



# Annual Budget 2022/23

Adopted 22 June 2022



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## Mayor's Introduction

*I am pleased to introduce Baw Baw Shire Council's 2022/23 Annual Budget on behalf of my fellow Councillors.*

*At its most basic level, the Annual Budget details how we will deploy our financial resources over the coming budget year to translate the goals of our Council Plan and Community Vision into material outcomes for the benefit of everyone who lives, works, studies, and invests in Baw Baw Shire.*

*It documents, down to the dollar, where your rates will be invested to deliver more than 100 services, and to build and renew the community infrastructure needed to support residents and businesses in all corners of the Shire.*

*This year, Council has increased our annual Capital Works Program by \$3.101 million to \$41.778 million. Roads and paths, community and cultural facilities, and recreation and open spaces all feature prominently in the year ahead.*

*Significant budgeted capital projects in 2022/23 include:*

- Baw Baw Civic Place Precinct Stage 1 - \$6.500 million\**
  - Warragul Indoor Stadium Stage 1 - \$4.050 million*
  - Rokeby Noojee Trail - \$1.500 million\**
  - Bellbird Park East Multi Use Pavilion - \$2.170 million*
  - Roads reconstruction program - \$2.000 million*
- \* Subject to State and/or Federal Government grant support.*

*Further, as part of Council's ongoing commitment to road maintenance, a total of \$11.21 million has been allocated to roads in the Capital Works Program (inclusive of the roads reconstruction program listed above).*

*In addition to the bricks and mortar projects, there is also increased investment in other new initiatives aimed at enhancing key Council services such as strategic and statutory planning, community services and advocacy.*

*This year's budget faces unique pressures, however, like all local governments, Baw Baw Shire Council relies on rates and fees revenue as its key source of funding. What is not commonly understood is that rates and fees alone are insufficient to fund all the services and infrastructure that Council is required to deliver.*

*Baw Baw Shire Council is one of the fastest growing regions in the state. People often believe that huge population growth means a huge financial boost for Councils. That is just not so. As the population increases, so does demand for Council services, and so does the demand, pressure, and wear on infrastructure.*

*Despite common misconceptions, Councils cannot simply increase rates to make up shortfalls. As per the Victorian Government's Fair Go Rates System, the total rates increase allowed is strictly limited. For the 2022/23 financial year, the rates increase has been capped by the State Government at one and three quarters per cent.*

*Adding further pressure to the budget is the rapid escalation of costs due to COVID and other factors, such as the conflict in Ukraine. Speak to anyone and they will tell you they are experiencing the impacts of things like rising fuel prices and the increased costs of building materials and labour shortages. Council is not immune. For example, the costs associated with services like waste management have been significantly impacted by both rising fuel costs and steep increases in State Government transfer station levies. It simply costs more to deliver some services this year than it did last year, and those costs may continue to rise.*

*These factors taken altogether mean that Council is more reliant than ever before on funding from sources outside of rates revenue, fees, and charges. We depend especially on the funding support of the State and Federal Governments. Keeping the needs of our rapidly growing community front of mind at all levels of government must remain a key Council priority.*

*This financial year, we will continue to work with our community, businesses, and industry to advocate on behalf of Baw Baw to make sure that our region receives government support and infrastructure investment that is commensurate with our population growth.*

*The preparation of the draft Annual Budget has been a fine balancing act amidst uniquely challenging conditions. Despite the uncertainty around us, it provides a sensible and stable platform from which we can build and deliver on behalf of our community.*

*I would like to thank all those involved. It is owing to their hard work and financial prudence that we can face the 2022/23 financial year with confidence.*

*On behalf of Council, I would also like to thank the 76 individuals and organisations from the Baw Baw Shire community who took the time to make a submission in response to the draft Budget while it was on exhibition between 14 April and 8 May 2022.*

*Baw Baw Shire Council is one of the few Victorian Councils to put money aside in the draft Budget to be allocated after a community submission process. We do it because we believe it is important to ensuring a truly democratic process that gives our community every opportunity to advocate for what is important to them.*

*As a direct result of this consultation, Council has allocated \$590,000 in funding towards community-requested initiatives in the 2022/23 budget. From footpaths, boardwalks, and trails, to wetlands, playgrounds, picnic tables, and shelters, 17 projects will now be funded because you – our community members – asked for them directly.*

*We look forward to working with you to deliver these and all the other exciting projects we have budgeted for the coming year.*

**Cr Michael Leaney**  
**Mayor**

## Executive Summary

Council has prepared an Annual Budget for 2022/23 aligned to the vision in the Council Plan 2021-2025. It has been developed to enable Council to continue to provide a wide range of services to the community and to improve infrastructure within a rate capping environment, during a time of unprecedented growth in the Baw Baw Shire.

### 1. Rate rise

The Fair Go Rates System (FGRS) sets out the maximum amount Council's may increase rates in a year. For 2022/23 the FGRS cap has been set at one and three quarters per cent (1.75%).

The 2022/23 Annual Budget focuses on achieving financial sustainability whilst at the same time delivering the objectives of the Council Plan 2021 – 2025. The increase in rate revenue is fixed to a maximum of one and three quarters per cent in line with the State Government rate cap. The Annual Budget is formulated to provide sufficient funding for Council to continue to deliver essential community services and programs as well as a significant capital works program.

The option of applying to the Essential Services Commission for a rate rise above the FGRS cap has been considered and rejected by Council.

This budget further highlights the challenges for growth shires and is the Federal and State Governments responsibility to provide the ongoing funding for services and infrastructure to meet the shires population needs and community expectations.

The major challenges have been to meet the needs of the growing population of the Shire, continuing to review its critical infrastructure renewal requirements, and improve Council's overall financial proposition, within the constraints of the rate cap. The growing population brings greater expectations for service delivery and infrastructure. Without further support from the Federal and State Governments these expectations cannot be met in the future.

The waste charges have increased by an average of 12 per cent compared to the prior year to cover the full costs of managing the waste services function. The increased charge income will mainly be applied to fund additional operating costs of both a recurring and one-off nature.

The increased waste charges will be distributed across the Baw Baw community. Baw Baw Shire Council has no option but to increase these charges in accordance

with State Government mandated changes to waste services in Victoria with which Council must comply.

Council continues to apply a differential rating system. A review of the existing differential rates was conducted, and the following changes have been made for the 2022/23 year to ensure an equitable distribution of the rates charge:

- Farm rate - decreased from a differential of 0.9 to 0.8
- Commercial/Industrial rate, increased from 1.2 to 1.3.

## **2. The financial result**

This Annual Budget projects a surplus of \$24.640 million for 2022/23 compared to the forecast surplus for 2021/22 of \$24.583 million.

The most significant changes impacting the movement in the surplus between the 2022/23 Annual Budget and the 2021/22 forecast are:

- Increase in rates and charges of \$3.892 million.
- Decrease in Operating Grants of \$3.841 million, mainly due to the exit from Aged and Disability Services which was included in 2021/22.
- Decrease in Capital Grants of \$4.785 million, based on the Capital Program for 2022/23.
- Decrease in employee costs of \$2.055 million, mainly due to the exit from Aged and Disability Services which was included in 2021/22.
- Decrease in Materials and Services costs of \$3.061 million, due to the exit from Aged and Disability Services, and the prior year also includes carried over expenditure.

The surplus of \$24.640 million is converted into an adjusted underlying result that better reflects Council's level of financial sustainability. This result excludes grants received for capital purposes which are non-recurrent and capital contributions from other sources to arrive at the adjusted result for 2022/23 of a deficit of \$2.394 million.

The underlying result is not a cause for ongoing concern. The annual operating results are the subject of annual external audit by the Victorian Auditor General's Office (VAGO) and their recent review by Councils Audit and Risk committee. Neither of these bodies have raised any concerns with Councils current or ongoing financial

sustainability based on the current and expected financial environment that Council is operating in.

### 3. Accumulated Cash Result

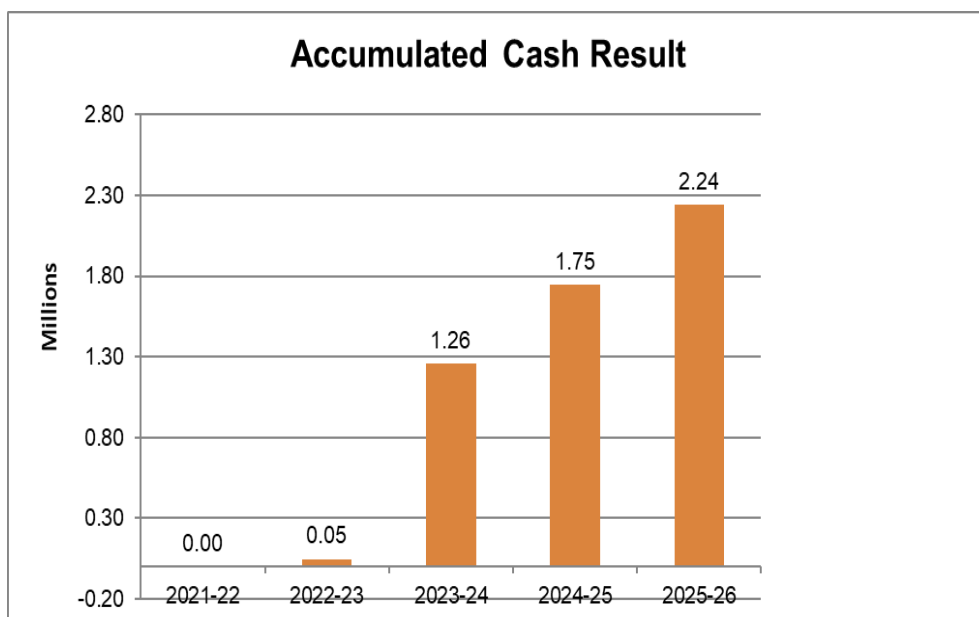
The Accumulated Cash Result is a measure of financial performance that identified the available and unallocated cash after funding the services and projects in each budget year.

While the accounting standards provide a large surplus within the Income Statement, this accounting surplus is not a true reflection of the available cash as it includes non-cash income such as gifted assets.

Council's 2022/23 Annual Budget reports an accounting surplus of \$24.640 million that includes \$7.316 million of non-cash income, excludes the cost of the \$41.778 million capital works program as well as including \$19.612 million of non-cash depreciation expense. This is considered a prudent financial measure to ensure Council is only expending funds that have or are known to be received.

Removing these non-cash items from the \$24.640 million surplus then adding back the cash items, not included to the accounting surplus, results in an accumulated cash result or cash surplus of \$0.005 million for the 2022/23 Budget year.

The Accumulated Cash Position also differs from the Statement of Cash Flows as the cash flow statement is designed to show a high-level summary of the cash inflows and cash outflows for each financial year. By contrast the Accumulated Cash Position reports the unallocated cash remaining after funding the operating budget, the capital works program and after quarantining cash to the reserve funds.



The above bar graph reflects the estimated accumulated cash surplus for the years 2021/22 to 2025/26 after adjusting for non-cash items and adding back cash items, such as capital works, not included to the accounting surplus. The Accumulated Cash Result is the remaining cash after allocation of available cash to reserves and after funding all expenditure identified in both the operating budget and the capital works program. The results indicate that Council has limited cash that remains unallocated.

#### **4. Response to the Mid-Year Budget Review**

Council noted the mid-year budget review at the 9 March 2022 Council meeting. At that time an adjustment of \$1.396 million decrease to the surplus was forecast for 2021/22 financial year. This brought the forecast for 2021/22 to a surplus of \$24.583 million, and was funded largely by an underspend in the 2020/21 year, which was not yet realised at the time the original 2021/22 budget was set.

Since that time a further review of the overall financial position has been undertaken at the direction of Council, which has resulted in additional funds being available for the 2022/23 budget. This additional forecast for the 2021/22 year end position has been taken into account when preparing the 2022/23 budget, and therefore there is no unfavourable impact from these adjustments taken into the 2022/23 year.

This improvement in the 2021/22 forecast position at the March 2022 quarter is included in this budget as part of the overall Long Term Financial Plan.

Council has now addressed the adjustments noted in the Mid-Year Budget Review to ensure a favourable position to budget is proposed for 2022/23.

#### **5. New Initiatives**

The total net cost to Council of new operating initiatives proposed for funding in the draft 2022/23 annual budget is \$1.199M. This consists of operating expenses, and a combination of staff and programs that total \$2.049M gross, with the difference recovered through Waste Charges, User Fees and Charges and Grant Funding.

These initiatives are approved by Council for the draft budget to meet the needs of our rapidly growing population, and to meet the expectations of our community and Councillors. Notably, there has been major investment in the areas of Statutory Planning and Enforcement, Infrastructure Planning and Maintenance, Waste and major Strategic Planning works that relate to Vegetation Protection.



The new initiatives also provide significant investment in a range of other core Council functions, including strategic planning, statutory planning, community services, advocacy and events and the delivery of capital works.

The total additional FTE proposed in this budget is 16.6 for 2022/23. Of this amount the following should be noted:

- The number of ongoing at cost to council FTE positions nominated is 9.2. This is similar and consistent with the 2021/22 figure of 9.85.
- There are 1.6 FTE that are proposed for Fixed Term positions to address specific operational requirements. These positions end at the conclusion of the employment term that is usually up to 2 years.
- Positions that funded in the areas of Waste Management, Asset Management and Community Services are wholly or in part by the Waste Charge, User Fees and Charges or Grant Funding: 2.8.
- There are 3 ongoing Project Management positions that are ongoing and funded through the Capital Works Program to expedite project delivery that are not operational in nature.

A detailed listing of the new initiatives is provided below:

- **IT upgrade for Statutory Planning** of \$30,000 for the upgrade of the workflow program in accordance with the Statutory Planning Review.
- **Targeted review of PSP specific provisions** project for \$40,000. This project is to engage a Traffic Engineer to conduct a targeted review of the cross sections in both PSPs to assess the suitability of the cross sections in terms of their locality and the impact on local character.
- **Significant Vegetation Protection Project** funding of \$150,000 in 2022/23 and \$100,000 in 2023/24. This project involves identifying significant vegetation throughout the municipality that would warrant protection through the Baw Baw planning scheme.
- **Paths, Trails and Reserves Review** for PSPs for \$40,000. This project funds an Urban Design consultant to review the proposed locations of paths and reserves as shown in the PSPs. This work will also consider Council's Paths and Trails Strategy adopted in 2019.
- **Senior Strategic Planner** to provide additional resources for the Strategic Planning team to enable more efficient delivery of the current program of work. (0.75 FTE, ongoing).

- **Strategic Planning Administration** Support role to provide administrative support to the team in delivering the suite of strategic planning projects, including record management, customer service, meetings, and engagement support. (0.75 FTE, ongoing)
- **DCP and Subdivision Officer** to provide greater capacity in Priority Development and reduce the risk of single point dependency in the current service in accordance with the Statutory Planning Review. (0.75 FTE, ongoing)
- **Planning Compliance Co-ordinator** to meet community and Council expectations for a higher level of dedicated and planned enforcement of Planning Permit conditions. (FTE 0.75, ongoing)
- **Community Compliance Officer** to provide additional capacity in this area to investigate complaints and to enable Council to be more proactive such as in addressing compliance for building sites and increased capability for after hours and remote locations monitoring. (FTE 0.75, ongoing)
- Council has allocated \$40,000 towards **upgrading print and electronic marketing materials for key advocacy projects**, including the Drouin and Warragul Bypass and Baw Baw Culture and Connect Precinct. It also will be used to conduct feasibility studies that underpin high level discussions with Federal and State Ministers and advisers, government agencies and industry support groups.
- The allocation of \$60,000 in the 2022-23 budget gives us the ability to **sponsor a return of World Championship Jousting and the Melbourne Food & Wine Festival** as well as the **hosting of a major music event**. Any additional major events will require Council adopted approval to proceed.
- **Venue Hire Officer** to provide a centralised point of contact for community members and organisations wanting to hire Council venues. Currently, this is decentralised and has resulted in both poor customer experiences and control of this area of business. No cost to Council. (0.75 FTE, ongoing)
- **3 x Project Managers** to assist in the delivery of an increased capital works program for 2022/23 financial year, to assist on managing outstanding capital works from prior financial year and to support the workload of capital works in the future as the program expands to meet community needs and expectations. (3 FTE ongoing)
- **Open Space Planner** to provide for the planning and provision of open space assets, including the upgrades, planning for new, and renewal of existing assets. (0.5 FTE, ongoing)

- **Amenity Cleansing Officer** due to an increase in community expectations and operational requirements, and to reduce reliance on external contractors to deliver part of this service. (FTE 1.0, ongoing)
- **Asset Protection Officer** to transition the current fixed position to an ongoing resource, which is offset by revenue generated from this service. This service administers works in roads reserve permits and other permits, which enable the protection of Council assets. No Cost to Council. (1.0 FTE, ongoing)
- **Infrastructure Maintenance Support Officer** to support Council to attain third party accreditation and pre-qualification status required for the continuation of maintenance services on arterial roads within township boundaries. This role will support the maintenance of OHS/QMS frameworks, policies and procedures. (FTE 0.6, Fixed Term)
- **Senior Traffic Engineer** to coordinate the increased number of traffic and road safety-related matters and provide assistance to the Civil Asset Planning team to undertake investigations, respond to customer requests, contribute to the development of strategies, plans, procedures, and develop funding applications. (FTE 0.75, ongoing)
- **Environmental Planning Officer** to increase resources to enable the internal planning referral function to meet increased number of planning applications, to ensure increased response times for environmental assessments. Council Plan initiative. (FTE 0.8, ongoing)
- **Waste Services Transition Officer** for a fixed term to assist Council's transition to providing a food organics and green organics service, as well as changes to bin collection frequencies. This is recoverable through the Waste Services Charge. (1.0 FTE, Fixed Term to 23/24 FY)
- Provision of **legal and services for new waste contracts** of \$50,000. This is recoverable through the Waste Services Charge.
- **Aged and Disability Planning and Partnerships Coordinator** to respond to the needs of older adults and those with a disability through strategic partnerships and programs enabled by the development of Councils Disability Action Plan, Positive Ageing Strategy and other key initiatives. This position is grant funded and no cost to Council. (0.75 FTE, ongoing)
- **Youth Officer** to support the needs of young people through the ongoing delivery of key youth programs such as Councils Youth Strategy, Freeza, Live 4 Life, and the Holiday Program. This position was previously fixed term. (1.0 FTE, ongoing)

- **Assistant Financial Accountant** to enable a great focus on strategic priorities, financial sustainability and building organisational capacity in financial management. (0.5 FTE, ongoing)

In summary these initiatives are proposed based on the recommendation of the Executive Team, community needs and Councillor recommendation and endorsement.

## 6. Capital Works Program

Council continues to make a major investment in infrastructure, with an increase of \$3.101 million in capital expenditure for 2022/23 totalling \$41.778 million, compared with \$38.680 million (excluding carryovers) from 2021/22.

Some of the most significant capital projects budgeted for 2022/23 include:

- Baw Baw Civic Place Precinct Stage 1 - \$6.500 million (total project cost \$30.000 million)
- Warragul Indoor Stadium Stage 1 - \$4.050 million (total project cost \$10.080 million)
- Rokeby Noojee Trail - \$1.500 million (total project cost \$6.250 million)
- Bellbird Park East Multi Use Pavilion - \$2.170 million (total project cost of \$4.195 million)
- Roads reconstruction program - \$2.000 million

The Capital Works program for 2022/23 is funded on the following basis:

- \$17.043 million of capital grants.
- \$0.519 million of contributions from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies.
- \$0.552 million of contributions from others.
- \$19.613 million of Council contributions (allocation from rates).
- \$4.050 million of new borrowings.

The specific details of the Capital Works program are provided in later sections.

The total proposed capital works budget for 2022/23 is \$41.778 million:

- \$16.774 million is allocated to the Renewal Program to renew and extend the life of existing assets.
- \$25.004 million is allocated to new and upgrade capital works.

The breakdown across the major capital works categories are as follows:

- Property \$17.195 million
- Plant and Equipment \$1.652 million
- Roads \$11.215 million
- Bridges \$0.475 million
- Footpaths and Cycleways \$3.276 million
- Drainage \$2.470 million
- Recreation \$5.185 million
- Other infrastructure \$0.310 million

During the budget process Councillors have provided for the following projects specifically to address identified Community and Councillor requirements. These projects are included in the proposed budget for 2022/23:

- \$30,000 for improved drainage of the Brooker Park Trail.
- \$10,000 for shade and fencing at playgrounds.
- \$370,000 for Dog Park upgrades at Bellbird Park, Brooker Park and Hollydell Park.
- \$40,000 for the design of the Bellbird Park Wetlands.
- \$350,000 to progress the implementation of Recreation Reserve masterplans across the shire.
- \$30,000 for Yarragon Trail maintenance.

## **7. Community Submissions included in the final budget**

Community submissions were invited over the period 14 April 2022 to 8 May 2022. Members of the Community had the chance to submit proposals for the 2022/23 Annual Budget, and were invited to speak in person to their submissions at a special meeting of Council on 19 May 2022. As a result, the following items totalling \$590,000 were subsequently included in the final 2022/23 Budget:

- Submission 1 – \$20,000 Serene Court Warragul – Design re: Boardwalk link to Serene Court with walking trail to Martin court and Fernery Boulevard.
- Submission 13 – \$19,000 Footpath, Helen Street Drouin – Repair footpath and nature strip
- Submission 14 – \$30,000 Brooker Park – Footbridge and track between dog park and football oval including soft trail lighting.
- Submission 21 – \$55,000 Sanctuary Lifestyle – Renovations including access gate, upgrades to the intermittent footpath along Harmon Drive and access to new playground

- Submission 27 – \$25,000 Aberfeldy path/park next to toilet High St
- Submission 30 – \$5,000 Ellen Close Playground – Wetlands clean up, bridge upgrade and play equipment
- Submission 42 – \$65,000 Yarragon Primary School Footpath
- Submission 44 – \$66,000 Civic Park Drouin – Completion of upgrade including cascades, outdoor rooms and signage
- Submission 48 – \$50,000 Active Transport Policy – Development of an active transport policy to guide investment in transport infrastructure
- Submission 55 – \$15,000 Chesterfield Estate – Installation of Shelter, picnic table and bench facilities
- Submission 57 – \$9,000 Rawson Gazebo Area – Installation of additional picnic tables and bollards
- Submission 61 – \$70,000 Walhalla footpath link – Construction of footpath between AAWT & Railway station
- Submission 65 – \$5,000 Walhalla drainage – Hazardous open drain adjacent to 149 Main Rd to be replaced with a pipe and fill
- Submission 67 – \$100,000 Review Planning Scheme applicable to Trafalgar and Trafalgar East – Review of Planning provisions
- Submission 71 – \$6,000 Drouin Men’s shed – Concreting footpaths near toilets at Drouin Golf club car park
- Multiple submissions – \$50,000 Bellbird Park – Upgrades to wetlands, walking trails and boardwalks

## **8. Annual Budget Influences**

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

- Increased cost and shortage of materials to deliver capital works and services
- Challenges of recruiting and retaining staff in an unemployment market of 4%
- The continued possibility of State Government mandates in relation to the operating business environment due to COVID-19 response
- The lack of identified and targeted funding to support infrastructure and service delivery by the State and Federal Governments.

- Councils' requirement to raise the funds to provide for the State Government Waste reform.
- The shortage of statutory planning resourcing and capability required to meet Community and Council expectations.
- Review of services and contracts to minimise costs and meet community expectations.
- The ongoing need to provide extra commitment and resourcing towards Federal and State Government advocacy to attract the required funding for a growth shire like Baw Baw.
- The review of infrastructure needs within the Community in the development of the Long-Term Infrastructure Plan.
- The constraints of the State Government rate capped environment.

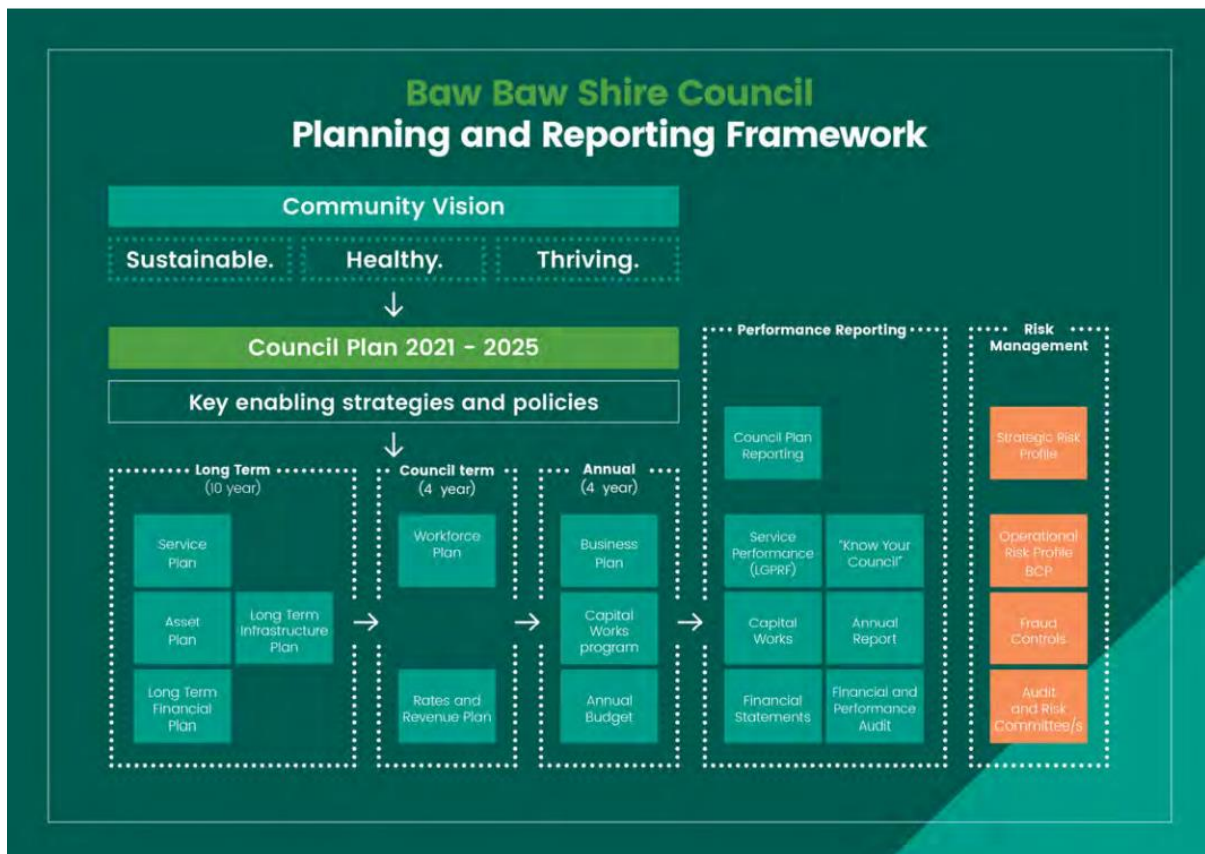
# 1. Link to the Council Plan

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

The 2022/23 Annual Budget has been developed using the existing Council Plan (2021-2025) and Financial Plan (2022/23 to 2031/2032).

## 1.1 Legislative Planning and accountability framework

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





The Baw Baw Shire Community Vision was developed in 2021 and is the community's long-term vision for the Shire which Council responds to by developing its Council Plan, Strategic Resource Plan and Annual Budget.

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

### **1.1.1 Key planning considerations**

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

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

This budget includes funding for the service review program.

Community consultation must be in line with Council's adopted Community Engagement Policy and Public Transparency Policy.

## **1.2 Our purpose**

### **Our vision**

Our vision for Baw Baw Shire for the next 20 years and beyond is for every individual, every household, and every community throughout the region. It has been created by our community for our community. It is the future we want to work towards together.



These statements are a vision of the future and are purposefully aspirational in nature. This is the future our community wants. In delivering this, we recognise the importance of learning from our past, building on our strengths as a region today, and looking to the future and the areas we can influence and that influence us.

### 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 cultural commitments

In implementing the Council Plan, Council is:

- **Optimistic** about our organisation's ability to deliver quality services and projects to benefit the community.
- **Pragmatic** by resolving issues and making the best possible use of our time, effort and resources.
- **Respectful** of our organisation and of the diverse views and perspectives of our community.
- **Supportive** by valuing our team members, empowering them to be successful in their roles and investing in their growth and development.
- **Authentic** by undertaking our work in an open, honest and transparent.

### 1.3 Strategic objectives

Our Strategic Objectives for the next four years are aligned with the Community Vision, and will help guide Council in its planning, action and investment, and advocacy as we support and work towards: A Sustainable Shire. A Healthy Community. A Thriving Community.

These objectives align to the Community Vision and ensures that Council's activities over the term of this Council Plan respond to the Vision:

**A Sustainable Shire** responds to the Community Vision and goals related to sustainable built and protected natural environments.

**A Healthy Community** responds to the Community Vision and goals for healthy people and environments and connected and inclusive communities.

**A Thriving Community** responds to the Community Vision and goals for strong economy; education, tourism, and culture; and future ready infrastructure and transport.

Council provides a range of services which will contribute to the achievement of one of the three Strategic Objectives as set out in the Council Plan for years 2021–2025.

## Key focus areas

Over the next four years, we will specifically focus on 11 key focus areas in delivery of Council services, infrastructure, and advocacy:

### **1. Planning for a sustainable, healthy and thriving Baw Baw Shire.**

This strategy relates to, and implements, all of the goals of the Community Vision.

### **2. Providing community infrastructure, services and facilities which support sustainable communities and are responsive to changing needs.**

This strategy relates to the Community Vision goal: Sustainable built environments that protect nature and meet the needs of a growing community.

### **3. Advocating for strategic priorities and those services and facilities needed by the community.**

This strategy is a key way in which Council will deliver on the Community Vision, and recognises that a number of different authorities will be responsible for meeting our community needs.

### **4. Sustainably protecting and managing the natural environment, and agricultural land.**

This strategy relates to the Community Vision goal: Protected, sustainable and productive natural environments.

### **5. Supporting community health, safety, and wellbeing, including mental health.**

This strategy relates to the Community Vision goal: Healthy and well people and communities.

### **6. Supporting community connectivity, diversity, inclusion, and reconciliation.**

This strategy relates to the Community Vision goal: Connected and inclusive communities, creating a strong sense of safety and belonging.

### **7. Creating environments that support a diversity of sports and recreation opportunities and walkable communities across the shire.**

This strategy relates to the Community Vision goal: Healthy environments, resilient communities.

### **8. Responding to and readying for climate change, emergency events, disruption, and transition.**

This relates to the Community Vision goal: Healthy environments, resilient communities.

**9. Enabling a strong local economy, through support for business and innovation, and local access to skills development and jobs.**

This strategy relates to the Community Vision goals: A strong economy, creating and sustaining local jobs, and Education, tourism and cultural offerings that help our region to flourish.

**10. Supporting community arts and events to create vibrancy and attract people to live work and play in Baw Baw.**

This strategy relates to the Community Vision goal: Education, tourism and cultural offerings that help our region to flourish.

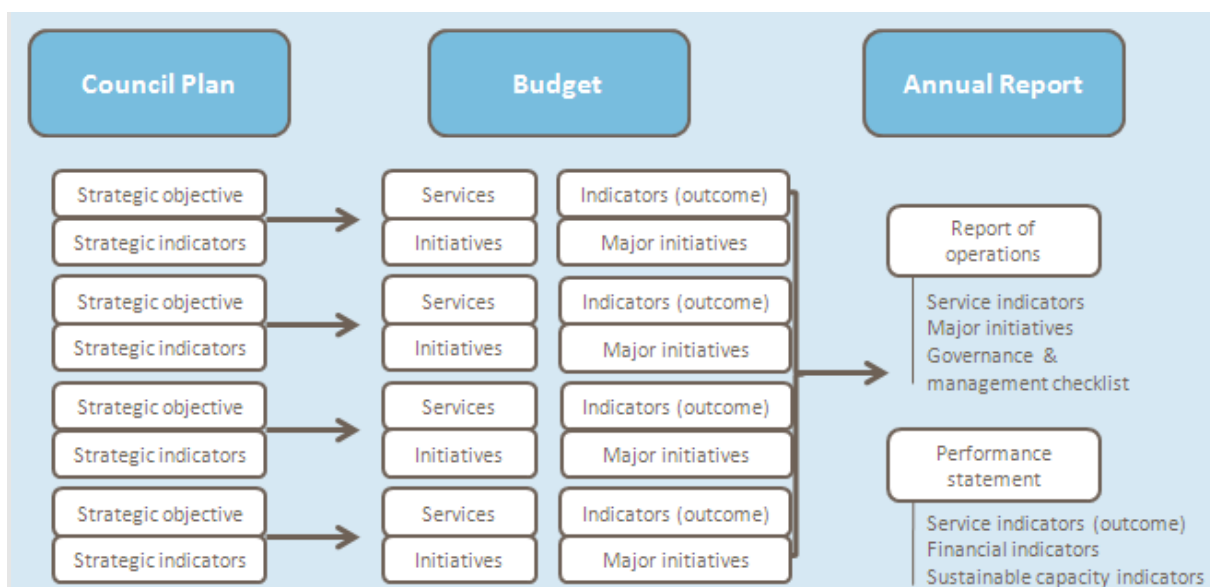
**11. Improving local transport networks and advocating for improvements for roads and public transport for residents across the shire.**

This strategy relates to the Community Vision goal: Future ready infrastructure and transport options that help our community better access services, work and education throughout Baw Baw Shire.

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

This section provides a description of the services and initiatives to be funded in the Annual Budget for the 2022/23 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 Annual 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 Annual Budget and the Annual Report is shown below.



Source: Engage Victoria

## 2.1 Strategic Objective 1: A Sustainable Shire

The first strategic objective of the Council Plan is: A Sustainable Shire.

Major initiatives:

- Adopt and implement the new Environmental Sustainability Strategy.
- Implement of a Vegetation Protection Project, to identify significant vegetation throughout the municipality for protection through the Baw Baw Planning Scheme.

New Initiatives:

- NI-13 – Environmental Planning Officer
- NI-16 – DCP & Subdivision Officer
- NI-58 – Targeted review of Appendix F of both PSPs – Street cross sections
- NI-57 – Paths, Trails and Reserves Review of both PSPs
- NI-62 – IT Upgrade – Statutory Planning

The services below will contribute to achieving A Sustainable Shire objective of the Council Plan.

Service area	Description of services provided	2020/21	2021/22	2022/2023	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
<b>Property Management</b>	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>Inc</i>	111	102	150
		<i>Exp</i>	233	359	292
		<i>Surplus / (Deficit)</i>	(122)	(257)	(142)
<b>Statutory Planning</b>	Statutory Planning undertakes Council's statutory functions and obligations under the Planning and Environment Act 1987, the Subdivision Act 1988 and associated legislation.	<i>Inc</i>	679	620	680
		<i>Exp</i>	1,340	1,894	1,749
		<i>Surplus / (Deficit)</i>	(661)	(1,274)	(1,069)

Service area	Description of services provided	2020/21	2021/22	2022/2023	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
<b>Priority Development</b>	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>Inc</i>	780	672	672
		<i>Exp</i>	1,336	1,427	1,767
		<i>Surplus / (Deficit)</i>	(556)	(755)	(1,095)
<b>Building</b>	Building Services is responsible for the provision of statutory services pursuant to the (Building Act 1993).	<i>Inc</i>	676	610	606
		<i>Exp</i>	951	883	1,148
		<i>Surplus / (Deficit)</i>	(275)	(273)	(542)
<b>Environment</b>	Environment 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>Inc</i>	104	204	100
		<i>Exp</i>	1,397	1,251	1,344
		<i>Surplus / (Deficit)</i>	(1,293)	(1,047)	(1,244)
<b>Emergency Management</b>	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>Inc</i>	604	880	427
		<i>Exp</i>	560	1,674	835
		<i>Surplus / (Deficit)</i>	44	(794)	(408)



## 2.2 Strategic Objective 2: A Healthy Community

The second strategic objective of the Council Plan is A Healthy Community.

Major initiatives:

- Ongoing implementation of the Municipal Public Health and Wellbeing Plan and annual action plan.
- Development and successful transition to new waste contracts, including community education and support.
- Introduction of food and green organics (FOGO) collection into Council's kerbside waste services (pending Gippswide Kerbside Collaborative Procurement process).
- Complete the transition and exit of Baw Baw Shire from Aged and Disability services.
- Partnering with the DET to deliver the Drouin West Kindergarten.
- Implementation of new Child Safe Standards across the organisation.
- Review and delivery of the annual community development grants program.
- Delivery of the Community Hubs Strategy Implementation general capital program.
- Investment in strategic capital projects 2021 – 2025: Baw Baw Culture and Connection Precinct (Civic Park Master Plan) Stage 1.
- Paths, Trails, and Reserves Review in Precinct Structure Plans, including an assessment of the existing path and trail network and identification of opportunities for connections to growth areas.
- Continued delivery of Council's Recreation and Open Space capital programs (\$6.73M in 2023/24).
- Investment in strategic capital projects 2021 – 2025:
  - Indoor stadium – Stage 1 Warragul
  - Indoor stadium – Stage 2 Drouin
  - Bellbird Park East Multi Use Pavilion
  - Rokeby to Noojee Trail – Stage 1
  - Logan Park Cycling Centre of Excellence

New Initiatives:

- NI-11 – Waste Service Transition Officer (Fixed Term)
- NI-22 – Senior Strategic Planner
- NI-23 – Youth Officer
- NI-24 – Strategic & Community Planning Admin Support
- NI-34 – Planning Compliance Coordinator
- NI-37 – Community Compliance Officer
- NI-39 – Amenity Cleansing Officer

- NI-41 – Infrastructure Maintenance Support Officer (Fixed Term)
- NI-42 – Significant Vegetation Protection Project
- NI-49 – Provision: Legal and probity fees for new waste contract
- NI-75 – Aged and Disability Planning and Partnerships Coordinator

Budget Submissions:

- 30 – Ellen Close Playground
- 67 – Review Planning Scheme applicable to Trafalgar and Trafalgar East

The services below will contribute to achieving the Healthy Community strategic objective of the Council Plan.

Service area	Description of services provided	2020/21	2021/22	2022/2023	
		Actual \$'000	Forecast \$'000	Budget \$'000	
<b><i>Aged and Disability Assessment</i></b>	Provides 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>Inc</i>	211	87	45
		<i>Exp</i>	100	148	-
		<i>Surplus / (Deficit)</i>	110	(61)	45
<b><i>Aged and Disability Services</i></b>	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>Inc</i>	3,475	3,062	-
		<i>Exp</i>	4,619	6,426	566
		<i>Surplus / (Deficit)</i>	(1,144)	(3,364)	(566)
<b><i>Community Cultural Development</i></b>	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>Inc</i>	6	-	-
		<i>Exp</i>	177	408	590
		<i>Surplus / (Deficit)</i>	(171)	(408)	(590)
<b><i>Family and Children's Services</i></b>	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>Inc</i>	2,179	2,220	2,143
		<i>Exp</i>	3,371	3,611	3,649
		<i>Surplus / (Deficit)</i>	(1,192)	(1,391)	(1,506)

Service area	Description of services provided	2020/21	2021/22	2022/2023	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
<b>Social &amp; Community Planning</b>	The Social and Community Planning unit carries out functions in relation to community and social planning including municipal public health planning.	<i>Inc</i>	30	25	25
		<i>Exp</i>	346	427	842
		<i>Surplus / (Deficit)</i>	(316)	(403)	(817)
<b>Recreation</b>	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>Inc</i>	108	71	73
		<i>Exp</i>	2,746	2,772	2,754
		<i>Surplus / (Deficit)</i>	(2,638)	(2,701)	(2,680)
<b>Strategic Planning</b>	The Strategic Planning unit provides strategic direction and planning for future land use for the municipality.	<i>Inc</i>	322	620	117
		<i>Exp</i>	1,325	1,893	1,613
		<i>Surplus / (Deficit)</i>	(1,003)	(1,274)	(1,496)
<b>Community Compliance</b>	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>Inc</i>	1,401	848	868
		<i>Exp</i>	2,587	2,288	2,699
		<i>Surplus / (Deficit)</i>	(1,186)	(1,440)	(1,831)

Service area	Description of services provided	2020/21	2021/22	2022/2023	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
<b>Public Health</b>	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>Inc</i>	422	370	333
		<i>Exp</i>	637	670	684
		<i>Surplus / (Deficit)</i>	(215)	(300)	(351)
<b>Waste</b>	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>	<i>Inc</i>	464	397	172
		<i>Exp</i>	7,076	9,942	10,554
		<i>Surplus / (Deficit)</i>	(6,602)	(9,544)	(10,372)
<b>Infrastructure Maintenance</b>	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>Inc</i>	1	-	-
		<i>Exp</i>	2,125	2,216	2,179
		<i>Surplus / (Deficit)</i>	(2,124)	(2,216)	(2,179)
<b>Arboriculture Service</b>	Arboriculture Service is responsible for the maintenance of Council's street and park trees within the urban area, through proactive and reactive inspections and follow up works if required, to enhance public safety. This includes compliance with Council's Electrical Line Clearance Management Plan.	<i>Inc</i>	14	5	-
		<i>Exp</i>	1,011	1,084	1,231
		<i>Surplus / (Deficit)</i>	(997)	(1,079)	(1,231)

## 2.3 Strategic Objective 3: A Thriving Community

The third strategic objective of the Council Plan is A Thriving Community.

Major initiatives:

- Implementation of the Economic Development and Advocacy Strategy.
- Continued delivery of the Long-Term Infrastructure Plan capital asset renewal and general capital programs 2021 – 2025.
- Supporting the local community economy and vibrancy with the allocation of major events funding.
- Develop and implement new Arts and Culture Strategy for Baw Baw Shire supporting community vibrancy and engagement.
- Advocacy on Baw Baw road transport priorities identified through the Road Transport Advocacy Priorities Economic Analysis 2020/21.
- Increased resourcing to the Civil Asset Planning team to increase Council's traffic and road safety service capability.
- Continued focus on Shire roads and delivery of Council's Gravel and Sealed Roads, and Road Safety capital programs (\$10.92M in 2023/24).

New initiatives:

- NI-04 – Open Space Planner
- NI-05 – Asset Protection Admin Officer (revenue generating)
- NI-06 – Asset Protection Support Officer (revenue generating)
- NI-07 – Senior Traffic Engineer
- NI-12 – Project Managers x 3
- NI-44 – Major Events
- NI-59 – Advocacy Campaign 2022/23

Budget Submissions:

- 13 – Footpath, Helen St Drouin
- 48 – Active Transport Policy
- 65 – Drainage Walhalla

The services below will contribute to achieving A Thriving Community.

Service area	Description of services provided	2020/21	2021/22	2022/2023	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
<b>Arts</b>	The Arts service manages, administers and programs Baw Baw Shire's iconic West Gippsland Arts Centre as a major regional arts facility.	<i>Inc</i>	575	908	779
		<i>Exp</i>	1,680	1,910	1,810
		<i>Surplus / (Deficit)</i>	(1,106)	(1,002)	(1,031)

Service area	Description of services provided	2020/21	2021/22	2022/2023
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>Events</b>	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.		1	6
			126	160
		<i>Surplus /</i>		
		<i>(Deficit)</i>	(126)	(154)
<b>Libraries</b>	The library service is delivered through a service agreement between the My Community Library (Myli), Baw Baw, Bass Coast and South Gippsland Councils.	<i>Inc</i>	189	-
		<i>Exp</i>	1,932	1,959
		<i>Surplus /</i>		
		<i>(Deficit)</i>	(1,743)	(1,959)
<b>Economic Development, Grants and Advocacy</b>	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.  The Grants and Advocacy unit works to identify priority projects, and advocates to seek funding from other government authorities on behalf of the community.	<i>Inc</i>	439	768
		<i>Exp</i>	975	2,479
		<i>Surplus /</i>		
		<i>(Deficit)</i>	(536)	(1,711)
<b>Civil Asset Planning</b>	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.	<i>Inc</i>	371	389
		<i>Exp</i>	1,472	1,849
		<i>Surplus /</i>		
		<i>(Deficit)</i>	(1,101)	(1,460)
<b>Infrastructure Delivery</b>	Coordinates Council's functions in relation to planning and delivery of Council's annual and long-term capital works program.	<i>Inc</i>	-	-
		<i>Exp</i>	889	875
		<i>Surplus /</i>		
		<i>(Deficit)</i>	(889)	(875)

Service area	Description of services provided	2020/21	2021/22	2022/2023	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
<b>Major Projects</b>	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>Inc</i>	-	-	-
		<i>Exp</i>	13	40	305
		<i>Surplus / (Deficit)</i>	(13)	(40)	(305)
<b>Road Maintenance</b>	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.	<i>Inc</i>	-	-	-
		<i>Exp</i>	9,496	9,991	10,215
		<i>Surplus / (Deficit)</i>	(9,496)	(9,991)	(10,215)
<b>Facilities Maintenance</b>	Responsible for the overall management of Council's property portfolio, including building and facility management and compliance with regulations and statutory requirements.	<i>Inc</i>	161	168	191
		<i>Exp</i>	779	853	873
		<i>Surplus / (Deficit)</i>	(618)	(685)	(682)

## 2.4 Additional initiatives to enable Council to support a Sustainable, Healthy, Thriving community and Shire:

- Development and delivery of an internal Future Ready Baw Baw program, focused on improving organisational service, system and process capacity and capability.

New initiatives:

- NI-21 – Assistant Financial Accountant

The services below will contribute to Council supporting a Sustainable, Healthy, Thriving community and Shire:

Service area	Description of services provided	2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/20 23 Budget \$'000	
<b>Accounting Services</b>	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. ^Includes COVID19 costs.	<i>Inc</i>	464	269	265
		<i>Exp</i>	1,374 <sup>^</sup>	576	965
		<i>Surplus / (Deficit)</i>	(910)	(307)	(700)
<b>Business Information</b>	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>Inc</i>	2	0	0
		<i>Exp</i>	384	470	448
		<i>Surplus / (Deficit)</i>	(382)	(470)	(448)



Service area	Description of services provided	2020/21	2021/22	2022/20 23	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
<b>Chief Executive's Office</b>	<p>The Chief Executive's Office represents the management of Council, including the core governance functions of the Chief Executive Officer and expenses relating to:</p> <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>Inc</i>	2	0	0
		<i>Exp</i>	913	849	932
		<i>Surplus / (Deficit)</i>	(910)	(849)	(932)
		<hr/>			
		<hr/>			
<b>Communications</b>	<p>Communications is responsible for informing the community about Council issues via traditional and new media, manages media liaison services.</p>	<i>Inc</i>	-	-	-
		<i>Exp</i>	872	870	900
		<i>Surplus / (Deficit)</i>	(872)	(870)	(900)
		<hr/>			
<b>Customer Service</b>	<p>Customer Service is responsible for providing a support service for all staff across the organisation through first point of external customer contact.</p>	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,153	1,403	1,411
		<i>Surplus / (Deficit)</i>	(1,153)	(1,403)	(1,411)
		<hr/>			
<b>Corporate Strategy</b>	<p>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.</p>	<i>Inc</i>	-	-	-
		<i>Exp</i>	336	464	499
		<i>Surplus / (Deficit)</i>	(336)	(464)	(499)
		<hr/>			
<b>Governance</b>	<p>Governance provides the support to Councillors, Executive and the organisation in meeting its statutory governance provisions, and specifically includes Local Government Act compliance.</p>	<i>Inc</i>	43	74	74
		<i>Exp</i>	1,667	1,430	1,453
		<i>Surplus / (Deficit)</i>	(1,625)	(1,356)	(1,379)
		<hr/>			

Service area	Description of services provided	2020/21	2021/22	2022/20 23	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
<b>Occupational Health and Safety and Risk Management</b>	Occupational Health and Safety coordinates the development, review and delivery of workplace OHS frameworks, systems and initiatives. This service provides risk management services, internal audit coordination and insurance management to the organisation.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,022	1,211	1,255
		<i>Surplus / (Deficit)</i>	(1,022)	(1,211)	(1,255)
<hr/>					
<b>Human Resources and Payroll</b>	Supports the Council in the management of its human resources and payroll.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,089	1,133	1,056
		<i>Surplus / (Deficit)</i>	(1,089)	(1,133)	(1,056)
<hr/>					
<b>Information Technology</b>	Information Technology provides technological systems, infrastructure, services and support for the delivery of all Council services.	<i>Inc</i>	-	-	-
		<i>Exp</i>	2,229	3,155	2,863
		<i>Surplus / (Deficit)</i>	(2,229)	(3,155)	(2,863)
<hr/>					
<b>Procurement</b>	Procurement provides the framework, oversight and advice to support Council in complying with statutory procurement provisions.	<i>Inc</i>	-	-	-
		<i>Exp</i>	244	263	269
		<i>Surplus / (Deficit)</i>	(244)	(263)	(269)
<hr/>					
<b>Revenue Services</b>	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>Inc</i>	140	57	58
		<i>Exp</i>	1,166	1,209	1,233
		<i>Surplus / (Deficit)</i>	(1,026)	(1,152)	(1,175)

Service area	Description of services provided	2020/21	2021/22	2022/20 23
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b><i>Asset Systems</i></b>	Asset Management provides Council the framework for the development, implementation and review of the asset management program.			
		<i>Inc</i>	-	-
		<i>Exp</i>	755	871
		<i>Surplus / (Deficit)</i>	(755)	(871)
<b><i>Fleet and Depot Support</i></b>	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>Inc</i>	2,710	2,694
		<i>Exp</i>	2,306	3,158
		<i>Surplus / (Deficit)</i>	404	(464)

## 2.5 Service Performance Outcome Indicators<sup>1</sup>

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 borrowers (Percentage of the municipal population that are active library borrowers)	[Number of active library borrowers in the last three financial years/ the sum of municipal population in the last three financial years] 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 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 (Percentage of successful animal management prosecutions)	[Number of successful animal management prosecutions/Total number of animal management prosecutions] x100
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.

<sup>1</sup> In 2020/21 and possibly beyond, performance measure outcomes may be impacted by COVID-19, in particular venues which involve public attendance such as the Warragul Leisure Centre, and the MyLi.

## 2.6 Reconciliation with budgeted operating result

	Surplus / (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
A Sustainable Shire	(4,500)	7,135	2,635
A Healthy Community	(27,360)	31,207	3,847
A Thriving Community	(17,957)	19,294	1,336
Enabling Services	(13,977)	16,956	2,979
<b>Total</b>	<b>(63,794)</b>	<b>74,591</b>	<b>10,797</b>

### *Expenses added in:*

Depreciation	(19,610)
Finance costs	(360)
Asset Disposal Costs	(1,640)

***Surplus/(Deficit) before funding sources*** **(85,404)**

### ***Funding sources added in:***

Financial Assistance Grants	10,097
Rates and charges revenue	58,222
Capital Grants	17,043
Waste charge revenue	11,024
Monetary Contributions	4,503
Non-Monetary Contributions	7,316
Proceeds from Asset Sales	1,840

***Total funding sources*** **110,045**

***Operating surplus/(deficit) for the year*** **24,640**

### 3. Financial statements

This section presents information about the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26 extracted from the Strategic Resource Plan.

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

### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual		2023/24	2024/25	2025/26
		2021/22	2022/2023	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Rates and charges	4.1.1	65,355	69,247	71,761	74,413	77,147
Statutory fees and fines	4.1.2	2,558	2,540	2,591	2,643	2,695
User fees	4.1.3	2,701	1,741	1,793	1,847	1,902
Grants - operating	4.1.4	16,836	12,995	13,297	13,607	13,925
Grants - capital	4.1.4	21,825	17,040	18,730	18,070	6,486
Contributions - monetary	4.1.5	3,459	4,503	4,220	4,392	5,116
Contributions - non-monetary	4.1.5	7,103	7,316	7,535	7,761	7,994
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		350	200	250	250	250
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures		37	38	38	38	38
Other income	4.1.7	1,306	1,133	1,133	1,133	1,133
<b>Total income</b>		121,530	116,753	121,348	124,154	116,686
<b>Expenses</b>						
Employee costs	4.1.8	34,806	32,751	34,154	35,411	36,714
Materials and services	4.1.9	38,189	35,128	35,131	36,616	37,623
Depreciation	4.1.10	18,246	18,733	18,673	19,911	20,708
Amortisation - intangible assets	4.1.11	363	380	473	568	665
Amortisation - right of use assets	4.1.12	601	499	499	499	499
Bad and doubtful debts		-	-	-	-	-
Borrowing costs		457	312	439	618	840
Finance costs - leases		40	48	42	35	27
Other expenses	4.1.14	4,245	4,262	4,360	4,533	4,713
<b>Total expenses</b>		96,947	92,113	93,771	98,191	101,789
<b>Surplus/(deficit) for the year</b>		24,583	24,640	27,577	25,963	14,897
<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)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)</b>						
		-	-	-	-	-
<b>Total other comprehensive income</b>		-	-	-	-	-
<b>Total comprehensive result</b>		24,583	24,640	27,577	25,963	14,897

## 3.2 Balance Sheet

For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$'000	2022/2023 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		49,749	51,955	54,066	55,051	49,481
Trade and other receivables		7,380	7,067	7,278	7,532	7,609
Other financial assets		-	-	-	-	-
Inventories		-	-	-	-	-
Non-current assets classified as held for sale		1,640	-	-	-	-
Other assets		3,820	3,820	3,820	3,820	3,820
<b>Total current assets</b>	4.2.1	62,589	62,842	65,164	66,403	60,910
<b>Non-current assets</b>						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		2,315	2,353	2,391	2,429	2,469
Property, infrastructure, plant & equipment		839,862	870,223	901,575	931,614	954,111
Right-of-use assets	4.2.4	5,180	4,492	3,804	3,116	2,428
Investment property		-	-	-	-	-
Intangible assets		500	761	940	1,037	1,048
<b>Total non-current assets</b>	4.2.1	847,857	877,829	908,710	938,196	960,056
<b>Total assets</b>		910,446	940,671	973,874	1,004,599	1,020,966
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		4,308	6,327	6,438	6,686	6,881
Trust funds and deposits		4,263	4,348	4,435	4,524	4,614
Unearned income/revenue		-	-	-	-	-
Provisions		6,747	7,639	7,934	8,234	8,539
Interest-bearing liabilities	4.2.3	-	-	-	7,277	-
Lease liabilities	4.2.4	435	254	261	268	152
<b>Total current liabilities</b>	4.2.2	15,753	18,568	19,068	26,989	20,186
<b>Non-current liabilities</b>						
Provisions		10,752	9,538	8,923	8,309	7,694
Interest-bearing liabilities	4.2.3	13,906	17,956	23,956	21,679	30,719
Lease liabilities	4.2.4	1,855	1,788	1,527	1,259	1,107
<b>Total non-current liabilities</b>	4.2.2	26,513	29,282	34,406	31,247	39,520
<b>Total liabilities</b>		42,266	47,850	53,474	58,236	59,706
<b>Net assets</b>		868,180	892,821	920,400	946,363	961,260
<b>Equity</b>						
Accumulated surplus		417,083	439,329	465,536	490,975	511,696
Reserves		451,097	453,492	454,864	455,388	449,564
<b>Total equity</b>		868,180	892,821	920,400	946,363	961,260



### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2026

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
NOTES	\$'000	\$'000	\$'000	\$'000
<b>2022 Forecast Actual</b>				
Balance at beginning of the financial year	843,597	396,628	435,840	11,129
Impact of adoption of new accounting standards	-	-	-	-
Adjusted opening balance	843,597	407,757	435,840	-
Surplus/(deficit) for the year	24,583	24,583	-	-
Net asset revaluation increment/(decrement)	(22,022)	-	(22,022)	-
Transfers to other reserves	22,022	(15,257)	-	37,279
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>868,180</b>	<b>417,083</b>	<b>413,818</b>	<b>37,279</b>
<b>2023 Budget</b>				
Balance at beginning of the financial year	868,180	417,083	413,818	37,279
Surplus/(deficit) for the year	24,460	24,460	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	(2,395)	(2,395)	-	-
Transfers from other reserves	2,395	-	-	2,395
<b>Balance at end of the financial year</b>	<b>892,821</b>	<b>439,328</b>	<b>413,818</b>	<b>39,674</b>
<b>2024</b>				
Balance at beginning of the financial year	892,821	439,328	413,818	39,674
Surplus/(deficit) for the year	27,577	27,577	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	(1,372)	(1,372)	-	-
Transfers from other reserves	1,372	-	-	1,372
<b>Balance at end of the financial year</b>	<b>920,400</b>	<b>465,532</b>	<b>413,818</b>	<b>41,046</b>
<b>2025</b>				
Balance at beginning of the financial year	920,400	465,532	413,818	41,046
Surplus/(deficit) for the year	25,962	25,962	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	524	-	-	524
Transfers from other reserves	(524)	(524)	-	-
<b>Balance at end of the financial year</b>	<b>946,362</b>	<b>490,970</b>	<b>413,818</b>	<b>41,570</b>
<b>2026</b>				
Balance at beginning of the financial year	946,362	490,970	413,818	41,570
Surplus/(deficit) for the year	14,896	14,896	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	(5,824)	-	-	(5,824)
Transfers from other reserves	5,824	5,824	-	-
<b>Balance at end of the financial year</b>	<b>961,260</b>	<b>511,689</b>	<b>413,818</b>	<b>35,746</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		Actual 2021/22 \$'000	2022/2023 \$'000	2023/24 \$'000	2024/25 \$'000	2025-26 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		64,955	<b>69,499</b>	71,570	74,179	76,922
Statutory fees and fines		2,674	<b>2,549</b>	2,587	2,638	2,691
User fees		2,718	<b>1,747</b>	1,789	1,842	1,898
Grants - operating		15,737	<b>13,006</b>	13,292	13,601	13,919
Grants - capital		7,274	<b>17,055</b>	18,698	18,081	6,708
Contributions - monetary		-	-	-	-	-
Interest received		200	<b>185</b>	185	185	185
Trust funds and deposits taken		-	-	-	-	-
Other receipts		4,266	<b>5,471</b>	5,193	5,323	6,005
Net GST refund / payment		-	-	-	-	-
Employee costs		(34,437)	<b>(29,618)</b>	(31,210)	(32,370)	(33,589)
Materials and services		(39,556)	<b>(33,496)</b>	(35,482)	(36,167)	(36,903)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		84	<b>85</b>	87	89	90
Other payments		(4,405)	<b>(7,174)</b>	(7,148)	(8,090)	(8,677)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	19,510	<b>39,153</b>	39,548	39,311	29,250
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(38,678)	<b>(41,778)</b>	(42,490)	(42,189)	(35,211)
Proceeds from sale of property, infrastructure, plant and equipment		600	<b>1,840</b>	250	250	250
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	<b>(451)</b>	(462)	(474)	(486)
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(38,078)	<b>(30,389)</b>	(42,702)	(42,413)	(35,447)
<b>Cash flows from financing activities</b>						
Finance costs		(516)	<b>(312)</b>	(439)	(618)	(840)
Proceeds from borrowings		2,472	<b>4,050</b>	6,000	5,000	9,040
Repayment of borrowings		(3,889)	-	-	-	(7,277)
Interest paid - lease liability		(80)	<b>(48)</b>	(42)	(34)	(27)
Repayment of lease liabilities		(413)	<b>(248)</b>	(253)	(261)	(269)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(2,426)	<b>3,442</b>	5,266	4,087	627
Net increase/(decrease) in cash & cash equivalents		(20,994)	<b>2,725</b>	2,122	985	(5,570)
Cash and cash equivalents at the beginning of the financial year		70,743	<b>49,749</b>	51,955	54,066	55,051
<b>Cash and cash equivalents at the end of the financial year</b>		49,749	<b>51,955</b>	54,066	55,051	49,481

## 3.5 Statement of Capital Works

For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual				
		2021/22	2022/2023	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		1,500	-	1,120	-	-
Land improvements		-	-	-	-	-
<b>Total land</b>		1,500	-	1,120	-	-
Buildings		6,266	17,195	19,916	7,260	2,220
Leasehold improvements		-	-	-	-	-
<b>Total buildings</b>		6,266	17,195	19,916	7,260	2,220
<b>Total property</b>		7,766	17,195	21,036	7,260	2,220
<b>Plant and equipment</b>						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		1,165	1,398	1,209	1,042	1,186
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		240	254	428	495	497
Library books		-	-	-	-	-
<b>Total plant and equipment</b>		1,405	1,652	1,637	1,537	1,683
<b>Infrastructure</b>						
Roads		14,055	11,215	8,776	9,564	8,661
Bridges		994	475	2,367	2,409	825
Footpaths and cycleways		4,278	3,276	945	1,195	1,130
Drainage		868	2,470	1,972	2,970	4,823
Recreational, leisure and community facilities		9,212	5,185	2,835	16,835	15,450
Aerodromes		-	-	-	-	-
Off street car parks		-	-	200	200	200
Other infrastructure		100	310	220	220	220
<b>Total infrastructure</b>		29,507	22,931	17,315	33,392	31,309
<b>Total capital works expenditure</b>	4.5.1	38,678	41,778	39,988	42,189	35,212
<b>Represented by:</b>						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		16,916	16,774	16,265	16,390	14,989
Asset expansion expenditure		15,218	17,143	5,723	7,197	7,183
Asset upgrade expenditure		6,544	7,861	20,501	18,601	13,039
<b>Total capital works expenditure</b>	4.5.1	38,678	41,778	42,490	42,189	35,211
<b>Funding sources represented by:</b>						
Grants		14,560	17,040	18,730	18,070	6,486
Contributions		4,466	1,070	701	785	1,419
Council cash		17,180	23,668	17,060	23,335	27,306
Borrowings		2,472	-	6,000	-	-
<b>Total capital works expenditure</b>	4.5.1	38,678	41,778	42,490	42,189	35,211

### 3.6 Statement of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	Actual				
	2021/22	2022/2023	2023/24	2024/25	2025-26
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	34,806	<b>32,751</b>	34,154	35,411	36,714
Employee costs - capital	672	<b>874</b>	907	941	976
<b>Total staff expenditure</b>	<b>35,478</b>	<b>33,625</b>	<b>35,061</b>	<b>36,352</b>	<b>37,690</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	330.4	<b>296.0</b>	301.0	306.0	311.0
<b>Total staff numbers</b>	<b>330.4</b>	<b>296.0</b>	<b>301.0</b>	<b>306.0</b>	<b>311.0</b>

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

Department	Budget	Comprises			
	2022/2023	Permanent			
	\$'000	Full Time	Part time	Casual	Temporary
		\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	<b>480</b>	433	47	-	-
Community Infrastructure	<b>10,961</b>	10,382	561	18	-
Economic Development, Arts & Advocacy	<b>2,690</b>	2,053	595	42	-
Governance & Information Services	<b>3,175</b>	2,795	282	98	-
Planning & Development	<b>9,058</b>	7,811	1,247	-	-
Strategy & Organisational Performance	<b>6,387</b>	4,903	1,484	-	-
<b>Total permanent staff expenditure</b>	<b>32,751</b>	<b>28,377</b>	<b>4,216</b>	<b>158</b>	<b>-</b>
Other employee related expenditure	-	-	-	-	-
Capitalised labour costs	<b>874</b>	874	-	-	-
<b>Total expenditure</b>	<b>33,625</b>	<b>29,251</b>	<b>4,216</b>	<b>158</b>	<b>-</b>

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

Department	Budget	Comprises			
	2022/2023	Permanent			
		Full Time	Part time	Casual	Temporary
Chief Executive Officer	<b>2.6</b>	2.0	0.6	-	-
Community Infrastructure	<b>106.7</b>	101.2	5.3	0.2	-
Economic Development, Arts & Advocacy	<b>24.2</b>	18.0	5.7	0.4	-
Governance & Information Services	<b>30.1</b>	25.8	3.4	1.0	-
Planning & Development	<b>79.5</b>	65.9	13.7	-	-
Strategy & Organisational Performance	<b>52.9</b>	39.3	13.7	-	-
<b>Total staff</b>	<b>296.0</b>	<b>252.0</b>	<b>42.3</b>	<b>1.7</b>	<b>-</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 Annual Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Annual Budget process. The Fair Go Rates System (FGRS) sets out the maximum amount Councils may increase rates in a year. For 2022/23 the FGRS cap has been set at one and three quarters per cent (1.75%). The cap applies to both general rates and municipal charges and is calculated based on 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 2022/23 Annual Budget to achieve the surplus of \$24.640 million. This result has also enabled a total of \$19.613 million of rates revenue to be allocated to capital works for Council to maintain a robust capital infrastructure program that totals \$41.778 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 one and three quarters per cent (1.75%).

This will raise total rates and charges for 2022/23 of \$69.25 million, including Supplementary rates and adjustments of \$1 million. The residential garbage charge per rateable property budgeted for 2022/23 increased on average by 12 per cent (12%) and is \$450 per residential waste charge.

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

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

	2021/22 Forecast Actual \$'000	2022/2023 Budget \$'000	Change \$'000	%
Waste management charge	9,519	11,024	1,505	15.81%
Service rates and charges	55,001	57,176	2,114	3.95%
Special rates and charges	-	-	-	0.00%
Supplementary rates and rate adjustments	750	1,000	250	33.33%
Interest on rates and charges	85	47	-38	-44.71%
<b>Total rates and charges</b>	<b>65,355</b>	<b>69,247</b>	<b>3,831</b>	<b>5.96%</b>

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 forecast.

Type or class of land	2021/22 cents/\$CIV*	2022/2023 cents/\$CIV*	Change
General rate for rateable residential properties	0.003199	0.002622	-18.04%
General rate for rateable commercial properties	0.003838	0.003408	-11.20%
General rate for vacant land	0.005758	0.004719	-18.04%
General rate for farm	0.002879	0.002097	-27.16%
General rate for urban living	0.002879	0.002359	-18.06%
General rate for residential development	0.004158	0.003408	-18.04%

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	2021/22	2022/2023	Change	
	\$'000	\$'000	\$'000	%
Residential	36,119	37,816	1,697	4.70%
Commercial	5,196	5,163	-33	-0.64%
Farm	9,174	8,972	-202	-2.20%
Urban Living	1,327	1,686	359	27.05%
Residential Development	241	323	82	34.02%
Vacant Land	2,884	3,183	299	10.37%
Recreational	60	33	-27	-45.00%
<b>Total amount to be raised by general rates</b>	55,001	57,176	2,175	3.95%

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	2021/22	2022/2023	Change	
	Number	Number	Number	%
Residential	22,034	22,609	575	2.61%
Commercial	1,637	1,667	30	1.83%
Farm	2,341	2,352	11	0.47%
Urban Living	128	124	-4	-3.13%
Residential Development	8	10	2	25.00%
Vacant Land	1,633	1,686	53	3.25%
Recreational	14	14	-	0.00%
<b>Total number of assessments</b>	27,795	28,462	667	2.40%

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	2021/22	2022/2023	Change	
	\$'000	\$'000	\$'000	%
Residential	11,290,685	<b>14,422,620</b>	3,131,935	<b>27.74%</b>
Commercial	1,353,640	<b>1,515,110</b>	161,470	<b>11.93%</b>
Farm	3,186,204	<b>4,278,742</b>	1,092,538	<b>34.29%</b>
Urban Living	460,960	<b>714,690</b>	253,730	<b>55.04%</b>
Residential Development	58,150	<b>94,900</b>	36,750	<b>63.20%</b>
Vacant Land	500,702	<b>674,530</b>	173,828	<b>34.72%</b>
Recreational	18,505	<b>37,665</b>	19,160	<b>103.54%</b>
<b>Total value of land</b>	<b>16,868,846</b>	<b>21,738,257</b>	<b>4,869,411</b>	<b>28.87%</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		Change	
	2021/22	2022/2023		
	\$	\$	\$	%
Municipal	-	-	-	<b>#DIV/0!</b>

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

Type of Charge	2021/22	2022/2023	Change	%
	\$	\$	\$	%
Municipal	-	-	-	<b>#DIV/0!</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		Change	
	2021/22	2022/2023		
	\$	\$	\$	%
Residential Garbage	402	<b>450</b>	48	<b>11.94%</b>
Residential additional green waste	77	<b>84</b>	7	<b>9.09%</b>
Residential additional 120 litre	93	<b>104</b>	11	<b>11.83%</b>
Residential additional 240 litre recycling	52	<b>58</b>	6	<b>11.54%</b>
Tanjil Bren garbage	127	<b>140</b>	13	<b>10.24%</b>
Walhalla garbage	195	<b>216</b>	21	<b>10.77%</b>
Commercial garbage - 120 litre	441	<b>489</b>	48	<b>10.88%</b>
Commercial garbage - 240 litre	518	<b>581</b>	63	<b>12.16%</b>
Commercial additional 240 litre	52	<b>58</b>	6	<b>11.54%</b>

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	2021/22	2022/2023	Change	
	\$	\$	\$	%
<i>Residential Garbage</i>	8,751,138	<b>10,146,529</b>	1,395,391	<b>15.95%</b>
<i>Residential additional green waste</i>	36,498	<b>51,744</b>	15,246	<b>41.77%</b>
<i>Residential additional 120 litre</i>	83,328	<b>112,320</b>	28,992	<b>34.79%</b>
<i>Residential additional 240 litre recycling</i>	21,580	<b>29,522</b>	7,942	<b>36.80%</b>
<i>Tanjil Bren garbage</i>	5,461	<b>6,020</b>	559	<b>10.24%</b>
<i>Walhalla garbage</i>	13,845	<b>15,120</b>	1,275	<b>9.21%</b>
<i>Commercial garbage - 120 litre</i>	209,916	<b>235,698</b>	25,782	<b>12.28%</b>
<i>Commercial garbage - 240 litre</i>	297,332	<b>324,779</b>	27,447	<b>9.23%</b>
<i>Commercial additional 240 litre</i>	-	<b>2,726</b>	2,726	
<b>Total</b>	<b>9,419,098</b>	<b>10,924,458</b>	<b>1,505,360</b>	<b>15.98%</b>

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

	2021/22	2022/2023	Change	
	\$'000	\$'000	\$'000	%
Rates and charges	64,605	<b>68,247</b>	3,642	<b>5.64%</b>
Supplementary rates and charges	750	<b>1,000</b>	250	<b>33.33%</b>
<b>Total Rates and charges</b>	<b>65,355</b>	<b>69,247</b>	<b>3,892</b>	<b>5.96%</b>

Includes Rates and charges revenue, and interest on charged.

#### 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.

	2021/22	2022/2023
Total Rates	\$ 55,001	\$ 57,176
Number of rateable properties	27,795	28,462
Base Average Rate	\$ 1,979	\$ 2,009
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 1,983	\$ 2,013
Maximum General Rates and Municipal Charges Revenue	\$ 55,126	\$ 57,306
Budgeted General Rates and Municipal Charges Revenue	\$ 55,001	\$ 57,176
Budgeted Supplementary Rates	\$ 1,000	\$ 1,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 55,751	\$ 58,176



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 (2022/23: estimated \$1.000 million and 2021/22: \$0.750 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 may be reclassified to an alternate differential category

4.1.1(n) Differential rates

Rating Category	Rating Differential	Rating Differential
	2021/22	2022/2023
Residential	1.00	1.00
Commercial and Industrial	1.20	1.30
Farm	0.90	0.80
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.

### 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 is 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 Annual 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 five per cent 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) 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	2022/2023 Rates
<b>Properties receiving a 100% rebate</b>	
Drouin Bowling Club	\$ 2,622
Drouin Golf Club	\$ 10,619
Garfield Wattle Raceway / Drouin Speedway	\$ 1,599
Longwarry Bowls Club	\$ 2,150
Moe Field and Game and Angling Club	\$ 564
Neerim District Bowling Club	\$ 2,465
Thorpdale Bowling Club	\$ 1,023
Trafalgar Bowls Club Incorporated	\$ 3,015
Trafalgar Golf Club	\$ 5,900
Trafalgar Park Bowls Club Incorporated	\$ 1,809
Warragul Bowling Club	\$ 3,015
Warragul Drouin Pistol Club Incorporated	\$ 2,884
Yarragon Bowls Club	\$ 1,311
<b>Total 100% Rebate</b>	<b>\$38,976</b>
<b>Property Receiving a 47% Rebate</b>	
Warragul Country Club Incorporated (rebate)	
\$59,713 @ 47%	\$ 28,097
<b>Total Rebate</b>	<b>\$ 67,073</b>
Warragul Country Club Incorporated (rate payable)	\$31,684
<b>Total</b>	<b>\$ 98,758</b>

## Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2022/2023	\$'000	%
	2021/22			
	\$'000	\$'000		
Infringements and costs	288	288	-	0.00%
Town planning fees	625	625	-	0.00%
Land information certificates	155	155	-	0.00%
Permits	1,054	1,041	-13	-1.23%
Other fees	436	431	-5	-1.15%
<b>Total statutory fees and fines</b>	<b>2,558</b>	<b>2,540</b>	<b>-18</b>	<b>-0.70%</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 remain stable compared to 2021/22.

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

### 4.1.2 User fees

	Forecast	Budget	Change	
	Actual	2022/2023	\$'000	%
	2021/22			
	\$'000	\$'000		
Aged and health services	573	12	- 561	-97.91%
Arts Centre	574	476	-98	-17.07%
Registration and other permits	614	634	20	3.26%
Waste management services	311	-	-311	-100.00%
Leases and rents	167	171	4	2.40%
Other fees and charges	462	448	-14	-3.03%
<b>Total user fees</b>	<b>2,701</b>	<b>1,741</b>	<b>-960</b>	<b>-35.54%</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 Annual 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 decrease by \$0.960 million or 35.5 per cent (35%) mainly due to exiting Aged and Disability services, and changes relating to contractual arrangements regarding gate fees at transfer stations. Arts Centre revenue is expected to increase with the expectation that more

performances will take place in 2022/23. Waste management services revenue income is retained by the contractor from 2022/23 onwards.

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 2021/22 \$'000	Budget 2022/2023 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	16,249	21,711	5,462	34%
State funded grants	15,148	8,324	-6,824	-45%
<b>Total grants received</b>	<b>31,397</b>	<b>30,035</b>	<b>1,362</b>	<b>-4%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	10,100	10,097	-3	0%
Family day care	700	700	-	0%
Aged care	1,976	-	-1,976	-100%
<b>Recurrent - State Government</b>				
Aged care	87	-	-87	-100%
Arts Culture & Events	130	130	-	0%
Community safety/public health	68	-	-68	-100%
Disability Services	518	-	-518	-100%
Fire prevention & emergency response	-	-	-	-
Maternal and child health	1,168	1,119	-49	-4%
Preschool and early years	149	158	9	6%
School crossing supervisors	181	181	-	0%
Other	-	-	-	0
<b>Total recurrent grants</b>	<b>15,077</b>	<b>12,385</b>	<b>-2,692</b>	<b>-18%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Aged Care	-	45	45	0
Family Dare Care	3	19	16	533%
<b>Non-recurrent - State Government</b>				
Aged care	-	-	-	0
Arts Culture & Events	-	-	-	0
Community safety/public health	105	-	-105	-100%
Economic Development	764	-	-764	-100%
Emergency Management/Landcare	54	50	-4	-7%
Fire prevention & emergency response	712	259	-453	-64%

	Forecast	Budget	Change	
	Actual	2022/2023		
	2021/22	2022/2023	\$'000	%
	\$'000	\$'000	\$'000	%
Garbage Recycling	65	-	-65	-100%
Maternal and child health	-	-	-	0
Recreations	-	-	-	0
Roadsafe	-	66	66	0
Waste	-	-	-	0
Other	56	171	115	205%
<b>Total non-recurrent grants</b>	<b>1,759</b>	<b>610</b>	<b>-1,149</b>	<b>-65%</b>
<b>Total operating grants</b>	<b>16,836</b>	<b>12,995</b>	<b>-3,841</b>	<b>-23%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,736	1,736	-	0%
<b>Total recurrent grants</b>	<b>1,736</b>	<b>1,736</b>	<b>-</b>	<b>0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Buildings	-	3,000	3,000	0
Emergency Management	200	-	-200	-100%
Local and Collector Roads	-	2,524	2,524	0
Footpaths	1,000	520	-480	-48%
Bridges	534	-	-534	-100%
Sporting facilities	-	3,070	3,070	-
<b>Non-recurrent - State Government</b>				
Local and collector roads	1,946	90	-1,856	-95%
Footpaths	500	1,500	1,000	200%
Sporting facilities	8,645	1,100	-7,545	-87%
<i>Buildings</i>	-	3,500	3,500	-
<i>Carryovers</i>	7,264	-	-	-
<b>Total non-recurrent grants</b>	<b>20,089</b>	<b>15,304</b>	<b>-4,785</b>	<b>-24%</b>
<b>Total capital grants</b>	<b>21,825</b>	<b>17,040</b>	<b>-4,785</b>	<b>-22%</b>
<b>Total Grants</b>	<b>38,661</b>	<b>30,035</b>	<b>-8,626</b>	<b>-22%</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 decrease by \$3.841 million in 2022/23. This is predominantly due to the exit from Aged and Disability services.

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 decreased by \$4.785 million compared to 2021/22.

## 4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2022/2023	\$'000	%
	2021/22	\$'000		
Monetary	3,459	4,503	1,044	30.18%
Non-monetary	7,103	7,316	213	3.00%
<b>Total contributions</b>	10,562	11,819	1,257	11.90%

Contributions relate to monies from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies. Contributions are projected to increase by \$1.257 million or twelve per cent compared to 2022/23.

## 4.1.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

The net gain/(loss) on disposal of property, infrastructure, plant and equipment relates to income received by Council from the sale of assets less the written down value of those assets. Council is budgeting for a \$0.20 million loss due to the impact of adjustments at year end for infrastructure write-offs.

## 4.1.7 Other income

	Forecast	Budget	Change	
	Actual	2022/2023	\$'000	%
	2021/22	\$'000		
Interest	200	185	(15)	-7.50%
Other Rent	228	281	53	23.25%
Other	878	667	(211)	-24.03%
	-	-	-	0
<b>Total other income</b>	1,306	1,133	(173)	-13.25%

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.

## 4.1.8 Employee costs

	Forecast	Budget	Change	
	Actual	2022/2023	\$'000	%
	2021/22	\$'000		
Wages and salaries	29,769	28,404	(1,365)	-4.59%
WorkCover	420	420	-	0.00%
Casual Staff	320	224	(96)	-30.00%
Superannuation	2,774	2,949	175	6.31%
Fringe Benefits Tax	200	200	-	0.00%
Other	1,323	554	(769)	-58.13%
<b>Total employee costs</b>	34,806	32,751	(2,055)	-5.90%



Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, Work Cover premiums and Fringe Benefits Tax.

Employee costs are expected to decrease by \$2.055 million or 5.90 per cent (5.9%) – this decrease is primarily due to a combination of three key factors:

- The exiting of aged care and disability services from 30 June 2022.
- Additional one-off costs will be incurred in 2021/22 due to exiting aged care and disability services.
- Salary increases to comply with Council’s Enterprise Bargaining Agreement (EBA).

A summary of human resource expenditure categories according to the organisational structure of Council for both expenditure and approved position staff numbers is included in Section 3.0 (Statement of Human Resources).

#### 4.1.9 Materials and services

	Forecast	Budget	Change	
	Actual	2022/2023	\$'000	%
	2021/22	2022/2023	\$'000	%
	\$'000	\$'000	\$'000	%
Consultants	2,292	1,538	-754	-32.90%
Contracts	15,523	13,503	-2,020	-13.01%
Fleet	1,081	1,131	50	4.62%
General maintenance	1,772	1,750	-22	-1.24%
Insurance	909	909	-0	-0.02%
Legal Fees	443	456	13	3.03%
Building Maintenance	2,966	3,065	99	3.33%
Materials	185	289	104	56.29%
Contract Payments	12,235	11,681	-554	-4.53%
Utilities	783	806	23	2.96%
<b>Total materials and services</b>	<b>38,189</b>	<b>35,128</b>	<b>-3,061</b>	<b>-8.02%</b>

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 decrease in Materials and services of \$3.061 million, due mainly to the exit from Aged and Disability Services.

## 4.1.10 Depreciation

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/2023	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,400	2,400	-	0.00%
Plant & equipment	513	639	126	24.56%
Infrastructure	15,333	15,694	361	2.35%
	-	-	-	-
<b>Total depreciation</b>	18,246	18,733	487	2.67%

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 \$0.487 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.

## 4.1.11 Amortisation-Intangible assets

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/2023	\$'000	%
	\$'000	\$'000	\$'000	%
Software	363	380	17	4.68%
<b>Total amortisation - intangible assets</b>	363	380	17	4.68%

There is minimal in Intangible assets amortisation.

## 4.1.12 Amortisation-Right of Use assets

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	601	499	- 102	-16.97%
<b>Total amortisation - right of use assets</b>	601	499	- 102	-16.97%

This amount represents plant, IT equipment and property assets which were not purchased by Council, but which are for Council's exclusive use.

## 4.1.13 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed and are comparable between the forecast and the Annual Budget for 2022/23.

There are \$4.05 million new borrowings to partly fund the capital works program, and a rollover of \$4.00 million loan financing for the redevelopment of the West Gippsland Arts Centre.

#### 4.1.14 Other expenses

	Forecast	Budget	Change	
	Actual 2021/22 \$'000	2022/2023 \$'000	\$'000	%
External Auditors remuneration	57	56	-1	-1.75%
Internal Auditor remuneration	60	60	-	0.00%
Councillor's Allowances	413	425	12	2.91%
Operating rentals	137	207	70	51.09%
Bank charges	173	153	- 20	-11.56%
Contributions - WGRLC	1,958	1,996	38	1.94%
Council Grants	763	766	3	0.39%
Other	684	599	-85	-12.43%
<b>Total other expenses</b>	<b>4,245</b>	<b>4,262</b>	<b>17</b>	<b>0.40%</b>

Other expenses relate to a range of expenditure including contributions to My Community Library (Myli), community groups, audit fees, rate rebates, operating leases, councillor allowances and other miscellaneous expenditure items. Other expenses are forecast to increase by 0.4 per cent or \$0.017 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 increased compared to forecast by \$0.253 million.

Property, infrastructure, plant, and equipment (PIP&E) 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. Intangible assets (IA) represent the value of Computer and telecommunications assets capitalised to the Balance Sheet and fully amortised in the ensuing financial year. The \$30.361 million increase, for PIP&E and IA, 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 to increase marginally in the 2022/23 Annual Budget.

Provisions (both current and non-current) include accrued long service leave, annual leave and rostered days off owing to employees, plus provision for the make good of the Trafalgar Landfill. These entitlements are expected to decrease over time as the end date of the Trafalgar Landfill approaches.

Interest bearing loans and borrowings are borrowings of Council. There is a slight increase in borrowings during 2022/23 to fund the capital works program. In addition, Council will rollover the previous loan of \$4.00 million originally borrowed for the redevelopment of the West Gippsland Arts Centre.

### 4.2.3 Borrowings

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

	Forecast Actual 2021/22 \$	Budget 2022/2023 \$
Amount borrowed as at 30 June of the prior year	15,323	<b>13,906</b>
Amount proposed to be borrowed	2,472	<b>4,050</b>
Amount projected to be redeemed	(3,889)	-
<b>Amount of borrowings as at 30 June</b>	<b>13,906</b>	<b>17,956</b>

## 4.2.4 Leases by category

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

	Forecast Actual 2021/22 \$	Budget 2022/2023 \$
<b>Right-of-use assets</b>	-	-
Property	3,915	<b>3,644</b>
Vehicles	387	<b>236</b>
Other, etc.	878	<b>612</b>
<b>Total right-of-use assets</b>	<b>5,180</b>	<b>4,492</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	186	<b>202</b>
Plant and equipment	254	<b>245</b>
Other, etc.	147	<b>143</b>
<b>Total current lease liabilities</b>	<b>587</b>	<b>590</b>
<b>Non-current lease liabilities</b>		
Land and buildings	876	<b>874</b>
Plant and equipment	610	<b>452</b>
Other, etc.	217	<b>126</b>
<b>Total non-current lease liabilities</b>	<b>1,703</b>	<b>1,452</b>
<b>Total lease liabilities</b>	<b>2,290</b>	<b>2,042</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 \$24.640 million represents the surplus budgeted in the income statement during 2022/23 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 2022/23 Annual Budget, Council has transfers to reserves of \$4.528 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.

There are transfers from reserves of \$2.710m. These funds comprise Development Contribution and Open Space levies which were collected in previous years which will now be used to partly fund the capital works program for 2022/23.

#### **Open Space Reserve**

Open Space reserve funds are never spent before they are received. A minimum balance of \$1 million is maintained to cover any unexpected short-term expenses, or to seed fund larger projects. The reserve can be used for the purchase of Open Space assets, including pavilions on Council owned land.

## 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 \$19.643 million when compared to the prior 2021/22 year. This is mainly due to an increase in rates revenue and capital grants, plus a decrease in payments for employee costs and materials services and contracts mainly due to the exit from Aged and Disability services.

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 \$2.311 million due to the larger Capital Works program.

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 2022/23 year reports a decrease of \$5.878 million in cash from financing activities. This is due to the proceeds from loan borrowings being less than the prior year, and the repayment of an existing loan of \$3.889 million.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 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 2021/22 \$'000	Budget 2022/2023 \$'000	Change \$'000	%
Property	7,766	17,195	9,429	121.41%
Plant and equipment	1,405	1,652	247	17.58%
Infrastructure	29,507	22,931	-6,576	-22.29%
<b>Total</b>	38,678	41,778	3,100	8.01%

	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	Borrowings \$'000
Property	17,195	-	1,964	2,367	12,865	8,470	310	4,365	4,050
Plant and equipment	1,652	-	1,587	65	-	-	-	1,652	-
Infrastructure	22,931	-	13,224	5,429	4,278	8,573	209	14,148	-
<b>Total</b>	<b>41,778</b>	-	16,774	7,861	17,143	17,043	519	20,165	4,050



## 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	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land</b>									
	-	-	-	-	-	-	-	-	-
<b>Land Improvements</b>									
	-	-	-	-	-	-	-	-	-
<b>Buildings</b>									
<i>Access Compliance Program</i>	100	-	100	-	-	-	-	100	-
<i>Asbestos Removal Program</i>	30	-	30	-	-	-	-	30	-
<i>Baw Baw Culture and Connection Precinct (Stage 1)</i>	6,500	-	-	-	6,500	6,500	-	-	-
<i>Bellbird Park East Multi Use Pavilion, Drouin</i>	2,170	-	-	-	2,170	-	310	1,860	-
<i>Community Facilities Renewal Program</i>	760	-	760	-	-	-	-	760	-
<i>Community Facility Flooring Renewal Program</i>	45	-	45	-	-	-	-	45	-
<i>Community Facility Heating and Cooling Renewal Program</i>	70	-	70	-	-	-	-	70	-
<i>Community Facility Roof Renewal Program</i>	140	-	140	-	-	-	-	140	-
<i>Community Hubs Strategy Implementation Program</i>	270	-	-	270	-	-	-	270	-
<i>Community Hubs Strategy Implementation Program</i>	150	-	-	150	-	-	-	150	-
<i>Council Building Cladding Program</i>	100	-	100	-	-	-	-	100	-
<i>Drouin West Kindergarten</i>	300	-	-	-	300	-	-	300	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
<i>Indoor Stadium (Stage 1) - Warragul Leisure Centre</i>	<b>4,050</b>	-	-	405	3,645	-	-	-	4,050
<i>LRCI Phase 3: Baxter Park Upgrade, Warragul</i>	<b>2,045</b>	-	614	1,432	-	1,970	-	75	-
<i>Municipal Works Depot Shedding</i>	<b>125</b>	-	-	-	125	-	-	125	-
<i>Office Equipment Replacement</i>	<b>15</b>	-	15	-	-	-	-	15	-
<i>Public Art</i>	<b>125</b>	-	-	-	125	-	-	125	-
<i>Sustainability Program</i>	<b>110</b>	-	-	110	-	-	-	110	-
<i>Toilets and Amenities Renewal Program</i>	<b>90</b>	-	90	-	-	-	-	90	-
<b>Building Improvements</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL PROPERTY</b>	<b>17,195</b>	-	1,964	2,367	12,865	8,470	310	4,365	4,050
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant, Fleet and Machinery replacement program</i>	<b>1,398</b>	-	1,398	-	-	-	-	1,398	-
<b>Fixtures, Fittings and Furniture</b>	-	-	-	-	-	-	-	-	-
<b>Computers and Telecommunications</b>									
<i>Equipment Replacement</i>	<b>189</b>	-	189	-	-	-	-	189	-
<i>Whole Shire Aerial Imagery Capture</i>	<b>65</b>	-	-	65	-	-	-	65	-
<b>Heritage Plant and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Library books</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,652</b>	-	1,587	65	-	-	-	1,652	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Accessible Parking Improvements</i>	25	-	25	-	-	-	-	25	-
<i>Albert Road between Normanby Street and Nielson Court, Warragul</i>	450	-	-	450	-	450	-	-	-
<i>Black Spot Program - Bona Vista Road Warragul Safety Improvements b/w Cason Crescent &amp; East-West Road</i>	225	-	-	225	-	225	-	-	-
<i>Black Spot Program - Lardners Track/Lardner Road/Danes Road, Warragul</i>	208	-	-	208	-	208	-	-	-
<i>Blackspot Program - Burke Street Warragul Local Area Traffic Management</i>	418	-	-	418	-	418	-	-	-
<i>Carpark Reconstruction Program</i>	160	-	160	-	-	-	-	160	-
<i>Gravel Roads Resheet Program</i>	1,500	-	1,500	-	-	-	-	1,500	-
<i>Guardrail Renewal Program</i>	50	-	50	-	-	-	-	50	-
<i>Hope Street Long Vehicle Parking</i>	95	-	-	-	95	-	-	95	-
<i>Kerb &amp; Channel Renewal Program</i>	150	-	150	-	-	-	-	150	-
<i>Linemarking Renewal Program</i>	200	-	200	-	-	-	-	200	-
<i>Local Area Traffic Management Program</i>	40	-	-	40	-	-	-	40	-
<i>Local Road Safety Improvements</i>	141	-	42	99	-	-	-	141	-
<i>Localised Pavement Repairs program</i>	1,599	-	1,599	-	-	-	-	1,599	-
<i>New parking and traffic signs</i>	30	-	-	15	15	-	-	30	-
<i>Preparation for Reseal Program</i>	300	-	300	-	-	-	-	300	-
<i>Replace damaged decorations and faulty Christmas lights</i>	13	-	13	-	-	-	-	13	-
<i>Road Reconstruction Program</i>	2,000	-	2,000	-	-	1,736	-	264	-

<i>Road Resealing Program</i>	<b>1,200</b>	-	1,200	-	-	-	-	1,200	-
<i>Road Resurfacing Program</i>	<b>300</b>	-	300	-	-	-	-	300	-
<i>Aberfeldy park/footpath</i>	<b>25</b>	-	-	-	25	-	-	25	-
<i>Roadside Signage &amp; Fittings Renewal Program</i>	<b>50</b>	-	50	-	-	-	-	50	-
<i>Sealing Gravel Roads program</i>	<b>1,871</b>	-	-	1,871	-	1,316	-	555	-
<i>Street tree planting program</i>	<b>55</b>	-	11	-	44	-	-	55	-
<i>Subdivisions Program</i>	<b>55</b>	-	-	39	17	-	-	55	-
<i>Tourism and Township Signage</i>	<b>55</b>	-	-	28	28	-	-	55	-
<b>Bridges</b>									
<i>Major Culverts Renewal Program</i>	<b>75</b>	-	75	-	-	-	-	75	-
<i>Vehicle Bridge Renewal Program</i>	<b>400</b>	-	400	-	-	-	-	400	-
<b>Footpaths and Cycleways</b>									
<i>AAWT Link Trail Footpath</i>	<b>70</b>	-	-	-	70	-	-	70	-
<i>DDA Upgrade Program</i>	<b>30</b>	-	30	-	-	-	-	30	-
<i>Drouin Gold course Footpath</i>	<b>6</b>	-	-	-	6	-	-	6	-
<i>Footbridge, Brooker Park, Warragul</i>	<b>10</b>	-	-	-	10	-	-	10	-
<i>Footpath Bay Replacement and Trip Hazard Program</i>	<b>130</b>	-	130	-	-	-	-	130	-
<i>Gravel Path Renewal Program</i>	<b>180</b>	-	180	-	-	-	-	180	-
<i>Harmon Drive Footpaths</i>	<b>55</b>	-	-	-	55	-	-	55	-
<i>LRCI Phase 3: Sand Road footpath, Longwarry</i>	<b>860</b>	-	-	-	860	520	-	340	-
<i>New Footpaths in Major Towns</i>	<b>75</b>	-	-	-	75	-	-	75	-
<i>Path and Boardwalk, Bellbird Park Wetlands</i>	<b>50</b>	-	-	-	50	-	-	50	-
<i>Pram Ramp Renewal Program</i>	<b>25</b>	-	25	-	-	-	-	25	-
<i>Rodier Road Footpath</i>	<b>65</b>	-	-	-	65	-	-	65	-
<i>Rokeby Noojee Trail (Stage 1)</i>	<b>1,500</b>	-	-	-	1,500	1,500	-	-	-
<i>Sealed Footpath Renewal Program</i>	<b>200</b>	-	200	-	-	-	-	200	-
<i>Serene Court</i>	<b>20</b>	-	-	-	20	-	-	20	-

<b>Drainage</b>									
<i>Dam rehabilitation Program</i>	<b>40</b>	-	40	-	-	-	-	40	-
<i>DCP01 DIDR Hazel Creek restoration planning</i>	<b>370</b>	-	-	370	-	-	149	221	-
<i>DCP02 Dawson Drive Wetland, Warragul</i>	<b>10</b>	-	-	10	-	-	10	-	-
<i>Minor Culverts Renewal Program</i>	<b>75</b>	-	75	-	-	-	-	75	-
<i>Outfall Drainage</i>	<b>1,225</b>	-	-	-	1,225	-	-	1,225	-
<i>Roadside drains and flanking Program</i>	<b>350</b>	-	350	-	-	-	-	350	-
<i>Stormwater Pipe Renewal Program</i>	<b>200</b>	-	200	-	-	-	-	200	-
<i>Stormwater Pit Renewal Program</i>	<b>100</b>	-	100	-	-	-	-	100	-
<i>Wetland Establishment Program</i>	<b>100</b>	-	100	-	-	-	-	100	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
<i>Civic Park Drouin - Master Plan Implementation</i>	<b>66</b>	-	-	66	-	-	-	66	-
<i>Decker Park Shelter</i>	<b>15</b>	-	-	15	-	-	-	15	-
<i>Dog Park Upgrades</i>	<b>370</b>	-	-	370	-	-	-	370	-
<i>Hard Playing Surface Program</i>	<b>275</b>	-	275	-	-	100	-	175	-
<i>Logan Park Cycling Centre of Excellence - Design</i>	<b>100</b>	-	-	-	100	-	-	100	-
<i>LRCI Phase 3: Willow Grove Netball/Tennis Courts</i>	<b>1,175</b>	-	823	353	-	1,100	-	75	-
<i>Master Plan Implementation</i>	<b>350</b>	-	-	350	-	-	-	350	-
<i>Open Space Furniture and Fittings Renewal Program</i>	<b>50</b>	-	50	-	-	-	-	50	-
<i>Place Making Program</i>	<b>120</b>	-	-	120	-	-	-	120	-
<i>Playground Equipment Renewal Program</i>	<b>300</b>	-	300	-	-	-	-	300	-
<i>Playground Shade Tree Planting</i>	<b>10</b>	-	-	-	10	-	-	10	-
<i>Public Lighting Renewal Program</i>	<b>25</b>	-	25	-	-	-	-	25	-
<i>Rawson Gazebo Seating</i>	<b>9</b>	-	-	-	9	-	-	9	-
<i>Recreation and Open Space Forward Design Program</i>	<b>105</b>	-	32	74	-	-	-	105	-

<i>Recreation Reserve – Risk and Minor Works Program</i>	40	-	40	-	-	-	-	40	-
<i>Skate and BMX Facility Renewal Program</i>	35	-	35	-	-	-	-	35	-
<i>Sports Field Surface Program</i>	1,460	-	1,460	-	-	800	-	660	-
<i>Sports Lighting Renewal Program</i>	530	-	530	-	-	200	-	330	-
<i>Swimming Pool Plant, Fixtures &amp; Fittings Renewal Program</i>	150	-	150	-	-	-	-	150	-
<b>Waste Management</b>									
	-	-	-	-	-	-	-	-	-
<b>Parks, Open Space and Streetscapes</b>									
	-	-	-	-	-	-	-	-	-
<b>Aerodromes</b>									
	-	-	-	-	-	-	-	-	-
<b>Off Street Car Parks</b>									
	-	-	-	-	-	-	-	-	-
<b>Other Infrastructure</b>									
<i>Forward Design program</i>	310	-	-	310	-	-	50	260	-
<b>TOTAL INFRASTRUCTURE</b>	<b>22,931</b>	-	13,224	5,429	4,278	8,573	209	14,148	-
<b>TOTAL NEW CAPITAL WORKS</b>	<b>41,778</b>	-	16,774	7,861	17,143	17,043	519	20,165	4,050

## 4.6 Statement of Human Resources

### 4.6.1 Summary of Human Resources

	2022/2023 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Chief Executive Officer</b>				
Permanent - Full time	433	444	452	463
Women	111	114	116	119
Men	321	330	336	344
Persons of self-described gender	0	0	0	0
Permanent - Part time	47	49	50	51
Women	47	49	50	51
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Chief Executive Officer</b>	<b>480</b>	<b>492</b>	<b>502</b>	<b>514</b>
<b>Community Infrastructure</b>				
Permanent - Full time	10,382	10,761	11,091	11,469
Women	2,095	2,261	2,307	2,479
Men	8,287	8,500	8,784	8,991
Persons of self-described gender	0	0	0	0
Permanent - Part time	561	575	587	600
Women	404	414	422	432
Men	157	161	164	168
Persons of self-described gender	0	0	0	0
<b>Total Community Infrastructure</b>	<b>10,943</b>	<b>11,336</b>	<b>11,677</b>	<b>12,070</b>
<b>Economic Development, Arts and Advocacy</b>				
Permanent - Full time	2,053	2,219	2,378	2,552
Women	1,199	1,229	1,369	1,401
Men	855	989	1,009	1,151
Persons of self-described gender	0	0	0	0
Permanent - Part time	595	610	622	637
Women	388	398	406	415
Men	206	212	216	221
Persons of self-described gender	0	0	0	0
<b>Total Economic Development, Arts and Advocacy</b>	<b>2,648</b>	<b>2,829</b>	<b>3,000</b>	<b>3,188</b>
<b>Governance and Information Services</b>				
Permanent - Full time	2,795	2,980	3,154	3,346
Women	1,656	1,811	1,847	2,008
Men	1,140	1,169	1,307	1,338
Persons of self-described gender	0	0	0	0
Permanent - Part time	282	289	295	302
Women	232	238	243	248
Men	50	51	52	53

	2022/2023 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Persons of self-described gender	0	0	0	0
<b>Total Governance and Information Services</b>	<b>3,077</b>	<b>3,269</b>	<b>3,449</b>	<b>3,648</b>
<b>Planning and Development</b>				
Permanent - Full time	7,811	8,124	8,402	8,717
Women	3,592	3,684	3,872	3,963
Men	4,220	4,441	4,529	4,754
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,247	1,279	1,305	1,335
Women	925	948	967	990
Men	323	331	338	345
Persons of self-described gender	0	0	0	0
<b>Total Planning and Development</b>	<b>9,059</b>	<b>9,404</b>	<b>9,706</b>	<b>10,052</b>
<b>Strategy and Organisational Performance</b>				
Permanent - Full time	4,902	5,140	5,358	5,484
Women	4,317	4,541	4,631	4,740
Men	584	599	726	744
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,484	1,522	1,552	1,589
Women	1,390	1,425	1,454	1,488
Men	94	97	99	101
Persons of self-described gender	0	0	0	0
<b>Total Strategy and Organisational Performance</b>	<b>6,386</b>	<b>6,662</b>	<b>6,910</b>	<b>7,072</b>
<b>Casuals, temporary and other expenditure</b>	<b>158</b>	<b>163</b>	<b>166</b>	<b>170</b>
<b>Capitalised labour costs</b>	<b>874</b>	<b>907</b>	<b>941</b>	<b>976</b>
<b>Total staff expenditure</b>	<b>32,751</b>	<b>34,154</b>	<b>35,411</b>	<b>36,714</b>



## Statement of Human Resources (cont.)

	2022/2023 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
<b>Chief Executive Officer</b>				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Chief Executive Officer</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>
<b>Community Infrastructure</b>				
Permanent - Full time	101.2	102.2	103.2	104.2
Women	20.0	21.0	21.0	22.0
Men	81.2	81.2	82.2	82.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	5.3	5.3	5.3	5.3
Women	3.8	3.8	3.8	3.8
Men	1.5	1.5	1.5	1.5
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Community Infrastructure</b>	<b>106.5</b>	<b>107.5</b>	<b>108.5</b>	<b>109.5</b>
<b>Economic Development, Arts and Advocacy</b>				
Permanent - Full time	18.0	19.0	20.0	21.0
Women	11.0	11.0	12.0	12.0
Men	7.0	8.0	8.0	9.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	5.7	5.7	5.7	5.7
Women	3.6	3.6	3.6	3.6
Men	2.1	2.1	2.1	2.1
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Economic Development, Arts and Advocacy</b>	<b>23.7</b>	<b>24.7</b>	<b>25.7</b>	<b>26.7</b>
<b>Governance and Information Services</b>				
Permanent - Full time	25.8	26.8	27.8	28.8
Women	16.0	17.0	17.0	18.0
Men	9.8	9.8	10.8	10.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	3.4	3.4	3.4	3.4
Women	2.8	2.8	2.8	2.8
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Governance and Information Services</b>	<b>29.1</b>	<b>30.1</b>	<b>31.1</b>	<b>32.1</b>

	2022/2023	2023/24	2024/25	2025/26
	FTE	FTE	FTE	FTE
<b>Planning and Development</b>				
Permanent - Full time	65.9	66.9	67.9	68.9
Women	32.4	32.4	33.4	33.4
Men	33.5	34.5	34.5	35.5
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	13.7	13.7	13.7	13.7
Women	9.1	9.1	9.1	9.1
Men	4.6	4.6	4.6	4.6
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Planning and Development</b>	<b>79.5</b>	<b>80.5</b>	<b>81.5</b>	<b>82.5</b>
<b>Strategy and Organisational Performance</b>				
Permanent - Full time	39.3	40.3	41.3	42.3
Women	35.3	36.3	36.3	37.3
Men	4.0	4.0	5.0	5.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	13.7	13.7	13.7	13.7
Women	12.9	12.9	12.9	12.9
Men	0.8	0.8	0.8	0.8
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Strategy and Organisational Performance</b>	<b>52.9</b>	<b>53.9</b>	<b>54.9</b>	<b>55.9</b>
<b>Casuals and temporary staff</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>
<b>Capitalised labour</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
<b>Total staff numbers</b>	<b>296.0</b>	<b>301.0</b>	<b>306.0</b>	<b>311.0</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	Projections			Trend
			2020/21	2021/22	2022/2023	2023/24	2024/25	2025/26	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-0.4%	-6.6%	-2.7%	-1.1%	-2.4%	-2.8%	o
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	174.4	397%	338%	341%	246%	302%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	45.2	-27%	-24%	-20%	-9%	-16%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	25%	22%	26%	34%	39%	40%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		7%	7%	0%	1%	1%	11%	+
Indebtedness	Non-current liabilities / own source revenue		36%	37%	40%	44%	39%	48%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	91%	N/A	132%	197%	176%	135%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	70%	71%	76%	77%	77%	77%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.4%	0.4%	0.4%	0.4%	0.4%	0.5%	o
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$3,381	\$3,488	\$3,258	\$3,261	\$3,357	\$3,422	o
Revenue level	Total rate revenue / no. of property assessments		\$2,020	\$2,351	\$2,449	\$2,496	\$2,545	\$2,594	o

### Key to Forecast Trend:

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

## Notes to indicators

### 1. Adjusted underlying result

There is some variation in the adjusted underlying result, having moved into deficit from the forecast for 2020/21 onwards. This is reflected of rate revenue being capped at one and three quarters per cent, combined with an increasing need for non-recurrent Capital Grants and monetary contributions. This 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 per cent.

### 3. Unrestricted Cash

The ratio indicates that there is capacity to pay for Council's liabilities as they fall due.

### 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 forecast to be 26 per cent for the 2022/23 year and projected to increase to 40 per cent by 2025/26. Additional borrowings are proposed in order to fund new strategic projects during the 2022/23 year and beyond.

### 5. Indebtedness

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

### 6. Asset Renewal/Upgrade

Asset renewal/upgrade ratio is 132 for the 2022/23 Annual Budget year and increases in future years in line with the LTIP.

### 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 76 per cent (76%) for the 2022/23 Annual Budget and ensuing 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 2022/23 year.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation. Where a fee has not been shown for the prior year, it may be a new fee or alternatively a fee that was inadvertently omitted from the schedule in the prior year.

Fees and charges – generally policy increase of 3% (in line with September 2021 CPI).

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Community Infrastructure</b>							
<b>Bellbird Park Stadium</b>							
<b>Stadium Sports</b>							
3 months Pryme mover membership (Bellbird Park Only)	Membership	Non -Taxable	\$129.70	\$133.50	\$3.80	2.9%	Statutory
Casual squash court hire - (1/2 Hr)	Session	Taxable	\$14.00	\$14.40	\$0.40	2.9%	Non-Statutory
Casual squash court hire (Per Hour)	Hour	Taxable	\$28.20	\$29.00	\$0.80	2.8%	Non-Statutory
Casual Stadium Entry 10 Visit Pass	Pass	Taxable	\$40.40	\$41.60	\$1.20	3.0%	Non-Statutory
Casual Stadium Entry 10 Visit Pass- Concession	Pass	Taxable	\$31.90	\$32.80	\$0.90	2.8%	Non-Statutory
Casual Stadium Entry Concession	Session	Taxable	\$3.50	\$3.60	\$0.10	2.9%	Non-Statutory
Disability Netball	Each	Taxable	\$4.30	\$4.40	\$0.10	2.3%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee Increase	Fee Increase /	Basis of Fee
			Fee Inc GST	Fee Inc GST	/(Decrease)	(Decrease)	
			\$	\$	\$	%	
Futsal - Team Sheet	Team	Taxable	\$67.00	\$69.00	\$2.00	3.0%	Non-Statutory
Futsal-Registration	Team	Taxable	\$107.50	\$110.70	\$3.20	3.0%	Non-Statutory
Group Fitness- Casual Adult Price	Person	Taxable	\$14.50	\$14.90	\$0.40	2.8%	Non-Statutory
Group Fitness- Concession	Person	Taxable	\$11.50	\$11.80	\$0.30	2.6%	Non-Statutory
Group Fitness- Pryme Mover	Person	Taxable	\$9.60	\$9.80	\$0.20	2.1%	Non-Statutory
Gymnastics Classes Fortnightly Direct Debit 46 weeks/year	Each	Taxable	\$20.90	\$21.50	\$0.60	2.9%	Non-Statutory
Gymnastics Classes Term (Price X Number of classes)	Each	Taxable	\$11.50	\$11.80	\$0.30	2.6%	Non-Statutory
Gymnastics GV Registration	Each	Taxable	\$35.40	\$36.40	\$1.00	2.8%	Non-Statutory
Keenagers	Each	Taxable	\$4.30	\$4.40	\$0.10	2.3%	Non-Statutory
Lifeball	Each	Taxable	\$4.30	\$4.40	\$0.10	2.3%	Non-Statutory
Netball (Service Provider) registration & insurance fee per team	Per team	Taxable	\$180.10	\$185.50	\$5.40	3.0%	Non-Statutory
Netball (Service Provider) Team Sheet	Team	Taxable	\$58.10	\$59.80	\$1.70	2.9%	Non-Statutory
Program Room Hire	Hour	Taxable	\$37.00	\$38.10	\$1.10	3.0%	Non-Statutory
Pryme Movers Group Fitness 10 Visit Pass	Pass	Taxable	\$87.40	\$90.00	\$2.60	3.0%	Non-Statutory
Racquet Hire	Each	Taxable	\$4.50	\$4.60	\$0.10	2.2%	Non-Statutory
Squash Club Membership	Membership	Taxable	\$35.20	\$36.20	\$1.00	2.8%	Non-Statutory
Squash Club Membership-Concession	Membership	Taxable	\$28.20	\$29.00	\$0.80	2.8%	Non-Statutory
Squash- Concession	Membership	Taxable	\$11.10	\$11.40	\$0.30	2.7%	Non-Statutory
Squash- Junior	Each	Taxable	\$11.10	\$11.40	\$0.30	2.7%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Squash Junior/Concession 10 Visit Pass (Competition)	Pass	Taxable	\$110.80	\$114.10	\$3.30	3.0%	Non-Statutory
Squash- Senior	Each	Taxable	\$14.10	\$14.50	\$0.40	2.8%	Non-Statutory
Squash Senior 10 Visit Pass (Competition)	Pass	Taxable	\$141.10	\$145.30	\$4.20	3.0%	Non-Statutory
Volleyball Junior	Each	Taxable	\$5.50	\$5.60	\$0.10	1.8%	Non-Statutory
Volleyball Junior 10 Visit Pass (Competition)	Pass	Taxable	\$56.40	\$58.00	\$1.60	2.8%	Non-Statutory
Volleyball Senior 10 Visit Pass (Competition)	Pass	Taxable	\$70.00	\$72.10	\$2.10	3.0%	Non-Statutory
Volleyball-Concession	Each	Taxable	\$5.50	\$5.60	\$0.10	1.8%	Non-Statutory
Volleyball-Family Pass (2 adults, 2 children)	Pass	Taxable	\$14.30	\$14.70	\$0.40	2.8%	Non-Statutory
Volleyball-Senior	Each	Taxable	\$7.00	\$7.20	\$0.20	2.9%	Non-Statutory
<b>Bellbird Park Synthetic and Grass Fields</b>							
Cleaning - Toilets/ change - Casual users	Each	Non -Taxable	\$113.80	\$117.20	\$3.40	3.0%	Statutory
Cleaning - Toilets/ change - User Groups	Each	Taxable	\$56.80	\$58.50	\$1.70	3.0%	Non-Statutory
Synthetic Field- Casual use - Full Field (per hour)	Hour	Taxable	\$66.20	\$68.10	\$1.90	2.9%	Non-Statutory
Synthetic Field- Casual use - Half Field (per hour)	Hour	Taxable	\$34.70	\$35.70	\$1.00	2.9%	Non-Statutory
Synthetic Field- Primary school (per term-maximum 10 hours)	Per Term	Taxable	\$134.50	\$138.50	\$4.00	3.0%	Non-Statutory
Synthetic Field- Secondary school (per term-maximum 10 hours)	Per Term	Taxable	\$268.10	\$276.10	\$8.00	3.0%	Non-Statutory
Synthetic Field- Tenants - Full Field (per hour)	Hour	Taxable	\$26.80	\$27.60	\$0.80	3.0%	Non-Statutory
Synthetic Field- Tenants - Half Field (per hour)	Hour	Taxable	\$14.50	\$14.90	\$0.40	2.8%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Civil Asset Planning</b>							
Asset Protection Permit	Each	Non -Taxable	\$232.90	\$239.90	\$7.00	3.0%	Statutory
Building - Stormwater Point of Discharge	Each	Non -Taxable	\$146.80	\$149.40	\$2.60	1.8%	Non-Statutory
Works Within Road Reserve Permit (each)	Each	Non -Taxable	\$180.00	\$185.00	\$5.00	2.8%	Statutory
<b>Equestrian Casual Hire</b>							
Casual Hire (Baw Baw Equestrian Centre, Lardner) - daily	Daily	Non -Taxable	\$372.70	\$383.80	\$11.10	3.0%	Statutory
Casual Hire (Logan Park facility) - daily	Day	Taxable	\$176.00	\$181.20	\$5.20	3.0%	Non-Statutory
<b>Event Bond</b>							
Event Bond (refundable on final inspection)	Each	Non -Taxable	\$1,061.00	\$1,092.80	\$31.80	3.0%	Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Garbage and Tipping Fees</b>							
Commercial tenements - 120 lit bin (optional service)- per annum	Service	Non -Taxable	\$441.00	\$489.00	\$48.00	10.9%	Statutory
Commercial tenements - Additional 240 lit bin - per annum	Service	Non -Taxable	\$52.00	\$58.00	\$6.00	11.5%	Non-Statutory
Commercial tenements -240 lit bin (optional service)- per annum	Service	Non -Taxable	\$518.00	\$581.00	\$63.00	12.2%	Non-Statutory
Garbage Charge - Additional 120 Collection- (per annum)	Service	Non -Taxable	\$93.00	\$104.00	\$11.00	11.8%	Non-Statutory
Garbage Charge - Additional 240 Recycling Collection- (per annum)	Service	Non -Taxable	\$52.00	\$58.00	\$6.00	11.5%	Non-Statutory
Garbage Charge - Declared Area - (per annum)	Service	Non -Taxable	\$402.00	\$450.00	\$48.00	11.9%	Non-Statutory
Garbage Charge - Undeclared Area (optional service) - per annum	Service	Non -Taxable	\$402.00	\$450.00	\$48.00	11.9%	Non-Statutory
Green Waste – Additional (per annum)	Service	Non -Taxable	\$77.00	\$84.00	\$7.00	9.1%	Non-Statutory
Hard Rubbish Collection – Pensioners (pick up)	Each	Non -Taxable	\$33.00	\$36.00	\$3.00	9.1%	Non-Statutory
Hard Rubbish Collection (pick up)	Each	Taxable	\$67.20	\$74.00	\$6.80	10.1%	Non-Statutory
Silage Wrap- Bulker bag purchase	Per bag	Taxable	\$10.00	\$10.50	\$0.50	5.0%	Non-Statutory
Tanjil Bren Collection Service (per annum)	Service	Taxable	\$127.00	\$140.00	\$13.00	10.2%	Non-Statutory
Tip Fee - Car Bodies (each)	Each	Non -Taxable	\$54.00	\$56.00	\$2.00	3.7%	Non-Statutory
Tip Fee - Domestic refuse (m3)	Cubic Metre	Taxable	\$48.00	\$48.00	\$0.00	0.0%	Non-Statutory
Tip Fee - Domestic refuse 6X4 trailer or Utility- Level Fill	Each	Taxable	\$36.00	\$41.00	\$5.00	13.9%	Non-Statutory
Tip Fee - Domestic refuse 8X5 Trailer -level fill or Utility- Fill above sides	Each	Taxable	\$48.00	\$48.00	\$0.00	0.0%	Non-Statutory
Tip Fee - Green Waste /Tree Pruning (m3)	Cubic Metre	Taxable	\$22.00	\$22.00	\$0.00	0.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Tip Fee - Green Waste domestic 8x5 trailer - level fill or utility - fill above sides	Service	Taxable	\$22.00	\$23.00	\$1.00	4.5%	Non-Statutory
Tip Fee - Green Waste domestic refuse 6X4 trailer or utility- Level Fill	Service	Non -Taxable	\$16.50	\$17.00	\$0.50	3.0%	Non-Statutory
Tip Fee - Green Waste Sedans/Station Wagons with seats down	Service	Non -Taxable	\$11.00	\$11.50	\$0.50	4.5%	Non-Statutory
Tip Fee - Green Waste Sedans/Station Wagons with seats up/240L bins/44 gallon drums	Service	Non -Taxable	\$5.50	\$5.50	\$0.00	0.0%	Non-Statutory
Tip Fee - LPG / Gas Bottles - More than 20kg (each)	Each	Non -Taxable	\$27.50	\$28.50	\$1.00	3.6%	Non-Statutory
Tip Fee - LPG / Gas Bottles - Up to and including 20kg	Each	Taxable	\$11.00	\$11.50	\$0.50	4.5%	Non-Statutory
Tip Fee - Paint Tin 1-5 litre (each)	Each	Taxable	\$3.00	\$3.00	\$0.00	0.0%	Non-Statutory
Tip Fee - Paint Tin 6-20 litre (each)	Each	Taxable	\$5.00	\$5.00	\$0.00	0.0%	Non-Statutory
Tip Fee - Paint Tin more than 20 litre (each)	Each	Taxable	\$10.00	\$10.00	\$0.00	0.0%	Non-Statutory
Tip Fee - Paper & Cardboard Commercial (m3)	Cubic Metre	Taxable	\$5.00	\$5.00	\$0.00	0.0%	Non-Statutory
Tip Fee - Single Mattress	Each	Taxable	\$24.00	\$25.00	\$1.00	4.2%	Non-Statutory
Tip Fee - Tyres - car and motorbike (each)	Each	Taxable	\$8.00	\$8.50	\$0.50	6.3%	Non-Statutory
Tip Fee - Tyres - light truck and 4X4 (each)	Each	Taxable	\$15.00	\$15.50	\$0.50	3.3%	Non-Statutory
Tip Fee - Tyres - tractor (up to 1.2m diameter)	Each	Taxable	\$0.00	\$52.00	\$52.00	0.0%	Non-Statutory
Tip Fee - Tyres - truck (each)- up to 1.2 diameter off rim	Each	Taxable	\$25.00	\$26.00	\$1.00	4.0%	Non-Statutory
Tip Fee-Domestic Refuse (Minimum) - up to 80L garbage bag	Each	Taxable	\$4.00	\$4.00	\$0.00	0.0%	Non-Statutory
Tip Fee-Double/Queen/King Mattress	Each	Taxable	\$36.00	\$37.50	\$1.50	4.2%	Non-Statutory
Tip Fee-Sedans/Station Wagons with seats down	Each	Taxable	\$24.00	\$27.50	\$3.50	14.6%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee Increase	Fee Increase /	Basis of Fee
			Fee Inc GST	Fee Inc GST	/(Decrease)	(Decrease)	
			\$	\$	\$	%	
Tip Fee-Sedans/Station Wagons with seats up/240L bins/44 gallon drums	Each	Taxable	\$12.00	\$14.00	\$2.00	16.7%	Non-Statutory
Tip Fee-Silage Wrap Disposal	Cubic Metre	Taxable	\$25.00	\$26.00	\$1.00	4.0%	Non-Statutory
Tip Fee-Tyres - 4X4 on rim	Each	Taxable	\$20.00	\$21.00	\$1.00	5.0%	Non-Statutory
Tip Fee-Tyres - Car on rim	Each	Taxable	\$13.00	\$13.50	\$0.50	3.8%	Non-Statutory
Walhalla Collection Service (per annum)	Service	Taxable	\$195.00	\$216.00	\$21.00	10.8%	Non-Statutory
<b>Other Swimming Pools</b>							
Adult Monthly Pass	Membership	Non -Taxable	\$31.60	\$32.50	\$0.90	2.8%	Statutory
Adult Season Pass	Membership	Taxable	\$107.30	\$110.50	\$3.20	3.0%	Non-Statutory
Concession Monthly Pass	Membership	Taxable	\$25.20	\$25.90	\$0.70	2.8%	Non-Statutory
Concession/Child Season Pass	Membership	Taxable	\$85.90	\$88.40	\$2.50	2.9%	Non-Statutory
Family Monthly Pass	Membership	Taxable	\$56.00	\$57.60	\$1.60	2.9%	Non-Statutory
Family Season Pass	Membership	Taxable	\$188.50	\$194.10	\$5.60	3.0%	Non-Statutory
<b>Summer Pools Single Admissions</b>							
Adult	Session	Non -Taxable	\$5.80	\$5.90	\$0.10	1.7%	Statutory
Concession	Session	Taxable	\$3.60	\$3.70	\$0.10	2.8%	Non-Statutory
Family	Session	Taxable	\$15.90	\$16.30	\$0.40	2.5%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Swimming Pools per Session</b>							
Swimming Lessons (Service Provider Teacher)- per participant	Session	Non -Taxable	\$8.00	\$8.20	\$0.20	2.5%	Statutory
<b>Property</b>							
<b>Exhibition Hall Hire</b>							
Community rate -full day	Each	Non -Taxable	\$304.50	\$313.60	\$9.10	3.0%	Statutory
Community rate -half day	Each	Taxable	\$155.20	\$160.00	\$4.80	3.1%	Non-Statutory
Exhibition Hall ( Function without Alcohol - Bond)	Each	Taxable	\$636.70	\$400.00	-\$236.70	-37.2%	Non-Statutory
Exhibition Hall (Function with Alcohol - Bond)	Each	Non -Taxable	\$636.70	\$655.00	\$18.30	2.9%	Non-Statutory
Exhibition Hall Commercial/Private/Govt/Not for Profit Hire - full day	Day	Non -Taxable	\$794.00	\$817.00	\$23.00	2.9%	Non-Statutory
Exhibition Hall Commercial/Private/Govt/Not For Profit Hire - half day	Each	Taxable	\$397.50	\$409.00	\$11.50	2.9%	Non-Statutory
<b>Goods Shed Hire Fees</b>							
Goods Shed Hire Fees-Community Day	Day	Non -Taxable	\$88.00	\$90.00	\$2.00	2.3%	Statutory
Goods Shed Hire Fees-Community Half Day	Half day	Taxable	\$44.50	\$45.80	\$1.30	2.9%	Non-Statutory
Goods Shed Hire Fees-Community Quarter Day	Quarter Day	Taxable	\$21.70	\$22.30	\$0.60	2.8%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Hall Hire- Halls managed by COM's</b>							
Commercial/Private- Full Day	Each	Non -Taxable	\$138.20	\$142.00	\$3.80	2.7%	Statutory
Commercial/Private- Night	Each	Taxable	\$193.50	\$200.00	\$6.50	3.4%	Non-Statutory
Community/Local	Hour	Taxable	\$11.30	\$11.60	\$0.30	2.7%	Non-Statutory
Community/Local- Full day	Each	Taxable	\$66.20	\$68.00	\$1.80	2.7%	Non-Statutory
Community/Local- Night	Each	Taxable	\$99.30	\$102.00	\$2.70	2.7%	Non-Statutory
Hall Hire- Bond - Events with alcohol	Each	Taxable	\$636.70	\$655.80	\$19.10	3.0%	Non-Statutory
Hall Hire- Bond- Events without alcohol	Each	Non -Taxable	\$636.70	\$400.00	-\$236.70	-37.2%	Non-Statutory
Meeting Room	Hour	Non -Taxable	\$11.30	\$11.60	\$0.30	2.7%	Non-Statutory
<b>Public Buildings-Casual Hire Rate</b>							
Bond - Alcohol	Each	Non -Taxable	\$636.70	\$655.00	\$18.30	2.9%	Statutory
Bond - No Alcohol	Each	Non -Taxable	\$636.70	\$400.00	-\$236.70	-37.2%	Non-Statutory
Cleaning	Hour	Non -Taxable	\$74.50	\$76.70	\$2.20	3.0%	Non-Statutory
Commercial/Private full day	Each	Taxable	\$265.00	\$273.00	\$8.00	3.0%	Non-Statutory
Commercial/Private half day	Each	Taxable	\$132.50	\$136.00	\$3.50	2.6%	Non-Statutory
Community- half day	Each	Taxable	\$33.00	\$34.00	\$1.00	3.0%	Non-Statutory
Community-full day	Each	Taxable	\$66.20	\$68.00	\$1.80	2.7%	Non-Statutory
Fitness Instructors	Hour	Taxable	\$26.90	\$27.70	\$0.80	3.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Hourly rate Community	Hour	Taxable	\$11.30	\$11.60	\$0.30	2.7%	Non-Statutory
Not for Profit/Government- full day	Each	Taxable	\$99.00	\$102.00	\$3.00	3.0%	Non-Statutory
Not for Profit/Government- half day	Each	Taxable	\$49.50	\$51.00	\$1.50	3.0%	Non-Statutory
<b>Provision of Stormwater size, depth and offset information</b>							
Notice of information through Section 200(1) of the Local Govt Act 1989	Each	Non -Taxable	\$69.30	\$71.30	\$2.00	2.9%	Statutory
<b>Recreation Facilities</b>							
<b>Buildings</b>							
Personal Trainers	Hour	Non -Taxable	\$21.70	\$22.30	\$0.60	2.8%	Statutory
<b>Recreation Reserves</b>							
Events-excludes bins and cleaning	Day	Non -Taxable	\$885.00	\$911.50	\$26.50	3.0%	Statutory
User fees (Maximum fee)- per annum (Refer to Council Pricing Policy)	Annum	Taxable	\$5,333.00	\$5,333.00	\$0.00	0.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Sporting Fields</b>							
Grounds- Cleaning charge (per hour)	Hour	Non -Taxable	\$69.30	\$71.30	\$2.00	2.9%	Statutory
Grounds- Community Club, Group or School outside BBSC- Casual use (daily)	Day	Taxable	\$170.80	\$175.90	\$5.10	3.0%	Non-Statutory
Grounds- For Profit/Commercial Groups	Day	Taxable	\$453.50	\$467.10	\$13.60	3.0%	Non-Statutory
Grounds- Schools within Baw Baw Shire- Casual use (must be booked)	Day	Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-Statutory
Grounds-Community Club or Group within BBSC-Casual Use	Day	Taxable	\$113.80	\$117.20	\$3.40	3.0%	Non-Statutory
Lights- Full Field (per hour)	Hour	Taxable	\$26.90	\$27.70	\$0.80	3.0%	Non-Statutory
Lights- Half field (hourly)	Hour	Taxable	\$19.60	\$20.10	\$0.50	2.6%	Non-Statutory
<b>Sporting Pavilion</b>							
Pavilion- Cleaning charge (per use)	Each	Non -Taxable	\$138.70	\$142.80	\$4.10	3.0%	Statutory
Pavilion-Use	Hour	Taxable	\$21.70	\$22.30	\$0.60	2.8%	Non-Statutory
<b>Turf Wicket</b>							
Turf wicket pitch (per use)	Each	Non -Taxable	\$326.10	\$335.80	\$9.70	3.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>01 Warragul Leisure Centre</b>							
Refer Note 8 of the Fees and Charges Schedule							
<b>Aquatic Education</b>							
Aquasafe Intensive 5 Day School Holiday Program	Membership	Non -Taxable	\$67.00	\$69.00	\$2.00	3.0%	Statutory
Aquasafe Plus - Fortnightly direct debit (48 week program)	Membership	Taxable	\$37.30	\$38.40	\$1.10	2.9%	Non-Statutory
Bronze Medallion	Session	Taxable	\$9.60	\$9.80	\$0.20	2.1%	Non-Statutory
Grey Medallion	Session	Taxable	\$9.40	\$9.60	\$0.20	2.1%	Non-Statutory
Private Lesson 0.5 hr	Each	Taxable	\$53.50	\$55.10	\$1.60	3.0%	Non-Statutory
School Swimming Lessons: Fun Day/Structured Water Plan/Water Safety. Price per student per one hr lesson (No ratio)	Session	Taxable	\$9.50	\$9.70	\$0.20	2.1%	Non-Statutory
School Swimming Lessons: Price per student per 45 min lesson (1:6 Ratio)	Session	Taxable	\$9.00	\$9.20	\$0.20	2.2%	Non-Statutory
School Swimming Lessons: Price per student per 45 min lesson (1:7 Ratio)	Session	Taxable	\$8.80	\$9.00	\$0.20	2.3%	Non-Statutory
School Swimming Lessons: Price per student per 45 min lesson (1:8 Ratio)	Session	Taxable	\$8.60	\$8.80	\$0.20	2.3%	Non-Statutory
School Swimming Lessons: Price per student per 45 min lesson (1:9+ Ratio)	Session	Taxable	\$8.40	\$8.60	\$0.20	2.4%	Non-Statutory
Schools per participant (School instructor)	Session	Taxable	\$6.90	\$7.10	\$0.20	2.9%	Non-Statutory
Schools Per student per 1 hour lesson (1:6 ratio)	Session	Taxable	\$9.50	\$9.70	\$0.20	2.1%	Non-Statutory
Schools Per student per 30 min lesson (1:6 ratio)	Session	Taxable	\$8.00	\$8.20	\$0.20	2.5%	Non-Statutory
Term Aquasafe (0.5 hr)	Membership	Taxable	\$20.50	\$21.10	\$0.60	2.9%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Aquatics (Casual)</b>							
Adult Swim-Casual price entry to all aquatic facilities except warm water pool	Each	Non -Taxable	\$7.70	\$7.90	\$0.20	2.6%	Statutory
Child Swim - Casual price entry to all aquatic facilities except warm water pool	Each	Taxable	\$6.10	\$6.20	\$0.10	1.6%	Non-Statutory
Concession Swim- Casual concession price entry to all facilities except warm water pool	Each	Taxable	\$6.10	\$6.20	\$0.10	1.6%	Non-Statutory
Family Swim (Sunday)- Discount casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$16.50	\$16.90	\$0.40	2.4%	Non-Statutory
Family Swim- Casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$21.20	\$21.80	\$0.60	2.8%	Non-Statutory
Warm Water Pool (Adult) - Casual adult price entry to warm water pool - additional to adult swim fee	Each	Taxable	\$2.20	\$2.20	\$0.00	0.0%	Non-Statutory
Warm Water Pool (Concession) - Casual Concession price entry to Warm Water Pool-additional to concession swim fee	Each	Taxable	\$1.80	\$1.80	\$0.00	0.0%	Non-Statutory
<b>Aquatics (Casual) - Veterans Card Holder Only</b>							
Concession Swim- Casual concession price entry to all facilities except warm water pool - Veterans Card Holder Only	Each	Non -Taxable	\$3.05	\$3.10	\$0.05	1.6%	Statutory
Warm Water Pool (Concession) - Casual Concession price entry to Warm Water Pool-additional to concession swim fee - Veterans Card Holder Only	Each	Taxable	\$0.90	\$0.90	\$0.00	0.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Aquatics Visit Pass</b>							
Adult Pools- 20 visits	Pass	Non -Taxable	\$139.20	\$143.30	\$4.10	2.9%	Statutory
Concession Pools- 20 visits	Pass	Taxable	\$111.00	\$114.30	\$3.30	3.0%	Non-Statutory
Master Swimming -10 Visits	Pass	Taxable	\$141.60	\$145.80	\$4.20	3.0%	Non-Statutory
Warm Water Pool (Adult) - 10 Visits	Pass	Taxable	\$89.40	\$92.00	\$2.60	2.9%	Non-Statutory
Warm Water Pool (Adult) - 20 Visits	Pass	Taxable	\$178.70	\$184.00	\$5.30	3.0%	Non-Statutory
Warm Water Pool (Concession) - 20 Visits	Pass	Taxable	\$143.00	\$147.20	\$4.20	2.9%	Non-Statutory
Warm Water Pool(Concession) -10 Visits	Pass	Taxable	\$71.50	\$73.60	\$2.10	2.9%	Non-Statutory
Warragul Triathlon/Swim Club - 25 Visit pass to lap aquatic facilities	Pass	Taxable	\$96.90	\$99.80	\$2.90	3.0%	Non-Statutory
Warragul Triathlon/Swim Club - 50 Visit pass to lap aquatic facilities	Pass	Taxable	\$193.80	\$199.60	\$5.80	3.0%	Non-Statutory
<b>Aquatics Visit Pass - Veterans Card Holder Only</b>							
Concession Pools- 20 visits - Veterans Card Holder Only	Pass	Non -Taxable	\$55.50	\$57.10	\$1.60	2.9%	Statutory
Warm Water Pool (Concession) - 20 Visits - Veterans Card Holder Only	Pass	Taxable	\$71.50	\$73.60	\$2.10	2.9%	Non-Statutory
Warm Water Pool(Concession) -10 Visits - Veterans Card Holder Only	Pass	Taxable	\$35.75	\$36.80	\$1.05	2.9%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Child Care per 10 Visits</b>							
Additional Children	Pass	Non -Taxable	\$17.80	\$18.30	\$0.50	2.8%	Statutory
First Child	Pass	Taxable	\$33.90	\$34.90	\$1.00	2.9%	Non-Statutory
Occasional Care- First Child	Pass	Taxable	\$49.80	\$51.20	\$1.40	2.8%	Non-Statutory
Occasional Care-Additional Child	Pass	Taxable	\$34.80	\$35.80	\$1.00	2.9%	Non-Statutory
<b>Child Care per 20 Visits</b>							
Additional Children	Pass	Non -Taxable	\$35.70	\$36.70	\$1.00	2.8%	Statutory
First Child	Pass	Taxable	\$67.90	\$69.90	\$2.00	2.9%	Non-Statutory
Occasional Care- First Child	Pass	Taxable	\$99.70	\$102.60	\$2.90	2.9%	Non-Statutory
Occasional Care-Additional Child	Pass	Taxable	\$69.60	\$71.60	\$2.00	2.9%	Non-Statutory
<b>Child Care per Session</b>							
Additional Children	Hourly	Non -Taxable	\$2.00	\$2.00	\$0.00	0.0%	Statutory
First Child	Hourly	Taxable	\$3.70	\$3.80	\$0.10	2.7%	Non-Statutory
Occasional Care- First Child	Hourly	Taxable	\$5.50	\$5.60	\$0.10	1.8%	Non-Statutory
Occasional Care-Additional Child	Hourly	Taxable	\$3.80	\$3.90	\$0.10	2.6%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Children's Programs</b>							
Late booking fee (less than 48 hours)	Each	Non -Taxable	\$10.10	\$10.40	\$0.30	3.0%	Statutory
School Holiday	Each	Taxable	\$60.40	\$62.20	\$1.80	3.0%	Non-Statutory
School Holiday Late pick up	Each	Taxable	\$13.20	\$13.50	\$0.30	2.3%	Non-Statutory
<b>Facility Hire</b>							
Carnival Hire - Half Day - 2-4 Hours	Half Day	Non -Taxable	\$470.60	\$484.70	\$14.10	3.0%	Statutory
Carnival Hire - Whole Day	Whole Day	Taxable	\$941.20	\$969.40	\$28.20	3.0%	Non-Statutory
Inflatable Casual Use (Members Free)	Session	Taxable	\$2.00	\$2.00	\$0.00	0.0%	Non-Statutory
Inflatable Hire	Session	Taxable	\$399.30	\$411.20	\$11.90	3.0%	Non-Statutory
Lane Hire (pool per hour)	Hour	Taxable	\$47.60	\$49.00	\$1.40	2.9%	Non-Statutory
Program Room	Hour	Taxable	\$53.10	\$54.60	\$1.50	2.8%	Non-Statutory
Warm Water Pool	Hour	Taxable	\$67.20	\$69.20	\$2.00	3.0%	Non-Statutory
Whole Pool 25m (per hour - min 2 hours)	Session	Taxable	\$182.70	\$188.10	\$5.40	3.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Membership Direct Debit</b>							
Full Membership- Start Up Fee	Membership	Non -Taxable	\$84.40	\$86.90	\$2.50	3.0%	Statutory
Full Aquatic Membership- Fortnightly Fee	Membership	Taxable	\$26.70	\$27.50	\$0.80	3.0%	Non-Statutory
Full Aquatic Membership- Fortnightly fee (Concession/Corporate)	Membership	Taxable	\$24.00	\$24.70	\$0.70	2.9%	Non-Statutory
Full Aquatic Membership- Start Up Fee	Membership	Taxable	\$84.40	\$86.90	\$2.50	3.0%	Non-Statutory
Full Aquatic Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$76.00	\$78.20	\$2.20	2.9%	Non-Statutory
Full Membership- Fortnightly Fee	Membership	Taxable	\$43.20	\$44.40	\$1.20	2.8%	Non-Statutory
Full Membership- Fortnightly Fee (Concession/Corporate)	Membership	Taxable	\$38.90	\$40.00	\$1.10	2.8%	Non-Statutory
Full Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$76.00	\$78.20	\$2.20	2.9%	Non-Statutory
<b>Membership Direct Debit - Veterans Card Holder Only</b>							
Full Aquatic Membership- Fortnightly fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Non -Taxable	\$12.00	\$12.30	\$0.30	2.5%	Statutory
Full Aquatic Membership- Start Up Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$38.00	\$39.10	\$1.10	2.9%	Non-Statutory
Full Membership- Fortnightly Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$19.45	\$20.00	\$0.55	2.8%	Non-Statutory
Full Membership- Start Up Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$38.00	\$39.10	\$1.10	2.9%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Program per 10 Visits</b>							
Group Fitness	Pass	Non -Taxable	\$145.90	\$150.20	\$4.30	2.9%	Statutory
Group Fitness (Concession)	Pass	Taxable	\$116.80	\$120.30	\$3.50	3.0%	Non-Statutory
Pryme Movers - Strength Training	Membership	Taxable	\$87.20	\$89.80	\$2.60	3.0%	Non-Statutory
<b>Program per 10 Visits - Veterans Card Holder Only</b>							
Group Fitness (Concession) - Veterans Card Holder Only	Pass	Non -Taxable	\$58.40	\$60.10	\$1.70	2.9%	Statutory
<b>Program per Session</b>							
Group Fitness	Session	Non -Taxable	\$16.20	\$16.60	\$0.40	2.5%	Statutory
Group Fitness (Concession)	Session	Taxable	\$12.90	\$13.20	\$0.30	2.3%	Non-Statutory
Instructor hire - off site per hour	Session	Taxable	\$79.80	\$82.10	\$2.30	2.9%	Non-Statutory
Pryme Movers- Strength Training	Session	Taxable	\$9.60	\$9.80	\$0.20	2.1%	Non-Statutory
Virtual Classes	Session	Taxable	\$9.60	\$9.80	\$0.20	2.1%	Non-Statutory
<b>Program per Session - Veterans Card Holder Only</b>							
Group Fitness (Concession) - Veterans Card Holder Only	Session	Non -Taxable	\$6.40	\$6.50	\$0.10	1.6%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Stadium Sports</b>							
Netball Team Sheet	Team	Non -Taxable	\$49.70	\$51.10	\$1.40	2.8%	Statutory
<b>Term Membership</b>							
3 month insurance Aquatic Membership (inc. start up)	Membership	Non -Taxable	\$315.00	\$324.40	\$9.40	3.0%	Statutory
3 month Insurance Full Membership (inc. start up)	Membership	Taxable	\$497.60	\$512.50	\$14.90	3.0%	Non-Statutory
6 month aquatic membership	Membership	Taxable	\$348.90	\$359.30	\$10.40	3.0%	Non-Statutory
6 month aquatic membership (Concession)	Membership	Taxable	\$314.00	\$323.40	\$9.40	3.0%	Non-Statutory
6 month full membership	Membership	Taxable	\$561.00	\$577.80	\$16.80	3.0%	Non-Statutory
6 month full membership (Concession)	Membership	Taxable	\$507.70	\$522.90	\$15.20	3.0%	Non-Statutory
<b>Term Membership - Veterans Card Holder Only</b>							
6 month aquatic membership (Concession) - Veterans Card Holder Only	Membership	Non -Taxable	\$157.00	\$161.70	\$4.70	3.0%	Statutory
6 month full membership (Concession) - Veterans Card Holder Only	Membership	Taxable	\$253.85	\$261.40	\$7.55	3.0%	Non-Statutory
<b>Warragul Leisure Centre/Bellbird Park</b>							
<b>Membership Direct Debit</b>							
Pryme Movers- Fortnightly Fee	Membership	Non -Taxable	\$29.70	\$30.50	\$0.80	2.7%	Statutory
Pryme Movers- Start Up Fee	Membership	Taxable	\$75.40	\$77.60	\$2.20	2.9%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Stadium Sports</b>							
1 Court per Hour	Hour	Non -Taxable	\$53.10	\$54.60	\$1.50	2.8%	Statutory
Casual Court Entry	Hour	Taxable	\$4.40	\$4.50	\$0.10	2.3%	Non-Statutory
<b>Term Membership</b>							
12 month Pryme Mover membership	Membership	Non -Taxable	\$772.20	\$795.30	\$23.10	3.0%	Statutory
3 month Pryme Mover membership	Membership	Taxable	\$193.00	\$198.70	\$5.70	3.0%	Non-Statutory
6 month Pryme Mover membership	Membership	Taxable	\$386.10	\$397.60	\$11.50	3.0%	Non-Statutory
<b>Strategy and Organisational Performance</b>							
<b>Debt Recovery</b>							
<b>Legal Costs</b>							
Refer Note 6 of the Fees and Charges Schedule							
<b>Family and Children's services</b>							
Baby capsule - Bond	Each	Non -Taxable	\$40.00	\$40.00	\$0.00	0.0%	Statutory
Baby capsule fee	Each	Non -Taxable	\$62.90	\$65.00	\$2.10	3.3%	Non-Statutory
Kindergarten application fee	Each	Taxable	\$25.80	\$26.50	\$0.70	2.7%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Family Day Care</b>							
Family Day Care Admin Fee	Hour	Non -Taxable	\$1.50	\$1.80	\$0.30	20.0%	Statutory
<b>Other Swimming Pools</b>							
<b>Other Swimming Pools - Veterans Card Holder Only</b>							
Concession Monthly Pass - Veterans Card Holder Only	Membership	Non -Taxable	\$12.60	\$12.90	\$0.30	2.4%	Statutory
<b>Other Swimming Pools - Veterans Card Holder Only</b>							
Concession Season Pass - Veterans Card Holder Only	Membership	Non -Taxable	\$42.90	\$44.10	\$1.20	2.8%	Statutory
<b>Summer Pools Single Admissions - Veterans Card Holder Only</b>							
Concession - Veterans Card Holder Only	Membership	Non -Taxable	\$1.80	\$1.80	\$0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Rates &amp; Valuations</b>							
Land Information Certificates	Each	Non -Taxable	\$63.40	\$65.00	\$1.60	2.5%	Statutory
Supplementary valuation information	Each	Non -Taxable	\$0.00	\$20.00			Non-Statutory
<b>Economic Development, Arts and Advocacy</b>							
<b>Ars Centre</b>							
Fountain Room (Non-Commercial) - Full Day - Full Room	Day	Taxable	\$0.00	\$625.00	\$625.00	0.0%	Non-Statutory
<b>Arts Centre</b>							
Advanced AV Operation	Per hour	Taxable	\$56.80	\$65.00	\$8.20	14.4%	Non-Statutory
Advertising Service Fee (per advertising week)	Week	Taxable	\$51.70	\$65.00	\$13.30	25.7%	Non-Statutory
Basic AV setup (set up and equipment only)	Per function	Taxable	\$152.20	\$155.00	\$2.80	1.8%	Non-Statutory
Board Operators per hour	Hour	Taxable	\$58.80	\$65.00	\$6.20	10.5%	Non-Statutory
Booking Fee - Education	Each	Taxable	\$2.00	\$2.10	\$0.10	5.0%	Non-Statutory
Booking Fee Commercial	Each	Taxable	\$3.90	\$4.00	\$0.10	2.6%	Non-Statutory
Booking Fee Free Event	Each	Taxable	\$0.00	\$2.10	\$2.10	0.0%	Non-Statutory
Booking Fee Non-Commercial	Each	Taxable	\$2.50	\$2.60	\$0.10	4.0%	Non-Statutory
Card Charges % of Gross Box Office	Percentage	Taxable	\$2.00	\$2.00	\$0.00	0.0%	Non-Statutory
Complimentary (per printed ticket)	Each	Taxable	\$1.05	\$1.10	\$0.05	4.8%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee Increase	Fee Increase /	Basis of Fee
			Fee Inc GST	Fee Inc GST	/(Decrease)	(Decrease)	
			\$	\$	\$	%	
Conference Registration Fee (per delegate)	Each	Taxable	\$4.10	\$4.10	\$0.00	0.0%	Non-Statutory
Fountain Room (Commercial) - Full Day - Full Room	Day	Taxable	\$0.00	\$735.00	\$735.00	0.0%	Non-Statutory
Fountain Room (Commercial) - Full Day - Half Room	Day	Taxable	\$360.00	\$490.00	\$130.00	36.1%	Non-Statutory
Fountain Room (Non-Commercial) - Full Day - Half Room	Half Day	Taxable	\$0.00	\$410.00	\$410.00	0.0%	Non-Statutory
Fountain Room (Non-Commercial) - Half Day - Full Room	Day	Taxable	\$0.00	\$410.00	\$410.00	0.0%	Non-Statutory
Fountain Room (Non-Commercial) - Half Day - Half Room	Day	Taxable	\$0.00	\$340.00	\$340.00	0.0%	Non-Statutory
Fountain Room (Shire) - Full Day - Half Room	Day	Taxable	\$215.00	\$220.00	\$5.00	2.3%	Non-Statutory
Fountain Room (Shire) - Half Day - Half Room	Half Day	Taxable	\$165.00	\$170.00	\$5.00	3.0%	Non-Statutory
Fountain Room half day (Commercial)	Half Day	Taxable	\$157.30	\$510.00	\$352.70	224.2%	Non-Statutory
Front of House Manager per hour	Hour	Taxable	\$58.80	\$65.00	\$6.20	10.5%	Non-Statutory
Intermediate AV (set up and equipment only)	Per function	Taxable	\$233.40	\$240.00	\$6.60	2.8%	Non-Statutory
Lyrebird Room (Commercial) - Full Day	Day	Taxable	\$403.90	\$460.00	\$56.10	13.9%	Non-Statutory
Lyrebird Room (Commercial) - Half Day	Half Day	Taxable	\$319.70	\$400.00	\$80.30	25.1%	Non-Statutory
Lyrebird Room (Non-Commercial) - Full Day	Day	Taxable	\$0.00	\$390.00	\$390.00	0.0%	Non-Statutory
Lyrebird Room (Non-Commercial) - Half Day	Half Day	Taxable	\$0.00	\$340.00	\$340.00	0.0%	Non-Statutory
Lyrebird Room (Shire) - Full Day	Day	Taxable	\$279.10	\$285.00	\$5.90	2.1%	Non-Statutory
Lyrebird Room (Shire) - Half Day	Half Day	Taxable	\$190.80	\$195.00	\$4.20	2.2%	Non-Statutory
Mechanists per hour	Hour	Taxable	\$53.70	\$60.00	\$6.30	11.7%	Non-Statutory
Piano Hire (including tuning)	Each	Taxable	\$284.20	\$290.00	\$5.80	2.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			Fee Inc GST	Fee Inc GST			
			\$	\$	\$	%	
Postage fee	Each	Taxable	\$5.70	\$5.80	\$0.10	1.8%	Non-Statutory
Rehearsal-theatre stage hire-Under work light	Hour	Taxable	\$60.90	\$89.00	\$28.10	46.1%	Non-Statutory
Stage floor repaint (excluding paint)	Each	Taxable	\$583.60	\$595.00	\$11.40	2.0%	Non-Statutory
Theatre 2 Hire Commercial	Day	Taxable	\$0.00	\$1,200.00	\$1,200.00	0.0%	Non-Statutory
Theatre Hire - Dark Tenancy Non-Commercial	Day	Taxable	\$0.00	\$440.00	\$440.00	0.0%	Non-Statutory
Theatre Hire- (Commercial 2nd performance)	Performance	Taxable	\$786.60	\$870.00	\$83.40	10.6%	Non-Statutory
Theatre Hire- Commercial day hire	Day	Taxable	\$2,486.70	\$2,900.00	\$413.30	16.6%	Non-Statutory
Theatre Hire -Education (2nd performance)	Performance	Taxable	\$465.80	\$600.00	\$134.20	28.8%	Non-Statutory
Theatre Hire-Education Tier 1 (per performance)	Performance	Taxable	\$465.80	\$600.00	\$134.20	28.8%	Non-Statutory
Theatre Hire-Education Tier 2 (per performance)	Performance	Taxable	\$1,148.90	\$1,320.00	\$171.10	14.9%	Non-Statutory
Theatre Hire-Education Tier 3 (per performance)	Performance	Taxable	\$1,377.30	\$1,585.00	\$207.70	15.1%	Non-Statutory
Theatre Hire-Non Commercial (2nd performance)	Performance	Taxable	\$550.10	\$630.00	\$79.90	14.5%	Non-Statutory
Theatre Hire-Non Commercial Tier 1 (per performance)	Performance	Non -Taxable	\$550.10	\$630.00	\$79.90	14.5%	Statutory
Theatre Hire-Non Commercial-Tier 2 (per performance)	Performance	Non -Taxable	\$1,258.60	\$1,445.00	\$186.40	14.8%	Statutory
Theatre Hire-Non-Commercial Tier 3 (per performance)	Performance	Non -Taxable	\$1,501.10	\$1,730.00	\$228.90	15.2%	Statutory
Usher per hour	Hour	Non -Taxable	\$53.70	\$60.00	\$6.30	11.7%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Planning and Development</b>							
<b>Building</b>							
Annual POPE - Same event on multiple occasions	Annual	Non -Taxable	\$1,308.70	\$1,348.00	\$39.30	3.0%	Non-Statutory
Bi-Annual POPE - Different events on multiple occasions	Bi-Annual	Non -Taxable	\$2,180.80	\$2,246.20	\$65.40	3.0%	Non-Statutory
Bi-Annual POPE - Individual Event Certification	Bi-Annual	Non -Taxable	\$1,308.70	\$1,348.00	\$39.30	3.0%	Non-Statutory
Building - Commercial applications over time allocation.	Per Hour	Non -Taxable	\$218.30	\$224.80	\$6.50	3.0%	Non-Statutory
Building - Copy of Building Permit Documents (Commercial)	Each	Non -Taxable	\$170.00	\$175.10	\$5.10	3.0%	Statutory
Building - Copy of Building Permit Documents (Residential)	Each	Non -Taxable	\$104.00	\$107.10	\$3.10	3.0%	Statutory
Building - Copy of Occupancy Permit	Each	Non -Taxable	\$104.00	\$107.10	\$3.10	3.0%	Statutory
Building - Inspections (Existing Permits)	Each	Non -Taxable	\$218.30	\$224.80	\$6.50	3.0%	Statutory
Building - Lodgement Fees	Each	Non -Taxable	\$123.70	\$125.80	\$2.10	1.7%	Non-Statutory
Building - Private Building Surveyor Property Information (Hazard Areas)	Each	Non -Taxable	\$47.95	\$48.75	\$0.80	1.7%	Non-Statutory
Building - Property Information (Building Permit Details, Notices & Orders Details)	Each	Non -Taxable	\$47.95	\$48.75	\$0.80	1.7%	Non-Statutory
Building - Statutory Demolition Charge	Each	Non -Taxable	\$86.40	\$87.90	\$1.50	1.7%	Statutory
Building - Temp Occupation Permits for buildings	Each	Non -Taxable	\$1,036.00	\$1,067.10	\$31.10	3.0%	Statutory
Essential Safety Measures preparation of maintenance schedules	Per Hour	Non -Taxable	\$107.10	\$110.30	\$3.20	3.0%	Statutory
Essential Safety Measures reports	Per Hour	Non -Taxable	\$107.10	\$110.30	\$3.20	3.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			Fee Inc GST	Fee Inc GST			
			\$	\$	\$	%	
Lodgement of a barrier improvement notice	Each	Taxable	\$390.75	\$397.50	\$6.75	1.7%	Non-Statutory
Lodgement of compliance certificate-pools/spa	Each	Taxable	\$20.70	\$21.10	\$0.40	1.9%	Non-Statutory
Pool and Spa registration fee for pool/spa constructed before 1 November 2020	Each	Taxable	\$79.00	\$79.00	\$0.00	0.0%	Non-Statutory
Pool and spa registration fee-pools/spa constructed after 1 November 2020	Each	Non -Taxable	\$32.30	\$32.85	\$0.55	1.7%	Non-Statutory
POPE - Commercial Operators	Each	Non -Taxable	\$1,308.70	\$1,348.00	\$39.30	3.0%	Statutory
POPE - Volunteer & Not for profit Organisations	Each	Non -Taxable	\$709.00	\$730.30	\$21.30	3.0%	Statutory
Siting Approval of Temporary Structure	Each	Non -Taxable	\$653.80	\$673.40	\$19.60	3.0%	Statutory
Swimming pool and spa safety barrier reports	Each	Non -Taxable	\$481.40	\$495.80	\$14.40	3.0%	Statutory
<b>Compliance</b>							
<b>Animals</b>							
Animal Register Certificate/Record	Each	Non -Taxable	\$15.70	\$16.20	\$0.50	3.2%	Non-Statutory
Animal Register Inspection Fee	Each	Non -Taxable	\$36.50	\$37.60	\$1.10	3.0%	Non-Statutory
Cat Cage - Bond	Each	Non -Taxable	\$63.40	\$65.30	\$1.90	3.0%	Non-Statutory
Cat Registration - Desexed - Refer Note 4	Each	Non -Taxable	\$41.60	\$42.80	\$1.20	2.9%	Non-Statutory
Cat Registration - Not desexed - Refer Note 4	Each	Non -Taxable	\$124.30	\$128.00	\$3.70	3.0%	Non-Statutory
Cat registration- desexed (Pensioner concession) - Refer Note 4	Each	Non -Taxable	\$20.80	\$21.40	\$0.60	2.9%	Non-Statutory
Cat registration- Not desexed (Pensioner concession)- Refer Note 4	Each	Non -Taxable	\$61.90	\$63.80	\$1.90	3.1%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			Fee Inc GST	Fee Inc GST			
			\$	\$	\$	%	
Dog Registration - Desexed- Refer Note 4	Each	Non -Taxable	\$41.60	\$42.80	\$1.20	2.9%	Non-Statutory
Dog Registration - Not desexed- Refer Note 4	Each	Non -Taxable	\$124.30	\$128.00	\$3.70	3.0%	Non-Statutory
Dog registration- dangerous, restricted and menacing- Refer Note 4	Each	Non -Taxable	\$276.00	\$284.30	\$8.30	3.0%	Non-Statutory
Dog registration- desexed (Pensioner concession)- Refer Note 4	Each	Non -Taxable	\$20.80	\$21.40	\$0.60	2.9%	Non-Statutory
Dog registration- Not desexed (Pensioner concession)- Refer Note 4	Each	Non -Taxable	\$61.90	\$63.70	\$1.80	2.9%	Non-Statutory
Droving Livestock Permit (5 years)	Each	Non -Taxable	\$286.20	\$294.80	\$8.60	3.0%	Non-Statutory
Foster Care Cat Registration- (desexed and entire)	Each	Non -Taxable	\$8.10	\$8.30	\$0.20	2.5%	Non-Statutory
Foster Care Dog Registration- (desexed and entire)	Each	Non -Taxable	\$8.10	\$8.30	\$0.20	2.5%	Non-Statutory
Foster Care, Dog, Cat Permit Fee	Each	Non -Taxable	\$55.80	\$57.50	\$1.70	3.0%	Statutory
Keeping of Excess Animals Permit (per annum)	Annum	Non -Taxable	\$81.70	\$84.10	\$2.40	2.9%	Non-Statutory
Livestock CROSSING BOND	Each	Taxable	\$1,522.50	\$1,568.20	\$45.70	3.0%	Non-Statutory
Livestock CROSSING permit-5 years	Each	Non -Taxable	\$416.10	\$428.60	\$12.50	3.0%	Non-Statutory
Livestock Pound fees (per day)- Refer Note 10	Day	Non -Taxable	\$0.00	\$360.00	\$360.00	0.0%	Statutory
Local Law Impound Fee	Each	Non -Taxable	\$85.20	\$87.80	\$2.60	3.1%	Statutory
Microchipping fee- dog or cat	Each	Taxable	\$65.90	\$67.90	\$2.00	3.0%	Statutory
Roadside grazing permit	Each	Taxable	\$82.70	\$85.20	\$2.50	3.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Compliance</b>							
Adoption Fee for Cat (per activity)	Each	Non -Taxable	\$182.70	\$190.00	\$7.30	4.0%	Statutory
Adoption Fee for Dog (per activity)	Each	Non -Taxable	\$304.50	\$315.00	\$10.50	3.4%	Statutory
Advertising display permit (per annum)	Annum	Non -Taxable	\$83.20	\$85.70	\$2.50	3.0%	Non-Statutory
Alcohol Permits	Each	Non -Taxable	\$82.70	\$85.20	\$2.50	3.0%	Non-Statutory
Community Local Law Infringement	Each	Non -Taxable	\$100.00	\$185.00	\$85.00	85.0%	Non-Statutory
Impounded vehicle release fee	Each	Non -Taxable	\$166.40	\$171.40	\$5.00	3.0%	Non-Statutory
Impounded vehicle storage	Per Day	Non -Taxable	\$13.10	\$13.50	\$0.40	3.1%	Non-Statutory
Impounded vehicle towing- At contractors' cost	Each	Non -Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-Statutory
Local Laws Permit Fees – Other	Each	Non -Taxable	\$81.20	\$83.60	\$2.40	3.0%	Non-Statutory
Occupation of road or footpath permit	Each	Non -Taxable	\$81.20	\$83.60	\$2.40	3.0%	Non-Statutory
Open Air Burning (per activity)	Each	Non -Taxable	\$55.30	\$57.00	\$1.70	3.1%	Statutory
Open air burning permit-Commercial	Each	Non -Taxable	\$221.20	\$227.80	\$6.60	3.0%	Non-Statutory
Outdoor eating & goods for sale permit per Sq m (per annum)	Annum	Non -Taxable	\$47.70	\$49.10	\$1.40	2.9%	Non-Statutory
Penalty Notice Reminder Fee – Refer Note 5	Each	Non -Taxable	\$25.80	\$26.60	\$0.80	3.1%	Non-Statutory
Permit application lodgement fees	Each	Non -Taxable	\$39.00	\$40.20	\$1.20	3.1%	Non-Statutory
Registration-Domestic Animal Business per annum- Refer Note 3	Annum	Non -Taxable	\$527.80	\$543.30	\$15.50	2.9%	Non-Statutory
Roadside Trading Permit (1 month) Outside designated area	per month	Non -Taxable	\$276.00	\$284.30	\$8.30	3.0%	Non-Statutory
Roadside Trading Permit (6 months) Outside designated area	6 months	Non -Taxable	\$1,217.40	\$1,253.90	\$36.50	3.0%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			Fee Inc GST	Fee Inc GST	(\$)	(%)	
Roadside Trading Permit (per annum) Outside designated area	annum	Non -Taxable	\$1,991.90	\$2,051.70	\$59.80	3.0%	Non-Statutory
Roadside Trading Permit (per day) Outside designated area	per day	Non -Taxable	\$110.60	\$113.90	\$3.30	3.0%	Non-Statutory
Roadside Trading Permit- Inside designated area (1 month)	Per Month	Non -Taxable	\$553.10	\$569.70	\$16.60	3.0%	Non-Statutory
Roadside Trading Permit- Inside designated area (6 months)	6 Months	Non -Taxable	\$2,434.90	\$2,507.90	\$73.00	3.0%	Non-Statutory
Roadside Trading Permit- Inside designated area (per annum)	Per Annum	Non -Taxable	\$3,985.90	\$4,105.50	\$119.60	3.0%	Non-Statutory
Roadside Trading Permit- Inside designated area (per day)	Per Day	Non -Taxable	\$221.20	\$227.80	\$6.60	3.0%	Statutory
Sausage Sizzle Permit	Each	Non -Taxable	\$82.70	\$85.20	\$2.50	3.0%	Statutory
Vic Roads stock on roads (per activity)	Each	Non -Taxable	\$607.90	\$626.10	\$18.20	3.0%	Non-Statutory
<b>Service</b>							
Pound fees (per day)	Day	Non -Taxable	\$25.80	\$26.60	\$0.80	3.1%	Statutory
Pound Release fees	Each	Non -Taxable	\$149.20	\$153.70	\$4.50	3.0%	Statutory
Pound Release fees Registered Outside designated area	Each	Non -Taxable	\$0.00	\$0.00	\$0.00	0.0%	Statutory
<b>Domestic Animal Infringements</b>							
Refer Note 2 of the Fees and Charges Schedule							

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Emergency Management</b>							
CFA Remove Fire Hazard (Admin fee)	Each	Non -Taxable	\$110.70	\$110.70	\$0.00	0.0%	Statutory
CFA Remove Fire Hazard- Refer Note 5	Each	Non -Taxable	\$1,611.90	\$1,849.20	\$237.30	14.7%	Statutory
Forced Clearance (Admin Fee)	Each	Non -Taxable	\$109.10	\$112.40	\$3.30	3.0%	Statutory
<b>Food</b>							
Food-Health Inspection following non-compliance	Per Hour	Non -Taxable	\$154.20	\$158.80	\$4.60	3.0%	Non-Statutory
Food-Health Registration - Class 1	Each	Non -Taxable	\$595.20	\$613.10	\$17.90	3.0%	Non-Statutory
Food-Health Registration - Class 2	Each	Non -Taxable	\$698.80	\$719.80	\$21.00	3.0%	Non-Statutory
Food-Health Registration - Class 2 or 3 trading for charity or community	Each	Non -Taxable	\$196.70	\$202.60	\$5.90	3.0%	Non-Statutory
Food-Health Registration - Class 3	Each	Non -Taxable	\$445.00	\$458.30	\$13.30	3.0%	Non-Statutory
Food-Health Registration - Class 3A	Each	Non -Taxable	\$445.00	\$458.30	\$13.30	3.0%	Non-Statutory
Food-Pre Transfer Inspection Fee	Each	Non -Taxable	\$307.00	\$316.20	\$9.20	3.0%	Non-Statutory
Street Trader Class 2 or 3 trading for charity or community	Each	Non -Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-Statutory
Street Trader Class 2 Trading for Profit	Each	Non -Taxable	\$351.60	\$362.10	\$10.50	3.0%	Non-Statutory
Street Trader Class 3 Trading for Profit	Each	Non -Taxable	\$222.20	\$228.80	\$6.60	3.0%	Non-Statutory
<b>Health</b>							
Accommodation less than 10 persons	Each	Non -Taxable	\$222.20	\$228.90	\$6.70	3.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>New Premises</b>							
Health Registration-New premises registration – All Health Premises	Each	Non –Taxable	\$0.00	\$250.00	\$250.00	0.0%	Statutory
Late payment fee-renewal of registration for all health premises-Refer Note 7							
<b>Onsite Waste Disposal</b>							
Septic – Copy of plan (electronic)	Each	Non –Taxable	\$44.60	\$45.90	\$1.30	2.9%	Statutory
Septic – Copy of plans (hard copy)	Each	Non –Taxable	\$100.40	\$103.40	\$3.00	3.0%	Non-Statutory
<b>Public Health and Wellbeing</b>							
Accommodation Premises-Health Registration-Transfer of Registration	Each	Non –Taxable	\$307.00	\$316.20	\$9.20	3.0%	Non-Statutory
Class 1 Aquatic Facility Registration	Each	Non –Taxable	\$299.90	\$308.90	\$9.00	3.0%	Non-Statutory
Health Registration – Business involving skin penetration: s68(d)	Each	Non –Taxable	\$300.40	\$309.40	\$9.00	3.0%	Non-Statutory
Health Registration-Business involving colonic irrigation s 68(c)	Each	Non –Taxable	\$307.00	\$316.20	\$9.20	3.0%	Non-Statutory
Health Registration-Business involving tattooing: s68(e)	Each	Non –Taxable	\$307.00	\$316.20	\$9.20	3.0%	Non-Statutory
Health Registration-Business of applying cosmetics that does not involve skin penetration or tattooing: s68(ab)	Each	Taxable	\$307.00	\$316.20	\$9.20	3.0%	Non-Statutory
Health Registration-Transfer of Registration –Prescribed Premise: s68	Each	Non –Taxable	\$307.00	\$316.20	\$9.20	3.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Residential Tenancies</b>							
Caravan Park - Health Registration - Less than 25 sites	Fee units	Non -Taxable	\$256.00	\$260.00	\$4.00	1.6%	Non-Statutory
Caravan Park - Health Registration - More than 25 but less than 50 sites	Fee units	Non -Taxable	\$511.00	\$520.00	\$9.00	1.8%	Non-Statutory
Caravan Park - Health Registration - More than 50 but less than 100 sites	Fee units	Non -Taxable	\$1,022.00	\$1,040.00	\$18.00	1.8%	Non-Statutory
Caravan Park - Health Registration - More than 100 but less than 150 sites	Fee Units	Non -Taxable	\$1,548.00	\$1,575.00	\$27.00	1.7%	Non-Statutory
Caravan Park - Health Registration - More than 150 but less than 200 sites	Fee Units	Non -Taxable	\$2,059.00	\$2,095.00	\$36.00	1.7%	Non-Statutory
Caravan Park - Health Registration - More than 200 but less than 250 sites	Fee Units	Non -Taxable	\$2,570.00	\$2,615.00	\$45.00	1.8%	Non-Statutory
Caravan Park - Transfer of Registration	Fee Units	Non -Taxable	\$75.00	\$75.00	\$0.00	0.0%	Statutory
<b>Septic Tank</b>							
Septic Tank - Amend a permit	Fee Units	Non -Taxable	\$156.00	\$159.00	\$3.00	1.9%	Statutory
Septic Tank - Construct, install or alter OWMS	Fee Units	Non -Taxable	\$735.00	\$747.40	\$12.40	1.7%	Statutory
Septic Tank - Construct, install or alter OWMS - Complex - Maximum	Fee Units	Non -Taxable	\$2,036.00	\$2,070.70	\$34.70	1.7%	Statutory
Septic Tank - Construct, install or alter OWMS - complex (per hour)	Fee Units	Non -Taxable	\$92.00	\$93.60	\$1.60	1.7%	Statutory
Septic Tank - Exemption	Fee Units	Non -Taxable	\$220.00	\$225.00	\$5.00	2.3%	Statutory
Septic Tank - Exemption - complex - maximum	Fee Units	Non -Taxable	\$923.00	\$939.00	\$16.00	1.7%	Statutory
Septic Tank - Exemption - complex (per hour)	Fee Units	Non -Taxable	\$89.00	\$91.00	\$2.00	2.2%	Statutory
Septic Tank - Minor Alteration to OWMS	Fee Units	Non -Taxable	\$560.00	\$570.00	\$10.00	1.8%	Statutory
Septic Tank - Renew a permit	Fee Units	Non -Taxable	\$125.00	\$127.00	\$2.00	1.6%	Statutory
Septic Tank - Transfer a permit	Fee Units	Non -Taxable	\$149.00	\$152.00	\$3.00	2.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Services</b>							
Food and Water Sampling	Per Hour	Non -Taxable	\$329.20	\$339.10	\$9.90	3.0%	Statutory
Report and Consent Section 801 Building Regulations 2006	Each	Non -Taxable	\$610.80	\$629.30	\$18.50	3.0%	Statutory
Sharp bins-small	Each	Non -Taxable	\$3.80	\$3.90	\$0.10	2.6%	Statutory
Sharp bins-tall	Each	Non -Taxable	\$6.90	\$7.10	\$0.20	2.9%	Statutory
<b>Miscellaneous</b>							
Subdivision Engineering Supervision	Percentage	Non -Taxable		2.5% of the estimated cost of construction of the works (maximum fee)			Statutory
Subdivision Plan Approval (Statutory- Subdivision Act)	Percentage	Non -Taxable		0.75% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)			Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Parking Infringements</b>							
Refer Note 1 of the Fees and Charges Schedule							
<b>Amendment to Planning Scheme</b>							
Consideration by the Minister of a request	Each	Non -Taxable	\$488.50	\$496.60	\$8.10	1.7%	Statutory
Considering a request to amend a planning scheme	Each	Non -Taxable	\$3,050.90	\$3,149.70	\$98.80	3.2%	Statutory
Considering from 11-20 submissions to a planning scheme amendment	Each	Non -Taxable	\$30,212.40	\$31,191.60	\$979.20	3.2%	Statutory
Considering more than 20 submissions to a planning scheme amendment	Each	Non -Taxable	\$40,386.90	\$41,695.80	\$1,308.90	3.2%	Statutory
Considering up to 10 submissions to a planning scheme amendment	Each	Non -Taxable	\$15,121.00	\$15,611.10	\$490.10	3.2%	Statutory
Submitting the amendment for approval by the Minister	Each	Non -Taxable	\$488.50	\$496.60	\$8.10	1.7%	Statutory
<b>Application for Permits</b>							
01 Class 1 Change or allow the new use of the land	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
02 Single Dwelling Class 2 Up to \$10,000	Each	Non -Taxable	\$202.90	\$206.40	\$3.50	1.7%	Statutory
02 Single Dwelling Class 3 \$10,001-\$100,000	Each	Non -Taxable	\$638.80	\$649.80	\$11.00	1.7%	Statutory
02 Single Dwelling Class 4 \$100,001 to \$500,000	Each	Non -Taxable	\$1,307.60	\$1,330.20	\$22.60	1.7%	Statutory
02 Single Dwelling Class 5 \$500,001 to 1 million	Each	Non -Taxable	\$1,412.80	\$1,437.30	\$24.50	1.7%	Statutory
02 Single Dwelling Class 6 \$1 Million to \$2 Million	Each	Non -Taxable	\$1,518.00	\$1,544.30	\$26.30	1.7%	Statutory
03 VicSmart Class 7 Up to \$10,000	Each	Non -Taxable	\$202.90	\$206.40	\$3.50	1.7%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee Increase	Fee Increase /	Basis of Fee
			Fee Inc GST	Fee Inc GST	/(Decrease)	(Decrease)	
			\$	\$	\$	%	
03 VicSmart Class 8 More than \$10,000	Each	Non -Taxable	\$435.90	\$443.40	\$7.50	1.7%	Statutory
03 VicSmart Class 9 Application to subdivide or consolidate land	Each	Non -Taxable	\$202.90	\$206.40	\$3.50	1.7%	Statutory
04 All Other Developments Class 11 Up to \$100,000	Each	Non -Taxable	\$1,164.80	\$1,185.00	\$20.20	1.7%	Statutory
04 All Other Developments Class 12 \$100,001 to \$1 million	Each	Non -Taxable	\$1,547.80	\$1,597.80	\$50.00	3.2%	Statutory
04 All Other Developments Class 13 \$1 million to \$5 million	Each	Non -Taxable	\$3,464.40	\$3,524.30	\$59.90	1.7%	Statutory
04 All Other Developments Class 14 \$5 million to \$15 million	Each	Non -Taxable	\$8,830.10	\$8,982.90	\$152.80	1.7%	Statutory
04 All Other Developments Class 15 \$15 million to \$50 million	Each	Non -Taxable	\$26,039.50	\$26,489.90	\$450.40	1.7%	Statutory
04 All Other Developments Class 16 More than \$50 million	Each	Non -Taxable	\$58,526.80	\$59,539.30	\$1,012.50	1.7%	Statutory
05 Subdivision Class 17 Subdivide an existing building	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
05 Subdivision Class 17 Subdivide land into 2 lots	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
05 Subdivision Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
05 Subdivision Class 19 To subdivide land (other than class 9,16,17 or 18)	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
Class 20 To create or vary a restriction	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
Class 21 A permit not otherwise provided for in this Regulation	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Application to Amend Permit</b>							
01 Class 1 Change the use of the land allowed by the permit	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
01 Class 2- Amendment to change what the permit allows or any condition	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
02 Single Dwelling Class 3 Up to \$10,000 (amendment to class 2 permit)	Each	Non -Taxable	\$202.90	\$206.40	\$3.50	1.7%	Statutory
02 Single Dwelling Class 4 \$10,001-\$100,000 (amend to class 3 permit)	Each	Non -Taxable	\$638.80	\$649.80	\$11.00	1.7%	Statutory
02 Single Dwelling Class 5 \$100,001-\$500,000 (amendment to class 4 permit)	Each	Non -Taxable	\$1,307.60	\$1,330.20	\$22.60	1.7%	Statutory
02 Single Dwelling Class 6 \$500,001 to \$2 million (amendment to class 5 or 6 permit)	Each	Non -Taxable	\$1,412.80	\$1,437.30	\$24.50	1.7%	Statutory
03 VicSmart Class 7 Up to \$10,000	Each	Non -Taxable	\$202.90	\$206.40	\$3.50	1.7%	Statutory
03 VicSmart Class 8 More than \$10,000	Each	Non -Taxable	\$435.80	\$443.40	\$7.60	1.7%	Statutory
03 VicSmart Class 9 Application to subdivide or consolidate	Each	Non -Taxable	\$202.90	\$206.40	\$3.50	1.7%	Statutory
04 All Other Developments additional dev cost over \$1 million (amendment to class 13,14,15 or 16 permit)	Each	Non -Taxable	\$3,464.40	\$3,524.30	\$59.90	1.7%	Statutory
04 All Other Developments Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16, additional dev cost up to \$100,000	Each	Non -Taxable	\$1,164.80	\$1,185.00	\$20.20	1.7%	Statutory
04 All Other Developments Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16, additional dev costs \$100,000 to \$1 million	Each	Non -Taxable	\$1,570.60	\$1,597.80	\$27.20	1.7%	Statutory
05 All other developments Class 19 A permit not otherwise provided for this Regulation (amendment to class 22)	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
05 Subdivision Class 16 To subdivide land	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
05 Subdivision Class 17 To create or remove restriction	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
05 Subdivision Class 17 to subdivide land (per 100 lots created) (amendment to a class 20 permit)	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
05 Subdivision Class 18 A permit not otherwise provided for in this Regulation	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
05 Subdivision Class 18 to create or remove restriction (amendment to a class 21 permit)	Each	Non -Taxable	\$1,337.70	\$1,360.80	\$23.10	1.7%	Statutory
<b>Enforcement</b>							
Certificate of Compliance Under Section 97N	Each	Non -Taxable	\$325.80	\$336.40	\$10.60	3.3%	Statutory
<b>Other fees</b>							
Amend an Application for a Planning Permit prior to Advertising	Each	Non -Taxable	\$0.00	\$0.00	\$0.00	0.0%	Statutory
Copy of Planning Permit and Endorsed Plans for Land Owner	Each	Non -Taxable	\$90.00	\$92.70	\$2.70	3.0%	Statutory
Copy of Planning Permit and Endorsed Plans if not owner	Each	Non -Taxable	\$155.00	\$159.60	\$4.60	3.0%	Statutory
Extend a planning permit	Each	Non -Taxable	\$300.00	\$309.00	\$9.00	3.0%	Statutory
Regulation 16-For an agreement to a proposal to amend or end an agreement under section 173 of the act	Each	Non -Taxable	\$668.80	\$680.40	\$11.60	1.7%	Statutory
Regulation 18-Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority	Each	Non -Taxable	\$330.70	\$336.40	\$5.70	1.7%	Statutory
Regulation 7-Request minister to prepare amendment to planning scheme exempted Section 20(4) of the Act	Each	Non -Taxable	\$4,058.10	\$4,128.30	\$70.20	1.7%	Statutory
Regulation 8-Request minister to prepare amendment to planning scheme exempted Section 20A of the Act	Each	Non -Taxable	\$977.00	\$993.90	\$16.90	1.7%	Statutory
Secondary Consent and Written Consent	Each	Non -Taxable	\$320.00	\$320.00	\$0.00	0.0%	Statutory
Written advice (Written Response to request for planning information)	Each	Non -Taxable	\$95.00	\$95.00	\$0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Planning &amp; subdivision fee</b>							
Valuation fee for Public Open Space Contribution – Subdivisions where the permit will result in total of 10+ lots	Each	Non –Taxable	\$3,000.00	\$3,000.00	\$0.00	0.0%	Statutory
Valuation fee for Public Open Space Contribution – Subdivisions where the permit will result in total of 2 lots	Each	Non –Taxable	\$1,000.00	\$1,000.00	\$0.00	0.0%	Non-Statutory
Valuation fee for Public Open Space Contribution – Subdivisions where the permit will result in total of 3-9 lots	Each	Non –Taxable	\$2,000.00	\$2,000.00	\$0.00	0.0%	Non-Statutory
<b>Public Notice</b>							
Laminated Sign On site	Each	Non –Taxable	\$110.70	\$114.00	\$3.30	3.0%	Statutory
Public Notices in Newspapers at cost	Each	Non –Taxable	\$276.30	\$285.60	\$9.30	3.4%	Statutory
Public Notification service (includes 10 letters)	Each	Non –Taxable	\$133.40	\$137.40	\$4.00	3.0%	Statutory
<b>Public Notice Fee</b>							
Additional letter	Each	Non –Taxable	\$6.00	\$6.20	\$0.20	3.3%	Statutory
<b>Statutory Fees</b>							
Refer Note 9 of the Fees and Charges Schedule	Each	Non –Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Subdivision Certificates</b>							
Alteration of plan under Section 10(2) of the Act	Each	Non -Taxable	\$112.70	\$114.70	\$2.00	1.8%	Statutory
Amendment of certified plan under section 11(1) of the Act	Each	Non -Taxable	\$142.80	\$145.30	\$2.50	1.8%	Non-Statutory
Certification of a plan of subdivision	Each	Non -Taxable	\$177.40	\$180.40	\$3.00	1.7%	Non-Statutory
<b>Governance and Information Services</b>							
<b>BBSC photocopying charges</b>							
A3 black and white photocopying	Per page	Taxable	\$0.50	\$0.50	\$0.00	0.0%	Non-Statutory
A4 black and white photocopying	Per page	Non -Taxable	\$0.30	\$0.30	\$0.00	0.0%	Statutory
A4 or A3 colour photocopies	Per page	Non -Taxable	\$0.70	\$0.70	\$0.00	0.0%	Statutory
<b>Freedom of Information</b>							
Application fee	Each	Non -Taxable	\$30.00	\$30.60	\$0.60	2.0%	Statutory
Charge for Access Supervision	Per quarter hour of part of a quarter of an hour	Non -Taxable	\$5.60	\$5.70	\$0.10	1.8%	Statutory
Charge for searching	Per hour or part of an hour	Non -Taxable	\$25.00	\$22.90	-\$2.10	-8.4%	Statutory
Provision of A4 black and white photocopying	Per page	Non -Taxable	\$0.25	\$0.25	\$0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Payment Processing</b>							
Cost recovery- online payment processing - Refer Note II	Percentage + transaction fee						
<b>Property</b>							
<b>Agistment</b>							
Cattle Agistment (per head/per week)	Each	Taxable	\$10.80	\$10.90	\$0.10	0.9%	Non-Statutory
Horse agistment (minimum fee per month)	Each	Non -Taxable	\$106.10	\$107.50	\$1.40	1.3%	Statutory
Sheep and goat Agistment (per head/per week)	Each	Non -Taxable	\$2.30	\$2.40	\$0.10	4.3%	Statutory
<b>Property</b>							
Agreement Preparation Fee	Each	Non -Taxable	\$132.50	\$134.50	\$2.00	1.5%	Non-Statutory
Minimum Standard Annual Lease Fee	Each	Taxable	\$830.20	\$842.60	\$12.40	1.5%	Non-Statutory
Municipal or Government Road Closure or Discontinuance	Each	Taxable	\$5,176.50	\$5,254.00	\$77.50	1.5%	Non-Statutory
Rural Grazing-Unmade Road-Major	Per annum	Non -Taxable	\$583.90	\$592.70	\$8.80	1.5%	Non-Statutory
Rural Grazing-Unmade Road-Minor	Per annum	Non -Taxable	\$318.90	\$323.70	\$4.80	1.5%	Statutory
Unmade Government Road Fee-Consent	Each	Non -Taxable	\$530.00	\$538.00	\$8.00	1.5%	Statutory

**Notes:**

1. Parking infringement fees are set by the State Government under the provisions of the Road Safety Road Rules. The fees vary and are indexed by the State Government in July each year.
2. 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 by the State Government each year.
3. Registration - Domestic Animal Business - Fee includes State Government Levy on Domestic Animal Business Registration of \$20.00.
4. Animal registration fees - Fee includes State Government Levy on registrations. Guide Dogs and Certified Assistance Dogs must be registered but are exempt from paying the fee.
5. Penalty units are set by the State Government. The fees vary and are indexed by the State Government in July each Year.
6. Legal costs are recovered in accordance with those set by the Magistrates Court of Victoria.
7. Late payment will incur a charge of 50 per cent of the relevant registration fee.
8. Fees for Veterans Card Holders Only have been included in the budget.
9. Increases to statutory planning and subdivision fees will be released by the State Government in April.
10. Livestock Pound fees (per day) is at cost.
11. Payment processing fee is the percentage of the transaction plus \$0.30 cents transaction fee.
12. Transfer station fees have increased due to the introduction of a \$20 per tonne increase in the State Governments waste levy from 1 July 2022. This levy directly impacts the cost of waste disposal.
13. Arts Centre: dark theatre hire refers to non-public theatre hire time for storage/access between events.