



# Annual Budget 2019/20



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## Mayor's Introduction

I am pleased to introduce Council's 2019/20 Budget to the Baw Baw Shire Council community.

This document outlines the broad range of services provided by Council from home care for the elderly to road maintenance and construction, sports and recreation, environmental protection and providing leisure facilities plus so much more. It also details the funding that is required to deliver these services and maintain community infrastructure.

A great deal of work has been completed by Council officers to find cost savings and this is reflected in this Budget. Rate increases have been capped at 2.5 per cent in line with the Victorian Government's Fair Go Rates System. Despite the financial challenge this poses, Council is determined to maintain and enhance its services, while working within the cap.

In continuing Council's efforts to keep financial pressure on the community to a minimum, the rate for general residential, commercial and industrial rates has been increased by 2.5 per cent for the 2019/20 financial year. Along with this, Council has a strategy of full cost recovery of the waste function, thereby maintaining the waste service charges at prior year 2018/19 levels.

It is very pleasing to see a significant increase in community feedback over the two consultation periods for the revised 2017-2021 Council Plan and 2019/20 Budget, with 248 submissions received. Having considered all submissions, Council has chosen to fund a number of projects. These are listed in the Executive Summary. I thank the community for their submissions and contribution to the Budget process.

This Budget includes several initiatives and projects including:

- Completion and opening of the new Warragul Early Years facility at Warragul Primary School
- Commencing the design of a new community hub facility
- Delivery of the Baw Baw's youth FReeZa program
- Development of a new Waste Management Strategy
- Community engagement about options for improved management of car parking in the Warragul CBD.
- Works on the Trafalgar Early Learning Centre.

The Capital Works program for 2019/20 will be \$29.64 million, excluding projects that may be carried over from the 2018/19 year. Of the \$29.64 million in capital funding required, \$18.19 million will come from Council operations, \$8.44 million from external grants and \$3.01 million of contributions. There are no new borrowings to fund the capital works program, however Council is refinancing a previous loan of \$4.00 million originally borrowed for the redevelopment of the West Gippsland Arts Centre.

On behalf of my fellow Councillors and Shire officers we look forward to working with you, our community, to deliver these exciting projects throughout the coming year.

**Cr Mikaela Power**  
**Mayor**

## Executive Summary

Council has prepared a Budget for 2019/20 which is aligned to the vision in the Council Plan 2017-2021. 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.

The 2019/20 Annual Budget focuses on improving Council's financial status whilst at the same time delivering the objectives of the Council Plan. The increase in rate revenue is fixed to a maximum of 2.5% in line with the State Government rate cap. The budget is formulated to provide sufficient funding to maintain the current range of community programs and services as well as a capital works program of \$33.89 million. The major challenges have been to meet the needs of the growing population of the Shire, continuing to review its critical infrastructure renewal requirements, improve Council's overall financial position, within the constraints of the rate cap.

Highlights of the proposed Budget are:

- The proposed budget represents income of \$97.18 million and expenditure of \$80.00 million resulting in a surplus of \$17.19 million.
- The 2019/20 capital works budget lays the groundwork for the delivery of up to \$32.74 million in key strategic, intergenerational projects for the community over the next three years. In 2019/20 \$7.3 million is proposed for the delivery of individual projects and major design works to position Council to apply for external funding for the major projects. These projects include the Drouin Community Hub, the Warragul Indoor Stadium and the Warragul Civic Place Precinct.
- In 2019/20 the following strategic projects will be delivered: female friendly pavilions at Darnum, Buln Buln and Hallora and early learning centres at Drouin, Trafalgar and Warragul.
- Infrastructure renewal is expenditure on an existing asset or on replacing an existing asset, which returns the service capability of the asset to that which it had been originally. In the Long Term Financial Strategy Council has committed to the funding of maintaining and improving existing assets over the next few years as a priority. This commences with \$14.17 million in 2019/20 of the total capital expenditure spend of \$33.89 million.
- New operating initiatives include providing for new waste initiatives, including a new waste management plan, increased maternal child health services for those with special needs, additional funding for tourism events in the shire, additional costs associated with panel hearings, extra planning and compliance resourcing and increased resourcing for open space as demand increases.

In accordance with Section 223 of the Local Government Act 1989, Council invited submissions on the revised Council Plan 2017 – 2021, Draft Annual Budget 2019/20, Draft Long Term Financial Strategy 2019/20 to 2028/29, Draft Long Term Infrastructure Plan 2019/20 to 2028/29 and Draft Rating Strategy 2019/20 from 26 April 2019 – 24 May 2019.

Council received 132 Section 223 submissions. The total submissions received, including early input to annual Council Plan, Budget and Infrastructure planning received in November/December 2018 was 248.

A range of feedback was provided, and the major themes raised in submissions were:

1. Sports and Recreation Reserves
2. Community Infrastructure
3. Community Planning
4. Roads and Footpaths
5. Environment
6. Community Services
7. Rates

A total of twenty three (23) submitters spoke in support of their respective submissions at the Special Council Meeting on Wednesday 5 June 2019. Having considered all submissions received, Council has incorporated the following projects in the 2019/20 Annual Budget and Long Term Infrastructure Plan 2019/20 to 2028/29:

- Neerim South Oval Embankment Upgrade \$485,000 is to be brought forward to 2019/20 from 2022/23 to coincide with the oval upgrade;
- Increase the budget allocation for new fenced dog parks by \$30,000 from \$90,000 to \$120,000;
- Allocate a recurrent \$120,000 to fund a new Planning and Development position;
- Allocate \$60,000 to Western Park, Warragul for the concept design of an improved netball facility;
- Allocate a provisional recurring amount of \$60,000 for portable female friendly facilities at Trafalgar Recreation Reserve;
- Allocate \$60,000 to fund Bellbird Park (Eastern Section), Drouin – multi use facility design;
- Increase the budget allocation for the Community Facilities Renewal Program by \$50,000 from \$720,000 to \$770,000 to demolish the dilapidated house at 61 Princes Way, Longwarry North (Municipal Animal Pound);
- Increase the budget allocation for Street Tree Planting Program by \$20,000 from \$40,000 to \$60,000;
- Increase the budget allocation for the Forward Design program by \$10,000 from \$222,000 to \$232,000 for preliminary design for a new public toilet in Noojee (location to be confirmed); and
- Council will pursue external funding during 2019/20 for the replacement of the oval lighting at Longwarry Recreation Reserve and if successful, this allocation will see these works undertaken in 2020/21.

In addition, the 2019/20 Capital Works Budget has increased by \$896,000 due to:

- Allocation of \$676,000 for Pharaohs Road Retardation Basin and Wetlands fully funded from the Development Contributions Plan (Warragul) this is recommended to support the ongoing development of Waterford Rise as well as to mitigate any potential stormwater risk surrounding this precinct.; and
- Allocation of \$200,000 to minor bridge renewal plus curve treatment program are identified as priority works within the capital renewal schedule. Minor bridges renewal program allows us to respond to elements/components of bridges that require renewal based on condition inspections. Curve improvement program was a program that was added back into the program to improve road bends and safety. Both programs have been able to be included in the capital program due to the additional roads to recovery funds allocated by Federal Government.

## **1. The financial result**

This Budget projects a surplus of \$17.19 million for 2019/20 compared to the forecast surplus for 2018/19 of \$11.29 million.

The Comprehensive result is \$20.02 million for 2019/20, compared to the forecast result of \$26.89 million for 2018/19.

The most significant changes impacting the movement in the surplus between the 2019/20 budget and the forecast are:

- Increase in Rates and charges of \$2.27 million.
- Increase in Operating grants of \$4.46 million due to the 2018/19 Financial Assistance Grants received in the prior year.
- Increase in Capital Grant funding for 2019/20.

Council's annual expenses are expected to increase by 4.00% mainly due to an increase in approved employee positions in the areas of maternal child and health, statutory planning, compliance, property management and customer service in response to growth and community demand. Several of these positions are either externally funded or self funding via associated revenue generation. By contrast revenue is expected to increase by 10.17%, predominately due to an increase in operating grants as a result of the early payment in the prior year of the 2018/19 Financial Assistance Grant.

Rates and charges income have increased 3.94% mainly due to the impact of the 2.5% rate cap and supplementary rates and waste service charges for new properties and or/existing dwellings representing growth within the municipality.

The surplus of \$17.19 million is then converted into an adjusted underlying result that better reflects Council's level of financial sustainability. The underlying result for 2019/20 is a surplus of \$1.13 million and reflects a financially sustainable position. It is a measure of 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 is based on the surplus of \$17.19 million that then excludes grants received for capital purposes which are non-recurrent and capital contributions from other sources to arrive at the adjusted result of \$1.13 million.

## **2. The Rate Rise**

The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 19/20 the FGRS cap has been set at 2.5%. Baw Baw Shire Council rates increases are in line with the rate cap of 2.5%.

Key issues for Council are to fund ongoing service delivery, funding of infrastructure and community assets and responding to the rapid population growth within the Shire.

Details on rates and charges are included in Section 4.1.1.

## **3. Capital Works Program**

Council continues to make a major investment in infrastructure, with forecast capital expenditure for 2018/19 of \$27.55 million and a capital budget for 2019/20 of \$33.89 million including carryovers of \$4.25 million.

Major Road investment for 2019/20 is \$11.02 million (Current budget and Carryovers):

- Fixing Country Roads Program - \$2.25 million
- Road Reconstruction Program - \$2.00 million
- Road Resealing Program - \$1.30 million
- Localised Pavement Repairs - \$1.16 million
- Gravel Roads Resheet Program - \$1.10 million
- Shire Wide Sealing Gravel Roads Program - \$0.70 million



Major Recreation, Leisure and Community investment is \$6.71 million (Current budget and Carryovers):

- Drouin Civic Park Redevelopment - \$1.20 million
- Female Friendly Pavilion – Darnum - \$0.90 million
- Neerim South Oval Upgrade - \$0.70 million
- Neerim South Oval Embankment Upgrade - \$0.48 million
- Drouin Recreation Reserve Netball Courts - \$0.63 million,
- Female Friendly Pavilion – Buln Buln - \$0.43 million
- Female Friendly Pavilion – Hallora - \$0.44 million

Major Building investment is \$8.24 million (Current budget and Carryovers):

- Warragul Early Learning Centre - \$2.35 million
- Trafalgar Early Learning Centre - \$1.8 million
- Drouin Early Learning Centre extension - \$0.74 million
- Community Facilities Renewal Program - \$0.77 million

Major Footpaths and Cycleways investment is \$1.29 million (Current budget and Carryovers):

- New Footpath Program including Major Towns, Minor Towns, Tourism Towns and Villages - \$0.67 million
- Sealed Footpath Renewal Program - \$0.25 million
- Footpath Bay Replacement and Trip Hazard Program - \$0.12 million
- Gravel Path Renewal Program - \$0.10 million

#### **4. Funding of the Capital Works program**

The Capital Works program for 2019/20 is funded on the following basis:

- \$8.44 million of capital grants
- \$3.01 million of contributions, which are provided by developers and other organisations and transfer from Council reserves
- \$22.44 million of Council contributions

#### **5. Budget Influences**

The preparation of the budget has been influenced by a range of factors including:

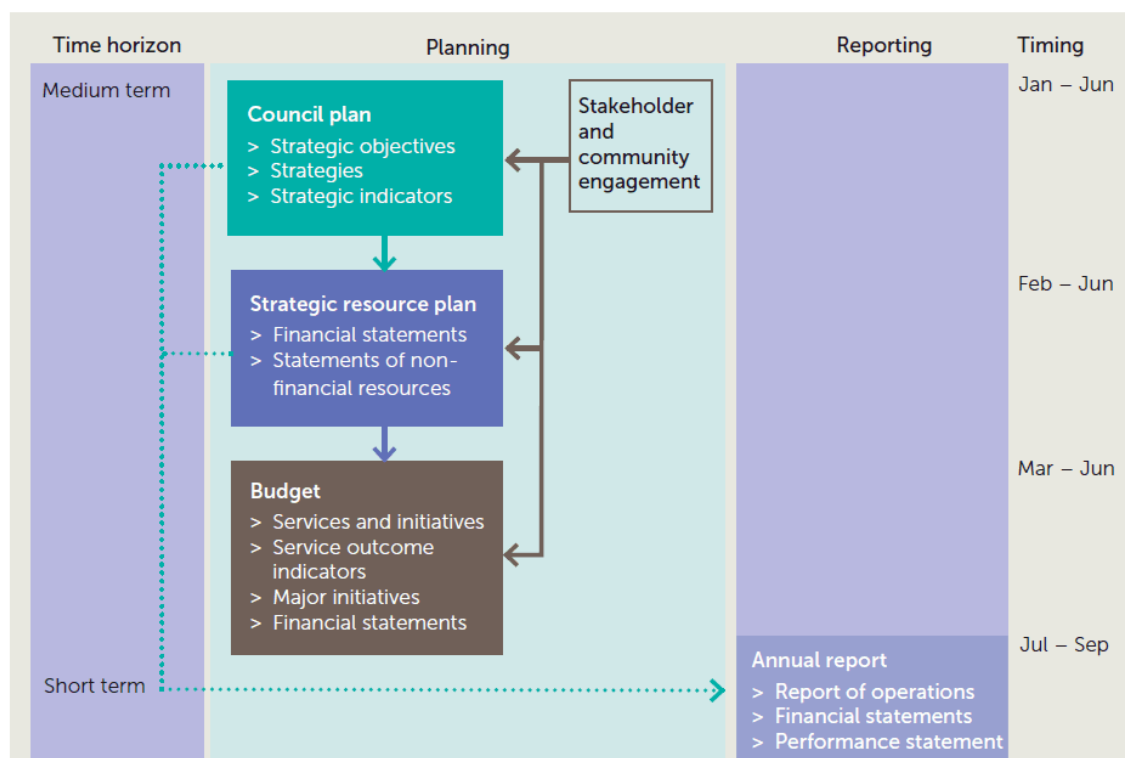
- Review of services and contracts to minimise costs.
- An increase in approved employee positions to meet legislative requirements and to address service delivery needs in response to growth in the region.
- The review of infrastructure needs within the Community in the development of the Long Term Infrastructure Plan.

## 1. Link to the Council Plan

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

### 1.1 Planning and accountability framework

The Strategic Resource Plan is a part of and prepared in conjunction with the Council Plan. It 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 Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

Feeding in to the above, Council has a long term plan, BawBaw 2050 which describes a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

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



## 1.1.2 Key planning considerations

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

## 1.2 Our purpose

### Our vision

Council's vision is *"Happy, healthy people sharing prosperity and knowledge from living sustainably and in harmony with our rural identity, thriving villages, productive and inspiring landscapes."*

The vision, objectives and outcomes that Council wants to see and how it will measure success are set out in the Council Plan 2017 - 2021. This in turn guides Council's annual budget, which responds by resourcing the directions and priorities that have been established on the Council Plan.

### Our mission

Baw Baw Shire Council's mission is to be leaders in delivering quality, innovative and community focused services today that make a difference for tomorrow.

### Our values

Baw Baw Shire 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 Baw Baw Shire Council staff practice the following organisational values enhances the quality of this partnership:

- **Community focused** - *Accessible, responsive (we're here to help), can do attitude, communicative, empathetic.*
- **Integrity** - *Equitable, honest, ethical, transparent.*
- **Respect** - *Listening, compassionate, open minded, understanding, patient.*
- **Pride** - *Caring, enthusiastic, inspiring, accountable.*
- **Innovation** - *Creative, bold, challenging, flexible.*
- **Collaboration** - *Partnering, building productive relationships, inclusive.*

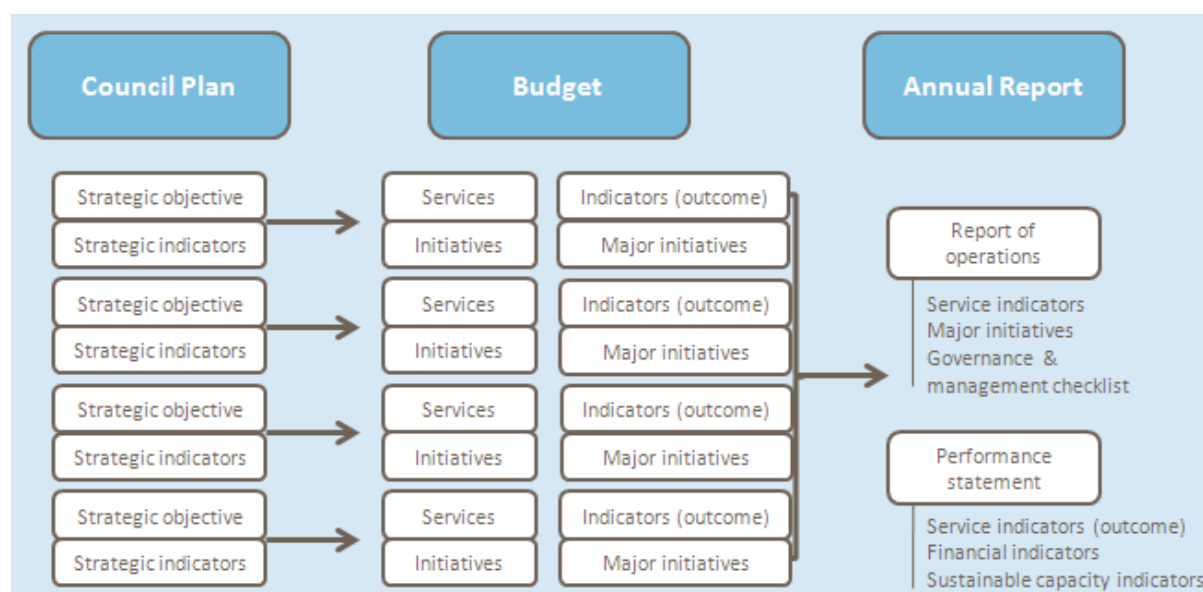
### 1.3 Strategic objectives

Council provides a range of services which will contribute to the achievement of one of the four Strategic Objectives as set out in the Council Plan for years 2017-2021. The following table lists the four Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Vibrant Communities	<ul style="list-style-type: none"><li>• Quality community focused services, facilities and infrastructure to support a growing community.</li><li>• Managing Baw Baw's growth and development.</li><li>• A vibrant, healthy and inclusive community.</li><li>• Thriving town centres, rural and remote communities.</li></ul>
2. Thriving Economy	<ul style="list-style-type: none"><li>• Supporting innovative, thriving and sustainable local business and industry providing local employment.</li></ul>
3. Safe and Sustainable Environments	<ul style="list-style-type: none"><li>• Protecting and sustainably managing Baw Baw's environment.</li><li>• Efficient roads, transport and parking.</li><li>• Community safety and protection.</li><li>• Preparing for the impacts and consequences of climate change and extreme events.</li></ul>
4. Organisational excellence	<ul style="list-style-type: none"><li>• Innovative, community focused and future ready.</li><li>• Positive leadership, advocacy and decision making around shared goals.</li><li>• Providing community benefit by effectively managing council's resources and finances.</li><li>• Staff who are supported to ensure they are effective, safe and skilled in the workplace.</li></ul>

## 2. Services and initiatives and service performance outcome indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2019/20 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

## 2.1 Strategic Objective 1: Vibrant Communities

The first strategic objective of the Council Plan is Vibrant Communities.

Under this objective, Council will work to contribute to:

- Quality community focused services, facilities and infrastructure to support a growing community.
- Managing Baw Baw's growth and development.
- A vibrant, healthy and inclusive community.
- Thriving town centres, rural and remote communities.

The services and initiatives below will contribute to achieving the Vibrant Communities strategic objective of the Council Plan.

### Services

Service area	Description of services provided		2018/19 Budget \$'000	2019/20 Budget \$'000
<i>Arts</i>	The Arts service manages, administers and programs Baw Baw Shire's iconic West Gippsland Arts Centre as a major regional arts facility.	<i>Rev</i>	1,092	1,248
		<i>Exp</i>	(1,924)	(2,118)
		<i>NET</i>	(832)	(870)
<i>Aged and Disability Assessment</i>	Provides the the Aged and Disability Assessment service and the Regional Assessment Service (RAS), which is responsible for assessing the needs of individuals and their carer's for support services.	<i>Rev</i>	521	523
		<i>Exp</i>	(582)	(592)
		<i>NET</i>	(61)	(69)
<i>Aged and Disability Services</i>	Aged and Disability Services supports aged and disability residents to improve and or maintain their independence through the provision of entry-level, planned, quality, innovative and flexible community-based support services.	<i>Rev</i>	3,528	2,973
		<i>Exp</i>	(5,135)	(4,739)
		<i>NET</i>	(1,607)	(1,766)
<i>Community Cultural Development</i>	Community Cultural Development supports and encourages community-based groups and individuals by providing networks, assisting with skills development initiatives and ensuring a high level of communication about arts and cultural initiatives and opportunities.	<i>Rev</i>	0	10
		<i>Exp</i>	(169)	(334)
		<i>NET</i>	(169)	(324)
<i>Family and Children's Services</i>	Family and Children's Services supports families and their children (from birth to 12 years) through services including Maternal and Child Health, Family Day Care and kindergarten enrolments.	<i>Rev</i>	1,300	1,790
		<i>Exp</i>	(2,622)	(3,025)
		<i>NET</i>	(1,322)	(1,235)
<i>Events</i>	Council's Events aims to increase participation in events by working with community groups and individuals who wish to run an event in a public space, to ensure that events are safe and compliant with all controls and permits.	<i>Rev</i>	2	2
		<i>Exp</i>	(168)	(167)
		<i>NET</i>	(166)	(165)
<i>Libraries</i>	The library service is delivered through a service agreement between the West Gippsland Libraries (WGL), Baw Baw, Bass Coast and South Gippsland Councils.	<i>Rev</i>	0	0
		<i>Exp</i>	(2,007)	(2,080)
		<i>NET</i>	(2,007)	(2,080)

Service area	Description of services provided		2018/19 Budget \$'000	2019/20 Budget \$'000
<i>Building and Open Space Assets</i>	Responsible for the overall management of Council's property portfolio, including building and facility management and compliance with regulations and statutory requirements.	<i>Rev</i>	112	171
		<i>Exp</i>	(771)	(780)
		<i>NET</i>	(659)	(609)
<i>Open Space Maintenance</i>	Open Space Maintenance are responsible for the management of Council's urban parks and gardens, including planting, oval and sports field maintenance. Management of the natural environment, including community education programs, pest plant and animal programs and management of the shire's wetland and bushland reserves.	<i>Rev</i>	76	78
		<i>Exp</i>	(3,926)	(4,450)
		<i>NET</i>	(3,850)	(4,373)
<i>Property Management</i>	Managing the legal and financial aspects of Council's portfolio of property for the most efficient and effective use of properties including the rationalisation of non-essential property and maximising the use of Council property.	<i>Rev</i>	228	182
		<i>Exp</i>	(218)	(236)
		<i>NET</i>	10	(54)
<i>Recreation</i>	The Recreation team is responsible for the management of Council's leisure and pool facilities contracts, support for committees of management of public halls and recreation reserves, and the planning and delivery of recreation services and facilities to the community.	<i>Rev</i>	105	98
		<i>Exp</i>	(2,441)	(2,479)
		<i>NET</i>	(2,336)	(2,381)
<i>Statutory Planning</i>	Statutory Planning undertakes Council's statutory functions and obligations under the Planning and Environment Act 1987, the Subdivision Act 1988 and associated legislation. * Includes \$360k admin reallocated to Priority Development and Building for 2019/20.	<i>Rev</i>	459	590
		<i>Exp</i>	*(1,226)	(1,198)
		<i>NET</i>	(767)	(608)
<i>Priority Development</i>	Priority Development undertakes council's statutory functions and obligations under the Planning and Environment Act 1987, the Subdivision Act 1988, and associated legislation. It is tasked with supervising construction ensuring that all and requirements within subdivision planning permits have been satisfied, including Engineering works and Development Contribution requirements.	<i>Rev</i>	0	420
		<i>Exp</i>	(663)	(888)
		<i>NET</i>	(663)	(468)
<i>Strategic and Community Planning</i>	The Strategic and Community Planning unit provides strategic direction and planning for future land use for the municipality. It also carries out functions in relation to community and social planning including municipal public health planning.	<i>Rev</i>	25	97
		<i>Exp</i>	(1,616)	(1,446)
		<i>NET</i>	(1,591)	(1,349)
<i>Infrastructure Maintenance</i>	Infrastructure Maintenance is responsible for the maintenance of Council's urban infrastructure and cleansing in town areas, including public toilets, signage, drainage, street sweeping and street tree maintenance.	<i>Rev</i>	0	0
		<i>Exp</i>	(2,080)	(2,178)
		<i>NET</i>	(2,080)	(2,178)

Service area	Description of services provided	2018/19 Budget \$'000	2019/20 Budget \$'000
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### Major Initiatives

- 1) Complete and open of the new Warragul Early Years facility at Warragul Primary School.
- 2) Commence the multi-year design and construction program for extensions to the existing Drouin Early Years facility and the new Early Years facility at Trafalgar.
- 3) Commence the design of community hub facility in Drouin.
- 4) Deliver Baw Baw's youth FReeZa program.
- 5) Implement the Integrated Municipal Public Health and Wellbeing Plan.
- 6) Continue the small town and rural communities placemaking program.

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2019/20 Budget
Aquatic Facilities	<b>Utilisation</b> <i>Utilisation of aquatic facilities</i>	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.
Libraries	<b>Participation</b> <i>Active library members</i>	
Maternal and Child Health	<b>Participation</b> <i>Participation in the MCH Service</i>	
	<i>Participation in the MCH Service by Aboriginal children</i>	
Statutory Planning	<b>Decision Making</b> <i>Council planning decisions upheld at VCAT</i>	

## 2.2 Strategic Objective 2: Thriving Economy

The second strategic objective of the Council Plan is Thriving Economy.

Council will work to contribute to:

- Supporting innovative, thriving and sustainable local business and industry providing local employment.

The services and initiatives below will contribute to achieving the Thriving Economy strategic objective of the Council Plan.

### Services

Service area	Description of services provided		2018/19 Budget \$'000	2019/20 Budget \$'000
<i>Economic Development and Tourism- From 19/20 this will include Grants and Advocacy.</i>	The Economic Development and Tourism unit is primarily responsible for facilitating business growth, investment and visitation. The unit also promotes the key attributes of the municipality by positioning Baw Baw Shire as a great place to live, work and play.	<i>Rev</i>	70	4
		<i>Exp</i>	(890)	(1,038)
		<i>NET</i>	(820)	(1,034)
	Grants and Advocacy works to identify priority projects, and advocates to seek funding from other government authorities on behalf of the community.			

### Major Initiatives

- 1) Implement Council's Economic Development Strategy.
- 2) Implement Council's Destination Action Plans as part of the Shire's Tourism Marketing Campaign.
- 3) Implement the 'Closer Than You Think' tourism marketing and events attraction and delivery.
- 4) Continue to implement Council's Recreation Vehicle Strategy.

### Service Performance Outcome Indicators

There are no prescribed Service Performance outcome indicators for this objective.



## 2.3 Strategic Objective 3: Safe and Sustainable Environments

The third strategic objective of the Council Plan is Safe and Sustainable Environments.

Council will work to contribute to:

- Protect and sustainably managing Baw Baw's environment.
- Efficient roads, transport and parking.
- Community safety and protection.
- Preparing for the impacts and consequences of climate change and extreme events.

The services and initiatives below will contribute to achieving the Safe and Sustainable Environments strategic objective of the Council Plan.

### Services

Service area	Description of services provided		2018/19 Budget \$'000	2019/20 Budget \$'000
<i>Asset Management</i>	Asset Management provides Council the framework for the development, implementation and review of the asset management program.	<i>Rev</i>	0	0
		<i>Exp</i>	(802)	(1,133)
		<i>NET</i>	(802)	(1,133)
<i>Building Services</i>	Building Services is responsible for the provision of statutory services pursuant to the (Building Act 1993).	<i>Rev</i>	206	482
		<i>Exp</i>	(630)	(1,244)
		<i>NET</i>	(424)	(762)
<i>Community Compliance</i>	Community Compliance aims to protect the community and Council amenity through education and enforcement of local laws and State Government legislation. Key service areas include: local laws, parking enforcement, animal management, planning enforcement, asset protection, permit administration and school crossing program.	<i>Rev</i>	891	1,184
		<i>Exp</i>	(1,551)	(1,973)
		<i>NET</i>	(660)	(789)
<i>Environment Sustainability</i>	Environment Sustainability carries out functions in relation to management of the built and natural environment, including implementation of Council's Environmental Sustainability Strategy and Action Plan, environmental community education programs, waste education and advocacy, Council energy efficiency and sustainability, operation of Council's Native Vegetation Offset Scheme, and provision of environmental planning and compliance advice.	<i>Rev</i>	53	58
		<i>Exp</i>	(1,049)	(1,101)
		<i>NET</i>	(996)	(1,043)
<i>Fleet and Depot Support</i>	The Fleet and Depot Support management unit delivers the management and maintenance of Council's fleet of passenger vehicles, light and heavy commercial vehicles and all plant and equipment. The unit also manages on a day to day basis the Depot infrastructure.	<i>Rev</i>	2,248	2,694
		<i>Exp</i>	(2,275)	(2,390)
		<i>NET</i>	(27)	304

Service area	Description of services provided		2018/19 Budget \$'000	2019/20 Budget \$'000
<i>Emergency Management</i>	The Emergency Management service team provides the support to Council to comply with statutory provisions under the Country Fire Authority Act 1958 and Emergency Management Act 1986. The objective of the service is to improve Council's preparation and planning in the three functional areas of emergency management, prevention, response and recovery.	<i>Rev</i>	93	93
		<i>Exp</i>	(455)	(460)
		<i>NET</i>	(362)	(367)
<i>Civil Asset Planning (Including Major Projects)</i>	Coordinates Council's functions in relation to planning, delivery and prioritisation of drainage, roads, traffic, parking and footpath infrastructure works across the shire. It also manages Council's long-term capital works program including Major Projects. Major Projects coordinates Council's functions in relation to major projects including buildings, roads and bridges, structures, upgrading or extending existing builds, major road works that upgraded existing roads.	<i>Rev</i>	407	0
		<i>Exp</i>	(905)	(994)
		<i>NET</i>	(498)	(994)
<i>Infrastructure Delivery</i>	Coordinates Council's functions in relation to planning and delivery of Council's annual and long-term capital works program	<i>Rev</i>	0	0
		<i>Exp</i>	(801)	(811)
		<i>NET</i>	(801)	(811)
<i>Public Health</i>	Public Health is responsible for the delivery of public health services that includes: <ul style="list-style-type: none"> <li>• Food safety inspections and sampling.</li> <li>• Investigate infectious/ communicable illness in the community.</li> <li>• Conducting tobacco education and education and enforcement inspections.</li> <li>• Monitoring and registration of prescribed accommodation and caravan park.</li> <li>• Investigation of nuisance complaints.</li> <li>• Management of onsite waste disposal.</li> </ul>	<i>Rev</i>	314	434
		<i>Exp</i>	(549)	(601)
		<i>NET</i>	(235)	(167)
<i>Road Maintenance</i>	The Road Maintenance team is responsible for roads including road maintenance, contract management and delivery of the allocated road capital works program, Road Management Plan compliance and customer enquiries for Council's road network. * Includes \$300k staff costs reallocated to Asset Management for 2019/20.	<i>Rev</i>	0	0
		<i>Exp</i>	* (7,876)	(7,838)
		<i>NET</i>	(7,876)	(7,838)

Service area	Description of services provided		2018/19 Budget \$'000	2019/20 Budget \$'000
Waste Management	The Waste management team carries out the following functions: <ul style="list-style-type: none"> <li>Overseeing the contracts for the kerbside waste collection and disposal, and transfer station operations.</li> <li>Street litter collection, illegal dumping and the responding to related customer queries on the waste management.</li> <li>Managing customer queries on waste management including waste education facilitation.</li> <li>Managing all the Environment Protection Authority (EPA) compliance requirements for the Trafalgar Landfill.</li> </ul>	Rev	398	322
		Exp	(7,484)	(7,958)
		NET	(7,086)	(7,636)

#### Major Initiatives

- 1) Develop a new Waste Management Strategy.
- 2) Implement Council's Environmental Sustainability Strategy action plan.
- 3) Engage with the community in relation to options for improved management of car parking in the Warragul CBD.
- 4) Continue the Warragul CBD streetscape improvement works.

#### Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2019/20 Budget
Animal Management	<b>Health and Safety</b> Animal management prosecutions	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.
Food Safety	<b>Health and Safety</b> Critical and major non-compliance notifications	
Roads	<b>Satisfaction</b> Satisfaction with sealed local roads	
Waste Collection	<b>Waste diversion</b> Kerbside collection waste diverted from landfill	

## 2.4 Strategic Objective 4: Organisational Excellence

The fourth strategic objective of the Council Plan is Organisational Excellence.

Council will work to contribute to:

- Innovative, community focused and future ready.
- Positive leadership, advocacy and decision making around shared goals.
- Providing community benefit by effectively managing Council's resources and finances.
- Staff who are supported to ensure they are effective, safe and skilled in the workplace.

The services and initiatives below will contribute to achieving the Organisational Excellence strategic objective of the Council Plan.

### Services

Service area	Description of services provided		2018/19 Budget \$'000	2019/20 Budget \$'000
<i>Accounting Services</i>	The Accounting Services function is to manage Council's financial activities to ensure statutory compliance and financial sustainability. This includes development of the annual budget, long term financial plan and annual statutory financial statements.	<i>Rev</i>	607	687
		<i>Exp</i>	(882)	(896)
		<i>NET</i>	(275)	(209)
<i>Business Information</i>	Business Information provides mail, courier, document management, and information management compliance services to support Council and Council customers. This includes Freedom of Information, privacy, public records and evidence protection legislation.	<i>Rev</i>	0	0
		<i>Exp</i>	(378)	(425)
		<i>NET</i>	(378)	(425)
<i>Chief Executive's Office</i>	The Chief Executive's Office represents the management of Council, including the core governance functions of the Chief Executive Officer and expenses relating to: <ul style="list-style-type: none"> <li>• Maintaining an appropriate organisational structure.</li> <li>• Ensuring the decisions of the Council are implemented without undue delay.</li> <li>• Day-to-day management of the operations of the organisation in accordance with the Council Plan.</li> <li>• Providing timely advice to the Council</li> <li>• Proactively advocating to other levels of government and stakeholders on behalf of the Council and community.</li> </ul>	<i>Rev</i>	0	0
		<i>Exp</i>	(906)	(868)
		<i>NET</i>	(906)	(868)
<i>Communications</i>	Communications is responsible for informing the community about Council issues via traditional and new media, manages media liaison services.	<i>Rev</i>	0	0
		<i>Exp</i>	(790)	(774)
		<i>NET</i>	(790)	(774)
<i>Customer Services</i>	Customer Service is responsible for providing a support service for all staff across the organisation through first point of external customer contact.	<i>Rev</i>	0	0
		<i>Exp</i>	(916)	(959)
		<i>NET</i>	(916)	(959)

Service area	Description of services provided		2018/19 Budget \$'000	2019/20 Budget \$'000
<i>Corporate Strategy</i>	Corporate Strategy provides support to Council with meeting its statutory obligation to prepare and administer the Council Plan, to facilitate service and business planning, and monitoring the implementation of Council's strategy via performance monitoring and reporting.	<i>Rev</i>	0	0
		<i>Exp</i>	(309)	(319)
		<i>NET</i>	(309)	(319)
<i>Governance</i>	Governance provides the support to Councillors, Executive and the organisation in meeting its statutory governance provisions, and specifically includes Local Government Act compliance.	<i>Rev</i>	0	0
		<i>Exp</i>	(1,327)	(1,304)
		<i>NET</i>	(1,327)	(1,304)
<i>Occupational Health and Safety</i>	Occupational Health and Safety coordinates the development, review and delivery of workplace OHS frameworks, systems and initiatives.	<i>Rev</i>	0	0
		<i>Exp</i>	(156)	(125)
		<i>NET</i>	(156)	(125)
<i>Human Resources and Payroll</i>	Supports the Council in the management of its human resources and payroll.	<i>Rev</i>	0	0
		<i>Exp</i>	(888)	(911)
		<i>NET</i>	(888)	(911)
<i>Information Technology</i>	Information Technology provides technological systems, infrastructure, services and support for the delivery of all Council services.	<i>Rev</i>	0	0
		<i>Exp</i>	(2,445)	(2,626)
		<i>NET</i>	(2,445)	(2,626)
<i>Risk and Insurance Management</i>	This service provides risk management services, internal audit coordination and insurance management to the organisation.	<i>Rev</i>	0	0
		<i>Exp</i>	(751)	(806)
		<i>NET</i>	(751)	(806)
<i>Procurement</i>	Procurement provides the framework, oversight and advice to support Council in complying with statutory procurement provisions.	<i>Rev</i>	0	0
		<i>Exp</i>	(247)	(251)
		<i>NET</i>	(247)	(251)
<i>Revenue Services</i>	Revenue Services are custodian and manager of Council's property and rating system to optimise revenue and maintain data integrity. The unit is responsible for the management of Council's legislative compliance (Voters' Roll) and the annual revaluation.	<i>Rev</i>	263	263
		<i>Exp</i>	(1,146)	(1,205)
		<i>NET</i>	(883)	(942)

### Major Initiatives

- 1) Advocate on behalf of community needs as set out in Council's new advocacy strategy A Better Future for Baw Baw.
- 2) Continue Council's service planning and review program to improve the effectiveness and efficiency of Council services.

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2019/20 Budget
Governance	<b>Satisfaction</b> Satisfaction with Council decisions	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.

Note- Depreciation and Finance Charges have been excluded from Service areas.

## Service Performance Outcome Indicators

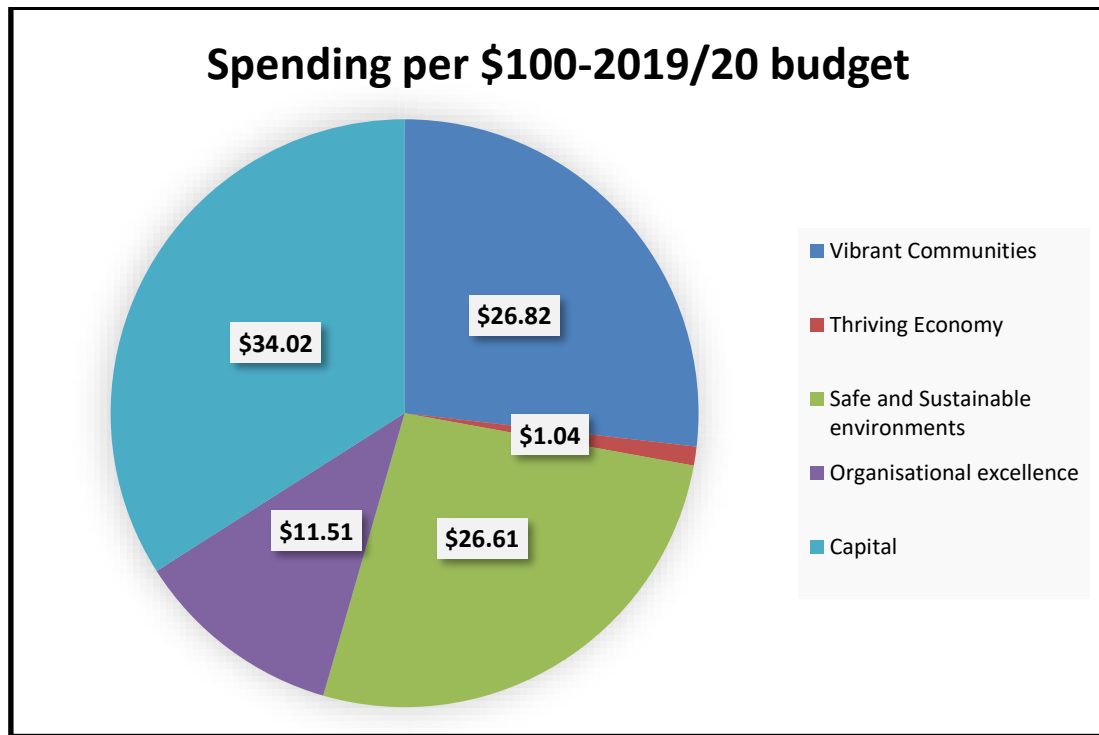
Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities/ Municipal population
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members/ municipal 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 year) / Number of children enrolled in the MCH service] X 100
		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 year)/Number of aboriginal children enrolled in the MCH service]x100
Statutory Planning	Decision Making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application/ Number of VCAT decisions in relation to planning applications] x100
Animal Management	Health and Safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food Safety	Health and Safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Waste Collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Governance	Participation	Satisfaction with Council's decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community).	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community.



## 2.3 Reconciliation with budgeted operating result-2019/20

	Revenue	Expenditure	Net Cost (Revenue)
	\$'000	\$'000	\$'000
Vibrant Communities	8,181	26,710	(18,529)
Thriving Economy	4	1,038	(1,034)
Safe and sustainable Environments	5,267	26,503	(21,236)
Organisational Excellence	950	11,469	(10,519)
<b>Total</b>	<b>14,402</b>	<b>65,720</b>	<b>(51,318)</b>
<b>Expenses added in:</b>			
Depreciation			(16,366)
Finance costs			(445)
Net Loss on disposal of property,			(1,329)
<b>Deficit before funding sources</b>			<b>(69,458)</b>
<b>Funding sources added in:</b>			
Rates and charges revenue			51,347
Waste charge revenue			8,384
Financial Assistance Grants			9,225
Non monetary assets			6,695
Monetary contributions			2,555
Capital grants			8,439
<b>Total funding sources</b>			<b>86,645</b>
<b>Operating surplus for the year</b>			<b>17,187</b>
<b>Less</b>			
Non monetary assets			6,695
Monetary contributions			2,555
Non recurrent capital grants			6,803
<b>Adjusted underlying surplus for the year</b>			<b>1,134</b>

## 2.4 Council expenditure allocations



The above chart provides an indication on how Council allocates its expenditure across the four main services, and capital. It shows how much is allocated to each service area for every \$100 that Council spends after allocation of internal charges.

### 3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2019/20 has been supplemented with projections to 2022/23 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

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 2019/20 budget has been prepared based on the accounting standards applicable at the date of preparation. This means that pending accounting standards that will be in effect from the 2019/20 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2019/20 financial statements, not considered in the preparation of the budget include:

- *AASB 16 Leases*
- *AASB 15 Revenue from Contracts with Customers*, and
- *AASB 1058 Income of Not for Profit Entities*.

While it is not possible to determine the precise impact of these standards at this time, the broad impact on Council is estimated to be as follows:

- *AASB 16 Leases* – Introduces a single lessee accounting model whereby the Council will be required to recognise a right of use asset and associated liability for leases longer than 12 months, except those considered to be of low value.
- *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not for Profit Entities* – Change the way that Councils recognise income and also address matters such as grant funding, contribution of assets and volunteer services. A key change is replacement for some transactions of the criteria of control as a determinant of the timing of income recognition, with the criteria of satisfying performance obligations in an enforceable agreement. These new standards have the potential to impact the timing of how the Council recognises income.

## Comprehensive Income Statement

For the four years ending 30 June 2023

		Forecast Actual	Budget	Strategic Resource Plan Projections		
		2018/19	2019/20	2020/21	2021/22	2022/23
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Rates and charges	4.1.1	57,657	<b>59,931</b>	62,104	64,355	66,688
Statutory fees and fines	4.1.2	2,260	<b>2,288</b>	2,334	2,380	2,428
User fees	4.1.3	2,809	<b>3,237</b>	3,318	3,401	3,486
Grants - Operating	4.1.4	9,610	<b>14,074</b>	14,426	14,786	15,156
Grants - Capital	4.1.4	5,900	<b>8,439</b>	17,234	2,366	2,716
Contributions - monetary	4.1.5	3,188	<b>2,555</b>	2,113	2,165	2,219
Contributions - non-monetary	4.1.5	6,500	<b>6,695</b>	6,896	7,103	7,316
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(1,338)	<b>(1,329)</b>	(1,324)	(1,319)	(1,314)
Share of net profits/(losses) of associates and joint ventures		177	<b>37</b>	37	37	37
Other income	4.1.6	1,448	<b>1,257</b>	1,295	1,333	1,374
<b>Total income</b>		88,211	<b>97,184</b>	108,433	96,607	100,106
<b>Expenses</b>						
Employee costs	4.1.7	26,736	<b>29,182</b>	30,203	31,260	32,355
Materials and services	4.1.8	29,593	<b>29,573</b>	30,608	31,679	32,788
Depreciation and amortisation	4.1.9	15,736	<b>16,366</b>	17,020	17,701	18,409
Borrowing costs	4.1.10	522	<b>445</b>	574	698	752
Other expenses	4.1.11	4,339	<b>4,431</b>	4,564	4,701	4,842
<b>Total expenses</b>		76,926	<b>79,997</b>	82,969	86,039	89,146
<b>Surplus/(deficit) for the year</b>		11,285	<b>17,187</b>	25,464	10,568	10,960
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		15,601	<b>2,828</b>	3,048	4,312	17,733
<b>Total comprehensive result</b>		26,886	<b>20,015</b>	28,512	14,880	28,693

## Balance Sheet

For the four years ending 30 June 2023

		Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections 2020/21 2021/22 2022/23 \$'000 \$'000 \$'000		
NOTES						
<b>Assets</b>						
<b>Current assets</b>						
		33,464	27,236	30,684	30,775	33,667
		6,522	7,246	8,166	7,170	7,432
		0	0	0	0	0
		805	805	805	805	805
<b>Total current assets</b>	4.2.1	40,791	35,287	39,655	38,750	41,904
<b>Non-current assets</b>						
		568	568	568	568	568
		1,816	1,855	1,894	1,933	1,972
		700,634	726,177	756,310	772,536	798,546
		0	0	0	0	0
<b>Total non-current assets</b>	4.2.1	703,018	728,600	758,772	775,037	801,086
<b>Total assets</b>		743,809	763,887	798,427	813,787	842,990
<b>Liabilities</b>						
<b>Current liabilities</b>						
		9,460	9,837	10,240	10,594	10,969
		2,800	2,884	2,970	3,059	3,151
		4,595	4,615	4,635	4,656	4,677
	4.2.3	4,439	0	3,889	0	0
<b>Total current liabilities</b>	4.2.2	21,294	17,336	21,734	18,309	18,797
<b>Non-current liabilities</b>						
		8,503	8,524	8,543	8,565	8,587
	4.2.3	7,168	11,168	12,779	16,662	16,662
<b>Total non-current liabilities</b>	4.2.2	15,671	19,692	21,322	25,227	25,249
<b>Total liabilities</b>		36,965	37,028	43,056	43,536	44,046
<b>Net assets</b>		706,844	726,859	755,371	770,251	798,944
<b>Equity</b>						
		358,471	376,112	399,837	409,091	418,980
		348,373	350,747	355,534	361,160	379,964
<b>Total equity</b>		706,844	726,859	755,371	770,251	798,944

## Statement of Changes in Equity

For the four years ending 30 June 2023

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2019 Forecast Actual</b>					
Balance at beginning of the financial year		679,958	348,874	326,209	4,875
Surplus/(deficit) for the year		11,285	11,285	0	0
Net asset revaluation increment/(decrement)		15,601	0	15,601	0
Transfers to other reserves		0	(3,188)	0	3,188
Transfers from other reserves		0	1,500	0	(1,500)
<b>Balance at end of the financial year</b>		<b>706,844</b>	<b>358,471</b>	<b>341,810</b>	<b>6,563</b>
<b>2020 Budget</b>					
Balance at beginning of the financial year		706,844	358,471	341,810	6,563
Surplus/(deficit) for the year		17,187	17,187	0	0
Net asset revaluation increment/(decrement)		2,828	0	2,828	0
Transfers to other reserves	4.3.1	0	(2,061)	0	2,061
Transfers from other reserves	4.3.1	0	2,515	0	(2,515)
<b>Balance at end of the financial year</b>	4.3.2	<b>726,859</b>	<b>376,112</b>	<b>344,638</b>	<b>6,109</b>
<b>2021</b>					
Balance at beginning of the financial year		726,859	376,112	344,638	6,109
Surplus/(deficit) for the year		25,464	25,464	0	0
Net asset revaluation increment/(decrement)		3,048	0	3,048	0
Transfers to other reserves		0	(2,112)	0	2,112
Transfers from other reserves		0	373	0	(373)
<b>Balance at end of the financial year</b>		<b>755,371</b>	<b>399,837</b>	<b>347,686</b>	<b>7,848</b>
<b>2022</b>					
Balance at beginning of the financial year		755,371	399,837	347,686	7,848
Surplus/(deficit) for the year		10,568	10,568	0	0
Net asset revaluation increment/(decrement)		4,312	0	4,312	0
Transfers to other reserves		0	(2,166)	0	2,166
Transfers from other reserves		0	852	0	(852)
<b>Balance at end of the financial year</b>		<b>770,251</b>	<b>409,091</b>	<b>351,998</b>	<b>9,162</b>
<b>2023</b>					
Balance at beginning of the financial year		770,251	409,091	351,998	9,162
Surplus/(deficit) for the year		10,960	10,960	0	0
Net asset revaluation increment/(decrement)		17,733	0	17,733	0
Transfers to other reserves		0	(2,220)	0	2,220
Transfers from other reserves		0	1,149	0	(1,149)
<b>Balance at end of the financial year</b>		<b>798,944</b>	<b>418,980</b>	<b>369,731</b>	<b>10,233</b>

## Statement of Changes in Cash Flows

For the four years ending 30 June 2023

Notes	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections		
	Inflows (Outflows)	Inflows (Outflows)	2020/21 \$'000 (Outflows)	2021/22 \$'000 (Outflows)	2022/23 \$'000 (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	57,105	<b>59,257</b>	61,340	64,852	66,283
Statutory fees and fines	2,247	<b>2,270</b>	2,313	2,407	2,421
User fees	2,793	<b>3,209</b>	3,290	3,439	3,477
Grants - operating	9,554	<b>13,962</b>	14,295	14,949	15,113
Grants - capital	5,866	<b>8,372</b>	17,078	2,392	2,709
Interest received	1,053	<b>630</b>	649	668	688
Trust funds and deposits taken	82	<b>84</b>	87	89	92
Other receipts	3,781	<b>3,355</b>	2,938	3,076	3,114
Employee costs	(26,493)	<b>(29,005)</b>	(30,033)	(31,097)	(32,185)
Materials and services	(29,324)	<b>(29,393)</b>	(30,435)	(31,513)	(32,617)
Other payments	(4,299)	<b>(4,404)</b>	(4,538)	(4,676)	(4,817)
<b>Net cash provided by/(used in) operating activities</b> 4.4.1	22,365	<b>28,337</b>	36,984	24,586	24,278
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(27,547)	<b>(33,887)</b>	(38,675)	(24,009)	(20,857)
Proceeds from sale of property, infrastructure, plant and equipment	162	<b>171</b>	176	181	186
Proceeds from sale of investments	177	<b>37</b>	37	37	37
<b>Net cash provided by/ (used in) investing activities</b> 4.4.2	(27,208)	<b>(33,679)</b>	(38,462)	(23,791)	(20,634)
<b>Cash flows from financing activities</b>					
Finance costs	(496)	<b>(447)</b>	(574)	(698)	(752)
Proceeds from borrowings	4,000	<b>4,000</b>	5,500	3,883	0
Repayment of borrowings	(4,809)	<b>(4,439)</b>	0	(3,889)	0
<b>Net cash provided by/(used in) financing activities</b> 4.4.3	(1,305)	<b>(886)</b>	4,926	(704)	(752)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	(6,148)	<b>(6,228)</b>	3,448	91	2,892
Cash and cash equivalents at the beginning of the financial year	39,612	<b>33,464</b>	27,236	30,684	30,775
<b>Cash and cash equivalents at the end of the financial year</b>	33,464	<b>27,236</b>	30,684	30,775	33,667



## Statement of Capital Works

For the four years ending 30 June 2023

	NOTES	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections		
				2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
<b>Property</b>						
Land		584	<b>685</b>	0	350	800
<b>Total land</b>		584	<b>685</b>	0	350	800
Buildings		4,942	<b>8,238</b>	8,926	5,345	2,082
<b>Total buildings</b>		4,942	<b>8,238</b>	8,926	5,345	2,082
<b>Total property</b>		5,526	<b>8,923</b>	8,926	5,695	2,882
<b>Plant and equipment</b>						
Plant, machinery and equipment		551	<b>568</b>	585	603	621
Computers and telecommunications		936	<b>542</b>	545	463	469
<b>Total plant and equipment</b>		1,487	<b>1,110</b>	1,130	1,066	1,090
<b>Infrastructure</b>						
Roads		14,081	<b>11,023</b>	9,725	10,055	8,436
Bridges		789	<b>1,295</b>	750	750	750
Footpaths and cycleways		1,495	<b>1,291</b>	1,012	833	1,223
Drainage		1,033	<b>3,132</b>	928	1,250	3,331
Recreational, leisure and community facilities		2,574	<b>6,711</b>	15,904	4,160	2,945
Waste management		20	<b>0</b>	0	0	0
Other infrastructure		542	<b>402</b>	300	200	200
<b>Total infrastructure</b>		20,534	<b>23,854</b>	28,619	17,248	16,885
<b>Total capital works expenditure</b>	4.5.1	27,547	<b>33,887</b>	38,675	24,009	20,857
<b>Represented by:</b>						
New asset expenditure		0	<b>82</b>	7,967	1,633	0
Asset renewal expenditure		13,324	<b>14,170</b>	14,785	15,117	14,004
Asset expansion expenditure		2,207	<b>9,107</b>	8,623	1,042	1,904
Asset upgrade expenditure		12,016	<b>10,528</b>	7,300	6,217	4,949
<b>Total capital works expenditure</b>	4.5.1	27,547	<b>33,887</b>	38,675	24,009	20,857
<b>Funding sources represented by:</b>						
Grants		5,900	<b>8,439</b>	17,132	2,366	2,716
Contributions		1,500	<b>3,009</b>	373	852	1,149
Council cash		20,147	<b>22,439</b>	15,670	16,908	16,992
Borrowings		0	<b>0</b>	5,500	3,883	0
<b>Total capital works expenditure</b>	4.5.1	27,547	<b>33,887</b>	38,675	24,009	20,857

## Statement of Human Resources

For the four years ending 30 June 2023

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	26,736	<b>29,182</b>	30,203	31,260	32,355
Employee costs - capital	187	<b>217</b>	222	228	234
<b>Total staff expenditure</b>	<b>26,923</b>	<b>29,399</b>	<b>30,425</b>	<b>31,488</b>	<b>32,589</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	279.0	<b>296.0</b>	297.5	299.0	300.5
<b>Total staff numbers</b>	<b>279.0</b>	<b>296.0</b>	<b>297.5</b>	<b>299.0</b>	<b>300.5</b>

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

Directorate	Budget 2019/20 \$'000	Comprises			
		Permanent	Casual	Temporary	
		Full Time \$'000			
		Part time \$'000	\$'000	\$'000	\$'000
Chief Executive	<b>3,080</b>	2,858	126	96	0
Corporate and Community Services	<b>9,769</b>	4,829	4,819	121	0
Community Infrastructure Planning and Development	<b>7,761</b>	7,431	313	17	0
	<b>8,372</b>	7,373	872	127	0
Total permanent staff expenditure	<b>28,982</b>	22,491	6,130	361	0
Fringe Benefits Tax	<b>200</b>				
Total employee cost-operating	<b>29,182</b>				
Capitalised labour costs	<b>217</b>				
<b>Total expenditure</b>	<b>29,399</b>				

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

Directorate	Budget 2019/20	Comprises			
		Permanent	Casual	Temporary	
		Full Time			
		Part time			
Chief Executive	<b>27.8</b>	25.0	1.7	1.1	0.0
Corporate and Community Services	<b>100.4</b>	44.0	55.6	0.8	0.0
Community Infrastructure Planning and Development	<b>83.9</b>	81.0	2.7	0.2	0.0
	<b>81.9</b>	69.0	11.6	1.3	0.0
Total permanent staff expenditure	<b>294.0</b>	219.0	71.6	3.4	0.0
Capitalised labour costs	<b>2.0</b>				
<b>Total staff</b>	<b>296.0</b>				

## 4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

### 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 annual budget.

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2019/20 the FGRS cap has been set at 2.5%. 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.

Every effort has been made to minimise cost increases in the 2019/20 budget in order to achieve the surplus of \$17.19 million. This result has also enabled a total of \$22.44 million of rates revenue to be allocated to capital works in order for Council to maintain a robust capital infrastructure program that totals \$33.89 million. This allocation of rates to capital was able to be maintained even though the average rate increase is capped at the state government imposed rate cap of 2.5%.

This will raise total rates and charges for 2019/20 of \$59.73 million, including Supplementary rates and adjustments of \$0.49 million. The residential garbage charge per rateable property budgeted for 2019/20 remains unchanged. The increase in the waste management charge income of 3.4% is due to additional waste collections.

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

	2018-19 Forecast Actual	2019/20 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	48,675	<b>50,942</b>	2,267	4.7%
Waste management charge	8,028	<b>8,301</b>	273	3.4%
Supplementary rates and rate adjustments	734	<b>488</b>	(246)	(33.5%)
Interest on rates and charges	220	<b>200</b>	(20)	(9.1%)
<b>Total rates and charges</b>	<b>57,657</b>	<b>59,931</b>	<b>2,274</b>	<b>3.9%</b>

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

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

Type or class of land	2018/19 cents/\$CIV	2019/20 cents/\$CIV	Change
General rate for rateable residential properties	0.3858	<b>0.3433</b>	(11.0%)
General rate for rateable commercial and industrial properties	0.4630	<b>0.4119</b>	(11.0%)
General rate for rateable farm properties	0.3472	<b>0.3089</b>	(11.0%)
General rate for rateable urban living properties	0.3472	<b>0.3089</b>	(11.0%)
General rate for rateable residential development properties	0.5015	<b>0.4463</b>	(11.0%)
General rate for rateable vacant land	0.6944	<b>0.6179</b>	(11.0%)

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	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Residential	30,301	<b>32,548</b>	2,247	7.4%
Commercial and Industrial	4,645	<b>4,973</b>	328	7.1%
Farm	9,748	<b>8,460</b>	(1,288)	(13.2%)
Urban Living	911	<b>1,322</b>	411	45.1%
Residential Development	189	<b>328</b>	139	73.5%
Vacant Land	2,827	<b>3,253</b>	426	15.1%
Recreational	55	<b>58</b>	3	5.5%
<b>Total amount to be raised by general rates</b>	<b>48,676</b>	<b>50,942</b>	<b>2,266</b>	<b>4.7%</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	Budget 2018/19 Number	Budget 2019/20 Number	Change Number	%
Residential	19,614	<b>20,534</b>	920	4.7%
Commercial and Industrial	1,532	<b>1,568</b>	36	2.3%
Farm	2,915	<b>2,310</b>	(605)	(20.8%)
Urban Living	132	<b>130</b>	(2)	(1.5%)
Residential Development	8	<b>9</b>	1	12.5%
Vacant Land	1,770	<b>1,849</b>	79	4.5%
Recreational	14	<b>14</b>	0	0.0%
<b>Total number of assessments</b>	<b>25,985</b>	<b>26,414</b>	<b>429</b>	<b>1.7%</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 or class of land	Budget 2018/19	Budget 2019/20	Change	
	\$'000	\$'000	\$'000	%
Residential	7,854,040	<b>9,481,026</b>	1,626,986	20.7%
Commercial and Industrial	1,003,342	<b>1,207,391</b>	204,049	20.3%
Farm	2,807,300	<b>2,738,858</b>	(68,442)	(2.4%)
Urban Living	262,500	<b>427,979</b>	165,479	63.0%
Residential Development	37,729	<b>73,433</b>	35,704	94.6%
Vacant Land	407,043	<b>526,512</b>	119,469	29.4%
Recreational	14,159	<b>16,814</b>	2,655	18.8%
<b>Total value of land</b>	<b>12,386,113</b>	<b>14,472,013</b>	<b>2,085,900</b>	<b>16.8%</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 2018/19	Per Rateable Property 2019/20	Change	
	\$	\$	\$	%
Municipal	Not Applicable	<b>Not Applicable</b>	-	-

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

Type of Charge	2018/19	2019/20	Change	
	\$	\$	\$	%
Municipal	Not Applicable	<b>Not Applicable</b>	-	-

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 2018/19	Per Rateable Property 2019/20	Change	
	\$	\$	\$	%
Residential Garbage	384	<b>384</b>	0	0.0%
Residential additional green waste	74	<b>74</b>	0	0.0%
Residential additional 120 litre garbage	87	<b>87</b>	0	0.0%
Residential additional 240 litre recycling	49	<b>49</b>	0	0.0%
Tanjil Bren garbage	121	<b>121</b>	0	0.0%
Walhalla garbage	187	<b>187</b>	0	0.0%
Commercial garbage-120 litre	420	<b>420</b>	0	0.0%
Commercial garbage-240 litre	496	<b>496</b>	0	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	Budget 2018/19	Budget 2019/20	Change	
	\$	\$	\$	%
Residential Garbage	7,485,696	<b>7,739,520</b>	253,824	3.4%
Residential additional green waste	13,468	<b>18,722</b>	5,254	39.0%
Residential additional 120 litre garbage	51,156	<b>56,811</b>	5,655	11.1%
Residential additional 240 litre recycling	12,201	<b>14,210</b>	2,009	16.5%
Tanjil Bren garbage	5,203	<b>5,203</b>	0	0.0%
Walhalla garbage	11,781	<b>13,277</b>	1,496	12.7%
Commercial garbage-120 litre	203,280	<b>202,440</b>	(840)	(0.4%)
Commercial garbage-240 litre	245,520	<b>250,480</b>	4,960	2.0%
<b>Total</b>	<b>8,028,305</b>	<b>8,300,663</b>	<b>272,358</b>	<b>3.4%</b>

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

	Budget 2018/19	Budget 2019/20	Change	
	\$'000	\$'000	\$'000	%
Rates and Charges	56,704	<b>59,243</b>	2,539	4.5%
Supplementary rates and charges	330	<b>488</b>	158	47.9%
<b>Total Rates and charges</b>	<b>57,034</b>	<b>59,731</b>	<b>2,697</b>	<b>4.7%</b>

4.1.1(l) Fair Go Rates System Compliance

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

	Budget 2018/19	Budget 2019/20
Total Annualised Rates 30 June previous year	\$ 47,608	\$ 49,719
Number of rateable properties	25,985	26,414
Base Average Rate	\$ 1,832	\$ 1,882
Maximum Rate Increase (set by the State Government)	<b>2.25%</b>	<b>2.50%</b>
Capped Average Rate	\$ 1,873	\$ 1,929
Maximum General Rates and Municipal Charges Revenue	\$ 48,679	\$ 50,962
Budgeted General Rates and Municipal Charges Revenue	\$ 48,676	\$ 50,942

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 total amounts to be raised by rates and charges. However, the total amounts to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2019/20: estimated \$0.49 million and 2018/19: \$1.08 million)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

### **Rates to be levied**

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

- Residential
- Commercial and Industrial
- Farm
- Vacant Land
- Urban Living
- Residential Development

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

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

The general objective of each differential rates are to ensure that all rateable land makes an equitable contribution to the cost of carrying out the functions of Council including the;

- Construction and maintenance of public infrastructure
- Development and provision of health and community services
- Provision of general support services

Or

A specific objective as described within the differential characteristic.

### ***Types and Classes***

Rateable land having the relevant characteristics described in each category below

### ***Use and Level of Differential Rate***

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

### ***Geographical Location***

Wherever located within the municipal district.

### ***Use of Land***

Any use permitted under the Baw Baw Shire Planning Scheme

### ***Planning Scheme Zoning***

The zoning application applicable to each rateable land within this category, as determined by consulting maps referred to in the Baw Baw Shire Planning Scheme



## Differential Tariff Definitions and Characteristics

### 1. **Residential Land** – means any land:

- a) that is used exclusively for residential purposes; or
- b) on which a habitable building is erected, which building is unoccupied, and which is zoned Residential under the Baw Baw Planning Scheme; or
- c) any land which is not otherwise classified as Commercial and Industrial Land, Farm Land, Vacant Land, Urban Living Land or Residential Development Land.

### 2. **Commercial and Industrial Land** – means any land that:

- a) does not have the characteristics of:
  - i. Residential Land;
  - ii. Farm Land;
  - iii. Vacant Land;
  - iv. Urban Living Land; or
  - v. Residential Development Land; and
- b) is used predominantly for commercial and/or industrial purposes; or
- c) is otherwise zoned Commercial or Industrial under the Baw Baw Planning Scheme.

### 3. **Farm Land** – means any land that:

- a) does not have the characteristics of:
  - i. Urban Living Land; or
  - ii. Residential Development Land; and
- b) has an area of at least 40 hectares and is used predominantly for the business of grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; or
- c) has an area of not less than 2 hectares and less than 40 hectares and Council is satisfied, upon application, that it is used predominantly for the business of grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities.

To avoid doubt, 'business' for the purposes of identifying Farm Land has the same meaning as that given to it by section 2(1) of the *Valuation of Land Act 1960* for the same purpose, being a business that:

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

4. **Vacant Land** – means any land that is:

- a) does not have the characteristics of:
  - i. Farm Land;
  - ii. Urban Living Land; or
  - iii. Residential Development Land; and
- b) on which no building is erected, save for any uninhabitable shed or shelter, the size of which does not exceed 5% of the total area of the land.

5. **Urban Living Land** – means any land:

- a) which is located in the Urban Growth Zone which has a Precinct Structure Plan in place under the Baw Baw Planning Scheme;
- b) has an area not less than 2 hectares; and
- c) in respect of which no planning permit authorising subdivision of the land has been issued.

6. **Residential Development** – means any land which:

- a) is located in the Urban Growth Zone which has a Precinct Structure Plan in place under the Baw Baw Planning Scheme; and
- b) has an area not less than 2 hectares; and
- c) in respect of which a planning permit authorising subdivision of the land has been issued.

4.1.1(o) Baw Baw Shire Council has the following rating categories.

Rating Category	Rating Differential	Rating Differential
	2017/18	2018/19
Residential	1.00	1.00
Commercial and Industrial	1.20	1.20
Farm	0.90	0.90
Urban Living	0.90	0.90
Residential Development	1.30	1.30
Vacant Land	1.80	1.80

These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act.

4.1.1(p) Under the Cultural and Recreational Lands Act 1963, provision is made for Council to levy the rate for recreational lands at “such amount as” Council thinks is reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit to the community derived from such recreational lands”. Details are provided in the table below.

Cultural and Recreation Land Property	2019/20 Rates
<b>Properties receiving a 100% rebate</b>	
Drouin Bowling Club	\$2,808
Drouin Golf Club	\$11,751
Garfield Wattle Raceway/Drouin Speedway	\$1,469
Longwarry Bowls Club	\$1,795
Moe Field and Game and Angling Club	\$463
Neerim District Bowling Club	\$2,077
Thorpdale Bowling Club	\$869
Trafalgar Bowls Club Incorporated	\$2,540
Trafalgar Golf Club	\$5,342
Trafalgar Park Bowls Club Incorporated	\$1,535
Warragul Bowling Club	\$2,060
Warragul Drouin Pistol Club Incorporated	\$1,758
Yarragon Bowls Club	\$855
<b>Total 100% Rebate</b>	<b>\$35,322</b>
<b>Property receiving a 47% rebate</b>	
Warragul Country Club Incorporated (rebate)	
\$22,400 @ 47%	\$10,528
<b>Total Rebate</b>	<b>\$45,850</b>
Warragul Country Club Incorporated (rate payable)	\$11,872
<b>Total</b>	<b>\$57,722</b>

### 4.1.2 Statutory fees and fines

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000 %	
Infringements and costs	223	399	176	78.9%
Town planning fees	632	420	(212)	(33.5%)
Land information certificates	135	142	7	5.2%
Permits	930	960	30	3.2%
Other fees	340	367	27	7.9%
<b>Total statutory fees and fines</b>	<b>2,260</b>	<b>2,288</b>	<b>28</b>	<b>1.2%</b>

Statutory fees mainly relate to fees and fines levied in accordance with legislation and include town planning fees, infringements and land information certificates.

Statutory fees are forecast to increase by \$0.03 million or 1.2% compared to the forecast for 2018/19.

Statutory fees are included to the Fees and Charges Schedule detailed at Appendix A.

### 4.1.3 User fees

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000 %	
Aged and health services	958	870	(88)	(9.2%)
Arts Centre	600	993	393	65.5%
Registrations and other permits	575	625	50	8.7%
Waste management services	334	292	(42)	(12.6%)
Leases and rentals	109	133	24	22.0%
Other fees and charges	233	324	91	39.1%
<b>Total user fees</b>	<b>2,809</b>	<b>3,237</b>	<b>428</b>	<b>15.2%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council services. These include service fees for the West Gippsland Arts Centre, waste management charges, registrations and permits, plus community facilities and the provision of human services such as family day care and home help services. In setting the budget, the key principle for determining the level of user charge has been to ensure fees and charges are set in accordance with Council's pricing policy. Commercial users are charged market price, with subsidy to community users where appropriate.

User fees are expected to increase by \$0.43 million or 15.2%. The most significant area of increase is related to the West Gippsland Arts Centre. The Centre was closed for part of the 2018/19 financial year due to the redevelopment of the venue, but the 2019/20 budget reflects a full year of operations.

User fees are included to the Fees and Charges Schedule detailed at Appendix A.

#### 4.1.4 Grants

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

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	9,120	13,692	4,572	50.1%
State funded grants	6,390	8,821	2,431	38.0%
<b>Total grants received</b>	<b>15,510</b>	<b>22,513</b>	<b>7,003</b>	<b>45.2%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	4,360	9,225	4,865	111.6%
Family day care	513	510	(3)	(0.6%)
Community Services	1,832	1,861	29	1.6%
<b>Recurrent - State Government</b>				
Community Services	472	408	(64)	(13.6%)
Aged care	395	395	0	0.0%
School crossing supervisors	0	181	181	100.0%
Maternal and child health	776	794	18	2.3%
Arts Centre	130	130	0	0.0%
Community Wellbeing and Public Health	90	105	15	16.7%
Preschool and early years	70	71	1	1.4%
Environmental management	54	43	(11)	(20.4%)
Fire prevention and emergency response	63	37	(26)	(41.3%)
<b>Total recurrent grants</b>	<b>8,755</b>	<b>13,760</b>	<b>5,005</b>	<b>57.2%</b>
<b>Non-recurrent - State Government</b>				
Maternal and child health	234	279	45	19.2%
Community Wellbeing and Public Health	85	10	(75)	(88.2%)
Arts Centre	61	0	(61)	(100.0%)
Preschool and early years	25	0	(25)	(100.0%)
Economic development	91	0	(91)	(100.0%)
Disability services	134	0	(134)	(100.0%)
Other	225	25	(200)	(88.9%)
<b>Total non-recurrent grants</b>	<b>855</b>	<b>314</b>	<b>(541)</b>	<b>(63.3%)</b>
<b>Total operating grants</b>	<b>9,610</b>	<b>14,074</b>	<b>4,464</b>	<b>46.5%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	215	1,636	1,421	660.9%
<b>Total recurrent grants</b>	<b>215</b>	<b>1,636</b>	<b>1,421</b>	<b>660.9%</b>
<b>Non-recurrent - Commonwealth</b>				
Roads	200	200	0	0.0%
Buildings	2,000	0	(2,000)	(100.0%)
Bridges	0	260	260	100.0%
<b>Non-recurrent - State Government</b>				
Roads	1,580	1,500	(80)	(5.1%)
Drainage	145	0	(145)	(100.0%)
Buildings	1,500	2,150	650	43.3%
Recreational, leisure and community facilities	260	2,693	2,433	935.8%
<b>Total non-recurrent grants</b>	<b>5,685</b>	<b>6,803</b>	<b>1,118</b>	<b>19.7%</b>
<b>Total capital grants</b>	<b>5,900</b>	<b>8,439</b>	<b>2,539</b>	<b>43.0%</b>
<b>Total Grants</b>	<b>15,510</b>	<b>22,513</b>	<b>7,003</b>	<b>45.2%</b>

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services to ratepayers and the community. Overall the level of operating grants is expected to increase by \$4.46 million in 2019/20. This is predominantly due to the lower level of Financial Assistance Grants received in 2018/19 due to the early payment of grant funding the previous financial year.

Capital grants include all monies received from State, Federal and community sources for the purpose of funding the capital works program. Overall the level of capital funding has increased by \$2.54 million compared to 2018/19. The reason for this is the grant funding that has been budgeted for a number of recreational, leisure and community facilities which include: Drouin Civic Park Redevelopment, Drouin Recreation Reserve Netball Courts, and Neerim South Oval upgrade.

#### 4.1.5 Contributions

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
Monetary	3,188	2,555	(633)	(19.9%)
Non-monetary	6,500	6,695	195	3.0%
<b>Total contributions</b>	<b>9,688</b>	<b>9,250</b>	<b>(438)</b>	<b>(4.5%)</b>

Contributions relate to monies paid by non-government third parties such as developers, for the purpose of funding the delivery of Council's services to ratepayers.

Revenue is projected to decrease by \$0.43 million or 4.5%. The decrease is reflected in Monetary contributions, with an increase in Non-monetary contributions. These have been impacted by the level of economic activity projected for the region.

#### 4.1.6 Other income

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
Interest	833	630	(203)	(24.4%)
Other rent	308	335	27	8.8%
Other	307	292	(15)	(4.9%)
<b>Total other income</b>	<b>1,448</b>	<b>1,257</b>	<b>(191)</b>	<b>(13.2%)</b>

Other income mainly comprises interest revenue from investments plus rent received from commercial tenants. In addition, Council received ad hoc receipts that are classified as other.

#### 4.1.7 Employee costs

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000 %	
Wages and salaries	22,860	<b>25,769</b>	2,909	12.7%
WorkCover	342	<b>370</b>	28	8.2%
Superannuation	2,131	<b>2,342</b>	211	9.9%
Casual staff	1,034	<b>324</b>	(710)	(68.7%)
Fringe Benefits Tax	210	<b>200</b>	(10)	(4.8%)
Other	159	<b>177</b>	18	11.3%
<b>Total employee costs</b>	<b>26,736</b>	<b>29,182</b>	<b>2,446</b>	<b>9.1%</b>

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

Employee costs are expected to increase by \$2.45 million or 9.1%. This increase is primarily due to a combination of three key factors:

- An increase in approved employee positions to address service delivery needs, growth within the municipality as well as legislative requirements. The additional positions are mainly in the areas of maternal child and health, open space maintenance, statutory planning, compliance, property management and customer service. A number of these new positions are offset by either external grants or fee income - parking officer, prosecutions officer and the new maternal child and health nurse.
- Salary increases in order to comply with Council's Enterprise Bargaining Agreement (EBA).
- Individual employee progression within band levels.

#### 4.1.8 Materials and services

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000 %	
Contract payments	10,003	<b>9,564</b>	(439)	(4.4%)
Building maintenance	614	<b>765</b>	151	24.6%
General maintenance	1,568	<b>1,572</b>	4	0.3%
Utilities	788	<b>800</b>	12	1.5%
Office administration	1,034	<b>1,023</b>	(11)	(1.1%)
Information Technology	1,073	<b>1,275</b>	202	18.8%
Insurance	631	<b>682</b>	51	8.1%
Consultants	1,995	<b>1,514</b>	(481)	(24.1%)
Waste *	7,359	<b>7,691</b>	332	4.5%
Other	4,528	<b>4,687</b>	159	3.5%
<b>Total materials and services</b>	<b>29,593</b>	<b>29,573</b>	<b>(20)</b>	<b>(0.1%)</b>

\* Waste costs - the total of waste expenses budgeted for 2019/20 is \$7.96 million: \$7.69 million that is included above in note 4.1.8, plus \$0.23 million in note 4.1.7 Employee Costs, plus \$0.04 million in note 4.1.11 Other expenses.

Materials and services include payments to contractors as well as costs for the provision of day to day services, utilities, maintenance charges, insurance and office administration. There is an overall reduction in Materials and services by \$0.02 million. This is mainly due to a reduction in contract payments and consultants that is offset by the inclusion of a number of new initiatives in the areas of waste management, tourism events, additional panel hearings and an expansion of open space reserved to be maintained

#### 4.1.9 Depreciation and amortisation

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
Property	2,829	<b>2,942</b>	113	4.0%
Plant & equipment	726	<b>753</b>	27	3.7%
Infrastructure	10,820	<b>11,255</b>	435	4.0%
<b>Total Depreciation</b>	<b>14,375</b>	<b>14,950</b>	<b>575</b>	<b>4.0%</b>
Intangible assets	1,361	<b>1,416</b>	55	4.0%
<b>Total depreciation and amortisation</b>	<b>15,736</b>	<b>16,366</b>	<b>630</b>	<b>4.0%</b>

Depreciation is an accounting measure which allocates 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 \$0.63 million is due to an estimate of Council's asset value, based on valuation to date and the potential for capitalisation of works completed in the capital program.

#### 4.1.10 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed. Borrowing costs are budgeted to reduce by \$0.08 million due to the net overall debt reduction in the financial year.

There are no new borrowings to fund the capital works program, however Council is refinancing a previous loan of \$4.00 million originally borrowed for the redevelopment of the West Gippsland Arts Centre.

#### 4.1.11 Other expenses

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
Auditors remuneration-VAGO- audit of the financial statements, performance statement and grants acquittal	52	<b>56</b>	4	7.7%
Auditors remuneration-internal	48	<b>48</b>	0	0.0%
Councillor's allowances	369	<b>408</b>	39	10.6%
Operating lease /rentals	524	<b>534</b>	10	1.9%
Bank Charges	186	<b>180</b>	(6)	(3.2%)
Contributions-WGRLC	1,851	<b>1,920</b>	69	3.7%
Council grants	707	<b>692</b>	(15)	(2.1%)
Other	602	<b>593</b>	(9)	0.0%
<b>Total other expenses</b>	<b>4,339</b>	<b>4,431</b>	<b>92</b>	<b>2.1%</b>

Other expenses relate to a range of expenditure including contributions to West Gippsland Libraries, community groups, audit fees, rate rebates, operating leases, councillor allowances and other miscellaneous expenditure items. Other expenses are forecast to increase by 2.1% or \$0.09 million.



## 4.2 Balance Sheet

### 4.2.1 Assets

Assets for Council comprise both current and non-current assets.

Current assets are a combination of cash and cash equivalents, trade and other receivables, prepayments and other financial assets. These balances are highly liquid, with an expectation that they could be converted into cash within twelve months. Current assets have decreased compared to forecast by \$5.50 million. Cash has decreased by \$6.23 million due to the utilisation of funds to finance the capital works program.

Property, infrastructure, plant and equipment is the largest component of Council's assets, and represents the value of all land, buildings, roads, vehicles, equipment etc. which has been built up over many years. The \$25.54 million increase in this balance is attributable to the net result of the capital works program, depreciation of assets, the sale of assets and the inclusion of non-monetary assets.

### 4.2.2 Liabilities

Current liabilities are those financial obligations which Council must pay within twelve months, and non-current liabilities due for payment in excess of twelve months.

Trade and other payables are those to whom Council owe money at the 30 June. These liabilities are budgeted for a 3.99% increase in the 2019/20 budget.

Provisions (both current and non-current) include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are expected to only increase marginally.

Interest bearing loans and borrowings are borrowings of Council. There are no new borrowings to fund the capital works program, however Council is refinancing a previous loan of \$4.00 million originally borrowed for the redevelopment of the West Gippsland Arts Centre. Council is scheduled to repay all principle and interest loans during the 2019/20 budget year, resulting in no current interest bearing liabilities.

### 4.2.3 Borrowings

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

	Budget 2018/19 \$	Budget 2019/20 \$
Amount borrowed as at 30 June of the prior year	12,416	<b>11,607</b>
Amount proposed to be borrowed	4,000	<b>4,000</b>
Amount projected to be redeemed	(4,809)	<b>(4,439)</b>
Amount of borrowings as at 30 June	11,607	<b>11,168</b>

## 4.3 Statement of Changes in Equity

### 4.3.1 Equity

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

- Other reserves 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 which is the value of all net assets less Reserves that have accumulated over time. The increase of \$17.64 million represents the surplus budgeted in the income statement during 2019/20 less any movement in other reserves.
- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.

### 4.3.2 Reserves

Reserve funds are amounts of money set aside for specific purposes in later years and identified as restricted cash.

Reserve funds are either restricted or discretionary. Restricted reserves are legally required to be used for a specific purpose. Discretionary reserves do not have legal restrictions wherein their creation and application are at the discretion of Council.

Within the 2019/20 budget, Council has transfers to reserves of \$2.06 million. The transfers to reserves are mainly from Development Contributions (DCP) and Public Open Space levy income. Council applies Public Open Space income to purchase or improve open space, parks or recreational assets. Development Contributions income is to be expended directly on infrastructure projects identified within the relevant DCP scheme. Baw Baw Shire is a rapidly growing region with extensive economic development occurring.

## **4.4 Statement of Cash Flows**

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

Operating activities refers to the cash generated or used in the delivery of services by Council.

The net cash from operating activities is expected to increase by \$5.97 million when compared to the prior 2018/19 year. This is due to an increase in operating grants of \$4.41 million during the financial year mainly relating to Financial Assistance Grants funding as well as an increase in capital grant funding of \$2.51 million.

Net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council includes non-cash items which have been excluded from the Cash Flow Statement.

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

Investing activities refers to cash which is generated or used associated with Property, infrastructure, plant and equipment.

Payments for Property, infrastructure, plant and equipment increased by \$6.34 million mainly due to an increased capital works program plus the inclusion of \$4.25 million relating to capital projects carried forward from the prior year and scheduled for completion in the 2019/20 budget.

Proceeds from the sale of property, infrastructure, plant and equipment relates to the annual changeover of the vehicle fleet.

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

Financing activities refer to cash generated or used in the financing of Council's activities.

The 2019/20 year reports a reduction of \$0.88 million cash used in financing activities comprising the \$0.44 million finance cost to service Council's loan portfolio plus a net loan repayment of \$0.44 million (\$4.44 million repayment less \$4.00 million borrowings).

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2019/20 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	Budget	Change	%
	2018/19	2019/20		
	\$'000	\$'000	\$'000	
Property	5,526	<b>8,923</b>	3,397	61.5%
Plant and equipment	1,487	<b>1,110</b>	(377)	(25.4%)
Infrastructure	20,534	<b>23,854</b>	3,320	16.2%
<b>Total</b>	<b>27,547</b>	<b>33,887</b>	<b>6,340</b>	<b>23.0%</b>

Project Cost	Asset expenditure types				Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	New Borrowings*
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	0	1,975	950	5,998	2,150	302	6,471	0
Plant and equipment	0	745	365	0	0	0	1,110	0
Infrastructure	82	11,450	9,213	3,109	6,289	2,707	14,858	0
<b>Total</b>	<b>82</b>	<b>14,170</b>	<b>10,528</b>	<b>9,107</b>	<b>8,439</b>	<b>3,009</b>	<b>22,439</b>	<b>0</b>

\*New borrowings -Excludes refinance of \$4 million pre existing loan.

#### 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	New Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
Access Compliance Program	50	0	50	0	0	0	0	50	0
Asbestos Removal Program	30	0	30	0	0	0	0	30	0
Building Renewal Program	210	0	210	0	0	0	0	210	0
Civic Place Precinct, Warragul	250	0	0	250	0	0	0	250	0
Community Facilities Renewal Program	770	0	770	0	0	0	0	770	0
Community Facility Flooring Renewal Program	75	0	75	0	0	0	0	75	0
Community Facility Heating and Cooling Renewal Program\	80	0	80	0	0	0	0	80	0
Community Facility Roof Renewal Program	145	0	145	0	0	0	0	145	0
Council Building Cladding Program	270	0	270	0	0	0	0	270	0
DIOS008 Public toilets within linear parks, Warragul	200	0	0	0	200	0	102	98	0
Drouin Community Hub	200	0	0	0	200	0	0	200	0
Drouin Early Learning Centre Extension	350	0	0	350	0	350	0	0	0
Fountain Room Refurbishment, Warragul	350	0	0	350	0	0	0	350	0
New Public Toilet at McNeilly Park, Drouin	200	0	0	0	200	0	200	0	0
Normanby Street Family and Children's Services Centre expansion, Warragul	120	0	0	0	120	0	0	120	0
Office Equipment Replacement	15	0	15	0	0	0	0	15	0
Public Art	55	0	0	0	55	0	0	55	0
Recreation Reserve – Risk and Minor Works Program	40	0	40	0	0	0	0	40	0
Toilets and Amenities Renewal Program	290	0	290	0	0	0	0	290	0
Trafalgar Early Learning Centre	1,800	0	0	0	1,800	1,800	0	0	0
<b>TOTAL BUILDINGS</b>	<b>5,500</b>	<b>0</b>	<b>1,975</b>	<b>950</b>	<b>2,575</b>	<b>2,150</b>	<b>302</b>	<b>3,048</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>5,500</b>	<b>0</b>	<b>1,975</b>	<b>950</b>	<b>2,575</b>	<b>2,150</b>	<b>302</b>	<b>3,048</b>	<b>0</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	New Borrowings \$'000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant, Fleet and Machinery replacement program	568	0	568	0	0	0	0	568	0
<b>Total Plant, Machinery and Equipment</b>	<b>568</b>	<b>0</b>	<b>568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568</b>	<b>0</b>
<b>Computers and Telecommunications</b>									
Equipment Replacement	177	0	177	0	0	0	0	177	0
Information Technology Program	320	0	0	320	0	0	0	320	0
Whole Shire Aerial Imagery Capture	45	0	0	45	0	0	0	45	0
<b>Total Computers and Telecommunications</b>	<b>542</b>	<b>0</b>	<b>177</b>	<b>365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>542</b>	<b>0</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,110</b>	<b>0</b>	<b>745</b>	<b>365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,110</b>	<b>0</b>

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	New Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Accessible Parking Improvements	35	0	18	17	0	0	0	35	0
Carpark Reconstruction Program	150	0	150	0	0	0	0	150	0
Curve Treatment Program	100	0	0	100	0	0	0	100	0
DIRS025 Townscape works (Warragul)	800	0	480	320	0	0	232	568	0
Drouin Parking Study Implementation	35	0	0	35	0	0	0	35	0
Fixing Country Roads Program (external funding application)	2,250	0	0	2,250	0	1,500	0	750	0
Future Storm Event(s)	200	0	200	0	0	200	0	0	0
Gravel Roads Resheet Program	1,100	0	1,100	0	0	0	0	1,100	0
Guardrail Renewal Program	50	0	50	0	0	0	0	50	0
Kerb & Channel Renewal Program	150	0	150	0	0	0	0	150	0
Linemarking Renewal Program	200	0	200	0	0	0	0	200	0
Local Area Traffic Management Program	45	0	0	45	0	0	0	45	0
Local Road Safety Improvements	80	0	24	56	0	0	0	80	0
Localised Pavement Repairs program	1,163	0	1,163	0	0	436	0	727	0
New parking and traffic signs	25	0	0	12	13	0	0	25	0
Replace damaged decorations and faulty Christmas lights	25	0	25	0	0	0	0	25	0
Road Reconstruction Program	2,000	0	2,000	0	0	1,200	0	800	0
Road Resealing Program	1,300	0	1,300	0	0	0	0	1,300	0
Road Safety – Intersection Improvements	250	0	0	250	0	0	0	250	0
Roadside Signage & Fittings Renewal Program	50	0	50	0	0	0	0	50	0
Sealing Gravel Roads program	700	0	0	700	0	0	0	700	0
Street tree planting program	60	0	6	0	54	0	0	60	0
Subdivisions Program	50	0	0	35	15	0	0	50	0
Tourism and Township Signage	100	0	0	50	50	0	0	100	0
Warragul Parking Study Implementation	85	0	0	85	0	0	0	85	0
Total Roads	11,003	0	6,916	3,955	132	3,336	232	7,435	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	New Borrowings \$'000
<b>Bridges</b>									
Vehicle Bridge Renewal Program	520	0	520	0	0	260	125	135	0
Minor Bridge Renewal Program	100	0	100	0	0	0	0	100	0
Warragul Leongatha Rd (MC047)	150	0	150	0	0	0	0	150	0
Yarragon South Rd (MC046)	120	0	120	0	0	0	0	120	0
<b>Total Bridges</b>	<b>890</b>	<b>0</b>	<b>890</b>	<b>0</b>	<b>0</b>	<b>260</b>	<b>125</b>	<b>505</b>	<b>0</b>
<b>Footpaths and Cycleways</b>									
DDA Upgrade Program	25	0	25	0	0	0	0	25	0
DIRS016 Path Linear trails (Drouin) - Main Neerim Road, Drouin	101	0	0	0	101	0	42	59	0
Footpath Bay Replacement and Trip Hazard Program	118	0	118	0	0	0	0	118	0
Gravel Path Renewal Program	100	0	100	0	0	0	0	100	0
New Footpaths in Major Towns	302	0	0	0	302	0	0	302	0
New Footpaths in Minor Towns	100	0	0	0	100	0	0	100	0
New Footpaths in Tourism towns	200	0	0	0	200	0	0	200	0
New Footpaths in Villages	70	0	0	0	70	0	0	70	0
Pram Ramp Renewal Program	25	0	25	0	0	0	0	25	0
Sealed Footpath Renewal Program	250	0	250	0	0	0	0	250	0
<b>Total Footpaths and Cycleways</b>	<b>1,291</b>	<b>0</b>	<b>518</b>	<b>0</b>	<b>773</b>	<b>0</b>	<b>42</b>	<b>1,249</b>	<b>0</b>
<b>Drainage</b>									
Dam rehabilitation Program	28	0	28	0	0	0	0	28	0
DR-NE-04 Copelands Road Wetland and Retarding Basin	1,028	0	0	0	1,028	0	1,028	0	0
DR-NW-02 Pharaohs Road Retardation Basin and Wetlands	676	0	0	0	676	0	676	0	0
Minor Culverts Renewal Program	50	0	50	0	0	0	0	50	0
Retarding Basin Construction - Trafalgar	250	0	0	250	0	0	0	250	0



Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	New Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Roadside drains and flanking Program	400	0	400	0	0	0	0	400	0
Stormwater Pipe Renewal Program	150	0	150	0	0	0	0	150	0
Stormwater Pit Renewal Program	75	0	75	0	0	0	0	75	0
Wetland Establishment Program	75	0	75	0	0	0	0	75	0
<b>Total Drainage</b>	<b>2,732</b>	<b>0</b>	<b>778</b>	<b>250</b>	<b>1,704</b>	<b>0</b>	<b>1,704</b>	<b>1,028</b>	<b>0</b>
<b>Recreational, Leisure &amp; Community Facilities</b>									
DIOS007 Upgraded playground facilities for the disabled (Drouin)	80	0	0	80	0	0	51	29	0
Drouin Civic Park Redevelopment	1,200	0	360	840	0	765	435	0	0
Drouin Recreation Reserve Netball Courts	626	0	438	188	0	600	0	26	0
Female Friendly Pavilion - Darnum	900	0	270	630	0	500	0	400	0
Fenced Dog Parks	120	0	0	120	0	0	0	120	0
Hard Playing Surface Program	450	0	450	0	0	0	0	450	0
Indoor Stadium (Stage 1) - Warragul Leisure Centre	200	0	0	200	0	0	0	200	0
Indoor Stadium (Stage 2) - Bellbird Park	100	0	0	100	0	0	0	100	0
Neerim South Oval Upgrade	700	0	0	700	0	250	70	380	0
Neerim South Oval Embankment Upgrade	485	0	0	485	0	0	0	485	0
Open Space Furniture and Fittings Renewal Program	50	0	50	0	0	0	0	50	0
Female Friendly Pavilion - Buln Buln Recreation Reserve	430	0	0	430	0	285	25	120	0
Female Friendly Pavilion - Hallora Recreation Reserve	440	0	0	440	0	293	23	124	0
Place Making Program	200	0	0	200	0	0	0	200	0
Playground Equipment Renewal Program	150	0	150	0	0	0	0	150	0
Public Lighting Renewal Program	25	0	25	0	0	0	0	25	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	New Borrowings \$'000
Recreation and Open Space Forward Design Program	100	0	30	70	0	0	0	100	0
Skate and BMX Facility Renewal Program	10	0	10	0	0	0	0	10	0
Sports Equipment Renewal Program	25	0	25	0	0	0	0	25	0
Sports Field Surface Program	50	0	50	0	0	0	0	50	0
Sports Lighting Renewal Program	50	0	50	0	0	0	0	50	0
Swimming Pool Plant, Fixtures & Fittings Renewal Program	100	0	100	0	0	0	0	100	0
Western Park, Warragul - Netball Facility and Court Design	60	0	17	43	0	0	0	60	0
Bellbird Park (eastern section), Drouin - Multi use Facility Design	60	0	0	0	60	0	0	60	0
Trafalgar Recreation Reserve Multi Use Facility	100	0	0	0	100	0	0	100	0
<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>6,711</b>	<b>0</b>	<b>2,025</b>	<b>4,526</b>	<b>160</b>	<b>2,693</b>	<b>604</b>	<b>3,414</b>	<b>0</b>
<b>Other Infrastructure</b>									
Community Hubs Strategy Implementation Program	170	0	0	170	0	0	0	170	0
Forward Design program	232	0	0	232	0	0	0	232	0
<b>Total Other Infrastructure</b>	<b>402</b>	<b>0</b>	<b>0</b>	<b>402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>402</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>23,029</b>	<b>0</b>	<b>11,127</b>	<b>9,133</b>	<b>2,769</b>	<b>6,289</b>	<b>2,707</b>	<b>14,033</b>	<b>0</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>29,639</b>	<b>0</b>	<b>13,847</b>	<b>10,448</b>	<b>5,344</b>	<b>8,439</b>	<b>3,009</b>	<b>18,191</b>	<b>0</b>

### Works carried forward from the 2018/19 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	New Borrowings \$'000
<b>PROPERTY</b>									
<b>Land</b>									
Sutton Street and Pharaohs Road (INL-NW-03)-Land Purchase	330	0	0	0	330	0	0	330	0
Main South Road and Weebar Road (INA-SE-01)-Land purchase	55	0	0	0	55	0	0	55	0
Cromie Drive Warragul	300	0	0	0	300	0	0	300	0
<b>Total Land</b>	<b>685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>685</b>	<b>0</b>	<b>0</b>	<b>685</b>	<b>0</b>
<b>Buildings</b>									
Warragul Early Learning Centre	2,353	0	0	0	2,353	0	0	2,353	0
Drouin Early Learning Centre	385	0	0	0	385	0	0	385	0
<b>Total Buildings</b>	<b>2,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,738</b>	<b>0</b>	<b>0</b>	<b>2,738</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>3,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,423</b>	<b>0</b>	<b>0</b>	<b>3,423</b>	<b>0</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Warragul-Korumburra Road and Murdie Road (INA-SW-01) 18/19	20	0	0	0	20	0	0	20	0
<b>Total Roads</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>
<b>Bridges</b>									
Allambee Estate Road Bridge	405	82	323	0	0	0	0	405	0
<b>Total Bridges</b>	<b>405</b>	<b>82</b>	<b>323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>405</b>	<b>0</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	New Borrowings \$'000
<b>Drainage</b>									
Trafalgar Drainage-design and land requisition	400	0	0	80	320	0	0	400	0
<b>Total Drainage</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>320</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>825</b>	<b>82</b>	<b>323</b>	<b>80</b>	<b>340</b>	<b>0</b>	<b>0</b>	<b>825</b>	<b>0</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2018/19</b>	<b>4,248</b>	<b>82</b>	<b>323</b>	<b>80</b>	<b>3,763</b>	<b>0</b>	<b>0</b>	<b>4,248</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS 2019/20</b>	<b>33,887</b>	<b>82</b>	<b>14,170</b>	<b>10,528</b>	<b>9,107</b>	<b>8,439</b>	<b>3,009</b>	<b>22,439</b>	<b>0</b>

## 5. 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.

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	+o/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	0.1%	-3.9%	1.4%	0.8%	0.4%	0.2%	o
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	209.3%	191.6%	203.5%	182.5%	211.6%	222.9%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	21.0%	93.2%	105.2%	91.4%	101.3%	107.9%	o
<b>Obligations</b>									
Loans and borrow ings	Interest bearing loans and borrow ings / rate revenue	4	22.9%	20.1%	18.6%	26.8%	25.9%	25.0%	o
Loans and borrow ings	Interest and principal repayments on interest bearing loans and borrow ings / rate revenue		3.9%	9.2%	8.1%	0.9%	7.1%	1.1%	o
Indebtedness	Non-current liabilities / ow n source revenue	5	24.5%	24.9%	30.1%	31.5%	35.9%	34.7%	-
Asset renew al	Asset renew al expenses / Asset depreciation	6	80.6%	84.7%	86.6%	86.9%	85.4%	76.1%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	69.5%	77.9%	73.9%	74.3%	74.5%	74.7%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	o

Indicator		Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
				2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	+o/-
Efficiency										
Expenditure level		Total expenses/ no. of property assessments		\$3,002	\$2,960	\$3,029	\$3,117	\$3,209	\$3,299	o
Revenue level		Residential rate revenue / no. of residential property assessments		\$1,876	\$1,761	\$1,859	\$1,896	\$1,939	\$1,984	+
Workforce turnover		No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		20.1%	19.3%	18.4%	13.5%	13.4%	13.4%	+

#### Key to Forecast Trend:

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

#### Notes to indicators

##### 1. Adjusted underlying result

There is some variation in the adjusted underlying result, with predominantly positive results. This demonstrates a financially sustainable position. It is a measure of Council's ability to achieve its service delivery objectives after removing revenue sources that are specifically allocated to capital works.

##### 2. Working Capital

The working capital ratio remains well above 100% and, for all years is in excess of the preferred target of 150%.

##### 3. Unrestricted Cash

The ratio indicates that there is capacity to pay for Council's liabilities as they fall due. The lower ratio for 2017/18 is due to a VAGO requirement to reallocate \$19.1 million of available cash to other financial assets.

##### 4. Debt compared to rates

Debt compared to rates is measured by the total of Council's loans & borrowings as a percentage of rates & charges. This ratio is 18.6% for the 2019/20 year and projected to increase to 25.0% by 2022/23. Additional borrowings are proposed in order to fund new strategic projects during the 2020/21 and 2021/22 years. The ratios are well within Council's Borrowing Policy parameter of a maximum of 40% indicating the capacity to increase further borrowing if required.

5. **Indebtedness**

Non-current liabilities is increasing, relative to own source revenue, due to new loan borrowings to partly fund future strategic capital projects.

6. **Asset Renewal**

Asset renewal ratio is 86.6% for the 2019/20 Budget year and expected to remain relatively constant until the 2022/23 year that reflects a decrease to 76.1%. While Council has allocated additional funding towards asset renewal, the impact of increased depreciation (renewal demand) has resulted in this ratio remaining below the preferred target of 100%.

7. **Rates concentration**

The rates concentration ratio indicates Council's reliance on rates & charges as a revenue source. The ratio remains relatively constant at approximately 74% for the 2019/20 Budget and ensuring three financial years.

## Appendix A

### Fees and Charges Schedule

The appendix presents the rates and charges of a statutory and non-statutory nature, which will be charged in respect to various goods and services provided during the 2019/20 year.

<i>Fee Type</i>	<i>Unit Type</i>	<i>19/20 Proposed Fee Including GST</i>
<b>Community Infrastructure</b>		
<b>Bellbird Park Stadium</b>		
Refer Note 8 of the Fees and Charges Schedule		
<b>Bellbird Park Stadium- Stadium Sports</b>		
3 months Pryme mover membership (Bellbird Park Only)	Membership	124.10
Casual squash court hire- (1/2 Hr)	Session	13.40
Casual squash court hire (Per Hour)	Hour	27.00
Casual Stadium Entry 10 Visit Pass	Pass	38.70
Casual Stadium Entry 10 Visit Pass- Concession	Pass	30.60
Casual Stadium Entry Concession	Session	3.40
Disability Netball	Each	4.20
Futsal - Team Sheet	Team	64.20
Futsal-Registration	Team	103.00
Group Fitness- Casual Adult Price	Person	13.90
Group Fitness- Concession	Person	11.10
Group Fitness- Pryme Mover	Person	9.20
Gymnastics Classes Fortnightly Direct Debit 46 weeks/year	Each	20.00
Gymnastics Classes Term (Price X Number of classes)	Each	11.10
Gymnastics GV Registration	Each	33.90
Keenagers	Each	4.20
Lifeball	Each	4.20
Netball (Service Provider) registration & insurance fee per team	Per team	172.30
Netball (Service Provider) Team Sheet	Team	55.60
Program Room Hire	Hour	35.40
Pryme Movers Group Fitness 10 Visit Pass	Pass	83.70
Racquet Hire	Each	4.40
Squash Club Membership	Membership	33.70
Squash Club Membership-Concession	Membership	27.00
Squash- Concession	Membership	10.65
Squash- Junior	Each	10.60
Squash Junior/Concession 10 Visit Pass (Competition)	Pass	106.00
Squash- Senior	Each	13.50
Squash Senior 10 Visit Pass (Competition)	Pass	135.00
Volleyball Junior	Each	5.40



<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
Volleyball Junior 10 Visit Pass (Competition)	Pass	54.00
Volleyball Senior 10 Visit Pass (Competition)	Pass	67.00
Volleyball-Concession	Each	5.40
Volleyball-Family Pass (2 adults, 2 children)	Pass	13.70
Volleyball-Senior	Each	6.70
<b>Bellbird Park Synthetic and Grass Fields</b>		
Cleaning- Toilets/ change - Casual users	Each	110.00
Cleaning- Toilets/ change - User Groups	Each	54.50
Synthetic Field- Casual use- Full Field (per hour)	Hour	64.00
Synthetic Field- Casual use- Half Field (per hour)	Hour	33.50
Synthetic Field- Primary school (per term-maximum 10 hours)	Per Term	130.00
Synthetic Field- Secondary school (per term-maximum 10 hours)	Per Term	259.00
Synthetic Field- Tenants - Full Field (per hour)	Hour	26.00
Synthetic Field- Tenants - Half Field (per hour)	Hour	14.00
<b>Equestrian Casual Hire</b>		
Casual Hire (Baw Baw Equestrian Centre, Lardner)- daily	Daily	360.00
Casual Hire (Logan Park facility)- daily	Day	170.00
<b>Event Bond</b>		
Event Bond (refundable on final inspection)	Each	1,025.00
<b>Garbage and Tipping Fees</b>		
Commercial tenements - 120 lit bin (optional service)- per annum	Service	420.00
Commercial tenements -240 lit bin (optional service)- per annum	Service	496.00
Double/Queen/King Mattress	Each	32.00
Garbage Charge - Additional 120 Collection- (per annum)	Service	87.00
Garbage Charge - Additional 240 Recycling Collection- (per annum)	Service	49.00
Garbage Charge - Declared Area (per annum)	Service	384.00
Garbage Charge - Undeclared Area (optional service)- per annum	Service	384.00
Green Waste – Additional (per annum)	Service	74.00
Hard Rubbish Collection – Pensioners (pick up)	Each	32.00
Hard Rubbish Collection (pick up)	Each	65.00
Silage Wrap- Bulker bag	Per bag	10.00
Single Mattress	Each	21.00
Tanjil Bren Collection Service (per annum)	Service	121.00
Tip Fee - Paint Tin 1-5 litre (each)	Each	3.00
Tip Fee - Paint Tin 5-20 litre (each)	Each	4.00
Tip Fee - Paint Tin more than 20 litre (each)	Each	10.00

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
Tip Fee - Paper & Cardboard Commercial (m3)	Cubic Metre	5.00
Tip Fees - Car Metal Car Bodies (each)	Each	52.00
Tip Fees - Domestic refuse (m3)	Cubic Metre	34.00
Tip Fees - Domestic refuse (Minimum)- unit	Each	8.00
Tip Fees - Domestic refuse 1.8 Trailer - Fill Above trailer sides	Each	34.00
Tip Fees - Domestic refuse 1.8 Trailer - Level Fill	Each	26.00
Tip Fees - Green Waste Tree Pruning (m3)	Cubic Metre	21.00
Tip Fees - LPG / Gas Bottles Up to and including 20kg	Each	10.00
Tip Fees - LPG / Gas Bottles More than 20kg (each)	Each	26.00
Tip Fees - Tyres – car and motorbike (each)	Each	5.00
Tip Fees - Tyres - large tractor (each)	Each	91.00
Tip Fees - Tyres - light truck and 4X4 (each)	Each	9.00
Tip Fees - Tyres - truck (each)- up to 1.2 diameter off rim	Each	16.00
Tip Fees-Tyres-4X4 on rim	Each	16.00
Tip Fees-Tyres-Car on rim	Each	9.00
Walhalla Collection Service (per annum)	Service	187.00
<b>Miscellaneous</b>		
Subdivision Engineering Supervision	Percentage	2.50
Subdivision Plan Approval (Statutory- Subdivision Act)	Percentage	0.75
<b>Other Swimming Pools</b>		
Adult Monthly Pass	Membership	30.30
Adult Season Pass	Membership	102.70
Concession Monthly Pass	Membership	24.20
Concession/Child Season Pass	Membership	82.20
Family Monthly Pass	Membership	53.60
Family Season Pass	Membership	180.40
<b>Other Swimming Pools</b>		
Refer Note 8 of the Fees and Charges Schedule		
<b>Other Swimming Pools- Summer Pools Single Admissions</b>		
Adult	Session	5.60
Concession	Session	3.50
Family	Session	15.20
<b>Other Swimming Pools- Swimming Pools per Session</b>		
Swimming Lessons (Service Provider Teacher)- per participant	Session	7.70

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
<b>Property- Exhibition Hall Hire</b>		
Community rate -full day	Each	294.00
Community rate -half day	Each	150.00
Exhibition Hall ( Function without Alcohol - Bond)	Each	615.00
Exhibition Hall (Function with Alcohol - Bond)	Each	615.00
Exhibition Hall Commercial/Private/Govt/Not for Profit Hire - full day	Day	767.00
Exhibition Hall Commercial/Private/Govt/Not For Profit Hire - half day	Each	384.00
<b>Property- Goods Shed Hire Fees</b>		
Goods Shed Hire Fees-Community Day	Day	85.00
Goods Shed Hire Fees-Community Half Day	Half day	43.00
Goods Shed Hire Fees-Community Quarter Day	Quarter Day	21.00
<b>Property- Hall Hire- Halls managed by COM's</b>		
Commercial/Private- Full Day	Each	133.50
Commercial/Private- Night	Each	187.00
Community/Local	Hour	11.00
Community/Local- Full day	Each	64.00
Community/Local- Night	Each	96.00
Hall Hire- Bond - Events with alcohol	Each	615.00
Hall Hire- Bond- Events without alcohol	Each	615.00
Meeting Room	Hour	11.00
<b>Property- Public Buildings-Casual Hire Rate</b>		
Bond Alcohol	Each	615.00
Bond-No Alcohol	Each	615.00
Cleaning	Hour	72.00
Commercial/Private full day	Each	256.00
Commercial/Private half day	Each	128.00
Community- half day	Each	32.00
Community-full day	Each	64.00
Fitness Instructors	Hour	26.00
Hourly rate Community	Hour	11.00
Not for Profit/Government- full day	Each	96.00
Not for Profit/Government- half day	Each	48.00
<b>Provision of Stormwater size, depth and offset information</b>		
Notice of information through Section 200(1) of the Local Govt Act 1989	Each	67.00
<b>Recreation Facilities- Buildings</b>		
Personal Trainers	Hour	21.00

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
<b>Recreation Reserves</b> Events-excludes bins and cleaning User fees (Maximum fee)- per annum (Refer to Council Pricing Policy)	Day Annum	855.00 5,466.00
<b>Sporting Fields</b> Grounds- Cleaning charge (per hour) Grounds- Community Club, Group or School outside BBSC- Casual use (daily) Grounds- For Profit/Commercial Groups Grounds- Schools within Baw Baw Shire- Casual use (must be booked) Grounds-Community Club or Group within BBSC- Casual Use Lights- Full Field (per hour) Lights- Half field (hourly)	Hour Day Day Day Day Hour Hour	67.00 165.00 438.00 0.00 110.00 26.00 19.00
<b>Sporting Pavilion</b> Pavilion- Cleaning charge (per use) Pavilion-Use	Each Hour	134.00 21.00
<b>Turf Wicket</b> Turf wicket pitch (per use)	Each	315.00
<b>Warragul Leisure Centre</b> Refer Note 8 of the Fees and Charges Schedule		
<b>Warragul Leisure Centre- Aquatic Education</b> Aquasafe Intensive 5 Day School Holiday Program Aquasafe Plus- Fortnightly direct debit (48 week program) Bronze Medallion Grey Medallion Private Lesson 0.5 hr School Swimming Lessons:Fun Day/Structured Water Plan/Water Safety. Price per student per one hr lesson (No ratio) School Swimming Lessons:Price per student per 45 min lesson (1:6 Ratio) School Swimming Lessons:Price per student per 45 min lesson (1:7 Ratio) School Swimming Lessons:Price per student per 45 min lesson (1:8 Ratio) School Swimming Lessons:Price per student per 45 min lesson (1:9+ Ratio) Schools per participant (School instructor) Schools Per student per 1 hour lesson (1:6 ratio) Schools Per student per 30 min lesson (1:6 ratio)	Membership Membership Session Session Each Session Session Session Session Session Session Session Session Session	64.20 35.70 9.20 9.00 51.30 9.10 8.70 8.50 8.30 8.10 6.60 9.10 7.70

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
Term Aquasafe (0.5 hr)	Membership	19.60
<b>Warragul Leisure Centre- Aquatics (Casual)</b>		
Adult Swim-Casual price entry to all aquatic facilities except warm water pool	Each	7.40
Child Swim- Casual price entry to all aquatic facilities except warm water pool	Each	5.90
Concession Swim- Casual concession price entry to all facilities except warm water pool	Each	5.90
Family Swim (Sunday)- Discount casual family price entry to all aquatic facilities except warm water pool	Each	15.80
Family Swim- Casual family price entry to all aquatic facilities except warm water pool	Each	20.30
Warm Water Pool (Adult)- Casual adult price entry to warm water pool- additional to adult swim fee	Each	2.10
Warm Water Pool (Concession)-Casual Concession price entry to Warm Water Pool-additional to concession swim fee	Each	1.70
<b>Warragul Leisure Centre- Aquatics Visit Pass</b>		
Adult Pools- 20 visits	Pass	133.20
Concession Pools- 20 visits	Pass	106.20
Master Swimming -10 Visits	Pass	135.50
Warm Water Pool (Adult)- 10 Visits	Pass	85.50
Warm Water Pool (Adult)- 20 Visits	Pass	171.00
Warm Water Pool (Concession) - 20 Visits	Pass	136.80
Warm Water Pool (Concession)-10 Visits	Pass	68.40
Warragul Triathlon/Swim Club- 25 Visit pass to lap aquatic facilities	Pass	92.70
Warragul Triathlon/Swim Club-50 Visit pass to lap aquatic facilities	Pass	185.00
<b>Warragul Leisure Centre- Child Care per 10 Visits</b>		
Additional Children	Pass	17.10
First Child	Pass	32.40
Occasional Care- First Child	Pass	47.70
Occasional Care-Additional Child	Pass	33.30
<b>Warragul Leisure Centre- Child Care per 20 Visits</b>		
Additional Children	Pass	34.20
First Child	Pass	64.80
Occasional Care- First Child	Pass	95.40
Occasional Care-Additional Child	Pass	66.60
<b>Warragul Leisure Centre- Child Care per Session</b>		
Additional Children	Hourly	1.90
First Child	Hourly	3.60

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
Occasional Care- First Child	Hourly	5.30
Occasional Care-Additional Child	Hourly	3.70
<b>Warragul Leisure Centre- Children's Programs</b>		
Late booking fee (less than 48 hours)	Each	6.30
School Holiday	Each	57.90
School Holiday Late pick up	Each	12.70
<b>Warragul Leisure Centre- Facility Hire</b>		
Carnival Hire- Whole Day	Whole Day	900.30
Carnival Hire-Half Day- 2-4 Hours	Half Day	450.20
Inflatable Casual Use (Members Free)	Session	2.00
Inflatable Hire	Session	381.90
Lane Hire (pool per hour)	Hour	45.50
Program Room	Hour	50.90
Warm Water Pool	Hour	64.40
Whole Pool 25m (per hour-min 2 hours)	Session	174.80
<b>Warragul Leisure Centre- Membership Direct Debit</b>		
Full Membership- Start Up Fee	Membership	80.80
Full Aquatic Membership- Fortnightly Fee	Membership	25.60
Full Aquatic Membership- Fortnightly fee (Concession/Corporate)	Membership	23.00
Full Aquatic Membership- Start Up Fee	Membership	80.80
Full Aquatic Membership- Start Up Fee (Concession/Corporate)	Membership	72.70
Full Membership- Fortnightly Fee	Membership	41.40
Full Membership- Fortnightly Fee (Concession/Corporate)	Membership	37.30
Full Membership- Start Up Fee (Concession/Corporate)	Membership	72.70
<b>Warragul Leisure Centre- Program per 10 Visits</b>		
Group Fitness	Pass	139.60
Group Fitness (Concession)	Pass	111.70
Pryme Movers - Strength Training	Membership	83.50
<b>Warragul Leisure Centre- Program per Session</b>		
Group Fitness	Session	15.50
Group Fitness (Concession)	Session	12.40
Instructor hire - off site per hour	Session	76.40
Pryme Movers- Strength Training	Session	9.20
Virtual Classes	Session	9.20

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
<b>Warragul Leisure Centre- Stadium Sports</b> Netball Team Sheet	Team	47.50
<b>Warragul Leisure Centre- Term Membership</b> 3 month insurance Aquatic Membership (inc. start up) 3 month Insurance Full Membership (inc. start up) 6 month aquatic membership 6 month aquatic membership (Concession) 6 month full membership 6 month full membership (Concession)	Membership Membership Membership Membership Membership Membership	301.40 476.00 333.80 300.40 536.70 485.70
<b>Warragul Leisure Centre/Bellbird Park- Membership Direct Debit</b> Pryme Movers- Fortnightly Fee Pryme Movers- Start Up Fee	Membership Membership	28.40 72.10
<b>Warragul Leisure Centre/Bellbird Park- Stadium Sports</b> 1 Court per Hour Casual Court Entry	Hour Hour	50.90 4.30
<b>Warragul Leisure Centre/Bellbird Park- Term Membership</b> 12 month Pryme Mover membership 3 month Pryme Mover membership 6 month Pryme Mover membership	Membership Membership Membership	738.60 184.70 369.30
<b>Chief Executive Office</b>		
<b>BBSC photocopying charges</b> A3 black and white photocopying A4 black and white photocopying A4 or A3 colour photocopies	Per page Per page Per page	0.50 0.30 0.70
<b>Freedom of Information</b> Application fee  Charge for Access Supervision  Charge for searching Provision of A4 black and white photocopying	Each Per quarter hour of part of a quarter of an hour  Per hour or part of an hour Per page	29.60  5.60  22.20 0.25





<i><b>Fee Type</b></i>	<i><b>Unit Type</b></i>	<i><b>19/20 Proposed Fee Including GST</b></i>
Home Maintenance Hardship (b)	Hour	2.05
Home Maintenance Hardship (c)	Hour	3.05
Home Maintenance Hardship (d)	Hour	4.10
Meals on Wheels - Budget (2 Course)	Each	8.30
Meals on Wheels - Full cost	Each	16.50
Meals on Wheels - Hardship	Each	4.55
Meals on Wheels - Normal	Each	9.30
Meals on Wheels Hardship 2	Each	6.10
Overnight Respite 10 hours	Session	291.50
Overnight Respite 24 hours Full cost	Day	583.00
Overnight Respite 24 hours High	Day	310.00
PAG Full cost (CORE) long session	Session	90.20
PAG Full cost (CORE) Long session with meal	Session	101.20
PAG Full cost (CORE) Short session	Session	45.10
PAG Full Cost (HIGH) long session	Session	126.50
PAG Full cost (HIGH) Long session with meal	Session	137.50
PAG Full cost (HIGH) Short session	Session	63.25
PAG Long session	Session	7.70
PAG Long session with meal	Session	14.45
PAG Short session	Session	3.70
PAG Short session with refreshments	Session	5.35
PAG Subsidised (CORE) Long session	Session	31.35
PAG subsidised (CORE) Short session	Session	20.90
PAG Subsidised (HIGH) Long session	Session	36.85
PAG Subsidised (HIGH) Short session	Session	26.40
PAG Supported Community Access	Session	3.70
Personal Care Full Cost (out of ordinary hours)	Hour	82.50
Personal care - full cost (weekend/public holidays)	Hour	115.50
Personal Care (High) Double	Hour	26.20
Personal Care (High) Single	Hour	26.20
Personal Care (Low) Double	Hour	6.20
Personal Care (Low) Single	Hour	6.20
Personal Care (Medium) Double	Hour	9.30
Personal Care (Medium) Single	Hour	9.30
Personal Care Brokerage	Hour	8.60
Personal Care Full cost	Hour	55.00
Personal Care Hardship (c)	Hour	3.05
Personal Care Hardship (b)	Hour	2.05
Personal Care Hardship (d)	Hour	4.10
Respite - full cost (weekends/public holidays)	Hour	121.00
<b>Property</b>		
Agreement Preparation Fee	Each	128.00
Minimum Standard Annual Lease Fee	Each	802.00

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
Municipal or Government Road Closure or Discontinuance	Each	5,000.00
Rural Grazing-Unmade Road-Major	Per annum	564.00
Rural Grazing-Unmade Road-Minor	Per annum	308.00
Unmade Government Road Fee-Consent	Each	512.00
<b>Property- Agistment</b>		
Cattle Agistment (per head/per week)	Each	10.50
Horse agistment (minimum fee per month)	Each	102.50
Sheep and goat Agistment (per head/per week)	Each	2.20
<b>Planning and Development</b>		
<b>Arts Centre</b>		
Advanced AV Operation	Per hour	55.00
Advertising Service Fee (per advertising week)	Week	50.00
Basic AV setup (set up and equipment only)	Per function	148.00
Board Operators per hour	Hour	55.00
Booking Fee Commercial	Each	3.80
Booking Fee- Education	Each	1.95
Booking Fee Non-Commercial	Each	2.45
Card Charges % of Gross Box Office	Percentage	2.00
Complimentary (per printed ticket)	Each	1.00
Conference Registration Fee (per delegate)	Each	4.00
Direct Mail per letter	Each	3.00
Fountain Room (half of room) full day (Commercial)	Day	205.00
Fountain Room (Shire)- Half Day	Half Day	92.00
Fountain Room (Shire)-Full Day	Day	123.00
Fountain Room half day (Commercial)	Half Day	154.00
Gaffer Tape	Roll	24.00
Intermediate AV (set up and equipment only)	Per function	225.00
Lyrebird Room (Commercial)- Full Day	Day	390.00
Lyrebird Room (Commercial)- Half Day	Half Day	308.00
Lyrebird Room (Shire)-Full Day	Day	270.00
Lyrebird Room (Shire)-Half Day	Half Day	184.00
Mechanists per hour	Hour	50.00
Piano Hire (including tuning)	Each	280.00
Postage fee	Each	5.60
Radio Microphones (includes batteries)	Each	64.00
Rehearsal-theatre stage hire-Under work light	Hour	59.00
Security Service-Licenced Events (Alcohol) (per hour)	Hour	57.00
Smoke Machine Hire (includes smoke fluid)	Performance	58.00
Stage floor repaint (excluding paint)	Each	564.00

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
Theatre Hire- (Commercial 2nd performance)	Performance	760.00
Theatre Hire- Commercial day hire	Day	2,400.00
Theatre Hire -Education (2nd performance)	Performance	450.00
Theatre Hire-Education Tier 1 (per performance)	Performance	450.00
Theatre Hire-Education Tier 2 (per performance)	Performance	1,110.00
Theatre Hire-Education Tier 3 (per performance)	Performance	1,330.00
Theatre Hire-Non Commercial (2nd performance)	Performance	492.00
Theatre Hire-Non Commercial Tier 1 (per performance)	Performance	490.00
Theatre Hire-Non Commercial-Tier 2(per performance)	Performance	1,215.00
Theatre Hire-Non-Commercial Tier 3 (per performance)	Performance	1,450.00
Usher per hour	Hour	50.00
<b>Building</b>		
Annual POPE - Same event on multiple occasions	Annual	1,283.00
Bi-Annual POPE - Different events on multiple occasions	Bi-Annual	2,138.00
Bi-Annual POPE - Individual Event Certification	Bi-Annual	1,283.00
Building - Copy of Building Permit Documents	Each	102.00
Building - Copy of Occupancy Permit	Each	102.00
Building - Council Consent and Report - Dispensations	Each	290.40
Building - Inspections (Existing Permits)	Each	214.00
Building - Lodgement Fees	Each	121.90
Building - Private Building Surveyor Property Information (Hazard Areas)	Each	47.25
Building - Property Information (Building Permit Details, Notices & Orders Details)	Each	47.25
Building - Statutory Demolition Charge	Each	85.15
Building - Stormwater Point of Discharge	Each	144.70
Building - Temp Occupation Permits for buildings	Each	1,016.00
Building-Commercial applications over time allocation.	Per Hour	214.00
Essential Safety Measures preparation of maintenance schedules	Per Hour	105.00
Essential Safety Measures reports	Per Hour	105.00
POPE - Commercial Operators	Each	1,283.00
POPE - Volunteer & Not for profit Organisations	Each	695.00
Siting Approval of Temporary Structure	Each	641.00
Swimming pool and spa safety barrier reports	Each	472.00
<b>Compliance</b>		
Adoption fee for cat	Each	180.00
Adoption Fees – Dog (per activity)	Each	300.00
Advertising display permit (per annum)	Annum	80.50
Alcohol Permits	Each	80.00

<i><b>Fee Type</b></i>	<i><b>Unit Type</b></i>	<i><b>19/20 Proposed Fee Including GST</b></i>
Animal Register Certificate/Record	Each	15.35
Animal Register Inspection Fee	Each	35.80
Asset Protection Permit	Each	225.00
Cat Cage - Bond	Each	61.50
Cat Registration - Desexed- Refer Note 4	Each	40.00
Cat Registration - Not desexed- Refer Note 4	Each	120.00
Cat registration- desexed (Pensioner concession)- Refer Note 4	Each	20.00
Cat registration- Not desexed (Pensioner concession)- Refer Note 4	Each	60.00
Community Local Law Infringement- Penalty Unit of \$100	Each	100.00
Dog Registration - Desexed- Refer Note 4	Each	40.00
Dog Registration - Not desexed- Refer Note 4	Each	120.00
Dog registration- dangerous, restricted and menacing- Refer Note 4	Each	266.50
Dog registration- desexed (Pensioner concession)- Refer Note 4	Each	20.00
Dog registration- Not desexed (Pensioner concession)- Refer Note 4	Each	60.00
Droving Livestock Permit (5 years)	Each	276.50
Impounded vehicle release fee	Each	161.00
Impounded vehicle storage	Per Day	12.50
Impounded vehicle towing-At Contractors Cost	Each	0.00
Keeping of Excess Animals Permit (per annum)	Annum	79.00
Livestock Pound fees (per day)- Refer Note 10		
Local Law Impound Fee	Each	82.00
Local Laws Permit Fees – Other	Each	78.50
Microchipping fee- dog or cat	Each	64.00
Occupation of road or footpath permit	Each	78.60
Open Air Burning (per activity)	Each	53.50
Open air burning permit-Commercial	Each	214.00
Outdoor eating & goods for sale permit per Sq m (per annum)	Annum	46.00
Penalty Notice Reminder Fee- Refer Note 5	Each	24.50
Permit application lodgement fees	Each	37.70
Registration-Domestic Animal Business per annum- Refer Note 3	Annum	256.00
Replacement disabled parking permit	Each	5.20
Roadside Trading Permit (1 mth) Outside designated area	per mth	267.00
Roadside Trading Permit (6 mths) Outside designated area	6 mths	1,176.00
Roadside Trading Permit (per annum) Outside designated area	annum	1,924.00
Roadside Trading Permit (per day) Outside designated area	per day	107.00
Roadside Trading Permit- Inside designated area (1 month)	Per Month	534.50

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
Roadside Trading Permit- Inside designated area (6 months)	6 Months	2,352.00
Roadside Trading Permit- Inside designated area (per annum)	Per Annum	3,850.00
Roadside Trading Permit- Inside designated area (per day)	Per Day	214.00
Sausage Sizzle Permit	Each	80.00
Vic Roads stock on roads (per activity)	Each	588.00
Works Within Road Reserve Permit (each)	Each	150.00
<b>Compliance- Service</b>		
Pound fees (per day)	Day	25.00
Pound Release fees	Each	143.50
Pound Release fees Registered Outside designated area	Each	82.00
<b>Domestic Animal Infringements</b>		
Refer Note 2 of the Fees and Charges Schedule		
<b>Emergency Management</b>		
CFA Remove Fire Hazard (Admin fee)	Each	107.00
CFA Remove Fire Hazard- Refer Note 5	Each	1,611.90
<b>Health</b>		
Accommodation greater than 10 persons	Each	290.00
Accommodation less than 10 persons	Each	215.00
<b>Health- Food</b>		
Food-Health Inspection following non-compliance	Per Hour	149.00
Food-Health Registration - Class 1	Each	575.00
Food-Health Registration - Class 2	Each	675.00
Food-Health Registration - Class 2 (Domestic Kitchen 50%)	Each	675.00
Food-Health Registration - Class 2 (Sporting Clubs 75%)	Each	675.00
Food-Health Registration - Class 3	Each	430.00
Food-Health Registration - Class 3 (Domestic Kitchen 50%)	Each	430.00
Food-Health Registration - Class 3 (Sporting Clubs 75%)	Each	430.00
Food-Pre Transfer Inspection Fee	Each	297.00
Food-Transfer of Registration	Each	404.85
Street Trader Class 2 or 3 trading for charity or community	Each	0.00
Street Trader Class 2 Trading for Profit	Each	340.00
Street Trader Class 3 Trading for Profit	Each	215.00

<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
<b>Health- New Premises</b>		
Health Registration-New premises registration - All Health Premises	Each	290.00
Late payment fee-renewal of registration for all health premises-Refer Note 7	Each	0.00
<b>Health- Onsite Waste Disposal</b>		
Septic - Copy of plans (hard copy)	Each	97.00
Septic- Copy of plan( electronic)	Each	43.00
Septic Tank Fees - All - Fast Track Option	Each	646.00
Septic Tank Fees - Alterations (Additional fixtures)	Hour	297.00
Septic Tank Fees - Alterations (upgrades, Additional lines, Tank)	Each	374.00
Septic Tank Fees - Amendment to Permit Expiry Date	Each	74.00
Septic Tank Fees - Amendment to Plans Submitted	Each	220.00
Septic Tank Fees-Permit to Install and Permit to Use	Each	589.00
Septic-Conveyancing Enquiry	Each	220.00
Septic-Land Capability Assessment Report	Each	74.00
<b>Health- Public Health and Wellbeing</b>		
Accommodation Premises-Health Registration-Transfer of Registration	Each	297.00
Health Registration - Business involving skin penetration: s68(d)	Each	290.00
Health Registration-Business involving colonic irrigation s 68(c)	Each	297.00
Health Registration-Business involving tattooing: s68(e)	Each	297.00
Health Registration-Business of applying cosmetics that does not involve skin penetration or tattooing: s68(ab)	Each	297.00
Health Registration-Transfer of Registration - Prescribed Premise: s68	Each	297.00
<b>Health- Residential Tenancies</b>		
Caravan Park-Health Registration-Less than 25 sites	Fee units	235.00
Caravan Park-Health Registration-More than 100 but less than 150 sites	Fee Units	1,435.00
Caravan Park-Health Registration-More than 150 but less than 200 sites	Fee Units	2,380.00
Caravan Park-Health Registration-More than 200 but less than 250 sites	Fee Units	2,850.00
Caravan Park-Health Registration-More than 25 but less than 50 sites	Fee units	470.00
Caravan Park-Health Registration-More than 50 but less than 100 sites	Fee units	885.00
Caravan Park-Transfer of Registration	Fee Units	69.70
<b>Health- Services</b>		
Food and Water Sampling	Per Hour	318.00

<b><i>Fee Type</i></b>	<b><i>Unit Type</i></b>	<b><i>19/20 Proposed Fee Including GST</i></b>
Report and Consent Section 801 Building Regulations 2006	Each	590.00
Sharp bins-small	Each	3.70
Sharp bins-tall	Each	6.65
Thermometer	Each	55.00
<b>Parking Infringements</b> Refer Note 1 of the Fees and Charges Schedule		
<b>Planning &amp; subdivision fee- Amendment to Planning Scheme</b> Consideration by the Minister of a request	Each	496.60
Considering a request to amend a planning scheme	Each	2,976.70
Considering from 11-20 submissions to a planning scheme amendment	Each	29,478.00
Considering more than 20 submissions to a planning scheme amendment	Each	39,478.00
Considering up to 10 submissions to a planning scheme amendment	Each	14,753.50
Submitting the amendment for approval by the Minister	Each	496.60
<b>Planning &amp; subdivision fee- Application for Permits</b> 01 Class 1 Change or allow the new use of the land	Each	1,286.10
02 Single Dwelling Class 2 Up to \$10,000	Each	195.10
02 Single Dwelling Class 3 \$10,001-\$100,000	Each	614.10
02 Single Dwelling Class 4 \$100,001 to \$500,000	Each	1,257.20
02 Single Dwelling Class 5 \$500,001 to 1 million	Each	1,358.30
02 Single Dwelling Class 6 \$1 Million to \$2 Million	Each	1,450.50
03 VicSmart Class 7 Up to \$10,000	Each	195.10
03 VicSmart Class 8 More than \$10,000	Each	419.10
03 VicSmart Class 9 Application to subdivide or consolidate land	Each	195.10
04 All Other Developments Class 10 Up to \$100,000	Each	1,119.90
04 All Other Developments Class 11 \$100,001 to \$1 million	Each	1,510.00
04 All Other Developments Class 12 \$1 million to \$5 million	Each	3,330.70
04 All Other Developments Class 13 \$5 million to \$15 million	Each	8,489.40
04 All Other Developments Class 14 \$15 million to \$50 million	Each	25,034.60
04 All Other Developments Class 15 More than \$50 million	Each	56,268.30
05 Subdivision Class 16 Subdivide an existing building	Each	1,286.10
05 Subdivision Class 17 Subdivide land into 2 lots	Each	1,286.10

<b><i>Fee Type</i></b>	<b><i>Unit Type</i></b>	<b><i>19/20 Proposed Fee Including GST</i></b>
05 Subdivision Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Each	1,286.10
05 Subdivision Class 19 To subdivide land (other than class 9,16,17 or 18)	Each	1,286.10
Class 20 To create or vary a restriction	Each	1,286.10
Class 21 A permit not otherwise provided for in this Regulation	Each	1,286.10
<b>Planning &amp; subdivision fee- Application to Amend Permit</b>		
01 Class 1 Change the use of the land allowed by the permit	Each	1,286.10
01 Class 2- Amendment to change what the permit allows or any condition	Each	1,286.10
02 Single Dwelling Class 3 Up to \$10,000 (amendment to class 2 permit)	Each	195.10
02 Single Dwelling Class 4 \$10,001-\$100,000 (amend to class 3 permit)	Each	614.10
02 Single Dwelling Class 5 \$100,001-\$500,000 (amendment to class 4 permit)	Each	1,257.20
02 Single Dwelling Class 6 \$500,001 to \$2 million (amendment to class 5 or 6 permit)	Each	1,358.30
03 VicSmart Class 7 Up to \$10,000	Each	195.10
03 VicSmart Class 8 More than \$10,000	Each	419.10
03 VicSmart Class 9 Application to subdivide or consolidate	Each	195.10
04 All Other Developments Class 10 Up to \$100,000	Each	1,119.90
04 All Other Developments Class 11 \$100,000 to \$1 million	Each	1,510.00
04 All Other Developments Class 12 \$1 million to more than \$50 million (amendment to class 12, 13, 14 or 15 permit)	Each	3,330.70
05 Subdivision Class 13 Subdivide an existing building (amendment to class 16 permit)	Each	1,286.10
05 Subdivision Class 14 Subdivide land into two lots (amendment to class 17 permit)	Each	1,286.10
05 Subdivision Class 15 Realignment of common boundary between 2 lots or to consolidate 2 or more lots	Each	1,286.10
05 Subdivision Class 16 To subdivide land	Each	1,286.10
05 Subdivision Class 17 To create or remove restriction	Each	1,286.10
05 Subdivision Class 18 A permit not otherwise provided for in this Regulation	Each	1,286.10
<b>Planning &amp; subdivision fee- Certificates</b>		
Land Information Certificates	Each	27.00
<b>Planning &amp; subdivision fee- Enforcement</b>		
Certificate of Compliance Under Section 97N	Each	317.90



<b>Fee Type</b>	<b>Unit Type</b>	<b>19/20 Proposed Fee Including GST</b>
<b>Planning &amp; subdivision fee- Other fees</b>		
Amend an Application for a Planning Permit prior to Advertising	Each	102.00
Copy of Planning Permit and Endorsed Plans for Land Owner	Each	87.00
Copy of Planning Permit and Endorsed Plans if not owner	Each	154.00
Extend a planning permit	Each	300.00
Regulation 16-For an agreement to a proposal to amend or end an agreement under section 173 of the act	Each	643.10
Regulation 18-Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority	Each	318.00
Regulation 7-Request minister to prepare amendment to planning scheme exempted Section 20(4) of the Act	Each	3,901.50
Regulation 8-Request minister to prepare amendment to planning scheme exempted Section 20A of the Act	Each	939.30
Secondary Consent and Written Consent	Each	318.00
Written advice(Written Response to request for planning information)	Each	90.00
<b>Planning &amp; subdivision fee- Public Notice</b>		
Laminated Sign On site	Each	107.00
Public Notices in Newspapers at cost	Each	267.00
Public Notification service (includes 10 letters)	Each	128.90
<b>Planning &amp; subdivision fee- Public Notice Fee</b>		
Additional letter	Each	5.85
<b>Planning &amp; subdivision fee- Statutory Fees</b>		
Refer Note 9 of the Fees and Charges Schedule		
<b>Planning &amp; subdivision fee- Subdivision Certificates</b>		
Alteration of plan under Section 10(2) of the Act	Each	108.40
Amendment of certified plan under section 11(1) of the Act	Each	137.30
Certification of a plan of subdivision	Each	170.50

## Fees and Charges Notes

<b>Note 1</b>	Parking infringement fees are set by the State Government under the provisions of the Road Safety Road Rules. The fees vary and are indexed and published by the State Government each year.
<b>Note 2</b>	Domestic animal infringement fees are set by the State Government under the provisions of the Domestic Animals Act 1994. The fees vary and are indexed and published by the State Government each year.
<b>Note 3</b>	Registration-Domestic Animal Business - Fee includes State Government Levy on Domestic Animal Business Registration of \$10.00.
<b>Note 4</b>	Animal registration fees - Fee includes State Government Levy on registrations of \$3.50 per dog and \$2.00 per cat.
<b>Note 5</b>	Penalty units are set by the State Government. The fees vary and are indexed and published by the State Government each year. Penalty units are an amount of money used to compute pecuniary penalties for many breaches of statutory law.
<b>Note 6</b>	Legal costs are recovered in accordance with those set by the Magistrates Court of Victoria.
<b>Note 7</b>	Late payment will incur a charge of 50% of the relevant registration fee.
<b>Note 8</b>	3% increase as per YMCA tender submission. Fees have been rounded to the nearest \$0.10 cents.
<b>Note 9</b>	Increases to statutory planning and subdivision fees will be released by the State Government.
<b>Note 10</b>	Livestock Pound fees (per day) is at cost.

### Statutory Fees and Infringements

**Statutory Fees and Infringements may vary from the amounts stated as they are indexed by the State Government each year. Council will charge fees as per the statute.**