21 June 2021 Council meeting for adoption.

The following changes are proposed to the structure and level of rates and charges for the 2021-22 year compared to the 2020-21 year:

- Increase the vacant land differential rate from 125% to 200% of the general rate
- Decrease the farm land differential rate from 85% to 75% of the general rate.

Further details including the impact of these changes on the average rate for each category and/or type of rate is provided in Appendix A.

The following changes are proposed to the structure and level of rates and charges for the 2022-23 year:

- Introduce a lower sustainable farm rate differential for farm properties that undertake sustainable farming practises.

Investigation and engagement will be undertaken into the introduction of a higher vacant property differential for commercial properties in the city centre which have been untenanted for greater than 12 months where no reasonable attempt has been undertaken to seek a tenant. This will not be implemented in the 2021-22 budget, as the City is conscious that COVID-19 recovery and other issues – including implementation challenges - are yet to be worked through. Any change will be subject to a future budget consultation with further details around the process.

No changes are proposed to any other revenue policies in this Revenue and Rating Plan.

5 Legislative Framework

The legislative framework as it applies to the raising of revenue including the levying of rates and charges by the City includes the *Local Government Act 2020* (including subordinate legislation, guidelines etc) and the *Valuation of Land Act 1960*. The rates and charges provisions are as per the previous *Local Government Act 1989* pending the outcome of the Local Government Rating System Review. More detail on the broader State Government Rating Review, which sets the parameters for Local Government rating can be found at the Engage Victoria site: <https://engage.vic.gov.au/rating-review>.

5.1 Local Government Act 2020

Section 8 Role of a Council

The role of a Council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community.

Section 9 Overarching Governance Principles

A Council must in the performance of its role give effect to the overarching governance principles. Relevant overarching governance principles include:

- Priority is to be given to achieving the best outcomes for the municipal community, including future generations
- The economic, social and environmental sustainability of the municipal district is to be promoted
- The municipal community is to be engaged in strategic planning and strategic decision making
- The ongoing financial viability of the Council is to be ensured.

In giving effect to the overarching governance principles, a Council must take into account the financial management principles.

Section 101 Financial Management Principles

Relevant financial management principles include:

- Revenue, expenses, assets, liabilities, investments and financial transactions must be managed in accordance with a Council's financial policies and strategic plans
- Financial policies and strategic plans, including the Revenue and Rating Plan, must seek to provide stability and predictability in the financial impact on the municipal community.

Section 94 The Budget

Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- The total amount that the Council intends to raise by rates and charges
- A statement as to whether the rates will be raised by the application of a uniform rate or a differential rate
- A description of any fixed component of the rates, if applicable
- If the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*
- If the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*.

Council must ensure that, if applicable, the budget also contains a statement:

- That the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- That the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
- That a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

5.2 Local Government Act 1989

Section 155 Charges that Maybe Declared

A council may declare the following rates and charges on rateable land:

- General rates under
- Municipal charges
- Service rates and charges
- Special rates and charges.

Section 157 System of Valuing Land

A council may use the site value, net annual value or capital improved value system of valuation. For the purposes of calculating the site value, net annual value or capital improved value of rateable land, a council must use the current valuations made in respect of the land under the *Valuation of Land Act 1960*.

5.3 Quantum of Rates and Charges

This plan outlines the principles and strategic framework that Council will use in calculating and distributing the rating burden to property owners, however, the quantum of rate and charges revenue will be determined in the annual Budget.

5.4 Local Government Rating System Review

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. However, at the time of publication the recommended changes have not yet been implemented, and timelines to make these changes have not been announced.

5.5 Taxation Principles

The Victorian Government's *Local Government Better Practice Guide: Revenue and Rating Strategy 2014* states that when developing a rating strategy, in particular with reference to differential rates, the Council should give consideration to the following key good practice taxation principles:

- **Wealth Tax:** The "wealth tax" principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates
- **Equity:** Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation). Vertical Equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden)
- **Efficiency:** Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates
- **Simplicity:** How easily a rates system can be understood by ratepayers and the practicality and ease of administration
- **Benefit:** The extent to which there is a nexus between consumption/benefit and the rate burden
- **Capacity to pay:** The capacity of ratepayers or groups of ratepayers to pay rates
- **Diversity:** The capacity of ratepayers within a group to pay rates.

5.6 Rate Capping

The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For the 2020-21 year the FGRS cap was set at 2.00%. For the 2021-22 year it has been set at 1.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

From the 2019 year, general revaluations of all properties have been undertaken on an annual basis. As a result, the actual rate increase for an individual rateable property may differ from the rate cap percentage due to changes in its valuation. Where the change in an individual property valuation is higher than the average for all rateable properties, the rate increase for that property may be greater than the cap. Where the change in the property valuation is lower than the average for all properties, the rate increase may be lower than the cap.

6 Rates and Charges

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

6.1 Valuation Method

Legislation

Under Section 157 of the *Local Government Act 1989* a council may use the site value, net annual value or capital improved value system of valuation. For the purposes of calculating the site value, net annual value or capital improved value of rateable land, a council must use the current valuations made in respect of the land under the *Valuation of Land Act 1960*.

Valuations occurring up to January 2018 were undertaken on a two-year basis, with supplementary valuations able to be done where there are sales in subdivisions and consolidations, as well as following the construction and demolition of buildings. Changes were made to the *Valuation of Land Act 1960* that from 2019 require property valuations to be undertaken by the Valuer General's Office on an annual basis.

Policy

The City uses the capital improved value system of valuation. This means the sum that the land, might be expected to realise at the time of valuation if offered for sale on any reasonable terms and conditions which a genuine seller might in ordinary circumstances be expected to require.

6.2 Rates and Charges

Legislation

Under Section 155 of the *Local Government Act 1989*, a council may declare the following rates and charges on rateable land:

- General rates under
- Municipal charges
- Service rates and charges

- Special rates and charges.

Policy

The City's current policy for rates and charges are set out in the following sections.

6.3 Differential Rates

Legislation

Under Section 158 of the *Local Government Act 1989*, a Council when declaring rates and charges must declare whether the general rates will be raised by the application of a uniform rate or differential rates.

Under Section 161 of the *Local Government Act 1989*, if a Council declares a differential rate for any land, the Council must:

- Specify the objectives of the differential rate including a definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate
- Specify the characteristics of the land which are the criteria for declaring the differential rate.

A Council must have regard to any Ministerial guidelines before declaring a differential rate for any land. The Minister issued Guidelines in April 2013. These guidelines attempt to spell out clearly what types and classes of land may be considered for differentials and also those that are not appropriate for differentials or need to be "carefully considered".

The highest differential rate must be no more than four times the lowest differential rate.

Policy and Charges

Council has 11 differential rates. Details of the types/classes of land and the level of rate applicable to each differential is as follows:

- General: 100 percent
- General (Forest Edge Estate Maiden Gully): 100 per cent of the general rate
- Commercial/Industrial A: 185 per cent of the general rate
- Commercial/Industrial B: 180 per cent of the general rate
- Commercial/Industrial C: 190 per cent of the general rate
- Commercial/Industrial (Forest Edge Estate Maiden Gully): 185 per cent of the general rate
- Farm: 75 per cent of the general rate
- Vacant land: 200 per cent of the general rate
- Vacant Land (Forest Edge Estate Maiden Gully): 200 per cent of the general rate
- Other land: 185 per cent of the general rate
- Cultural and recreational: 0 per cent of the residential rate

The definition of each differential rate is set out in Appendices B and C.

6.4 Municipal Charge

Legislation

Under Section 158 of the *Local Government Act 1989*, a council may declare a municipal charge to cover some of the administrative costs of the council. A council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the sum total of the council's total revenue from a municipal charge and total revenue from general rates.

Policy and Charges

The City does not levy a municipal charge due to its regressive nature, in that it impacts lower value properties which have a lesser capacity to pay.

6.5 Service Rates and Charges

Legislation

Under Section 162 of the *Local Government Act 1989*, a Council may declare a service rate or charge for any of the following services:

- Provision of a water supply
- Collection and disposal of refuse
- Provision of sewage services
- Any other prescribed service.

Policy and Charges

The City has the following service rates and charges:

- General waste and landfill charge
 - 120/140 litre bin - within collection area
 - 120/140 litre bin - outside collection area
 - 240 litre bin - within collection area
 - 240 litre bin - outside collection area
- General waste and landfill charge (Commercial/Industrial)
 - 120/140 litre bin
 - 240 litre bin
- General waste and landfill charge (specific Commercial)
 - 240 litre bin - 1 day per week
 - 240 litre bin - 2 day per week
 - 240 litre bin - 3 day per week
 - 240 litre bin - 5 day per week
 - 240 litre bin - 7 day per week
- Recyclable waste charge
- Recyclable waste charge (additional bin)
- Organic waste charge
- Organic waste charge (additional bin)

The City's policy in regard to setting waste management charges is full cost recovery.

6.6 Special Rates and Charges

Legislation

Under Section 163 of the *Local Government Act 1989*, a Council council may declare a special rate or charge for the purposes of defraying any expenses or repaying (with interest) any advance made to or debt incurred or loan raised by the Council, in relation to the performance of a function or the exercise of a power of the council, if it will be of special benefit to the persons required to pay the special rate or special charge.

Policy

The City does not have any current special rates and charges schemes in place. Any schemes raised in the future will be carried out in accordance with the requirements of the *Local Government Act 1989*.

6.7 Payment of Rates and Charges

Legislation

Under Section 167 of the *Local Government Act 1989*, a Council must allow rates and charges to be paid in four instalments. A Council may also allow rates and charges to be paid in a lump sum. Under Section 168 of the *Local Government Act 1989*, a council may also provide incentives for prompt payment.

Policy

Rates are payable by quarterly instalments or in full in February. The City offers an early payment discount of 1.5% on rates, if the rates on a property are paid in full by September 30. Part payments can be made towards property rates at any time. Fortnightly, monthly and Direct Debit payments are also available.

6.8 Rebates and Concessions

Legislation

Under Section 169 of the *Local Government Act 1989*, a Council may grant a rebate or concession in relation to any rate or charge to:

- Assist the proper development of the municipal district; or
- Preserve buildings or places in the municipal district which are of historical or environmental interest; or
- Restore or maintain buildings or places of historical, environmental, architectural or scientific importance in the municipal district; or
- Assist the proper development of part of the municipal district.

A Council resolution granting a rebate or concession must specify the benefit to the community as a whole resulting from the rebate or concession.

Policy

Ratepayers who hold eligible pensioner concession cards may be entitled to receive a State Government-funded concession on their rates and charges for their principal place of residence. The pensioner concession is set at half the rates and charges levied up to a maximum amount and is fully funded by the State Government. Eligible pensioners are also entitled to receive a concession on the Fire Services Property Levy.

The City grants a rebate to each owner (or, where applicable, occupier) of rateable land, upon successful application, that meets the criteria of the City of Greater Bendigo Bushcare Incentive (Rate Rebate) Program. The rebate is 100 per cent of the rates calculated on the site value of the protected land as declared in the required Trust for Nature conservation covenant. The desired outcome is for the community to benefit from preserving privately owned natural bushland that contains remnant native vegetation.

The City grants a 50 per cent rate rebate to each occupier of rateable land upon which an aircraft hangar is erected at the Bendigo Airport.

6.9 Deferments and Waivers

Legislation

Under Section 170 of the *Local Government Act 1989*, a council may defer in whole or in part any rate or charge if the payment would cause hardship to the person. Under Section 171 of the *Local Government Act 1989*, a council may waive the whole or part of any rate or charge or interest in relation to:

- An eligible recipient
- Any other class of persons determined by the Council for the purpose of waiving rates or charges on the grounds of financial hardship.

Policy

The City has a specific COVID-19 Financial Hardship Policy which addresses temporary financial hardship due to the impacts of COVID-19. This policy waives interest costs and provides for broad ranging deferrals for affected businesses and residential ratepayers through to 30 June 2021.

The City has a Financial Hardship Policy for the purposes of providing financial relief to ratepayers who are experiencing difficulty in meeting their financial obligations. The policy includes referral pathways to local Financial Counselling services, and generally seeks to enable longer term payment plans where appropriate. Deferring the payment of rates and charges is available if the City considers that the making of the payment would cause hardship. Outside of COVID-19, the property must be the ratepayer's principal place of residence and deferrals are subject to some conditions.

Waiving of rates or charges or interest is generally only made available on properties used exclusively for residential purposes and must be the ratepayer's principal place of residence. Any waiver of rates and charges must be approved by the Chief Executive Officer. Interest may be waived on administrative, compassionate or financial hardship grounds and the waiver is subject to a number of conditions.

7 Fees and Charges

Fees and charges consist of statutory fees and charges and user fees and charges. Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Public Health and Wellbeing Act 2008 registrations and parking fines. User fees relate to the recovery of service delivery costs through the charging of fees to users of the City's services. These use of leisure, entertainment and other community facilities, and the provision of human services such as childcare and home and community care services.

7.1 Pricing Policy

The City's Pricing Policy 2018 provides guidance for the City's approach in setting appropriate levels of fees, fines and charges, taking into account community benefit, user groups and Community (Council) Plan objectives. This policy applies to all fees and charges that are listed in the Fees and Charges Schedule which is published in the Annual Budget.

This policy seeks to ensure that the following key objectives are met:

- Efficiency - the fees are simple to understand and administer
- Equity - the fees are fairly applied across a range of users and consider users' capability to pay

- Effectiveness - the fees provide appropriate signals to users, value for money and ensure that everyone contributes appropriately to the delivery of services
- Transparency - the method of determining pricing is consistent.

National Competition Policy (Federal Government) and Competitive Neutrality Policy (State Government) also provide requirements regarding pricing. The City is required to price services that compete in the open market on a 'level playing field' basis and to be transparent in regard to any decision to depart from a commercial basis for pricing. Competitive neutrality requires that government business activities should not enjoy net competitive advantages over their private sector competitors simply by virtue of public sector ownership. Where there are significant competitors in the marketplace, the City must consider and justify any subsidy in the case of significant services which compete with the private sector.

7.2 Statutory Fees and Fines

Policy

For statutory fees and fines the City's role is to administer services and apply fees set or controlled under statute or funding agreement. These fees may only provide a partial recovery of the cost of providing the service. Examples include Environmental Health and Statutory Planning fees.

In addition, there are a range of conditions Council must consider when setting fees for certain purposes, for example under Funding and Service Agreements or grant agreements. In these cases, Council must comply with the relevant terms of the agreement, for example there may be an upper limit on the fee Council may charge. Examples include Home and Community Care service charges.

Fees and Fines

A summary of statutory fees and fines by major service area is as follows:

- Building and planning
- Parking
- Regulatory
- Fines
- Other.

7.3 User Charges, Fees and Fines

Policy

For user charges, fees and fines not regulated by statute, the City considers the following factors in selecting the most appropriate pricing method to meet the objectives for each service:

- Balancing individual and community benefit
- Users' ability to pay
- Market pricing (the pricing of comparable services offered by other providers)
- Competitive neutrality (where relevant)
- Budget implications.

The reason for the subsidy or return provides guidance in determining the method of pricing to select.

The four types of non-statutory pricing are as follows:

- Full cost pricing: Priced to cover direct and overhead costs (e.g. livestock exchange)
- Accessible pricing: Price set between full subsidy (no charge) and full cost recovery based on the level of community benefit and accessibility of the service (e.g. recreation facilities)
- Incentive pricing: Price set above full cost recovery to encourage certain behaviours (e.g. additional cost for late health premises registration)
- Market pricing: Price set above full cost recovery and in line with benchmarked market prices where the service is considered discretionary and without strong community benefit (e.g. Visitor Information Centre).

The schedule of Fees and Charges in the Budget includes around 900 individual fees and charges which are reviewed annually against the City's Pricing Policy as part of the Budget process.

Charges, Fees and fines

A summary of charges, fees and fines by major service area is as follows:

- Aged and health
- Recreation
- Children
- Parking
- Saleyards
- Regulatory
- Ticket
- Sales
- Waste management
- Other.

8 Other Revenue Sources

Other revenue sources that Council uses to fund services and facilities include government grants, contributions and other revenue.

8.1 Government Grants

Policy

Grants (operating and capital) represent significant opportunities to the City in supporting the delivery of services to the community and funding capital works projects. Many of the City's services have long standing co-funded programs with the State and Federal Governments. The City has a Grants Policy which supports the effective and sustainable application for grants and subsequent management.

The policy applies to all grant funding applications:

- Where the City is the sole applicant in an external funding application
- Where the City is one of any number of partners in an external funding application
- Where an application is being made for renewal of a currently held grant
- Where a funding provider approves a grant application with variations to the original proposal.

The policy seeks to ensure that the following key objectives are met:

- Efficiency: through efficient administration, financial management and operation of grant programs

- Accountability, sustainability and transparency: through appropriate internal controls and authorisation mechanisms.

The City actively seeks grants for purposes consistent with its corporate objectives, thereby increasing its ability to service community needs by augmenting revenue. The City prepares grant applications and assesses grant offerings in accordance with the policy. Attention is also given to the requirements from the City, including any funding matching requirements or administrative overheads. Grant funding is used for the specific purpose it was applied and approved for and managed in accordance with the requirements of the related grant funding agreement.

Government Grants

A summary of government grants by type is as follows.

Operating

- Victorian grants commission
- Aged care
- Immunisation
- Youth
- School crossings
- Tourism/events
- Maternal and child health
- Family and children
- Arts and culture
- Emergency management
- Environment.

Capital

- Roads to recovery
- Buildings
- Land improvements
- Pathways.

8.2 Contributions

Policy

Development contributions received as a result of Council adopted Development Contributions Plans (DCPs), are planning tools used to ensure that the City's new communities have appropriate access to essential infrastructure required to ensure the safety and liveability of its suburbs. All developers are required to fund and construct local infrastructure to service new developments and housing estates. The role of development contributions is to ensure major infrastructure items such as traffic signals, sports grounds and community centres are funded equitably between multiple developers and/or landowners. Development contributions also avoid the potential of the City being required to fully fund these larger infrastructure items, when there is a clear nexus between the development and the need for the infrastructure item(s).

The City's policy for the development contributions system is to ensure:

- Delivery of liveable communities that contain infrastructure that meets their growing needs
- Orderly delivery of new development and essential infrastructure
- The equitable distribution of major Infrastructure costs across all developers / landowners, and where appropriate Council.

The City also collects contributions from developers for open space which is used for future recreation facility additions and improvements. The policy framework for open space contributions is set out in the Subdivision Act 1988 which enshrines a nominal contribution of up to 5 per cent of the site area or equivalent land value.

Contributions

A summary of contributions by type is as follows.

- Development contribution plan
- Open space.

8.3 Other Revenue

Policy

The City earns other sources of revenue from interest on investments and interest on rate arrears. The amount of revenue earned from these sources fluctuates from year to year depending on the level of cash and investments and outstanding rates and charges balances.

Other Revenue

A summary of other revenue by type is as follows:

- Interest on investments
- Interest on rate arrears.

ATTACHMENT A: Impact of Proposed Changes to Rates and Charges

The following changes are proposed to the level of rates and charges for the 2021-22 year compared to the 2020-21 year:

- Increase the vacant land differential rate from 125% to 200% of the general rate
- Decrease the farm land differential rate from 85% to 75% of the general rate.

The following tables show the change in the 2021-22 average rate for each category and/or type of land between the level of differential rates levied in the 2020-21 year “Current” and those proposed to be levied in the 2021-22 year “Modelled”. The valuation bands are based on the level of valuation as at 1 January 2021.

	#Assess	2021-22 Current	General 2021-22 Modelled	Change \$	Change %
Up to \$99,999	265	\$283.40	\$276.78	-\$6.61	-2.3%
\$100,000 to \$199,999	2,380	\$591.51	\$577.71	-\$13.80	-2.3%
\$200,000 to \$299,999	11,349	\$968.05	\$945.46	-\$22.59	-2.3%
\$300,000 to \$399,999	15,915	\$1,301.52	\$1,271.15	-\$30.37	-2.3%
\$400,000 to \$499,999	10,204	\$1,664.69	\$1,625.85	-\$38.85	-2.3%
\$500,000 to \$599,999	5,270	\$2,036.16	\$1,988.64	-\$47.52	-2.3%
\$600,000 to \$699,999	2,761	\$2,406.59	\$2,350.43	-\$56.16	-2.3%
\$700,000 to \$799,999	1,393	\$2,780.39	\$2,715.51	-\$64.88	-2.3%
\$800,000 to \$899,999	693	\$3,156.14	\$3,082.48	-\$73.65	-2.3%
\$900,000 to \$999,999	320	\$3,544.13	\$3,461.42	-\$82.71	-2.3%
\$1,000,000 and over	569	\$5,012.21	\$4,895.24	-\$116.97	-2.3%
Total/Mean	51,119	\$1,517.85	\$1,482.43	-\$35.42	-2.3%

	#Assess	2021-22 Current	Commercial/Industrial A 2021-22 Modelled	Change \$	Change %
Up to \$99,999	172	\$294.53	\$287.66	-\$6.87	-2.3%
\$100,000 to \$199,999	279	\$1,072.85	\$1,047.81	-\$25.04	-2.3%
\$200,000 to \$299,999	407	\$1,730.12	\$1,689.74	-\$40.38	-2.3%
\$300,000 to \$399,999	372	\$2,428.60	\$2,371.92	-\$56.68	-2.3%
\$400,000 to \$499,999	260	\$3,130.61	\$3,057.55	-\$73.06	-2.3%
\$500,000 to \$599,999	199	\$3,779.86	\$3,691.65	-\$88.21	-2.3%
\$600,000 to \$699,999	149	\$4,454.28	\$4,350.33	-\$103.95	-2.3%
\$700,000 to \$799,999	114	\$5,163.35	\$5,042.84	-\$120.50	-2.3%
\$800,000 to \$899,999	78	\$5,863.59	\$5,726.75	-\$136.84	-2.3%
\$900,000 to \$999,999	64	\$6,524.98	\$6,372.70	-\$152.28	-2.3%
\$1,000,000 and over	444	\$19,120.74	\$18,674.51	-\$446.23	-2.3%
Total/Mean	2,538	\$5,571.56	\$5,441.53	-\$130.03	-2.3%

	#Assess	2021-22 Current	Commercial/Industrial B 2021-22 Modelled	Change \$	Change %
Up to \$99,999	38	\$315.76	\$308.39	-\$7.37	-2.3%
\$100,000 to \$199,999	67	\$1,004.76	\$981.31	-\$23.45	-2.3%
\$200,000 to \$299,999	40	\$1,689.58	\$1,650.15	-\$39.43	-2.3%
\$300,000 to \$399,999	37	\$2,257.81	\$2,205.12	-\$52.69	-2.3%
\$400,000 to \$499,999	25	\$3,017.70	\$2,947.27	-\$70.42	-2.3%
\$500,000 to \$599,999	12	\$3,715.10	\$3,628.40	-\$86.70	-2.3%
\$600,000 to \$699,999	11	\$4,317.68	\$4,216.92	-\$100.76	-2.3%
\$700,000 to \$799,999	8	\$4,979.81	\$4,863.60	-\$116.21	-2.3%
\$800,000 to \$899,999	3	\$5,668.63	\$5,536.34	-\$132.29	-2.3%
\$900,000 to \$999,999	5	\$6,409.39	\$6,259.81	-\$149.57	-2.3%
\$1,000,000 and over	25	\$24,228.29	\$23,662.89	-\$565.40	-2.3%
Total/Mean	271	\$4,031.57	\$3,937.49	-\$94.08	-2.3%

Commercial/Industrial C					
	#Assess	2021-22 Current	2021-22 Modelled	Change \$	Change %
Up to \$99,999	29	\$477.19	\$466.05	-\$11.13	-2.3%
\$100,000 to \$199,999	56	\$1,112.85	\$1,086.88	-\$25.97	-2.3%
\$200,000 to \$299,999	137	\$1,790.00	\$1,748.23	-\$41.77	-2.3%
\$300,000 to \$399,999	149	\$2,481.96	\$2,424.04	-\$57.92	-2.3%
\$400,000 to \$499,999	150	\$3,188.69	\$3,114.27	-\$74.42	-2.3%
\$500,000 to \$599,999	127	\$3,895.68	\$3,804.77	-\$90.91	-2.3%
\$600,000 to \$699,999	89	\$4,629.29	\$4,521.26	-\$108.04	-2.3%
\$700,000 to \$799,999	58	\$5,319.36	\$5,195.22	-\$124.14	-2.3%
\$800,000 to \$899,999	44	\$6,007.39	\$5,867.20	-\$140.19	-2.3%
\$900,000 to \$999,999	32	\$6,735.97	\$6,578.77	-\$157.20	-2.3%
\$1,000,000 and over	250	\$19,228.95	\$18,780.20	-\$448.75	-2.3%
Total/Mean	1,121	\$6,843.80	\$6,684.09	-\$159.72	-2.3%

Farm Rate					
	#Assess	2021-22 Current	2021-22 Modelled	Change \$	Change %
Up to \$99,999	5	\$286.67	\$247.04	-\$39.63	-13.8%
\$100,000 to \$199,999	51	\$491.14	\$423.25	-\$67.90	-13.8%
\$200,000 to \$299,999	101	\$821.30	\$707.77	-\$113.54	-13.8%
\$300,000 to \$399,999	146	\$1,124.62	\$969.15	-\$155.47	-13.8%
\$400,000 to \$499,999	149	\$1,424.28	\$1,227.39	-\$196.89	-13.8%
\$500,000 to \$599,999	154	\$1,729.46	\$1,490.38	-\$239.08	-13.8%
\$600,000 to \$699,999	100	\$2,058.83	\$1,774.22	-\$284.61	-13.8%
\$700,000 to \$799,999	92	\$2,362.36	\$2,035.79	-\$326.57	-13.8%
\$800,000 to \$899,999	52	\$2,694.60	\$2,322.09	-\$372.50	-13.8%
\$900,000 to \$999,999	52	\$3,011.77	\$2,595.42	-\$416.35	-13.8%
\$1,000,000 and over	260	\$5,841.36	\$5,033.85	-\$807.51	-13.8%
Total/Mean	1,162	\$2,573.91	\$2,218.10	-\$355.82	-13.8%

Vacant Land					
	#Assess	2021-22 Current	2021-22 Modelled	Change \$	Change %
Up to \$99,999	340	\$308.83	\$482.60	+\$173.77	+56.3%
\$100,000 to \$199,999	1,913	\$738.21	\$1,153.57	+\$415.36	+56.3%
\$200,000 to \$299,999	1,193	\$1,132.22	\$1,769.27	+\$637.06	+56.3%
\$300,000 to \$399,999	440	\$1,592.71	\$2,488.86	+\$896.16	+56.3%
\$400,000 to \$499,999	155	\$2,061.41	\$3,221.29	+\$1,159.88	+56.3%
\$500,000 to \$599,999	63	\$2,533.25	\$3,958.61	+\$1,425.36	+56.3%
\$600,000 to \$699,999	28	\$2,959.97	\$4,625.43	+\$1,665.46	+56.3%
\$700,000 to \$799,999	26	\$3,532.40	\$5,519.94	+\$1,987.54	+56.3%
\$800,000 to \$899,999	19	\$3,991.85	\$6,237.91	+\$2,246.06	+56.3%
\$900,000 to \$999,999	10	\$4,509.78	\$7,047.26	+\$2,537.48	+56.3%
\$1,000,000 and over	54	\$8,708.68	\$13,608.71	+\$4,900.03	+56.3%
Total/Mean	4,241	\$1,135.06	\$1,773.71	+\$638.65	+56.3%

ATTACHMENT B: Differential Rate Definitions

General Rate (Residential Land)

Definition	The General Rate applies to any land, which is not: Commercial/Industrial Land A; Commercial/Industrial Land B; Commercial/Industrial Land C; Farm Land; Vacant Land or Other Land and which is used primarily for residential purposes
Objectives	<p>The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of City of Greater Bendigo, including (but not limited to) the:</p> <ul style="list-style-type: none"> • Construction and maintenance of infrastructure assets. • Development and provision of health and community services. • Provision of general support services
Characteristics	<p>The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land.</p> <p>The vacant land affected by this rate is that which is zoned residential under the City of Greater Bendigo Planning Scheme.</p> <p>The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning</p>
Types and classes	The types and classes of rateable land within this rate are those having the relevant characteristics described above
Use of rate	<p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land</p>
Level of rate	100 per cent of the general rate
Use of land	Is any use permitted under the City of Greater Bendigo Planning Scheme
Geographic location	This rate is applicable to land within the municipal district
Planning scheme zoning	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme
Types of buildings	The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2020/21 year

Commercial/Industrial Land A

Definition	<p>Commercial/Industrial Land A is any land, which is not Residential; Commercial/Industrial Land B; Commercial/Industrial Land C; Farm Land; Vacant Land or Other Land and which is primarily for:</p> <ul style="list-style-type: none"> • Sale of goods or services • Other commercial purposes • Industrial purposes • Vacant unoccupied land zoned or intended to be used for commercial or industrial purposes and located in the area depicted in Appendix C Annexure E-1 (excluding the Bendigo CBD as depicted in Appendix E-2).
Objectives	<p>The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of City of Greater Bendigo, including (but not limited to) the:</p> <ul style="list-style-type: none"> • Construction and maintenance of infrastructure assets. • Development and provision of health and community services. • Provision of general support services
Characteristics	<p>The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land.</p> <p>The vacant land affected by this rate is that which is zoned residential under the City of Greater Bendigo Planning Scheme.</p> <p>The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning</p>
Types and classes	The types and classes of rateable land within this rate are those having the relevant characteristics described above
Use of rate	<p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land</p>
Level of rate	185 per cent of the general rate
Use of land	Is any use permitted under the City of Greater Bendigo Planning Scheme
Geographic location	This rate is applicable to land within the municipal district
Planning scheme zoning	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme
Types of buildings	The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2021/22 year

Commercial/Industrial Land B

Definition	<p>Commercial/Industrial Land B is any land, which is not Residential; Commercial/Industrial Land A; Commercial/Industrial Land C; Farm Land; Vacant Land; or Other Land and which is primarily for:</p> <ul style="list-style-type: none"> • Sale of goods or services • Other commercial purposes • Industrial purposes • Vacant unoccupied land zoned or intended to be used for commercial or industrial purposes and not located in the area depicted in Appendix C Annexure E-1 and Appendix E-2
Objectives	<p>The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of City of Greater Bendigo, including (but not limited to) the:</p> <ul style="list-style-type: none"> • Construction and maintenance of infrastructure assets. • Development and provision of health and community services. • Provision of general support services
Characteristics	<p>The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land.</p> <p>The vacant land affected by this rate is that which is zoned residential under the City of Greater Bendigo Planning Scheme.</p> <p>The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning</p>
Types and classes	The types and classes of rateable land within this rate are those having the relevant characteristics described above
Use of rate	<p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land</p>
Level of rate	180 per cent of the general rate
Use of land	Is any use permitted under the City of Greater Bendigo Planning Scheme
Geographic location	This rate is applicable to land within the municipal district
Planning scheme zoning	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme
Types of buildings	The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2021/22 year

Commercial/Industrial Land C

Definition	<p>Commercial/Industrial Land C is any land, which is not Residential; Commercial/Industrial Land A; Commercial/Industrial Land B; Farm Land; Vacant Land; or Other Land and which is primarily for:</p> <ul style="list-style-type: none"> • Sale of goods or services • Other commercial purposes • Industrial purposes • Vacant unoccupied land zoned or intended to be used for commercial or industrial purposes and located in the area depicted in Appendix C Annexure E-2
Objectives	<p>The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of City of Greater Bendigo, including (but not limited to) the:</p> <ul style="list-style-type: none"> • Construction and maintenance of infrastructure assets. • Development and provision of health and community services. • Provision of general support services
Characteristics	<p>The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land.</p> <p>The vacant land affected by this rate is that which is zoned residential under the City of Greater Bendigo Planning Scheme.</p> <p>The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning</p>
Types and classes	The types and classes of rateable land within this rate are those having the relevant characteristics described above
Use of rate	<p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land</p>
Level of rate	190 per cent of the general rate
Use of land	Is any use permitted under the City of Greater Bendigo Planning Scheme
Geographic location	This rate is applicable to land within the municipal district
Planning scheme zoning	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme
Types of buildings	The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2021/22 year

Farm Land

Definition	Farm Land is any land, which is not Residential; Commercial/Industrial Land A; Commercial/Industrial Land B; Commercial/Industrial Land C; Vacant Land; or Other Land and which is ‘farm land’ within the meaning of the Section 2(1) of the <i>Valuation of Land Act 1960</i> .
Objectives	<p>The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of City of Greater Bendigo, including (but not limited to) the:</p> <ul style="list-style-type: none"> • Construction and maintenance of infrastructure assets. • Development and provision of health and community services. • Provision of general support services
Characteristics	<p>The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land.</p> <p>The vacant land affected by this rate is that which is zoned residential under the City of Greater Bendigo Planning Scheme.</p> <p>The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning</p>
Types and classes	The types and classes of rateable land within this rate are those having the relevant characteristics described above
Use of rate	<p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council’s budgeted expenditure, having regard to the characteristics of the land</p>
Level of rate	75 per cent of the general rate
Use of land	Is any use permitted under the City of Greater Bendigo Planning Scheme
Geographic location	This rate is applicable to land within the municipal district
Planning scheme zoning	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme
Types of buildings	The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2021/22 year

Vacant Land

Definition	Vacant Land is any land, which is not Residential; Commercial/Industrial Land A; Commercial/Industrial Land B; Commercial/Industrial Land C; Farm Land; or Other Land and on which no dwelling has been erected
Objectives	<p>The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of City of Greater Bendigo, including (but not limited to) the:</p> <ul style="list-style-type: none"> • Construction and maintenance of infrastructure assets. • Development and provision of health and community services. • Provision of general support services
Characteristics	<p>The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land.</p> <p>The vacant land affected by this rate is that which is zoned residential under the City of Greater Bendigo Planning Scheme.</p> <p>The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning</p>
Types and classes	The types and classes of rateable land within this rate are those having the relevant characteristics described above
Use of rate	<p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land</p>
Level of rate	200 per cent of the general rate
Use of land	Is any use permitted under the City of Greater Bendigo Planning Scheme
Geographic location	This rate is applicable to land within the municipal district
Planning scheme zoning	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme
Types of buildings	Not applicable

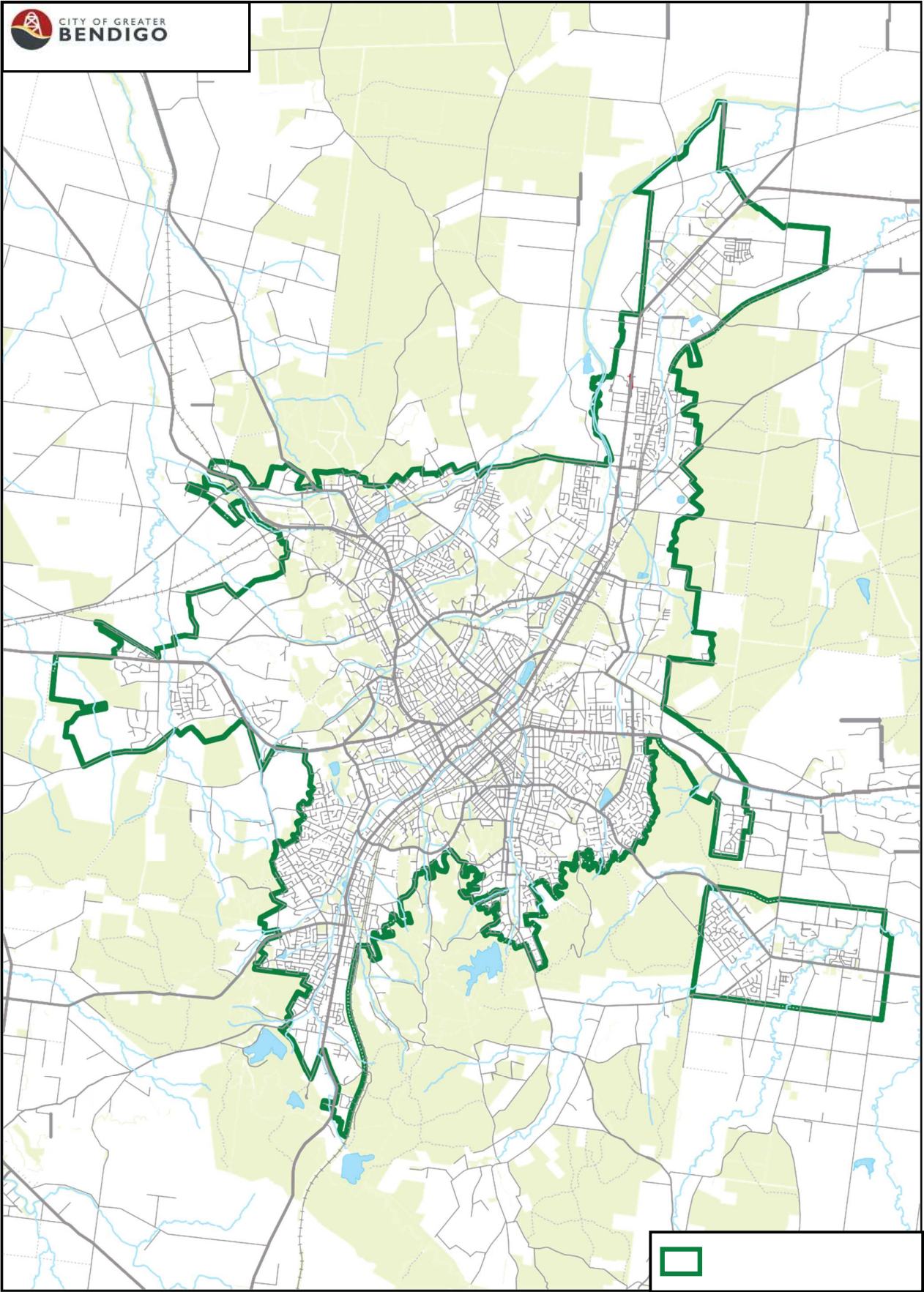
Other Land

Definition	Other Land is any land, which is not Residential; Commercial/Industrial Land A; Commercial/Industrial Land B; Commercial/Industrial Land C; Farm Land; or Vacant Land.
Objectives	<p>The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of City of Greater Bendigo, including (but not limited to) the:</p> <ul style="list-style-type: none"> • Construction and maintenance of infrastructure assets. • Development and provision of health and community services. • Provision of general support services
Characteristics	<p>The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land.</p> <p>The vacant land affected by this rate is that which is zoned residential under the City of Greater Bendigo Planning Scheme.</p> <p>The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning</p>
Types and classes	The types and classes of rateable land within this rate are those having the relevant characteristics described above
Use of rate	<p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land</p>
Level of rate	185 per cent of the general rate
Use of land	Is any use permitted under the City of Greater Bendigo Planning Scheme
Geographic location	This rate is applicable to land within the municipal district
Planning scheme zoning	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme
Types of buildings	The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2021/22 year

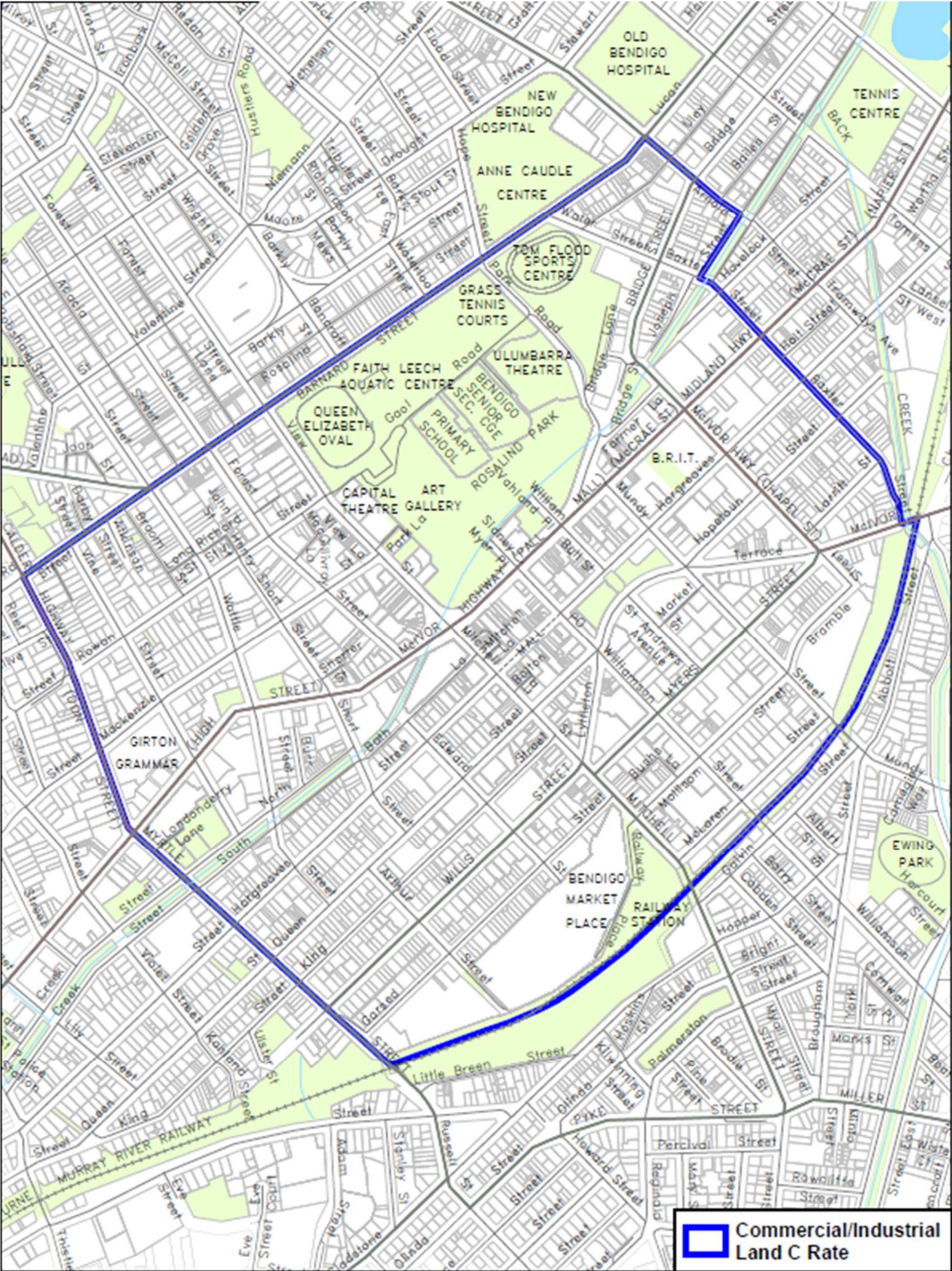
Cultural and Recreational Land

Definition	Cultural and Recreational Land is land as defined under the <i>Cultural and Recreational Lands Act 1963</i>
Objectives	The objective of the rate is to recognise the large contribution that these community organisations and the volunteers make to the Municipality in the provision of sporting, cultural and recreational activities
Characteristics	Is cultural and recreational land that is less than 1500m ² and: <ul style="list-style-type: none"> • Occupied by a body which exists for cultural or recreational purposes and applies its profits in promoting the furthering of this purpose • Owned by the body, by the Crown or by Council • Not agricultural showgrounds
Types and classes	The types and classes of rateable land within this rate are those having the relevant characteristics described above
Use of rate	The money raised by this rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land
Level of rate	0 per cent of the general rate
Use of land	Is any use permitted under the City of Greater Bendigo Planning Scheme
Geographic location	This rate is applicable to land within the municipal district
Planning scheme zoning	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme
Types of buildings	The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2021/22 year

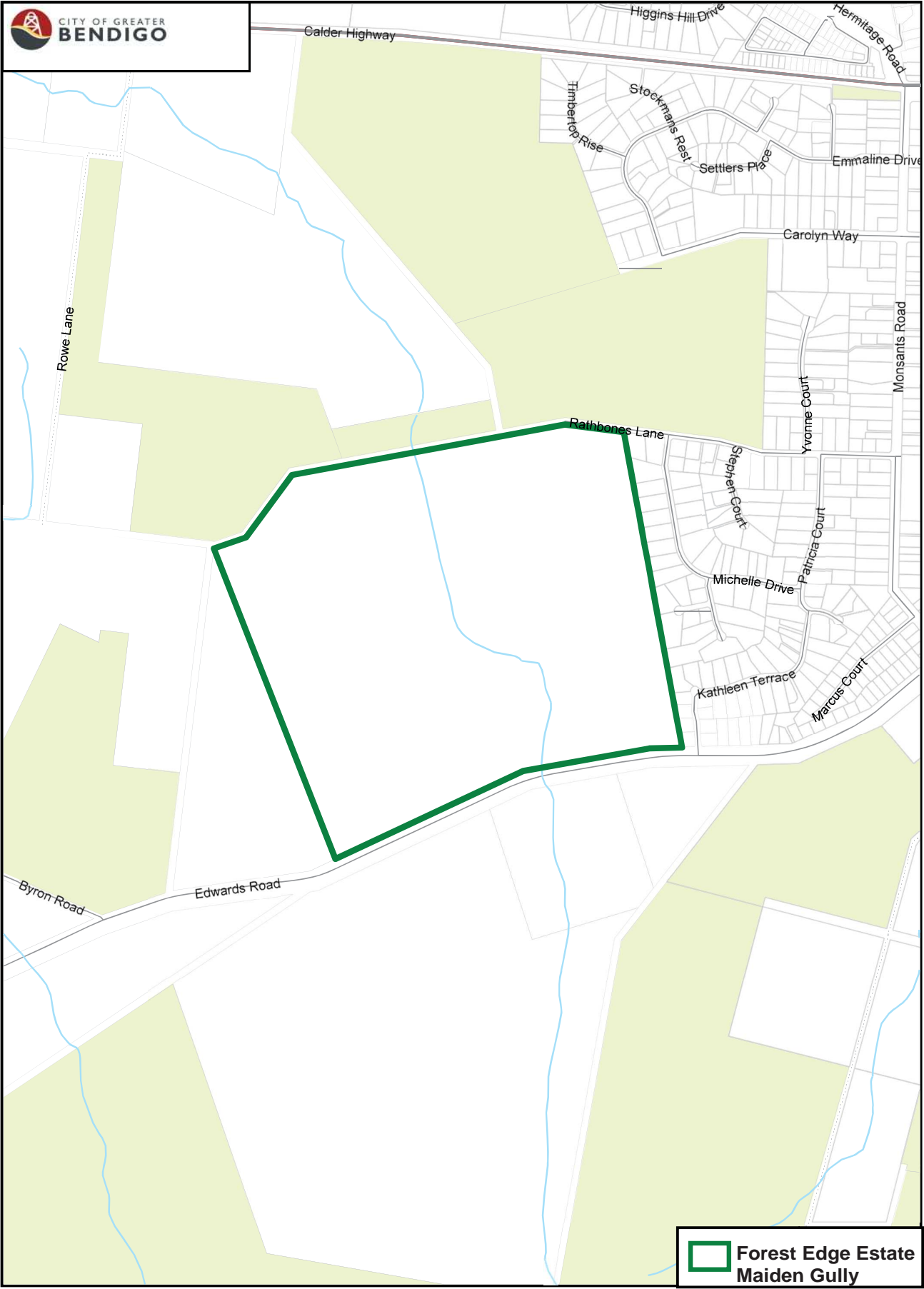
ATTACHMENT C: Commercial and Industrial Land A Rate



ATTACHMENT D: Commercial and Industrial Land C Rate



ATTACHMENT E: Forest Edge Estate Maiden GullyForest Edge



ATTACHMENT F: Organic Waste Collection Area

