



# Annual Budget 2023/24

Adopted 14 June 2023



Image: 'Corymbia Dreaming' Civic Park, Drouin

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## Mayor's Introduction

I am pleased to introduce Baw Baw Shire Council's 2023/24 Annual Budget on behalf of my fellow Councillors.

We are navigating a time of economic and environmental uncertainty. The strongest waves may have subsided, but the lingering impacts of the pandemic are still rippling through our lives. Global events are producing unpredictable tides. Inflation and rising interest rates are leaving financial instability in their wake. The La Nina weather pattern is set to cause disruption for seasons to come.

As a Council, we are facing these challenges with pragmatism and purpose, deploying our resources as effectively and efficiently as possible to ensure that our residents have access to the services, infrastructure, and support they need.

As part of the Budget process, we have updated our Council Plan initiatives to balance growth with environmental preservation and improving community quality of life.

We have renewed our commitment to advocate for our community's needs at all levels of government and will represent our Shire at every opportunity.

We have proactively reviewed and realigned our Long-Term Infrastructure Plan to adopt a **'plan, design, deliver'** approach that will mitigate against the impacts of rising and unforeseen costs, severe weather events, and contractor and material shortages.

Through this innovative approach we will deliver \$58 million of community infrastructure this financial year and create a Community Infrastructure Reserve to enable future investment in early years infrastructure, community facilities and recreation facilities for the benefit of our residents.

This year's Annual Budget is a prudent and measured response to current challenges and positions us to make the most of new opportunities as they arise. It delivers now, and lays down markers to ensure a healthy, thriving, and sustainable Baw Baw for years to come.

I thank our officers for their diligence while crafting this budget, and my fellow Councillors for their careful oversight and input.

Through collaboration and determination, we can build a sustainable, healthy, and thriving Baw Baw Shire that is prepared to meet the challenges we face today, and into the future.

Sincerely,

A handwritten signature in black ink, appearing to read 'amc', written in a cursive style.

Cr Annemarie McCabe

Mavor of Baw Baw Shire



## Executive Summary

Council has prepared an Annual Budget for 2023/24 aligned to the vision and strategic objectives of the Council Plan 2021-2025. It has been developed to enable Council to deliver community services and infrastructure now and into the future, while operating within the challenges of a rate-capped environment, global economic and environmental uncertainty, and unprecedented population growth in Baw Baw Shire.

### 1. Rate rise

The Victorian Government's Fair Go Rates System (FGRS) sets out the maximum amount that Councils may increase rates revenue in a year. For the 2023/24 financial year the FGRS cap has been set by the Victorian Government at three and a half percent (3.5%).

For context, the Consumer Price Index (CPI) which measures the overall change in consumer prices as an indicator of inflation has risen approximately 8% over the past twelve months as of Dec 2022 data.

The rate cap is less than half the CPI increase.

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

Working within the constraints of the rate cap, the current global economic climate, and amidst Baw Baw Shire's exceptional population growth presents significant budget challenges, including:

- Meeting the service expectations of a growing community
- Maintaining our critical infrastructure renewal and delivery requirements
- Improving Council's overall financial proposition

The 2023/24 Annual Budget has been carefully designed to address these challenges while achieving financial sustainability and delivering the objectives of the Council Plan 2021 – 2025. It has been formulated to provide sufficient funding for Council to continue to deliver essential community services and programs as well as a significant capital works program.

In doing so, Council has kept most annual fees and charges adjustments to within six per cent (6%). An exception is waste charges, which have increased by an average of eight per cent (8%) compared to the prior year. This rise is in line with



CPI and is required to cover the increasing full costs of managing the waste services function, many of which are a result of State Government mandated changes to waste services in Victoria with which Council must comply. The increased waste charges will be distributed across the Baw Baw community, with the income from the charges mainly applied to fund additional operating costs of both a recurring and one-off nature.

Council continues to apply a differential rating system. A review of the existing differential rates was conducted, and no change was made to differential distribution for 2023/24.

## **2. The financial result**

This Annual Budget projects a surplus of \$27.722 million for 2023/24 compared to the forecast surplus for 2022/23 of \$18.039 million.

The most significant changes impacting the movement in the surplus between the 2023/24 Annual Budget and the 2022/23 forecast are:

- Increase in rates and charges of \$4.50 million.
- Increase in Operating Grants of \$1.47 million, mainly due to the increased budget for Financial Assistance Grants in line with 2022/23 allocation.
- Increase in Capital Grants of \$5.78 million, based on the Capital Program for 2023/24, this includes the carryover grant funding as well.
- Increase in employee costs of \$3.03 million, mainly due to the growth, EBA increment, banding increments and other statutory factors, such as increased superannuation, Workcover. When compared to the forecast, the vacancies are being covered through temporary staff being factored in materials and services.
- Decrease in Materials and Services costs of \$1.90 million compared to the forecast, though when compared to prior budget it is an increase of \$2.49 million. Current year forecast includes temporary staff (cover vacancies), contractors, operating carryovers.

The surplus of \$27.722 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 2023/24 of a deficit of \$3.779 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 Council's Audit and Risk committee. Neither of these bodies have raised any concerns with Council's current or ongoing financial sustainability based on the current and expected financial environment that Council is operating in.

### 3. New Initiatives

The total net cost to Council of new operating initiatives proposed for funding in the draft 2023/24 Annual Budget is \$0.59 million. This consists of operating expenses, and a combination of staff and programs that total \$1.09 million gross, with the difference recovered through 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 advocacy, open space planning consultancy, environment and strategic service planning.

The new initiatives also provide significant investment in a range of other core Council functions, including people and culture, finance, connected communities, communications, and community compliance.

The total additional FTE relating to new initiatives proposed in this Budget is 9.1 for 2023/24. Of this amount the following should be noted:

- The number of ongoing at cost to Council FTE positions nominated is 7.3. This is lower than with 2022/23 figure of 9.2 FTE.
- There are 1.8 FTE that are proposed for Fixed Term positions, 0.8 FTE subject to grant funding over a two-year term and 1.0 FTE fixed term for a two-year period.

A detailed listing of the new initiatives is provided below.

#### FTE Related New Initiatives:

##### Strategic Objective – A Sustainable Shire

- NI19 – DRFA Claims Officer – (1.0 FTE ongoing) – This permanent role will manage the Disaster Recovery Fund Arrangements (DRFA) across the organisation, including coordinating and lodging all DRFA claims, improving

efficiency and processes for the collection and presentation of evidence, and training staff and contractors on the DRFA requirements to ensure successful claims.

Strategic Objective – A Healthy Community

- NI06 –Live 4 Life Coordinator – (0.8 FTE two years fixed term, subject to grant funding) – Live4Life is a community grown, evidence-based, rural youth mental health education model. Its aim is to prevent youth suicide. The Live4Life model provides the means for young people, teachers, parents, and the wider community to be better informed about mental ill health and how to be proactive in identifying the signs and symptoms of an emerging mental health issue before a crisis occurs. The local coordination position supports the core components of the Live4Life model. This role provides backbone support to the Partnership Group, coordinates with schools, works with the local lead agency and Youth Live4Life Ltd. and if applicable delivers Teen and Youth Mental Health First Aid. The position plays an essential role in the delivery of the model.
- NI20 – Animal Management Officer (0.6 FTE ongoing) – This role will include the coordination and delivery of Council’s Domestic Animal Management Plan 2021-2025, and to deliver on Council’s statutory obligations under the Domestic Animals Act, specifically in relation to domestic animal business audits, animal registrations and proactive identification (and enforcement) of unregistered and illegal breeders/puppy farms.
- NI23 – Parking Officers – (2.0 FTE ongoing) – These two positions are being implemented to meet a change in community expectation as increasing demand on parking throughout the Shire is causing considerable parking challenges. This initiative is to ensure that Council can deliver a contemporary and sustainable Parking Enforcement service.



### Strategic Objective - A Thriving Community

- NI14 – Advocacy Officer – (0.6 FTE ongoing) – to transition the current fixed term position to an ongoing resource. This role will be responsible for supporting Council's advocacy and grants portfolio through the delivery of the advocacy and grants portfolio, including the review and development of Council's advocacy strategy and the delivery of the objectives, priorities, and actions identified to advance key advocacy issues.
- NI15 – Theatre Technician – (0.4 FTE ongoing) – to transition the current casual position to an ongoing resource. This role is to support the ongoing requirements at the West Gippsland Arts centre for skilled technician support and completion of routine facilities maintenance.
- NI26 – Administration Support Officer – Statutory Planning (1.0 FTE ongoing) – This role will provide administrative support to the team in delivering statutory planning services. This role is offset against fee revenue generated from non-statutory planning fees commencing in the 23/24 budget.

### Strategic Objective - Enabling Services

- NI04 – Organisation Development Advisor – (0.7 FTE ongoing) – to transition the current fixed term position to an ongoing resource. The objective of this role is to ensure Council meets its statutory obligations relevant to workforce capability, specifically meeting the commitments of the Workforce Plan, Gender Equality Action Plan and development opportunities identified through Future Ready Baw Baw.
- NI09 – Graphic Designer – (1.0 FTE ongoing) – This position will provide an internal graphic design service for Council, reducing the requirement for outsourced design services.
- NI25 – Student Finance Officer – (1.0 FTE ongoing) – the purpose of this role is to allow a graduate to develop finance and administration skills whilst supporting both the Finance and Revenue service units.

## Project or Service Based New Initiatives:

### Strategic Objective – A Sustainable Shire

- NI16 – Environmental Sustainability Strategy 2022-2030 – Two-year action plan – Council's new Environmental Sustainability Strategy 2022-2030 (ESS) was adopted by Council in September 2022. This initiative allows for funding to implement the environmental sustainability actions identified in the ESS's first two-year Action including:
  1. Develop and implement a Carbon Emissions Reduction Plan (inclusive of relevant targets),
  2. Complete the Climate Change Adaptation Capacity and Capability Assessment, and
  3. Develop a Circular Economy Plan (inclusive of relevant targets) following completion of a feasibility study.
- NI18 – Gippsland Alliance for Climate Action Membership 2023-2027 – The primary objective of the Alliance is to facilitate a forum that enables Local Government across Gippsland to collaborate and partner on initiatives to address both the causes and impacts of climate change for Council and/or community.

### Strategic Objective – A Healthy Community

- NI03 – Open Space Planning Consultancy – To provide consultancy support for the review and update of the open space strategy and supporting recreation strategies, along with planning and provision of open space assets, including the upgrades, planning for new, and renewal of existing assets.
- NI24 – Depot Strategy – This initiative supports the next stage of the Depot Strategy, to undertake further environmental assessment work, due to the Environment Audit Overlay which encompasses the site. This strategy will engage a property consultant to undertake further financial analysis re: Depot site feasibility options, as well as engage a separate third-party property vendor to undertake initial feasibility relating to future potential sites.

### Strategic Objective – A Thriving Community

- NI13 – Advocacy Campaign – To allow for the delivery of an increased advocacy campaign including media campaigns, consultancy for special projects and targeted campaigns, printing, appearances at key advocacy meetings and engagements, community engagement, and concept designs and artworks.

### *Strategic Objective – A Thriving Community*

### Strategic Objective – Enabling Services

NI22 – Strategic Service Planning – The purpose of the initiative is to provide Corporate Services external support to initiate and embed Strategic Service Planning across Baw Baw. This project will inform what and how Council delivers services and provide project and capital prioritisation mechanisms to ensure services are meeting current and future demand.

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

## **4. Capital Works Program**

Ahead of preparing the draft 2023/24 Annual Budget, Council's Long Term Infrastructure Plan and Capital Works Program was reviewed and realigned to mitigate against rising costs, interest rates, severe weather events, the impacts of La Nina, and contractor shortages.

For 2023/24, Council has adopted an innovative '**plan, design, deliver**' approach that will see \$57.98 million of community infrastructure (including \$24.93 million in carry forward works) delivered this financial year. It will also create a Community Infrastructure Reserve to enable future investment in early years infrastructure, community facilities and recreation facilities for the benefit of our residents.

Some of the most significant capital works projects budgeted for 2023/24 include:

- Warragul Indoor Stadium Stage 1 – \$7.77 million (total project cost \$12.01 million)
- Baw Baw Civic Place Precinct Stage 1 – \$4.20 million (project spend subject to grant funding)
- Rokeby Noojee Trail – \$3.65 million (total project cost \$6.250 million)
- Roads reconstruction program – \$2.47 million
- Rollo Street Masterplan – \$1.96 million
- Bellbird Park East Multi Use Pavilion – \$1.54 million (total project cost of \$4.42 million)

The Capital Works program for 2023/24 is funded on the following basis:

- \$22.82 million of capital grants.
- \$5.41 million of contributions from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies.
- \$22.26 million of Council contributions (allocation from rates).
- \$7.49 million of new borrowings.

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

The total proposed capital works budget for 2023/24 (including carryovers) is \$57.98 million:

- \$34.04 million is allocated to the Renewal Program to renew and extend the life of existing assets.
- \$23.94 million is allocated to upgrade and expansion capital works.

## 5. Community Submissions

Community submissions were invited over the period 13 April 2023 to 7 May 2023. Members of the Community had the opportunity to submit proposals for the 2023/24 Annual Budget and were invited to speak in person to their submissions at a special meeting of Council on 17 May 2023.

As a result, the following items totalling \$460,000 were subsequently included in the final 2023/24 Budget:

- Submission 70 – \$80,000 – Burke Street Netball Precinct Shelter Replacement – Renewal and replacement of the existing shelters (7 No.) at the Burke Street Netball precinct (subject to the 25% contribution from the WDNA as

per their budget submission, being \$20,000) and investigation of opportunity to install additional shelters in 24/25 to service remaining courts.

- Submission 9 - \$5,000 - Warragul North Tennis Courts Lighting - Investigation and planning for a full upgrade of the lighting system to enable this project to be considered in the Sports Lighting Renewal Program.
- Submission 20 - \$5,000 - Williams Square Pedestrian Improvements - Installation of pedestrian signage and investigation into the operation of the existing car park to support improved pedestrian and vehicle traffic movement.
- Submission 37 - \$30,000 - Snake Gully Boardwalk - Feasibility study to be undertaken to plan and design a suitable boardwalk situation through Alex Goudie park and 'Snake Gully'.
- Submission 40 - \$15,000 - Golden Whistler Reserve Fencing - Strategic placement of rocks to a minimum diameter of 800mm along the length of the reserve adjacent to McGlones Road.
- Submission 62 - \$30,000 - Feasibility study for the proposed Environmental & Kurnai Cultural & Visitors Centre at Bellbird Park West - Undertake a feasibility study for an Environmental & Kurnai Cultural & Visitors Centre at Bellbird Park West inclusive of the business case and potential, the social and health benefits, the educational and tourism potential of the project.
- Submission 77 - \$5,000 - Warragul Gymnastics Fencing - Establishment of a fence along the eastern boundary of the Army Drill Hall at 40 Alfred Street, Warragul.
- Submission 65 - \$5,000 - Neerim East Road Pedestrian Crossing - Further investigation and completion of full day pedestrian movement assessments across various days to support investigation into alternate solutions.

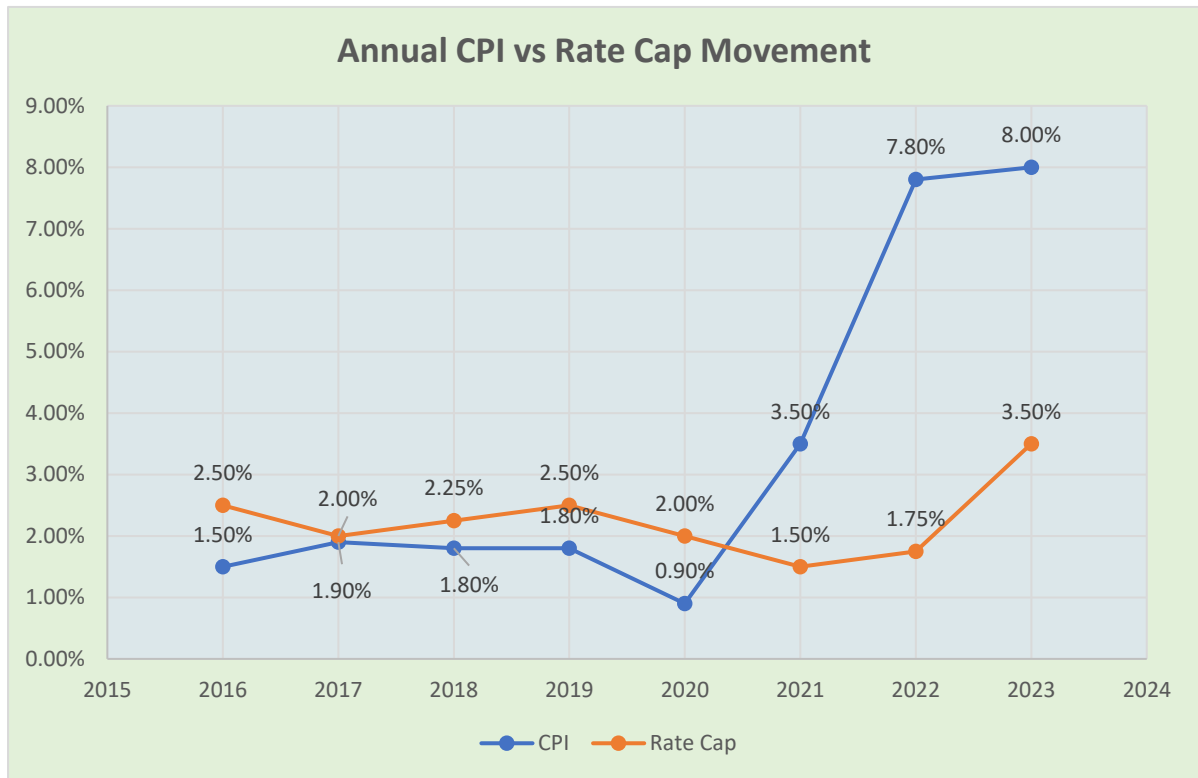
- Submission 68 – \$75,000 – Watershed Trail feasibility and planning – Investigation and Feasibility assessments of the proposed Watershed Trail project.
- Submissions 57, 60 & 63 – \$50,000 – Copelands Road Footpath – Sutton Street to Bailey Drive – Planning and Design – Investigation, planning and design for a trail between Sutton Street and the existing path south of Bailey Drive to get the project shovel ready.
- Submission 15 – \$30,000 – Shared trail link – Crater Lake to Erica-Thomson Rail Trail – Planning and Design – Investigation, planning and design for a trail between Crater Lake and the Erica-Thomson Rial Trail to get the project shovel ready.
- Submission 32 – \$40,000 – Western Park Cricket Nets Design – Planning, design and engineering for new cricket nets for Western Park to support a future grant application or inclusion into the LTIP. (The Western Park Cricket Club have identified that they will support this project with a \$25,000 contribution towards the design).
- Submission 35 – \$50,000 – Additional weed control along roadsides and remnant bushland – Pittosporums – Control of Pittosporum and Environmental Weeds and follow up revegetation.
- Submission 43 – \$10,000 – Bloye Park Parallel Car Park design – Scoping and design for 3 parallel car space in Beverley Street, Drouin East.
- Submission 47 – \$30,000 – Western Park lighting upgrade planning – Investigation and planning to review and design upgrades required to meet sporting requirements for night-time competition. This planning will enable Council to scope and begin to cost the project, to then work with the user groups as to how this can be funded – noting the club’s indication for financial and in-kind works support for this project.

## 6. 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 and more recently the ongoing Ukraine conflict. Council is experiencing a unique situation where contracts continue to exceed the initial quantity surveyor estimates and budget provisions. This will require Council to plan the projects ahead to avoid delays in delivery and cost escalations. Capital projects continue to be on risk in the current market situation.
- Challenges of recruiting and retaining staff in an unemployment market of 3.5%. Recruitment continues to be a challenge across the sector.
- 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, the widening gap between CPI and rate cap.
- Fuel costs and utility charges continue to exceed the CPI, putting more pressure on Council costs.
- Population growth will provide further challenges to Council's resources.
- Timing of developments and contributions in cash or in-kind.





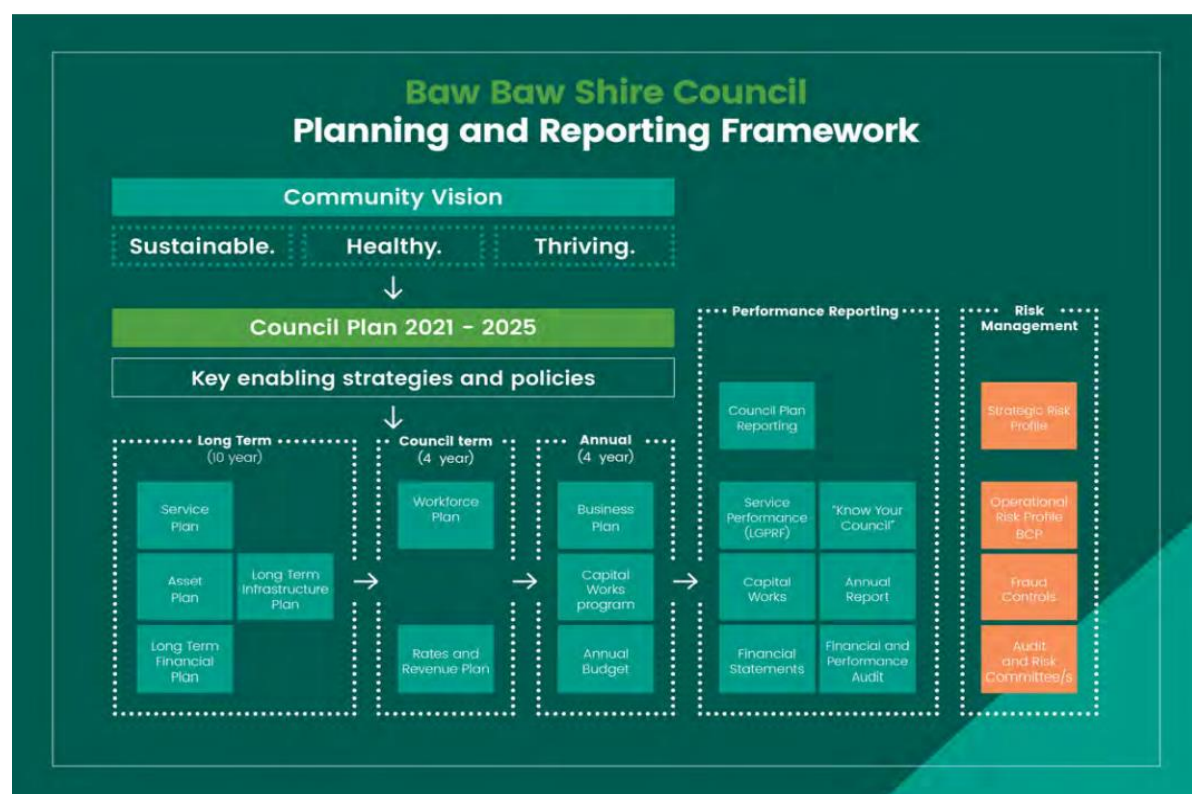
## 1. Link to the Council Plan

The Annual Budget is linked to the achievement of the Community Vision and Council Plan within an overall integrated planning and reporting framework. This framework guides how Council will meet 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 hold itself accountable (Annual Report).

The 2023/24 Annual Budget has been developed to meet the strategic objectives of the existing Council Plan (2021-2025) and Financial Plan (2023/24 to 2032/2033).

### 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 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 Strategic Service Framework that will guide Council's 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** 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 term of this Council Plan, 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.**

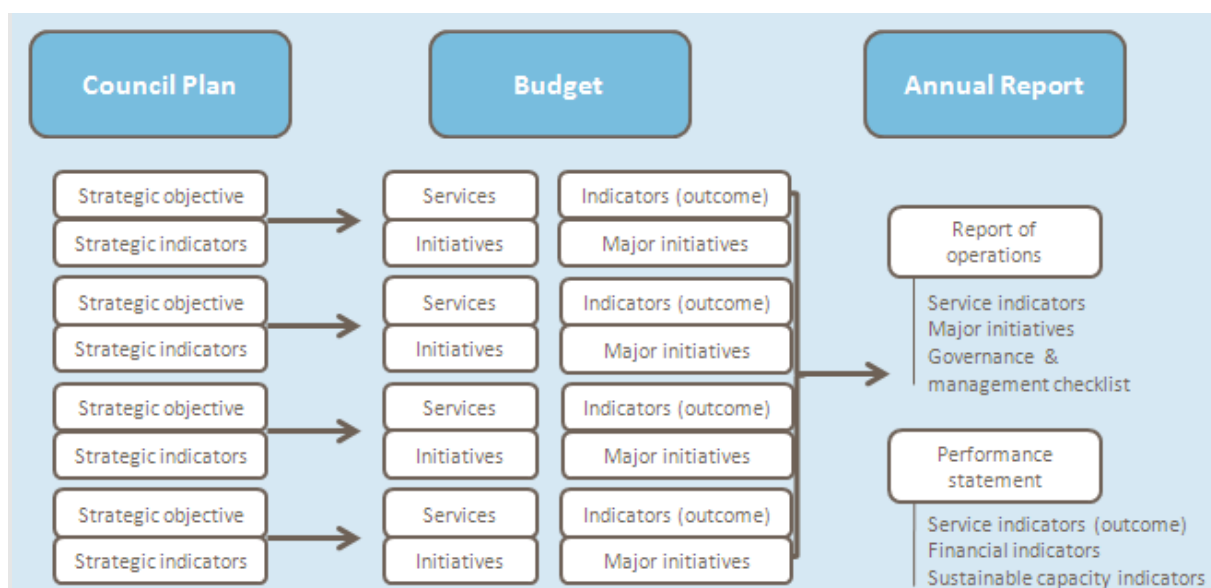
This strategy relates to the Community Vision goal: Future ready infrastructure and transport options that help our community better access services, work and education throughout Baw Baw Shire.



## 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 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations.

Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Annual Budget and report against them in the 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:

- Implement the Environmental Sustainability Strategy and corresponding two-year Action Plan.
- Identification and assessment of significant trees for the development of a Significant Tree Register. The Register will be considered for future protection amendments in the Baw Baw Planning Scheme.
- Prepare for the introduction of Food Organics and Green Organics (FOGO) collection and investigate options for separate glass collection in Council's kerbside waste services.
- Develop and implement a Carbon Emissions Reduction Plan.
- Develop a Circular Economy Plan for Council consideration and implementation.

New Initiatives:

- NI16 – Environmental Sustainability Strategy 2022-2030 – Two-year action plan
- NI18 – Gippsland Alliance for Climate Action Membership 2023-2027
- NI19 – DRFA Claims Officer – (1.0 FTE ongoing)

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

Service area	Description of services provided	2021/22	2022/23	2023/24	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
Arboriculture Service	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				
		Inc	30	47	30
		Exp	726	1,202	1,328
		Surplus / (Deficit)	(696)	(1,155)	(1,298)

Service area	Description of services provided		2021/22	2022/23	2023/24
			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>	161	1,563	1,550
		<i>Exp</i>	425	1,972	1,693
		<i>Surplus / (Deficit)</i>	(264)	(409)	(143)
<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>	657	680	822
		<i>Exp</i>	1,544	1,922	1,635
		<i>Surplus / (Deficit)</i>	(887)	(1,242)	(813)
<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>	783	672	722
		<i>Exp</i>	1,311	1,747	1,830
		<i>Surplus / (Deficit)</i>	(528)	(1,075)	(1,108)
<b>Building Services</b>	Building Services is responsible for the provision of statutory services pursuant to the (Building Act 1993).	<i>Inc</i>	551	366	380
		<i>Exp</i>	954	1,088	1,175
		<i>Surplus / (Deficit)</i>	(403)	(722)	(795)

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
<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>	398	138	57
		<i>Exp</i>	1,399	1,249	1,477
		<i>Surplus / (Deficit)</i>	(1,001)	(1,111)	(1,420)
<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>	555	697	249
		<i>Exp</i>	847	884	829
		<i>Surplus / (Deficit)</i>	(292)	(187)	(580)
<b>Waste</b>	<p>The Waste management team carries out the following functions:</p> <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>	557	174	44
		<i>Exp</i>	10,417	10,389	11,331
		<i>Surplus / (Deficit)</i>	(9,860)	(10,215)	(11,287)

## 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 corresponding Annual Action Plan.
- Development and successful transition to new waste contracts, including community education and support.
- Continued advocacy for external funding to contribute to the Baw Baw Culture and Connection Precinct (Stage One Library and Learning).
- Assess the existing network of paths, trails, and reserves in Precinct Structure Plans (PSP's) to identify opportunities for connections to growth areas. This project also includes the targeted assessment of street cross-sections in the PSP's and in some cases the potential impact on surrounding vegetation.
- Deliver strategic capital projects 2021 - 2025:
  - Indoor stadium – Stage 1 Warragul
  - Bellbird Park East Multi Use Pavilion
  - Rokeby to Noojee Trail – Stage 1
  - Rollo Street, Yarragon Masterplan Project
- Undertake review of Council's Open Space Strategy and begin the development of the Open Space Landscape Guidelines.

New Initiatives:

- NI03 – Open Space Planning Consultancy
- NI06 –Live 4 Life Coordinator – (0.8 FTE two years fixed term, subject to grant funding)
- NI20 – Animal Management Officer (0.6 FTE ongoing)
- NI23 – Parking Officers – (2.0 FTE ongoing)
- NI24 – Depot Strategy

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

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'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>	93	45	-
		<i>Exp</i>	105	-	-
		<i>Surplus / (Deficit)</i>	(12)	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>	3,121	-	-
		<i>Exp</i>	5,823	984	40
		<i>Surplus / (Deficit)</i>	(2,702)	(984)	(40)
<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>	4	22	-
		<i>Exp</i>	197	735	460
		<i>Surplus / (Deficit)</i>	(193)	(713)	(460)
<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>	1,935	2,527	2,135
		<i>Exp</i>	3,541	4,319	3,978
		<i>Surplus / (Deficit)</i>	(1,606)	(1,792)	(1,843)
<b><i>Social &amp; Community Planning</i></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>	-	35	84
		<i>Exp</i>	-	959	1,125
		<i>Surplus / (Deficit)</i>	-	(924)	(1,041)

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
<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>	15	73	73
		<i>Exp</i>	2,517	3,036	2,997
		<i>Surplus / (Deficit)</i>	(2,502)	(2,963)	(2,924)
<b>Strategic Planning</b>	The Strategic Planning unit provides strategic direction and planning for future land use for the municipality.	<i>Inc</i>	3	150	-
		<i>Exp</i>	1,656	1,829	1,697
		<i>Surplus / (Deficit)</i>	(1,653)	(1,679)	(1,697)
<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>	1,097	921	1,273
		<i>Exp</i>	2,446	2,791	3,187
		<i>Surplus / (Deficit)</i>	(1,349)	(1,870)	(1,914)
<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>	421	388	358
		<i>Exp</i>	537	665	669
		<i>Surplus / (Deficit)</i>	(116)	(277)	(311)
<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>	9	-	-
		<i>Exp</i>	2,175	2,569	2,617
		<i>Surplus / (Deficit)</i>	(2,166)	(2,569)	(2,617)



## 2.3 Strategic Objective 3: A Thriving Community

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

Major initiatives:

- Implement the Economic Development and Visitor Economy Strategy.
- Support the local community economy and vibrancy with the allocation of major events funding.
- Implement Creative Communities Strategy for Baw Baw Shire, supporting community vibrancy and engagement.
- Advocacy on Baw Baw road transport priorities including the Drouin Arterial Road Network Planning.
- Continued focus on Shire roads and delivery of Capital programs across Council's Gravel and Sealed Roads, and Road Safety projects.
- Increased resourcing to the Advocacy function to maximise the prospect of gaining external funding for strategic advocacy priorities.
- Increased resourcing to the Tourism and Events function to deliver outcomes included in the Economic Development & Visitor Economy Strategy.
- Advocate for State Government support towards the implementation of the *Best Start, Best Life* reforms, including increased access to funding for infrastructure and ongoing maintenance obligations for Early Years services.

New initiatives:

- NI13 – Advocacy Campaign
- NI14 – Advocacy Officer – (0.6 FTE ongoing)
- NI15 – Theatre Technician – (0.4 FTE ongoing)
- NI26 – Administration Support Officer – Statutory Planning (1.0 FTE ongoing)

The services below will contribute to achieving A Thriving Community.

Service area	Description of services provided		2021/22	2022/23	2023/24
			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>	843	779	939
		<i>Exp</i>	1,966	1,860	2,048
		<i>Surplus /</i>			
		<i>(Deficit)</i>	(1,123)	(1,081)	(1,109)
<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.	<i>Inc</i>	2	6	6
		<i>Exp</i>	133	163	25
		<i>Surplus /</i>			
		<i>(Deficit)</i>	(131)	(157)	(19)
<b>Libraries</b>	The library service is delivered through a service agreement with Myli, Baw Baw, Bass Coast and South Gippsland Councils.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,980	2,145	2,172
		<i>Surplus /</i>			
		<i>(Deficit)</i>	(1,980)	(2,145)	(2,172)
<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>	352	694	-
		<i>Exp</i>	1,974	2,425	1,608
		<i>Surplus /</i>			
		<i>(Deficit)</i>	(1,622)	(1,731)	(1,608)
<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>	318	385	516
		<i>Exp</i>	895	2,067	2,074
		<i>Surplus /</i>			
		<i>(Deficit)</i>	(577)	(1,682)	(1,558)

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
<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>	1,112	516	526
		<i>Surplus / (Deficit)</i>	(1,112)	(516)	(526)
<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	163	-
		<i>Surplus / (Deficit)</i>	(13)	(163)	-
<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>	5,383	-	-
		<i>Exp</i>	20,124	10,218	10,081
		<i>Surplus / (Deficit)</i>	(14,741)	(10,218)	(10,081)
<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>	210	181	183
		<i>Exp</i>	1,950	848	841
		<i>Surplus / (Deficit)</i>	(1,740)	(667)	(658)
<b>Open Space Maintenance</b>	Open Space Maintenance are responsible for the management of Council's urban parks and gardens, including planting, oval and sports field maintenance. Management of the natural environment, including community education programs, pest plant and animal programs and management of the shire's wetland and bushland reserves.	<i>Inc</i>	81	67	68
		<i>Exp</i>	3,387	3,812	4,344
		<i>Surplus / (Deficit)</i>	(3,306)	(3,745)	(4,276)

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

Major initiatives:

- Development and delivery of an internal Future Ready Baw Baw program, to meet the future needs of the community. Focused on Information Technology (IT), Services, Workplaces, and People.
- Develop a Depot Strategy to ensure Council can continue to conduct works and deliver services that meet the needs of the community into the future.

New initiatives:

- NI04 – Organisation Development Advisor – (0.7 FTE ongoing)
- NI09 – Graphic Designer – (1.0 FTE ongoing)
- NI22 – Strategic Service Planning
- NI25 – Student Finance Officer – (1.0 FTE ongoing)

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

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 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.	<i>Inc</i>	190	1,570	1,677
		<i>Exp</i>	877	1,588	2,582
		<i>Surplus / (Deficit)</i>	(687)	(18)	(905)
<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>	1	0	0
		<i>Exp</i>	283	401	428
		<i>Surplus / (Deficit)</i>	(282)	(401)	(428)

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'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>	Inc Exp Surplus / (Deficit)	- 939 (939)	- 1,212 (1,212)	- 998 (998)
<b>Communications</b>	Communications is responsible for informing the community about Council issues via traditional and new media, manages media liaison services.	Inc Exp Surplus / (Deficit)	- 871 (871)	- 922 (922)	- 988 (988)
<b>Customer Service</b>	Customer Service is responsible for providing a support service for all staff across the organisation through first point of external customer contact.	Inc Exp Surplus / (Deficit)	- 1,265 (1,265)	- 1,415 (1,415)	- 1,455 (1,455)
<b>Corporate Strategy</b>	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.	Inc Exp Surplus / (Deficit)	- 336 (336)	- 573 (573)	- 711 (711)
<b>Governance</b>	Governance provides the support to Councillors, Executive and the organisation in meeting its statutory governance provisions, and specifically includes Local Government Act compliance.	Inc Exp Surplus / (Deficit)	42 1,365 (1,323)	42 1,619 (1,577)	74 1,668 (1,594)

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'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.	Inc	1	-	-
		Exp	1,092	1,285	1,375
		Surplus / (Deficit)	(1,091)	(1,285)	(1,375)
<b>Human Resources and Payroll</b>	Supports the Council in the management of its human resources and payroll.	Inc	-	-	-
		Exp	1,181	1,251	1,350
		Surplus / (Deficit)	(1,181)	(1,251)	(1,350)
<b>Information Technology</b>	Information Technology provides technological systems, infrastructure, services and support for the delivery of all Council services.	Inc	6	-	-
		Exp	2,376	3,049	3,363
		Surplus / (Deficit)	(2,370)	(3,049)	(3,363)
<b>Procurement</b>	Procurement provides the framework, oversight and advice to support Council in complying with statutory procurement provisions.	Inc	-	-	-
		Exp	239	319	392
		Surplus / (Deficit)	(239)	(319)	(392)
<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.	Inc	221	215	185
		Exp	2,122	1,198	1,257
		Surplus / (Deficit)	(1,901)	(983)	(1,072)
<b>Asset Systems</b>	Asset Management provides Council the framework for the development, implementation and review of the asset management program.	Inc	-	-	-
		Exp	359	882	873
		Surplus / (Deficit)	(359)	(882)	(873)
<b>Fleet and Depot Support</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.	Inc	2,712	2,586	2,592
		Exp	2,784	3,196	3,273
		Surplus / (Deficit)	(72)	(610)	(681)

## 2.5 Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities/ Municipal population
Libraries	Participation	Library membership (Percentage of the population that are registered library members.)	[Number of registered library members / Municipal population] x100
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] X 100
		Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of aboriginal children enrolled in the MCH service]x100
Statutory Planning	Service standard	Planning applications decided within the required time frames (Percentage of regular and VicSmart planning application decisions made within legislated time frames)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Animal Management	Health & 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 outcome notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Roads	Condition	Sealed local roads maintained to condition standards (Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x 100
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	Consultation & engagement	Satisfaction with community consultation and engagement (The community satisfaction rating out of 100 with the consultation and engagement efforts of the Council. This includes consulting and engaging directly with the community on key local issues requiring decisions by Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement



## 2.6 Reconciliation with budgeted operating result

	Surplus / (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
A Sustainable Shire	(17,394)	21,247	3,854
A Healthy Community	(12,562)	16,486	3,923
A Thriving Community	(21,841)	23,552	1,711
Enabling Services	(15,751)	20,279	4,528
<b>Total</b>	<b>(67,548)</b>	<b>81,564</b>	<b>14,016</b>

### *Expenses added in:*

Depreciation (23,222)

Finance costs (765)

Asset Disposal Costs (1,400)

***Surplus/(Deficit) before funding sources*** **(92,936)**

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

Financial Assistance Grants 11,104

Rates and charges revenue 61,362

Capital Grants 22,821

Waste charge revenue 12,365

Monetary Contributions 3,850

Non-Monetary Contributions 7,316

Proceeds from Asset Sales 1,840

***Total funding sources*** **120,658**

**Operating surplus/(deficit) for the year** **27,722**

### 3. Financial statements

This section presents information about the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27 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 2027

		Forecast Actual 2022/23	Budget 2023/24	Projections 2024/25 2025/26 2026/27		
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	69,348	<b>73,854</b>	77,540	81,179	84,925
Statutory fees and fines	4.1.2	2,330	<b>2,836</b>	2,893	2,951	3,010
User fees	4.1.3	1,804	<b>2,042</b>	2,103	2,167	2,232
Grants - operating	4.1.4	12,396	<b>13,872</b>	14,210	14,557	14,913
Grants - capital	4.1.4	17,040	<b>22,821</b>	20,068	3,088	2,486
Contributions - monetary	4.1.5	4,503	<b>3,850</b>	4,468	4,515	5,482
Contributions - non-monetary	4.1.5	7,316	<b>7,316</b>	7,535	7,761	7,994
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		200	<b>440</b>	500	500	250
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	4.1.7	2,509	<b>2,549</b>	2,405	2,400	2,150
<b>Total income / revenue</b>		<b>117,446</b>	<b>129,580</b>	<b>131,722</b>	<b>119,118</b>	<b>123,442</b>
<b>Expenses</b>						
Employee costs	4.1.8	32,418	<b>35,452</b>	37,055	38,732	40,486
Materials and services	4.1.9	39,523	<b>38,002</b>	39,103	41,058	42,701
Depreciation	4.1.10	21,731	<b>22,238</b>	22,714	23,675	24,670
Amortisation - intangible assets	4.1.11	380	<b>460</b>	472	500	500
Amortisation - right of use assets	4.1.12	499	<b>510</b>	510	510	510
Bad and doubtful debts - allowance for impairment losses		-	-	-	-	-
Borrowing costs		306	<b>723</b>	961	1,151	1,531
Finance costs - leases		62	<b>58</b>	50	44	39
Other expenses	4.1.14	4,488	<b>4,415</b>	4,597	5,037	5,485
<b>Total expenses</b>		<b>99,407</b>	<b>101,858</b>	<b>105,462</b>	<b>110,707</b>	<b>115,921</b>

<b>Surplus/(deficit) for the year</b>	18,039	<b>27,722</b>	26,260	8,411	7,521
<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>	18,039	<b>27,722</b>	26,260	8,411	7,521

### 3.2 Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23	Budget 2023/24	Projections 2024/25 2025/26 2026/27		
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		60,722	<b>49,987</b>	54,486	59,827	55,197
Trade and other receivables		7,067	<b>7,548</b>	7,883	7,876	8,269
Other financial assets		-	-	-	-	-
Inventories		-	-	-	-	-
Prepayments		1,017	<b>1,017</b>	1,017	1,017	1,017
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		2,803	<b>2,803</b>	2,803	2,803	2,803
<b>Total current assets</b>	4.2.1	71,609	<b>61,355</b>	66,189	71,523	67,286
<b>Non-current assets</b>						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		900,332	<b>943,157</b>	965,550	981,772	987,488
Right-of-use assets	4.2.4	3,741	<b>3,231</b>	2,721	2,211	1,700
Investment property		-	-	-	-	-
Intangible assets		761	<b>752</b>	749	737	744

<b>Total non-current assets</b>	4.2.1	904,834	<b>947,140</b>	969,020	984,720	989,932
<b>Total assets</b>		976,443	<b>1,008,495</b>	1,035,209	1,056,243	1,057,218
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		10,267	<b>6,861</b>	7,059	7,418	7,785
Trust funds and deposits		4,348	<b>4,435</b>	4,524	4,615	4,706
Unearned income/revenue		-	-	-	-	-
Provisions		7,638	<b>8,581</b>	9,538	10,509	11,495
Interest-bearing liabilities	4.2.3	4,000	-	-	7,277	-
Lease liabilities	4.2.4	250	<b>131</b>	137	50	52
<b>Total current liabilities</b>	4.2.2	26,503	<b>20,008</b>	21,258	29,869	24,038
<b>Non-current liabilities</b>						
Provisions		9,539	<b>8,881</b>	8,221	7,560	6,898
Interest-bearing liabilities	4.2.3	9,906	<b>21,396</b>	21,396	26,119	26,119
Lease liabilities	4.2.4	1,151	<b>1,145</b>	1,008	958	906
<b>Total non-current liabilities</b>	4.2.2	20,596	<b>31,422</b>	30,625	34,637	33,923
<b>Total liabilities</b>		47,099	<b>51,430</b>	51,883	64,506	57,961
<b>Net assets</b>		929,344	<b>957,065</b>	983,326	991,736	999,257
<b>Equity</b>						
Accumulated surplus		438,928	<b>469,509</b>	495,752	509,694	514,689
Reserves		490,416	<b>487,556</b>	487,574	482,042	484,568
<b>Total equity</b>		929,344	<b>957,065</b>	983,326	991,736	999,257

### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2027

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		911,305	432,888	466,499	11,918
Surplus/(deficit) for the year		18,039	18,039	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(11,999)	-	-
Transfers from other reserves		-	-	-	11,999
<b>Balance at end of the financial year</b>		<b>929,344</b>	<b>438,928</b>	<b>466,499</b>	<b>23,917</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		929,344	438,928	466,499	23,917
Surplus/(deficit) for the year		27,722	27,722	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	2,859	-	-
Transfers from other reserves	4.3.1	-	-	-	(2,859)
<b>Balance at end of the financial year</b>	4.3.2	<b>957,066</b>	<b>469,509</b>	<b>466,499</b>	<b>21,058</b>
<b>2025</b>					
Balance at beginning of the financial year		957,066	469,509	466,499	21,058
Surplus/(deficit) for the year		26,260	26,260	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(17)	-	-

Transfers from other reserves	-	-	-	17
<b>Balance at end of the financial year</b>	<b>983,326</b>	<b>495,752</b>	<b>466,499</b>	<b>21,075</b>
<b>2026</b>				
Balance at beginning of the financial year	983,326	495,752	466,499	21,075
Surplus/(deficit) for the year	8,410	8,410	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	-	-	(5,532)
Transfers from other reserves	-	5,532	-	-
<b>Balance at end of the financial year</b>	<b>991,736</b>	<b>509,694</b>	<b>466,499</b>	<b>15,543</b>
<b>2027</b>				
Balance at beginning of the financial year	991,736	509,694	466,499	15,543
Surplus/(deficit) for the year	7,521	7,521	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	-	-	2,527
Transfers from other reserves	-	(2,527)	-	-
<b>Balance at end of the financial year</b>	<b>999,258</b>	<b>514,689</b>	<b>466,499</b>	<b>18,070</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast Actual 2022/23 \$'000	Budget 2023/2024 \$'000	Projections		
				2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		69,499	73,468	77,220	80,880	84,617
Statutory fees and fines		2,549	2,822	2,888	2,946	3,005
User fees		1,747	2,032	2,098	2,161	2,226
Grants - operating		12,396	13,854	14,203	14,505	14,837
Grants - capital		12,055	22,793	20,120	2,896	2,487
Contributions - monetary		4,503	3,894	4,111	4,584	5,410
Interest received		1,500	1,603	1,500	1,500	1,250
Trust funds and deposits taken		85	87	89	90	92
Other receipts		968	876	1,213	829	892
Net GST refund / payment		-	-	-	-	-
Employee costs		(32,418)	(35,490)	(36,067)	(37,732)	(39,467)
Materials and services		(37,565)	(40,306)	(38,956)	(40,819)	(42,499)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(5,300)	(5,195)	(5,238)	(5,607)	(6,013)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	30,019	40,438	43,182	26,796	26,917
<b>Cash flows from investing activities</b>						

Payments for property, infrastructure, plant and equipment		(41,778)	<b>(58,057)</b>	(37,822)	(32,386)	(22,642)
Proceeds from sale of property, infrastructure, plant and equipment		1,840	<b>750</b>	750	750	500
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		(451)	<b>(451)</b>	(469)	(488)	(507)
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(40,389)	<b>(57,758)</b>	(37,541)	(32,124)	(22,649)
<b>Cash flows from financing activities</b>						
Finance costs		(312)	<b>(723)</b>	(961)	(1,151)	(1,531)
Proceeds from borrowings		-	<b>7,490</b>	-	12,000	-
Repayment of borrowings		-	-	-	-	(7,277)
Interest paid - lease liability		(48)	<b>(56)</b>	(50)	(44)	(39)
Repayment of lease liabilities		(248)	<b>(126)</b>	(131)	(137)	(50)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(608)	<b>6,585</b>	(1,142)	10,668	(8,897)
Net increase/(decrease) in cash & cash equivalents		(10,978)	<b>(10,735)</b>	4,499	5,340	(4,629)
Cash and cash equivalents at the beginning of the financial year		71,700	<b>60,722</b>	49,987	54,486	59,827
<b>Cash and cash equivalents at the end of the financial year</b>		60,722	<b>49,987</b>	54,486	59,826	55,197

### 3.5 Statement of Capital Works

For the four years ending 30 June 2027

	Forecast Actual	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-
Buildings	17,195	<b>11,450</b>	18,123	13,000	1,900
Heritage buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Leasehold improvements	-	-	-	-	-
<b>Total buildings</b>	17,195	<b>11,450</b>	18,123	13,000	1,900
<b>Total property</b>	17,195	<b>11,450</b>	18,123	13,000	1,900
<b>Plant and equipment</b>					
Heritage plant and equipment	-	-	-	-	-
Plant, machinery and equipment	1,398	<b>1,689</b>	1,454	1,454	1,454
Fixtures, fittings and furniture	-	-	-	-	-
Computers and telecommunications	254	<b>2,342</b>	2,668	2,481	644
Library books	-	-	-	-	-
<b>Total plant and equipment</b>	1,652	<b>4,031</b>	4,122	3,935	2,098
<b>Infrastructure</b>					
Roads	11,215	<b>8,416</b>	7,178	8,436	8,936
Bridges	475	<b>2,459</b>	2,409	825	875
Footpaths and cycleways	3,276	<b>3,180</b>	910	845	1,145
Drainage	2,470	<b>915</b>	2,095	895	4,658
Recreational, leisure and community facilities	5,185	<b>2,133</b>	2,610	4,075	2,655
Waste management	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-

Aerodromes	-	-	-	-	-
Off street car parks	-	-	-	-	-
Other infrastructure	310	25,473	375	375	375
<b>Total infrastructure</b>	22,931	42,576	15,577	15,451	18,644
<hr/>					
<b>Total capital works expenditure</b>	4.5.1	41,778	58,057	37,822	32,386
<hr/>					
<b>Represented by:</b>					
New asset expenditure	-	-	-	-	-
Asset renewal expenditure	16,774	34,120	18,155	16,066	15,659
Asset expansion expenditure	17,143	7,306	16,840	14,125	725
Asset upgrade expenditure	7,861	16,631	2,827	2,195	6,258
<b>Total capital works expenditure</b>	4.5.1	41,778	58,057	37,822	32,386
<hr/>					
<b>Funding sources represented by:</b>					
Grants	17,040	22,821	20,070	3,086	2,486
Contributions	1,070	5,431	523	469	1,337
Council cash	23,668	22,315	17,229	16,831	18,819
Borrowings	-	7,490	-	12,000	-
<b>Total capital works expenditure</b>	4.5.1	41,778	58,057	37,822	32,386



### 3.6 Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	32,418	<b>35,452</b>	37,055	38,732	40,486
Employee costs - capital	1,134	<b>1,086</b>	1,119	1,152	1,187
<b>Total staff expenditure</b>	<b>33,552</b>	<b>36,538</b>	<b>38,174</b>	<b>39,884</b>	<b>41,673</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	308.8	<b>316.7</b>	321.7	326.7	331.7
<b>Total staff numbers</b>	<b>308.8</b>	<b>316.7</b>	<b>321.7</b>	<b>326.7</b>	<b>331.7</b>

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

Department	Budget	Permanent	Comprises		
	2023/24	Full Time	Part time	Casual	Temporary
	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	<b>493</b>	442	<b>51</b>	-	-
Community Infrastructure	<b>11,372</b>	11,193	134	45	-
Economic Development, Arts and Advocacy	<b>3,145</b>	2,837	263	44	-
Governance and Information Services	<b>3,461</b>	2,885	477	100	-
Planning and Development	<b>9,500</b>	8,058	1,442	-	-
Strategy and Organisational Performance	<b>7,481</b>	5,665	1,817	-	-
<b>Total permanent staff expenditure</b>	<b>35,452</b>	31,080	4,184	189	-
Other employee related expenditure	-				
Capitalised labour costs	<b>1,086</b>				
<b>Total expenditure</b>	<b>36,538</b>				

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

Department	Budget	Permanent	Comprises		
	2023/24	Full Time	Part time	Casual	Temporary
Chief Executive Officer	<b>2.6</b>	2.0	0.6	-	-
Community Infrastructure	<b>111.6</b>	110.0	1.2	0.4	-
Economic Development, Arts and Advocacy	<b>27.1</b>	24.0	2.7	0.5	-
Governance and Information Services	<b>32.0</b>	26.0	5.0	1.0	-
Planning and Development	<b>82.7</b>	67.0	15.7	-	-
Strategy and Organisational Performance	<b>60.7</b>	45.0	15.7	-	-
<b>Total staff</b>	<b>316.7</b>	274.0	40.9	1.9	-

## 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 Victorian Government's Fair Go Rates System (FGRS) sets out the maximum amount Councils may increase rates in a year. For 2023/24 the FGRS cap has been set at three and half per cent (3.5%). 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 2023/24 Annual Budget to achieve the surplus of \$27.72 million. This result has also enabled a total of \$15.29 million of rates revenue to be allocated to capital works for Council to maintain a robust capital infrastructure program that totals \$33.12 million of new capital works. 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 three and half per cent (3.5%).

This will raise total rates and charges for 2023/24 of \$73.854 million, including Supplementary rates and adjustments of \$1 million. The residential garbage charge per rateable property for 2023/24 is budgeted to increase by \$38 (or 8.4%) from \$450 to \$488.

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.

	2022/23 Forecast Actual	2023/24 Budget	Change	
	\$'000	\$'000	\$'000	%
Waste management charge	11,024	12,365	1,341	12.16%
Service rates and charges	57,177	60,366	3,185	5.57%
Special rates and charges	-	-	-	0.00%
Supplementary rates and rate adjustments	1,000	1,000	-	0.00%
Interest on rates and charges	147	123	24	-16.33%
<b>Total rates and charges</b>	<b>69,348</b>	<b>73,854</b>	<b>4,506</b>	<b>6.50%</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	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
General rate for rateable residential properties	0.002622	0.002503	-4.54%
General rate for rateable commercial properties	0.003408	0.003253	-4.55%
General rate for vacant land	0.004719	0.004504	-4.56%
General rate for farm	0.002097	0.002001	-4.58%
General rate for urban living	0.002359	0.002251	-4.58%
General rate for residential development	0.003408	0.003253	-4.55%

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change	
			\$'000	%
Residential	37,816	41,027	3,211	8.49%
Commercial	5,163	5,249	86	1.66%
Farm	8,972	9,976	1,004	11.18%
Urban Living	1,686	626	-1,060	-62.86%
Residential Development	323	540	217	67.02%
Vacant Land	3,183	2,916	-265	-8.32%
Recreational	33	32	-1	-1.43%
<b>Total amount to be raised by general rates</b>	<b>57,176</b>	<b>60,366</b>	<b>3,190</b>	<b>5.58%</b>

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

Type or class of land	2022/23 Number	2023/24 Number	Change Number	%
Residential	22,609	<b>23,467</b>	858	<b>3.79%</b>
Commercial	1,667	<b>1,706</b>	39	<b>2.34%</b>
Farm	2,352	<b>2,404</b>	52	<b>2.21%</b>
Urban Living	124	<b>71</b>	-53	<b>-42.74%</b>
Residential Development	10	<b>17</b>	7	<b>70.00%</b>
Vacant Land	1,686	<b>1,353</b>	-333	<b>-19.75%</b>
Recreational	14	<b>14</b>	-	<b>0.00%</b>
<b>Total number of assessments</b>	28,462	<b>29,032</b>	570	<b>2.00%</b>

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

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Residential	14,422,620	<b>16,391,158</b>	1,968,538	<b>13.65%</b>
Commercial	1,515,110	<b>1,613,627</b>	97,027	<b>6.50%</b>
Farm	4,278,742	<b>4,985,532</b>	706,790	<b>16.52%</b>
Urban Living	714,690	<b>278,030</b>	436,630	<b>-61.10%</b>
Residential Development	94,900	<b>166,050</b>	71,150	<b>74.97%</b>
Vacant Land	674,530	<b>647,365</b>	-27,165	<b>-4.03%</b>
Recreational	37,665	<b>43,220</b>	5,555	<b>14.75%</b>
<b>Total value of land</b>	21,738,257	<b>24,124,982</b>	2,385,225	<b>10.97%</b>

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

Type of Charge	Per Rateable Property 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$	%
Municipal	-	-	-	-

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

Type of Charge	2022/23 \$	2023/24 \$	Change \$	%
Municipal	-	-	-	-

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

Type of Charge	Per Rateable Property 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$	%
<i>Residential Garbage</i>	450	<b>488</b>	38	<b>8.44%</b>
<i>Residential additional green waste</i>	84	<b>91</b>	7	<b>8.33%</b>
<i>Residential additional 120 litre</i>	104	<b>113</b>	9	<b>8.65%</b>
<i>Residential additional 240 litre</i>	58	<b>63</b>	5	<b>8.62%</b>
<i>Tanjil Bren Garbage</i>	140	<b>152</b>	12	<b>8.57%</b>
<i>Walhalla garbage</i>	216	<b>234</b>	18	<b>8.33%</b>
<i>Commercial Garbage - 120 litre</i>	489	<b>531</b>	42	<b>8.59%</b>
<i>Commercial Garbage - 240 litre</i>	581	<b>630</b>	49	<b>8.43%</b>
<i>Commercial additional - 120 litre</i>	58	<b>63</b>	5	<b>8.62%</b>
<b>Total</b>	2,180	<b>2,365</b>	185	<b>8.49%</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	2022/23 \$	2023/24 \$	Change \$	%
Residential Garbage	10,146,529	<b>11,349,416</b>	1,202,887	<b>11.86%</b>
Residential additional green waste	51,744	<b>69,615</b>	17,871	<b>34.54%</b>
Residential additional 120 litre	112,320	<b>143,623</b>	31,303	<b>27.87%</b>
Residential additional 240 litre recycling	29,522	<b>38,052</b>	8,530	<b>28.89%</b>
Tanjil Bren garbage	6,020	<b>6,536</b>	516	<b>8.57%</b>
Walhalla garbage	15,120	<b>16,380</b>	1,260	<b>8.33%</b>
Commercial garbage - 120 litre	235,698	<b>261,252</b>	25,554	<b>10.84%</b>
Commercial garbage - 240 litre	324,779	<b>372,330</b>	47,551	<b>14.64%</b>
Commercial additional 240 litre	2,726	<b>3,528</b>	802	<b>29.42%</b>
<b>Total</b>	10,924,458	<b>12,260,732</b>	1,336,274	<b>12.23%</b>

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

	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Rates and charges	68,348	<b>72,854</b>	4,506	<b>6.59%</b>
Supplementary rates and charges	1,000	<b>1,000</b>	-	<b>0.00%</b>
<b>Total Rates and charges</b>	<b>69,348</b>	<b>73,854</b>	4,506	<b>6.50%</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 Victorian Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2022/23	2023/24
Total Rates	\$ 56,192	<b>\$ 58,322</b>
Number of rateable properties	28,462	<b>29,032</b>
Base Average Rate	\$ 1,974	<b>\$ 2,009</b>
Maximum Rate Increase (set by the State Government)	1.75%	<b>3.50%</b>
Capped Average Rate	\$ 2,009	<b>\$ 2,079</b>
Maximum General Rates and Municipal Charges Revenue	\$ 57,306	<b>\$ 60,442</b>
Budgeted General Rates and Municipal Charges Revenue	\$ 57,176	<b>\$ 60,366</b>
Budgeted Supplementary Rates	\$ 1,000	<b>\$ 1,000</b>
Budgeted Total Rates and Municipal Charges Revenue	\$ 58,176	<b>\$ 61,366</b>

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 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
	2022/23	2023/24
Residential	1.00	1.00
Commercial and Industrial	1.30	1.30
Farm	0.80	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.

**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.

**5. 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	2023/2024 Rates \$
<b>Properties receiving a 100% rebate</b>	
Drouin Bowling Club	2,503
Drouin Golf Club	17,146
Garfield Wattle Raceway / Drouin Speedway	1,752
Longwarry Bowls Club	2,353
Moe Field and Game and Angling Club	626
Neerim District Bowling Club	3,129
Thorpdale Bowling Club	1,226
Trafalgar Bowls Club Incorporated	4,005
Trafalgar Golf Club	5,256
Trafalgar Park Bowls Club Incorporated	1,927
Warragul Bowling Club	2,878
Warragul Drouin Pistol Club Incorporated	3,254
Yarragon Bowls Club	1,427
<b>Total 100% Rebate</b>	<b>\$47,482</b>
<b>Property Receiving a 47% Rebate</b>	
Warragul Country Club Incorporated (rebate)	
\$60,698 @ 47%	28,528
<b>Total Rebate</b>	<b>\$76,010</b>
Warragul Country Club Incorporated (rate payable)	32,170
<b>Total</b>	<b>\$108,180</b>

## 4.1.2 Statutory fees and fines

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Infringements and costs	249	474	225	90.36%
Town planning fees	615	757	142	23.09%
Land information certificates	150	145	-5	-3.33%
Permits	977	1,099	122	12.49%
Other fees	339	361	22	6.49%
<b>Total statutory fees and fines</b>	<b>2,330</b>	<b>2,836</b>	<b>506</b>	<b>21.72%</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 grow by 22% in 2023/24 financial year, mainly due to budgeted increased in parking fines revenue and planning fees.

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

## 4.1.3 User fees

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Aged and health services	13	15	2	15.38%
Arts Centre	476	620	144	30.25%
Registration and other permits	704	781	77	10.94%
Leases and rents	174	176	2	1.15%
Other fees and charges	437	450	13	2.97%
<b>Total user fees</b>	<b>1,804</b>	<b>2,042</b>	<b>238</b>	<b>13.19%</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, 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.

Arts Centre revenue is expected to increase with the expectation that more performances will take place in 2023/24.

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 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	19,511	23,225	3,714	19%
State funded grants	9,925	13,468	3,543	36%
<b>Total grants received</b>	<b>29,436</b>	<b>36,693</b>	<b>7,257</b>	<b>25%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	7,897	11,104	3,207	41%
Family day care	700	660	40	-6%
<b>Recurrent - State Government</b>				
Arts Culture & Events	130	150	20	15%
Community safety/public health	247	276	29	12%
Fire prevention & emergency response	-	-	-	-
Maternal and child health	1,472	925	-547	-37%
Preschool and early years	136	139	3	2%
School crossing supervisors	181	210	29	16%
Other	-	87	87	0
<b>Total recurrent grants</b>	<b>10,763</b>	<b>13,551</b>	<b>2,788</b>	<b>26%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Aged Care	45	-	-45	100%
Family Dare Care	19	-	-19	100%
<b>Non-recurrent - State Government</b>				
Aged care	-	-	-	0
Arts Culture & Events	-	-	-	0
Community safety/public health	105	-	-105	-100%
Economic Development	-	-	0	0
Emergency Management/Landcare	54	56	2	0
Fire prevention & emergency response	679	231	-448	-66%
Maternal and child health	-	-	-	0
Recreations	-	-	-	0
Roadsafe	66	-	-66	100%

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Waste	-	-	-	0
Other	665	35	630	-95%
<b>Total non-recurrent grants</b>	<b>1,633</b>	<b>320</b>	<b>1,313</b>	<b>-80%</b>
<b>Total operating grants</b>	<b>12,396</b>	<b>13,872</b>	<b>1,476</b>	<b>12%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,736	1,604	132	-8%
<b>Total recurrent grants</b>	<b>1,736</b>	<b>1,604</b>	<b>133</b>	<b>-8%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Buildings	3,000	1,795	1,205	-40%
Emergency Management	0	-	0	0%
Local and Collector Roads	2,524	648	-1876	-74%
Footpaths	520	-	-520	-100%
Bridges	-	1,833	1833	0%
Sporting facilities	3,070	-	3,070	-100%
<b>Non-recurrent - State Government</b>				
Local and collector roads	90	-	-90	-100%
Footpaths	1,500	1,500	0	0%
Sporting facilities	1,100	250	850	77%
Buildings	3,500	1,814	1686	-48%
Carryovers	-	13,377	-	-
<b>Total non-recurrent grants</b>	<b>15,304</b>	<b>21,217</b>	<b>5,911</b>	<b>39%</b>
<b>Total capital grants</b>	<b>17,040</b>	<b>22,821</b>	<b>5,781</b>	<b>34%</b>
<b>Total Grants</b>	<b>29,436</b>	<b>36,693</b>	<b>7,257</b>	<b>25%</b>

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services to ratepayers and the community. Overall, the level of operating grants is expected to increase by \$1.47 million in 2023/24 compared to the forecast in 22/23. This is predominantly due to the financial assistance grants received by Council annually.

Capital grants include all monies received from State, Federal and community sources for the purpose of funding the capital works program. Overall, the level of capital funding has increased by \$5.78 million compared to 2022/23 forecast.

## 4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Monetary	4,503	<b>3,850</b>	-653	-14.50%
Non-monetary	7,316	<b>7,316</b>	-	0.00%
<b>Total contributions</b>	11,819	<b>11,166</b>	653	-5.53%

Contributions relate to monies from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies. Contributions are projected to decrease by \$0.653 million or five and half 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 \$0.44 million gain on disposal of assets.

## 4.1.7 Other income

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Interest	1,500	<b>1,603</b>	103	<b>6.87%</b>
Other Rent	294	<b>281</b>	13	<b>-4.42%</b>
Other	715	<b>665</b>	-50	<b>-6.99%</b>
<b>Total other income</b>	2,509	<b>2,549</b>	40	<b>1.59%</b>

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

## 4.1.8 Employee costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Wages and salaries	28,121.00	<b>31,096.00</b>	-2,975.00	<b>-10.58%</b>
WorkCover	421.00	<b>517.00</b>	-96.00	<b>-22.80%</b>
Casual Staff	412.00	<b>168.00</b>	244.00	<b>59.22%</b>
Superannuation	2,950.00	<b>3,345.00</b>	-395.00	<b>-13.39%</b>
Fringe Benefits Tax	200.00	<b>210.00</b>	-10.00	<b>-5.00%</b>
Other	314.00	<b>116.00</b>	198.00	<b>63.06%</b>
<b>Total employee costs</b>	<b>32,418.00</b>	<b>35,452.00</b>	<b>-3,034.00</b>	<b>-9.36%</b>

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 increase by \$3.034 million or nine point four per cent (9.4%) – this increase is primarily due to a combination of following factors:

- Salary increases to comply with Council's Enterprise Bargaining Agreement (EBA).
- Increase in the annual superannuation contribution percentage from 10.5% to 11% in 2023/24.
- Banding movements for staff also contributes to increased employee costs.
- Growth of employees, which is mix of positions being funded through grants, additional income or Council funded.

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 Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Consultants	2,748	<b>2,181</b>	567	<b>20.63%</b>
Contracts	14,488	<b>14,347</b>	141	<b>0.97%</b>
Fleet	1,241	<b>1,189</b>	53	<b>4.23%</b>
General maintenance	2,324	<b>1,705</b>	619	<b>-26.63%</b>
Insurance	944	<b>944</b>	-	<b>0.00%</b>
Legal Fees	505	<b>492</b>	13	<b>2.57%</b>
Building Maintenance	3,139	<b>3,177</b>	-38	<b>-1.21%</b>
Materials	205	<b>262</b>	-57	<b>-27.80%</b>
Contract Payments	13,139	<b>12,893</b>	246	<b>1.87%</b>
Utilities	790	<b>813</b>	-23	<b>-2.91%</b>
<b>Total materials and services</b>	<b>39,523</b>	<b>38,002</b>	<b>1,521</b>	<b>3.84%</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 increase in Materials and services of \$2.49 million in comparison with the 22/23 budgeted expense of \$35.128 million. This increase in expenditure is due mainly to the increase in contract costs, CPI escalation, growth, waste contracts increase is recovered through garbage charges incomes. Some of the other increases are impacted by fuel costs, utilities and agreed new initiatives.

#### 4.1.10 Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	2,400	2,495	-95	-3.96%
Plant & equipment	285	417	-132	-46.32%
Infrastructure	19,046	19,326	-280	-1.47%
	-	-	-	-
<b>Total depreciation</b>	21,731	22,238	-507	-2.33%

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 Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Software	380	460	-80	-21.05%
<b>Total amortisation - intangible assets</b>	380	460	-80	-21.05%

There is minimal in Intangible assets amortisation.

#### 4.1.12 Amortisation-Right of Use assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Right of use assets	499	510	- 11	-2.20%
<b>Total amortisation - right of use assets</b>	499	510	- 11	-2.20%

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 an increase compared to the forecast and the Annual Budget for 2023/24. This is mainly due to the increased borrowing and higher interest rates as per RBA direction.

There are \$7.49 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 Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
External Auditors remuneration	56	61	-5	-8.93%
Internal Auditor remuneration	60	60	-	0.00%
Councillor's Allowances	415	425	-10	-2.41%
Operating rentals	180	207	-27	-15.00%
Bank charges	153	165	-12	-7.84%
Contributions - Myli	1,996	2,066	-70	-3.51%
Council Grants	753	778	-25	-3.32%
Other	876	653	223	25.46%
<b>Total other expenses</b>	4,489	4,415	73	1.63%

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 decrease by 1.6 per cent or \$0.073 million.

## 4.2 Balance Sheet

### 4.2.1 Assets

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

Current assets are a combination of cash and cash equivalents, trade and other receivables, prepayments, and other financial assets. These balances are highly liquid, with an expectation that they could be converted into cash within twelve months. Current assets have decreased compared to 2022/23 forecast by \$10.254 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 \$42.825 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 decrease by \$3.406 million in the 2023/24 Annual Budget in comparison to 2022/23 Forecast.

Provisions (both current and non-current) include accrued long service leave, annual leave and rostered days off owing to employees.

Interest bearing loans and borrowings are borrowings of Council. There is an increase in borrowings during 2023/24 by \$7.490 million to fund the capital works program. In addition, Council will rollover the previous loan of \$4.0 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 2022/23 \$	Budget 2023/24 \$
Amount borrowed as at 30 June of the prior year	13,906,000	<b>13,906,000</b>
Amount proposed to be borrowed	-	<b>7,490,000</b>
Amount projected to be redeemed	-	-
<b>Amount of borrowings as at 30 June</b>	<b>13,906,000</b>	<b>21,396,000</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 2022/23 \$	Budget 2023/24 \$
<b>Right-of-use assets</b>	-	-
Property	2,893	<b>2,393</b>
Vehicles	236	<b>200</b>
Other, etc.	612	<b>562</b>
<b>Total right-of-use assets</b>	<b>3,741</b>	<b>3,155</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	102	<b>61</b>
Plant and equipment	105	<b>48</b>
Other, etc.	43	<b>22</b>
<b>Total current lease liabilities</b>	<b>250</b>	<b>131</b>
<b>Non-current lease liabilities</b>		
Land and buildings	661	<b>650</b>
Plant and equipment	382	<b>379</b>
Other, etc.	108	<b>116</b>
<b>Total non-current lease liabilities</b>	<b>1,151</b>	<b>1,145</b>
<b>Total lease liabilities</b>	<b>1,401</b>	<b>1,276</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 \$27.722 million represents the surplus budgeted in the income statement during 2023/24 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 2023/24 Annual Budget, Council has net transfers to statutory reserves of \$3.82 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 statutory reserves of \$7.65 million. 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 2023/24.

#### 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 \$10.419 million when compared to the 2022/23 forecast. This is mainly due to an increase in rates revenue and capital grants monies to be received.

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 \$17.369 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 2023/24 year reports an increase of \$3.143 million in cash from financing activities compared to 2022/23 annual budgeted amount. This is due to the scheduled burrowing of \$7.490 million in 2023/24.

## 4.5 Capital works program

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

### 4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	22,931	11,450	- 11,481	-50.07%
Plant and equipment	1,652	4,031	2,379	144.03%
Infrastructure	17,195	42,576	25,381	147.61%
<b>Total</b>	41,778	58,057	16,279	38.96%

	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	11,450	-	1,729	1,552	8,170	3,608	-	1,352	6,490
Plant and equipment	4,031	-	3,966	65	-	-	829	3,202	-
Infrastructure	42,576	-	28,425	5,689	8,462	19,213	4,604	17,759	1,000
<b>Total</b>	<b>58,057</b>	-	34,120	7,306	16,631	22,821	5,433	22,313	7,490



## 4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
<i>Access Compliance Program</i>	30	-	30	-	-	-	-	30	-
<i>Asbestos Removal Program</i>	30	-	30	-	-	-	-	30	-
<i>Baw Baw Culture and Connection Precinct (Stage 1)</i>	1,563	-	-	-	1,563	1,363	-	200	-
<i>Community Facilities Renewal Program</i>	721	-	721	-	-	-	-	721	-
<i>Community Facility Flooring Renewal Program</i>	25	-	25	-	-	-	-	25	-
<i>Community Facility Heating and Cooling Renewal Program</i>	30	-	30	-	-	-	-	30	-
<i>Community Facility Roof Renewal Program</i>	74	-	74	-	-	-	-	74	-
<i>Indoor Stadium - Warragul Leisure Centre</i>	6,490	-	-	-	6,490	-	-	-	6,490
<i>LRCI Phase 4: Downton Park Pavilion Upgrade, Yarragon</i>	2,045	-	614	1,432	-	2,045	-	-	-
<i>Office Equipment Replacement</i>	15	-	15	-	-	-	-	15	-
<i>Public Art</i>	117	-	-	-	117	-	-	117	-
<i>Sustainability Program</i>	20	-	-	20	-	-	-	20	-
<i>Toilets and Amenities Renewal Program</i>	90	-	90	-	-	-	-	90	-
<i>Trafalgar Library Project</i>	200	-	100	100	-	200	-	-	-
<b>TOTAL PROPERTY</b>	<b>11,450</b>	-	1,729	1,552	8,170	3,608	-	1,352	6,490

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant, Fleet and Machinery replacement program</i>	<b>1,689</b>	-	1,689	-	-	-	829	860	-
<b>Computers and Telecommunications</b>									
<i>Core System Replacement</i>	<b>2,277</b>	-	2,277	-	-	-	-	2,277	-
<i>Whole Shire Aerial Imagery Capture</i>	<b>65</b>	-	-	65	-	-	-	65	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>4,031</b>	-	3,966	65	-	-	829	3,202	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Accessible Parking Improvements</i>	25	-	25	-	-	-	-	25	-
<i>Copelands Road Upgrade</i>	100	-	-	-	100	-	-	100	-
<i>Grant Funded Road Safety Improvements</i>	100	-	-	-	100	-	-	100	-
<i>Gravel Roads Resheet Program</i>	2,050	-	2,050	-	-	-	-	2,050	-
<i>Guardrail Renewal Program</i>	50	-	50	-	-	-	-	50	-
<i>Kerb &amp; Channel Renewal Program</i>	85	-	85	-	-	-	-	85	-
<i>Linemarking Renewal Program</i>	200	-	200	-	-	-	-	200	-
<i>Local Area Traffic Management Program</i>	90	-	-	-	90	-	-	90	-
<i>Local Road Safety Improvements</i>	90	-	-	-	90	-	-	90	-
<i>Localised Pavement Repairs program</i>	2,744	-	2,744	-	-	1,604	-	1,140	-
<i>New parking and traffic signs</i>	35	-	-	-	35	-	-	35	-
<i>Replace damaged decorations and faulty Christmas lights</i>	13	-	13	-	-	-	-	13	-
<i>Road Reconstruction Program</i>	810	-	810	-	-	648	-	162	-
<i>Road Resealing Program - Preparation for Reseal</i>	300	-	300	-	-	-	-	300	-
<i>Road Resealing Program - Resealing</i>	1,200	-	1,200	-	-	-	-	1,200	-
<i>Road Resealing Program - Resurfacing</i>	300	-	300	-	-	-	-	300	-
<i>Roadside Signage &amp; Fittings Renewal Program</i>	50	-	50	-	-	-	-	50	-
<i>Sealing Gravel Roads program</i>	60	-	18	42	-	-	-	60	-
<i>Street tree planting program</i>	60	-	-	-	60	-	-	60	-
<i>Subdivisions Program</i>	55	-	-	55	-	-	-	55	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Bridges</b>									
Major Culverts Renewal Program	225	-	225	-	-	-	-	225	-
Vehicle Bridge Renewal Program	2,234	-	2,234	-	-	1,834	-	400	-
<b>Footpaths and Cycleways</b>									
DDA Upgrade Program	30	-	30	-	-	-	-	30	-
Footpath Bay Replacement and Trip Hazard Program	150	-	150	-	-	-	-	150	-
Gravel Path Renewal Program	100	-	100	-	-	-	-	100	-
LRCI Phase 3: Sand Road footpath, Longwarry	55	-	-	55	-	-	-	55	-
Pram Ramp Renewal Program	25	-	25	-	-	-	-	25	-
Rokeby Noojee Trail (Stage 1)	2,600	-	-	-	2,600	1,500	-	100	1,000
Sealed Footpath Renewal Program	220	-	220	-	-	-	-	220	-
<b>Drainage</b>									
Dam rehabilitation Program	50	-	50	-	-	-	-	50	-
Minor Culverts Renewal Program	25	-	25	-	-	-	-	25	-
Roadside drains and flanking Program	350	-	350	-	-	-	-	350	-
Stormwater Pipe Renewal Program	200	-	200	-	-	-	-	200	-
Stormwater Pit Renewal Program	100	-	100	-	-	-	-	100	-
Wetland Establishment Program	190	-	190	-	-	-	-	190	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
Burke Street Netball Precinct Shelter Replacement	80	-	80	-	-	-	20	60	-
Open Space Furniture and Fittings Renewal Program	50	-	50	-	-	-	-	50	-

<i>Playground Equipment Renewal Program</i>	<b>330</b>	-	330	-	-	-	-	330	-
<i>Playground Shade Tree Planting</i>	<b>10</b>	-	-	-	10	-	-	10	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<i>Public Lighting Renewal Program</i>	<b>25</b>	-	25	-	-	-	-	25	-
<i>Recreation Reserve – Risk and Minor Works Program</i>	<b>40</b>	-	40	-	-	-	-	40	-
<i>Rollo Street, Yarragon Masterplan Project</i>	<b>100</b>	-	-	10	90	-	-	100	-
<i>Skate and BMX Facility Renewal Program</i>	<b>10</b>	-	10	-	-	-	-	10	-
<i>Sports Equipment Renewal Program</i>	<b>35</b>	-	35	-	-	-	-	35	-
<i>Sports Field Surface Program</i>	<b>683</b>	-	683	-	-	-	-	683	-
<i>Sports Lighting Renewal Program</i>	<b>370</b>	-	370	-	-	250	-	120	-
<i>Swimming Pool Plant, Fixtures &amp; Fittings Renewal Program</i>	<b>100</b>	-	100	-	-	-	-	100	-
<i>Trafalgar Recreation Reserve - Second Oval</i>	<b>300</b>	-	-	-	300	-	-	300	-
<b>Other Infrastructure</b>									
<i>Forward Design program</i>	<b>410</b>	-	-	410	-	-	50	360	-
<i>Forward Plan program</i>	<b>80</b>	-	-	80	-	-	-	80	-
<i>Indoor Stadium Plan - Drouin</i>	<b>50</b>	-	-	50	-	-	-	50	-
<b>TOTAL INFRASTRUCTURE</b>	<b>17,642</b>	-	13,465	702	3,475	5,835	70	10,737	1,000
<b>TOTAL NEW CAPITAL WORKS</b>	<b>33,123</b>	-	<b>19,159</b>	<b>2,319</b>	<b>11,645</b>	<b>9,443</b>	<b>899</b>	<b>15,291</b>	<b>7,490</b>

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
Roads	24,934	-	14,960	4,987	4,987	13,377	4,534	7,022	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and Cycleways	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-
Recreational, Leisure & Community Facilities	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off Street Car Parks	-	-	-	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-	-	-	-
<b>TOTAL INFRASTRUCTURE</b>	<b>24,934</b>	-	14,960	4,987	4,987	13,377	4,534	7,022	-
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23</b>	<b>24,934</b>	-	14,960	4,987	4,987	13,377	4,534	7,022	-

### 4.5.3 Summary of Planned Capital Works Expenditure

2024/25	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	18,123	0	2,397	14,620	1,107	18,123	14,800	0	3,323	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>18,123</b>	<b>0</b>	<b>2,397</b>	<b>14,620</b>	<b>1,107</b>	<b>18,123</b>	<b>14,800</b>	<b>0</b>	<b>3,323</b>	<b>0</b>
<b>Total Property</b>	<b>18,123</b>	<b>0</b>	<b>2,397</b>	<b>14,620</b>	<b>1,107</b>	<b>18,123</b>	<b>14,800</b>	<b>0</b>	<b>3,323</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	1,454	0	1,454	0	0	1,454	0	523	931	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	2,668	0	2,603	0	65	2,668	0	0	2,668	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>4,122</b>	<b>0</b>	<b>4,057</b>	<b>0</b>	<b>65</b>	<b>4,122</b>	<b>0</b>	<b>523</b>	<b>3,599</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	7,178	0	6,618	505	55	7,178	1,986	0	5,192	0
Bridges	2,409	0	2,409	0	0	2,409	1,834	0	575	0
Footpaths and cycleways	910	0	525	385	0	910	0	0	910	0
Drainage	2,095	0	870	0	1,225	2,095	0	0	2,095	0
Recreational, leisure and community facilities	2,610	0	1,280	1,330	0	2,610	1,450	0	1,160	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	375	0	0	0	375	375	0	0	375	0
<b>Total Infrastructure</b>	<b>15,577</b>	<b>0</b>	<b>11,702</b>	<b>2,220</b>	<b>1,655</b>	<b>15,577</b>	<b>5,270</b>	<b>0</b>	<b>10,307</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>37,822</b>	<b>0</b>	<b>18,155</b>	<b>16,840</b>	<b>2,827</b>	<b>37,822</b>	<b>20,070</b>	<b>523</b>	<b>17,229</b>	<b>0</b>

2025/26	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	13,000	0	1,665	11,210	125	13,000	600	0	1,900	10,500
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>13,000</b>	<b>0</b>	<b>1,665</b>	<b>11,210</b>	<b>125</b>	<b>13,000</b>	<b>600</b>	<b>0</b>	<b>1,900</b>	<b>10,500</b>
<b>Total Property</b>	<b>13,000</b>	<b>0</b>	<b>1,665</b>	<b>11,210</b>	<b>125</b>	<b>13,000</b>	<b>600</b>	<b>0</b>	<b>1,900</b>	<b>10,500</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	1,454	0	1,454	0	0	1,454	0	388	1,066	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	2,481	0	2,416	0	65	2,481	0	0	2,481	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>3,935</b>	<b>0</b>	<b>3,870</b>	<b>0</b>	<b>65</b>	<b>3,935</b>	<b>0</b>	<b>388</b>	<b>3,547</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	8,436	0	6,456	1,285	695	8,436	1,986	81	6,369	0
Bridges	825	0	825	0	0	825	0	0	825	0
Footpaths and cycleways	845	0	525	0	320	845	0	0	845	0
Drainage	895	0	895	0	0	895	0	0	895	0
Recreational, leisure and community facilities	4,075	0	1,830	1,630	615	4,075	500	0	2,075	1,500
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	375	0	0	0	375	375	0	0	375	0
<b>Total Infrastructure</b>	<b>15,451</b>	<b>0</b>	<b>10,531</b>	<b>2,915</b>	<b>2,005</b>	<b>15,451</b>	<b>2,486</b>	<b>81</b>	<b>11,384</b>	<b>1,500</b>
<b>Total Capital Works Expenditure</b>	<b>32,386</b>	<b>0</b>	<b>16,066</b>	<b>14,125</b>	<b>2,195</b>	<b>32,386</b>	<b>3,086</b>	<b>469</b>	<b>16,831</b>	<b>12,000</b>



2026/27	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	1,900	0	1,665	110	125	1,900	0	0	1,900	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>1,900</b>	<b>0</b>	<b>1,665</b>	<b>110</b>	<b>125</b>	<b>1,900</b>	<b>0</b>	<b>0</b>	<b>1,900</b>	<b>0</b>
<b>Total Property</b>	<b>1,900</b>	<b>0</b>	<b>1,665</b>	<b>110</b>	<b>125</b>	<b>1,900</b>	<b>0</b>	<b>0</b>	<b>1,900</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	1,454	0	1,454	0	0	1,454	0	388	1,066	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	644	0	579	0	65	644	0	0	644	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>2,098</b>	<b>0</b>	<b>2,033</b>	<b>0</b>	<b>65</b>	<b>2,098</b>	<b>0</b>	<b>388</b>	<b>1,710</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	8,936	0	7,756	485	695	8,936	1,986	0	6,950	0
Bridges	875	0	875	0	0	875	0	0	875	0
Footpaths and cycleways	1,145	0	525	0	620	1,145	0	0	1,145	0
Drainage	4,658	0	895	3,763	0	4,658	0	949	3,709	0
Recreational, leisure and community facilities	2,655	0	1,910	130	615	2,655	500	0	2,155	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	375	0	0	0	375	375	0	0	375	0
<b>Total Infrastructure</b>	<b>18,644</b>	<b>0</b>	<b>11,961</b>	<b>4,378</b>	<b>2,305</b>	<b>18,644</b>	<b>2,486</b>	<b>949</b>	<b>15,209</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>22,642</b>	<b>0</b>	<b>15,659</b>	<b>4,488</b>	<b>2,495</b>	<b>22,642</b>	<b>2,486</b>	<b>1,337</b>	<b>18,819</b>	<b>0</b>

## 4.6 Statement of Human Resources

### 4.6.1 Summary of Human Resources

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Chief Executive Officer</b>				
Permanent - Full time	441	461	482	504
Women	109	114	119	124
Men	333	348	364	380
Persons of self-described gender	0	0	0	0
Permanent - Part time	51	53	56	58
Women	51	53	56	58
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Chief Executive Officer</b>	<b>492</b>	<b>514</b>	<b>538</b>	<b>562</b>
<b>Community Infrastructure</b>				
Permanent - Full time	11,193	11,699	12,229	12,783
Women	2,348	2,454	2,565	2,681
Men	8,846	9,246	9,664	10,102
Persons of self-described gender	0	0	0	0
Permanent - Part time	134	140	146	153
Women	80	83	87	91
Men	54	56	59	62
Persons of self-described gender	0	0	0	0
<b>Total Community Infrastructure</b>	<b>11,327</b>	<b>11,839</b>	<b>12,375</b>	<b>12,936</b>
<b>Economic Development, Arts and Advocacy</b>				
Permanent - Full time	2,837	2,965	3,099	3,240
Women	1,616	1,689	1,765	1,845
Men	1,221	1,276	1,334	1,394
Persons of self-described gender	0	0	0	0
Permanent - Part time	263	275	288	301
Women	133	139	146	152
Men	130	136	142	149
Persons of self-described gender	0	0	0	0
<b>Total Economic Development, Arts and Advocacy</b>	<b>3,100</b>	<b>3,240</b>	<b>3,387</b>	<b>3,540</b>

## Statement of Human Resources (cont.)

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Governance and Information Services</b>				
Permanent - Full time	2,885	3,015	3,152	3,294
Women	1,634	1,708	1,786	1,866
Men	1,250	1,307	1,366	1,428
Persons of self-described gender	0	0	0	0
Permanent - Part time	477	498	521	545
Women	344	359	376	393
Men	133	139	145	152
Persons of self-described gender	0	0	0	0
<b>Total Governance and Information Services</b>	<b>3,362</b>	<b>3,514</b>	<b>3,673</b>	<b>3,839</b>
<b>Planning and Development</b>				
Permanent - Full time	8,058	8,422	8,804	9,202
Women	4,328	4,523	4,728	4,942
Men	3,730	3,899	4,075	4,260
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,442	1,507	1,575	1,646
Women	1,129	1,180	1,233	1,289
Men	313	327	342	357
Persons of self-described gender	0	0	0	0
<b>Total Planning and Development</b>	<b>9,500</b>	<b>9,929</b>	<b>10,379</b>	<b>10,849</b>
<b>Strategy and Organisational Performance</b>				
Permanent - Full time	5,665	5,921	6,189	6,470
Women	4,134	4,321	4,517	4,721
Men	1,531	1,600	1,672	1,748
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,817	1,899	1,985	2,075
Women	1,817	1,899	1,985	2,075
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Strategy and Organisational Performance</b>	<b>7,482</b>	<b>7,820</b>	<b>8,174</b>	<b>8,544</b>
<b>Casuals, temporary and other expenditure</b>	<b>189</b>	<b>198</b>	<b>207</b>	<b>216</b>
<b>Capitalised labour costs</b>	<b>1,086.0</b>	<b>1,118.6</b>	<b>1,152.1</b>	<b>1,186.7</b>
<b>Total staff expenditure</b>	<b>35,452</b>	<b>37,055</b>	<b>38,732</b>	<b>40,486</b>

## Statement of Human Resources (cont.)

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 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	110.0	111.0	112.0	113.0
Women	24.0	25.0	25.0	25.0
Men	86.0	86.0	87.0	88.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	1.2	1.2	1.2	1.2
Women	0.6	0.6	0.6	0.6
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Community Infrastructure</b>	<b>111.2</b>	<b>112.2</b>	<b>113.2</b>	<b>114.2</b>
<b>Economic Development, Arts and Advocacy</b>				
Permanent - Full time	24.0	25.0	26.0	27.0
Women	14.0	14.0	15.0	15.0
Men	10.0	11.0	11.0	12.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	2.7	2.7	2.7	2.7
Women	1.4	1.4	1.4	1.4
Men	1.3	1.3	1.3	1.3
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Economic Development, Arts and Advocacy</b>	<b>26.7</b>	<b>27.7</b>	<b>28.7</b>	<b>29.7</b>

## Statement of Human Resources (cont.)

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Governance and Information Services</b>				
Permanent - Full time	26.0	27.0	28.0	29.0
Women	16.0	17.0	17.0	17.0
Men	10.0	10.0	11.0	12.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	5.0	5.0	5.0	5.0
Women	4.0	4.0	4.0	4.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Governance and Information Services</b>	<b>31.0</b>	<b>32.0</b>	<b>33.0</b>	<b>34.0</b>
<b>Planning and Development</b>				
Permanent - Full time	67.0	68.0	69.0	70.0
Women	39.0	39.0	40.0	40.0
Men	28.0	29.0	29.0	30.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	15.7	15.7	15.7	15.7
Women	11.3	11.3	11.3	11.3
Men	4.4	4.4	4.4	4.4
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Planning and Development</b>	<b>82.7</b>	<b>83.7</b>	<b>84.7</b>	<b>85.7</b>
<b>Strategy and Organisational Performance</b>				
Permanent - Full time	45.0	46.0	47.0	48.0
Women	33.0	34.0	34.0	34.0
Men	12.0	12.0	13.0	14.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	15.7	15.7	15.7	15.7
Women	15.7	15.7	15.7	15.7
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Strategy and Organisational Performance</b>	<b>60.7</b>	<b>61.7</b>	<b>62.7</b>	<b>63.7</b>
<b>Casuals and temporary staff</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>
<b>Capitalised labour</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Total staff numbers</b>	<b>316.8</b>	<b>321.8</b>	<b>326.8</b>	<b>331.8</b>

## 5a. Targeted performance indicators

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

Indicator (Service Related)	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/2024	2024/25	2025/26	2026/27	+/-
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	53	53	53	53	53	53	o
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Km's of sealed local roads	2	97.31%	95.00%	95.00%	95.00%	95.00%	95.00%	o
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	47.92%	48.00%	48.00%	50.40%	52.92%	55.57%	+
<b>Waste management</b>									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	53.58%	53.00%	53.00%	60.00%	66.00%	66.00%	+

Indicator (Financial)	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/2024	2024/25	2025/26	2026/27	+/-
<b>Liquidity</b>									
Working capital	Current assets / current liabilities	5	178.5%	262.8%	306.7%	150%	150%	150%	0
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	100%	100%	100%	90%	90%	90%	0
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	39.3%	75.6%	74.2%	75%	77%	78%	0
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments	8	\$3,753	\$3,424	\$3,440	\$3,475	\$3,550	\$3,650	+

### 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

## 5b. Financial performance indicators

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

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Budget 2023/24	Projections 2024/25	2025/26	2026/27	Trend +/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	34.9%	-10%	-3.9%	-3.3%	-4.2%	-5.4%	-
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	42.3%	57%	65%	72%	76%	76%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	22%	20%	29%	28%	42%	31%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		13%	0.5%	1%	1%	11%	1%	+
Indebtedness	Non-current liabilities / own source revenue		16%	26%	38%	36%	39%	37%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation		100%	100%	186%	154%	128%	66%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	12	39%	76%	75%	75%	75%	76%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	o
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$3,753	\$3,424	\$3,440	\$3,494	\$3,595	\$3,690	o
Revenue level	Total rate revenue / no. of property assessments		\$1,976	\$2,421	\$2,494	\$2,567	\$2,634	\$2,702	o

### Key to Forecast Trend:

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

## Notes to indicators

### 1. Satisfaction with community consultation and engagement

This target is based on Council's current performance for this measure as it is above the average for Large Shires (51).

### 2. Sealed local roads below the intervention level

Ongoing wet weather has impacted overall condition of the network. Council is investing in the road network in 23/24 to ensure the community continues to have access to safe roads.

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

Due to the growth rate experienced at Baw Baw, Council receives increased planning applications more consistent with Interface Councils than Large Shires.

Council is currently dealing with a backlog of planning applications that have arisen from resource constraints. Over the coming three years, Council aims to reduce this backlog and achieve performance in this measure closer to the average for Interface Councils (56%).

### 4. Kerbside collection waste diverted from landfill

This target is based on Council's current performance for this measure as it is above the average for Large Shires (51%). Council is forecasting increased diversion from landfill as the Food Organics and Green Organics (FOGO) collection service is implemented in 24/25.

### 5. Working Capital

The proportion of current liabilities represented by current assets. The target is based on maintaining a healthy level across future years to indicate sufficient liquidity.

### 6. Asset renewal

This percentage indicated the extent of Council's renewal and upgrade expenditure against its depreciation charge (an indication of the decline in value of its existing capital assets). Council aims to maintain a 100% threshold; the future year capital works gets adjusted each year and it's expected to exceed the target let of 90% set for future years. With the current rate capping environment, this is one area where Councils continue to force the pinch in renewal expenditure.



**7. Rates concentration**

Reflects the extent of reliance on rate revenues to fund all of Council's on-going services. Rates revenue is the biggest source of revenue, future years target has been set on the basis of available factors and known grants budgeted in future years. The target continues to indicate Council's increased reliance on rate revenue in future years.

**8. Expenditure level**

Future years target is set on the basis of growth and increased services to the municipality.

**9. Adjusted underlying result**

Council had an improved result in 2021/22 due to the found assets income, the forecast for 2022/23 and future years reflect an adjusted underlying deficit. 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.

**10. Unrestricted Cash**

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

**11. 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 20 per cent for the 2022/23 year and projected to increase to 31 percent by 2026/27. Additional borrowings are proposed in order to fund new strategic projects during the 2023/24 year and beyond.

**12. Rates Concentration**

Reflects Council's reliance on rate revenue to fund Council's ongoing services. Rates continue to be the biggest source of revenue for Councils. The trend indicated that Council would become slightly more reliance on rate revenue compared to all other revenue sources.

## 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 2023/24 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 6.0% (in line with December 2022 CPI).

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 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	Taxable	\$133.50	\$137.50	\$4.00	3.0%	Non-Statutory
Casual squash court hire - (1/2 Hr)	Session	Taxable	\$14.40	\$14.90	\$0.50	3.5%	Non-Statutory
Casual squash court hire (Per Hour)	Hour	Taxable	\$29.00	\$29.90	\$0.90	3.1%	Non-Statutory
Casual Stadium Entry 10 Visit Pass	Pass	Taxable	\$41.60	\$42.80	\$1.20	2.9%	Non-Statutory
Casual Stadium Entry 10 Visit Pass- Concession	Pass	Taxable	\$32.80	\$33.80	\$1.00	3.0%	Non-Statutory
Casual Stadium Entry Concession	Session	Taxable	\$3.60	\$3.70	\$0.10	2.8%	Non-Statutory
Disability Netball	Each	Taxable	\$4.40	\$4.50	\$0.10	2.3%	Non-Statutory
Futsal - Team Sheet	Team	Taxable	\$69.00	\$71.10	\$2.10	3.0%	Non-Statutory
Futsal-Registration	Team	Taxable	\$110.70	\$114.00	\$3.30	3.0%	Non-Statutory
Group Fitness- Casual Adult Price	Person	Taxable	\$14.90	\$15.40	\$0.50	3.4%	Non-Statutory
Group Fitness- Pryme Mover	Person	Taxable	\$9.80	\$10.10	\$0.30	3.1%	Non-Statutory
Gymnastics Classes Fortnightly Direct Debit 46 weeks/year	Each	Taxable	\$21.50	\$22.10	\$0.60	2.8%	Non-Statutory
Gymnastics Classes Term (Price X Number of classes)	Each	Taxable	\$11.80	\$12.20	\$0.40	3.4%	Non-Statutory
Gymnastics GV Registration	Each	Taxable	\$36.40	\$37.50	\$1.10	3.0%	Non-Statutory
Keenagers	Each	Taxable	\$4.40	\$4.50	\$0.10	2.3%	Non-Statutory
Lifeball	Each	Taxable	\$4.40	\$4.60	\$0.20	4.5%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Netball (Service Provider) registration & insurance fee per team	Per team	Taxable	\$185.50	\$191.10	\$5.60	3.0%	Non-Statutory
Netball (Service Provider) Team Sheet	Team	Taxable	\$59.80	\$61.60	\$1.80	3.0%	Non-Statutory
Program Room Hire	Hour	Taxable	\$38.10	\$39.20	\$1.10	2.9%	Non-Statutory
Pryme Movers Group Fitness 10 Visit Pass	Pass	Taxable	\$90.00	\$92.70	\$2.70	3.0%	Non-Statutory
Racquet Hire	Each	Taxable	\$4.60	\$4.80	\$0.20	4.3%	Non-Statutory
Squash Club Membership	Membership	Taxable	\$36.20	\$37.30	\$1.10	3.0%	Non-Statutory
Squash Club Membership-Concession	Membership	Taxable	\$29.00	\$29.90	\$0.90	3.1%	Non-Statutory
Squash- Concession	Membership	Taxable	\$11.40	\$11.70	\$0.30	2.6%	Non-Statutory
Squash- Junior	Each	Taxable	\$11.40	\$11.70	\$0.30	2.6%	Non-Statutory
Squash Junior/Concession 10 Visit Pass (Competition)	Pass	Taxable	\$114.10	\$117.50	\$3.40	3.0%	Non-Statutory
Squash- Senior	Each	Taxable	\$14.50	\$14.90	\$0.40	2.8%	Non-Statutory
Squash Senior 10 Visit Pass (Competition)	Pass	Taxable	\$145.30	\$149.70	\$4.40	3.0%	Non-Statutory
Volleyball Junior	Each	Taxable	\$5.60	\$5.80	\$0.20	3.6%	Non-Statutory
Volleyball Junior 10 Visit Pass (Competition)	Pass	Taxable	\$58.00	\$59.70	\$1.70	2.9%	Non-Statutory
Volleyball Senior 10 Visit Pass (Competition)	Pass	Taxable	\$72.10	\$74.30	\$2.20	3.1%	Non-Statutory
Volleyball-Concession	Each	Taxable	\$5.60	\$5.80	\$0.20	3.6%	Non-Statutory
Volleyball-Family Pass (2 adults, 2 children)	Pass	Taxable	\$14.70	\$15.10	\$0.40	2.7%	Non-Statutory
Volleyball-Senior	Each	Taxable	\$7.20	\$7.40	\$0.20	2.8%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Bellbird Park Synthetic and Grass Fields</b>							
Cleaning - Toilets/ change - Casual users	Each	Taxable	\$117.20	\$124.20	\$7.00	6.0%	Non-Statutory
Cleaning - Toilets/ change - User Groups	Each	Taxable	\$58.50	\$62.00	\$3.50	6.0%	Non-Statutory
Synthetic Field- Casual use - Full Field (per hour)	Hour	Taxable	\$68.10	\$72.20	\$4.10	6.0%	Non-Statutory
Synthetic Field- Casual use - Half Field (per hour)	Hour	Taxable	\$35.70	\$37.80	\$2.10	5.9%	Non-Statutory
Synthetic Field- Primary school (per term-maximum 10 hours)	Per Term	Taxable	\$138.50	\$146.80	\$8.30	6.0%	Non-Statutory
Synthetic Field- Secondary school (per term-maximum 10 hours)	Per Term	Taxable	\$276.10	\$292.70	\$16.60	6.0%	Non-Statutory
Synthetic Field- Tenants - Full Field (per hour)	Hour	Taxable	\$27.60	\$29.30	\$1.70	6.2%	Non-Statutory
Synthetic Field- Tenants - Half Field (per hour)	Hour	Taxable	\$14.90	\$15.80	\$0.90	6.0%	Non-Statutory
<b>Civil Asset Planning</b>							
Asset Protection Permit	Each	Non-Taxable	\$239.90	\$254.30	\$14.40	6.0%	Non-Statutory
Building - Stormwater Point of Discharge	Each	Non-Taxable	\$149.40	\$153.10	\$3.70	2.5%	Statutory
Driveway Access Permit	Each	Non-Taxable	\$185.00	\$196.00	\$11.00	5.9%	Non-Statutory
Works Within Road Reserve Permit (each)	Each	Non-Taxable	\$185.00	\$189.60	\$4.60	2.5%	Statutory
<b>Equestrian Casual Hire</b>							
Casual Hire (Baw Baw Equestrian Centre, Lardner) - daily	Daily	Taxable	\$383.80	\$406.80	\$23.00	6.0%	Non-Statutory
Casual Hire (Logan Park facility) - daily	Day	Taxable	\$181.20	\$192.10	\$10.90	6.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Event Bond</b>							
Event Bond (refundable on final inspection)	Each	Non-Taxable	\$1,092.80	\$1,158.40	\$65.60	6.0%	Non-Statutory
<b>Garbage and Tipping Fees</b>							
Commercial tenements - 120 lit bin (optional service)- per annum	Service	Non-Taxable	\$489.00	\$531.00	\$42.00	8.6%	Non-Statutory
Commercial tenements - Additional 240 lit bin - per annum	Service	Non-Taxable	\$58.00	\$63.00	\$5.00	8.6%	Non-Statutory
Commercial tenements -240 lit bin (optional service)- per annum	Service	Non-Taxable	\$581.00	\$630.00	\$49.00	8.4%	Non-Statutory
Garbage Charge - Additional 120 Collection- (per annum)	Service	Non-Taxable	\$104.00	\$113.00	\$9.00	8.7%	Non-Statutory
Garbage Charge - Additional 240 Recycling Collection- (per annum)	Service	Non-Taxable	\$58.00	\$63.00	\$5.00	8.6%	Non-Statutory
Garbage Charge - Declared Area - (per annum)	Service	Non-Taxable	\$450.00	\$488.00	\$38.00	8.4%	Non-Statutory
Garbage Charge - Undeclared Area (optional service) - per annum	Service	Non-Taxable	\$450.00	\$488.00	\$38.00	8.4%	Non-Statutory
Green Waste - Additional 240 L Collection (per annum)	Service	Taxable	\$84.00	\$91.00	\$7.00	8.3%	Non-Statutory
Hard Rubbish Collection - Pensioners (pick up)	Each	Taxable	\$36.00	\$37.00	\$1.00	2.8%	Non-Statutory
Hard Rubbish Collection (pick up)	Each	Taxable	\$74.00	\$76.00	\$2.00	2.7%	Non-Statutory
Silage Wrap- Bulker bag purchase	Per bag	Taxable	\$10.50	\$11.50	\$1.00	9.5%	Non-Statutory
Tanjil Bren Collection Service (per annum)	Service	Non-Taxable	\$140.00	\$152.00	\$12.00	8.6%	Non-Statutory
Tip Fee - Car Bodies (each)	Each	Taxable	\$56.00	\$59.00	\$3.00	5.4%	Non-Statutory
Tip Fee - Domestic refuse (m3)	Cubic Metre	Taxable	\$55.00	\$58.30	\$3.30	6.0%	Non-Statutory
Tip Fee - Domestic refuse 6X4 trailer or Utility- Level Fill	Each	Taxable	\$41.00	\$45.50	\$4.50	10.9%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Tip Fee - Domestic refuse 8X5 Trailer -level fill or Utility- Fill above sides	Each	Taxable	\$55.00	\$58.30	\$3.30	6.0%	Non-Statutory
Tip Fee - Green Waste /Tree Pruning (m3)	Cubic Metre	Taxable	\$23.00	\$24.40	\$1.40	6.1%	Non-Statutory
Tip Fee - Green Waste domestic 8x5 trailer - level fill or utility - fill above sides	Service	Taxable	\$23.00	\$25.50	\$2.50	10.9%	Non-Statutory
Tip Fee - Green Waste domestic refuse 6X4 trailer or utility- Level Fill	Service	Taxable	\$17.00	\$19.00	\$2.00	11.8%	Non-Statutory
Tip Fee - Green Waste Sedans/Station Wagons with seats down	Service	Taxable	\$11.50	\$12.75	\$1.25	10.9%	Non-Statutory
Tip Fee - Green Waste Sedans/Station Wagons with seats up/240L bins/44-gallon drums	Service	Taxable	\$5.50	\$6.00	\$0.50	9.1%	Non-Statutory
Tip Fee - LPG / Gas Bottles - More than 20kg (each)	Each	Taxable	\$28.50	\$31.50	\$3.00	10.5%	Non-Statutory
Tip Fee - LPG / Gas Bottles - Up to and including 20kg	Each	Taxable	\$11.50	\$13.00	\$1.50	13.0%	Non-Statutory
Tip Fee - Paint Tin 1-5 litre (each)	Each	Taxable	\$3.00	\$3.50	\$0.50	16.7%	Non-Statutory
Tip Fee - Paint Tin 6-20 litre (each)	Each	Taxable	\$5.00	\$6.00	\$1.00	20.0%	Non-Statutory
Tip Fee - Paint Tin more than 20 litres (each)	Each	Taxable	\$10.00	\$12.00	\$2.00	20.0%	Non-Statutory
Tip Fee - Paper & Cardboard Commercial (m3)	Cubic Metre	Taxable	\$5.00	\$6.00	\$1.00	20.0%	Non-Statutory
Tip Fee - Single Mattress	Each	Taxable	\$25.00	\$27.50	\$2.50	10.0%	Non-Statutory
Tip Fee - Tyres - car and motorbike (each)	Each	Taxable	\$8.50	\$9.50	\$1.00	11.8%	Non-Statutory
Tip Fee - Tyres - light truck and 4X4 (each)	Each	Taxable	\$15.50	\$17.50	\$2.00	12.9%	Non-Statutory
Tip Fee - Tyres - tractor (up to 1.2m diameter)	Each	Taxable	\$52.00	\$55.50	\$3.50	6.7%	Non-Statutory
Tip Fee - Tyres - truck (each)- up to 1.2 diameter off rim	Each	Taxable	\$26.00	\$28.00	\$2.00	7.7%	Non-Statutory
Tip Fee-Domestic Refuse (Minimum) - up to 80L garbage bag	Each	Taxable	\$4.00	\$5.00	\$1.00	25.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Tip Fee-Double/Queen/King Mattress	Each	Taxable	\$37.50	\$40.00	\$2.50	6.7%	Non-Statutory
Tip Fee-Sedans/Station Wagons with seats down	Each	Taxable	\$27.50	\$30.50	\$3.00	10.9%	Non-Statutory
Tip Fee-Sedans/Station Wagons with seats up/240L bins/44-gallon drums	Each	Taxable	\$14.00	\$15.50	\$1.50	10.7%	Non-Statutory
Tip Fee-Silage Wrap Disposal	Cubic Metre	Taxable	\$26.00	\$61.00	\$35.00	134.6%	Non-Statutory
Tip Fee-Tyres - 4X4 on rim	Each	Taxable	\$21.00	\$23.00	\$2.00	9.5%	Non-Statutory
Tip Fee-Tyres - Car on rim	Each	Taxable	\$13.50	\$15.00	\$1.50	11.1%	Non-Statutory
Transfer Station - Domestic refuse (m3)	Each	Taxable	\$48.00	\$61.00	\$13.00	27.1%	Non-Statutory
Transfer Station - Domestic refuse 10X5 Trailer - heaped fill	Each	Taxable	\$0.00	\$152.00	\$152.00	0.0%	Non-Statutory
Transfer Station - Domestic refuse 10X5 Trailer - level fill	Each	Taxable	\$0.00	\$76.00	\$76.00	0.0%	Non-Statutory
Transfer Station - Domestic refuse 6X4 trailer or Utility- Heaped Fill	Each	Taxable	\$0.00	\$91.50	\$91.50	0.0%	Non-Statutory
Transfer Station - Domestic refuse 8X5 Trailer - Heaped Fill or Utility Fill to roof line	Each	Taxable	\$0.00	\$109.50	\$109.50	0.0%	Non-Statutory
Transfer Station - Domestic refuse 8X5 Trailer -level fill or Utility- Fill above sides	Each	Taxable	\$48.00	\$61.00	\$13.00	27.1%	Non-Statutory
Transfer Station - Green Waste - Commercial Mowing & Yard maintenance (m3)	Each	Taxable	\$0.00	\$54.00	\$54.00	0.0%	Non-Statutory
Transfer Station - Green Waste 10X5 Trailer - Heaped Fill	Each	Taxable	\$22.00	\$75.00	\$53.00	240.9%	Non-Statutory
Transfer Station - Green Waste 10X5 Trailer - level fill	Each	Taxable	\$0.00	\$37.50	\$37.50	0.0%	Non-Statutory
Transfer Station - Green Waste domestic 8x5 trailer - Heaped fill	Each	Taxable	\$0.00	\$52.00	\$52.00	0.0%	Non-Statutory
Transfer Station - Green Waste domestic refuse 6X4 - Heaped Fill	Each	Taxable	\$0.00	\$38.00	\$38.00	0.0%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Walhalla Collection Service (per annum)	Service	Non-Taxable	\$216.00	\$234.00	\$18.00	8.3%	Non-Statutory
<b>Other Swimming Pools</b>							
Adult Monthly Pass	Membership	Taxable	\$32.50	\$33.50	\$1.00	3.1%	Non-Statutory
Adult Season Pass	Membership	Taxable	\$110.50	\$113.80	\$3.30	3.0%	Non-Statutory
Concession Monthly Pass	Membership	Taxable	\$25.90	\$26.70	\$0.80	3.1%	Non-Statutory
Concession/Child Season Pass	Membership	Taxable	\$88.40	\$91.10	\$2.70	3.1%	Non-Statutory
Family Monthly Pass	Membership	Taxable	\$57.60	\$59.30	\$1.70	3.0%	Non-Statutory
Family Season Pass	Membership	Taxable	\$194.10	\$199.90	\$5.80	3.0%	Non-Statutory
<b>Summer Pools Single Admissions</b>							
Adult	Session	Taxable	\$5.90	\$6.10	\$0.20	3.4%	Non-Statutory
Concession	Session	Taxable	\$3.70	\$3.80	\$0.10	2.7%	Non-Statutory
Family	Session	Taxable	\$16.30	\$16.80	\$0.50	3.1%	Non-Statutory
<b>Swimming Pools per Session</b>							
Swimming Lessons (Service Provider Teacher)- per participant	Session	Taxable	\$8.20	\$8.50	\$0.30	3.7%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Property</b>							
<b>Exhibition Hall Hire</b>							
Community rate -full day	Each	Taxable	\$313.60	\$332.40	\$18.80	6.0%	Non-Statutory
Community rate -half day	Each	Taxable	\$160.00	\$169.60	\$9.60	6.0%	Non-Statutory
Exhibition Hall (Function without Alcohol - Bond)	Each	Non-Taxable	\$400.00	\$424.00	\$24.00	6.0%	Non-Statutory
Exhibition Hall (Function with Alcohol - Bond)	Each	Non-Taxable	\$655.00	\$694.30	\$39.30	6.0%	Non-Statutory
Exhibition Hall Commercial/Private/Govt/Not for Profit Hire - full day	Day	Taxable	\$817.00	\$866.00	\$49.00	6.0%	Non-Statutory
Exhibition Hall Commercial/Private/Govt/Not For Profit Hire - half day	Each	Taxable	\$409.00	\$433.50	\$24.50	6.0%	Non-Statutory
<b>Goods Shed Hire Fees</b>							
Goods Shed Hire Fees-Community Day	Day	Taxable	\$90.00	\$95.40	\$5.40	6.0%	Non-Statutory
Goods Shed Hire Fees-Community Half Day	Half day	Taxable	\$45.80	\$48.50	\$2.70	5.9%	Non-Statutory
Goods Shed Hire Fees-Community Quarter Day	Quarter Day	Taxable	\$22.30	\$23.60	\$1.30	5.8%	Non-Statutory
<b>Hall Hire- Halls managed by COM's</b>							
Commercial/Private- Full Day	Each	Taxable	\$142.00	\$150.50	\$8.50	6.0%	Non-Statutory
Commercial/Private- Night	Each	Taxable	\$200.00	\$212.00	\$12.00	6.0%	Non-Statutory
Community/Local	Hour	Taxable	\$11.60	\$12.30	\$0.70	6.0%	Non-Statutory
Community/Local- Full day	Each	Taxable	\$68.00	\$72.10	\$4.10	6.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Community/Local- Night	Each	Taxable	\$102.00	\$108.10	\$6.10	6.0%	Non-Statutory
Hall Hire- Bond - Events with alcohol	Each	Non-Taxable	\$655.80	\$695.10	\$39.30	6.0%	Non-Statutory
Hall Hire- Bond- Events without alcohol	Each	Non-Taxable	\$400.00	\$424.00	\$24.00	6.0%	Non-Statutory
Meeting Room	Hour	Taxable	\$11.60	\$12.30	\$0.70	6.0%	Non-Statutory
<b>Public Buildings-Casual Hire Rate</b>							
Bond - Alcohol	Each	Non-Taxable	\$655.00	\$694.30	\$39.30	6.0%	Non-Statutory
Bond - No Alcohol	Each	Non-Taxable	\$400.00	\$424.00	\$24.00	6.0%	Non-Statutory
Cleaning	Hour	Taxable	\$76.70	\$81.30	\$4.60	6.0%	Non-Statutory
Commercial/Private full day	Each	Taxable	\$273.00	\$289.40	\$16.40	6.0%	Non-Statutory
Commercial/Private half day	Each	Taxable	\$136.00	\$144.20	\$8.20	6.0%	Non-Statutory
Community- half day	Each	Taxable	\$34.00	\$36.00	\$2.00	5.9%	Non-Statutory
Community-full day	Each	Taxable	\$68.00	\$72.10	\$4.10	6.0%	Non-Statutory
Fitness Instructors	Hour	Taxable	\$27.70	\$29.40	\$1.70	6.1%	Non-Statutory
Hourly rate Community	Hour	Taxable	\$11.60	\$12.30	\$0.70	6.0%	Non-Statutory
Not for Profit/Government- full day	Each	Taxable	\$102.00	\$108.10	\$6.10	6.0%	Non-Statutory
Not for Profit/Government- half day	Each	Taxable	\$51.00	\$54.10	\$3.10	6.1%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Provision of Stormwater size, depth and offset information</b>							
<b>Civil Asset Planning</b>							
Notice of information through Section 200(i) of the Local Govt Act 1989	Each	Non-Taxable	\$71.30	\$73.10	\$1.80	2.5%	Statutory
<b>Recreation Facilities</b>							
<b>Buildings</b>							
Personal Trainers	Hour	Taxable	\$22.30	\$23.60	\$1.30	5.8%	Non-Statutory
<b>Recreation Reserves</b>							
Events-excludes bins and cleaning	Day	Taxable	\$911.50	\$966.20	\$54.70	6.0%	Non-Statutory
User fees (Maximum fee)- per annum (Refer to Council Pricing Policy)	Annum	Taxable	\$5,333.00	\$5,653.00	\$320.00	6.0%	Non-Statutory
<b>Sporting Fields</b>							
Grounds- Cleaning charge (per hour)	Hour	Taxable	\$71.30	\$75.60	\$4.30	6.0%	Non-Statutory
Grounds- Community Club, Group or School outside BBSC- Casual use (daily)	Day	Taxable	\$175.90	\$186.50	\$10.60	6.0%	Non-Statutory
Grounds- For Profit/Commercial Groups	Day	Taxable	\$467.10	\$495.10	\$28.00	6.0%	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	\$117.20	\$124.20	\$7.00	6.0%	Non-Statutory
Lights- Full Field (per hour)	Hour	Taxable	\$27.70	\$29.40	\$1.70	6.1%	Non-Statutory
Lights- Half field (hourly)	Hour	Taxable	\$20.10	\$21.30	\$1.20	6.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Sporting Pavilion</b>							
Pavilion – Cleaning charge (per use)	Each	Taxable	\$142.80	\$151.40	\$8.60	6.0%	Non-Statutory
Pavilion – Use	Hour	Taxable	\$22.30	\$23.60	\$1.30	5.8%	Non-Statutory
<b>Street Tree Removal</b>							
<b>Street Tree Planting</b>							
Street Tree removal	Each	Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-Statutory
<b>Tree Removal and Replanting</b>							
<b>Street Tree Planting</b>							
Removal of tree and replaced in Autumn	Each	Non-Taxable	\$475.00	\$710.00	\$235.00	49.5%	Non-Statutory
<b>Tree Transplanting</b>							
<b>Street Tree Planting</b>							
Tree Transplanting and relocation	Each	Non-Taxable	\$300.00	\$390.00	\$90.00	30.0%	Non-Statutory
<b>Turf Wicket</b>							
Turf wicket pitch (per use)	Each	Taxable	\$335.80	\$355.90	\$20.10	6.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Warragul Leisure Centre</b>							
<b>Aquatic Education</b>							
Aquasafe Intensive 5 Day School Holiday Program	Membership	Taxable	\$69.00	\$71.10	\$2.10	3.0%	Non-Statutory
Aquasafe Plus – Fortnightly direct debit (48-week program)	Membership	Taxable	\$38.40	\$39.60	\$1.20	3.1%	Non-Statutory
Bronze Medallion	Session	Taxable	\$9.80	\$10.10	\$0.30	3.1%	Non-Statutory
Grey Medallion	Session	Taxable	\$9.60	\$9.90	\$0.30	3.1%	Non-Statutory
Private Lesson 0.5 hr	Each	Taxable	\$55.10	\$56.80	\$1.70	3.1%	Non-Statutory
School Swimming Lessons: Fun Day/Structured Water Plan/Water Safety. Price per student per one hr lesson (No ratio)	Session	Taxable	\$9.70	\$10.00	\$0.30	3.1%	Non-Statutory
School Swimming Lessons: Price per student per 45 min lesson (1:6 Ratio)	Session	Taxable	\$9.20	\$9.50	\$0.30	3.3%	Non-Statutory
School Swimming Lessons: Price per student per 45 min lesson (1:7 Ratio)	Session	Taxable	\$9.00	\$9.30	\$0.30	3.3%	Non-Statutory
School Swimming Lessons: Price per student per 45 min lesson (1:8 Ratio)	Session	Taxable	\$8.80	\$9.10	\$0.30	3.4%	Non-Statutory
School Swimming Lessons: Price per student per 45 min lesson (1:9+ Ratio)	Session	Taxable	\$8.60	\$8.90	\$0.30	3.5%	Non-Statutory
Schools per participant (School instructor)	Session	Taxable	\$7.10	\$7.30	\$0.20	2.8%	Non-Statutory
Schools Per student per 1 hour lesson (1:6 ratio)	Session	Taxable	\$9.70	\$10.00	\$0.30	3.1%	Non-Statutory
Schools Per student per 30 min lesson (1:6 ratio)	Session	Taxable	\$8.20	\$8.50	\$0.30	3.7%	Non-Statutory
Term Aquasafe (0.5 hr)	Membership	Taxable	\$21.10	\$21.70	\$0.60	2.8%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 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	Taxable	\$7.90	\$8.10	\$0.20	2.5%	Non-Statutory
Child Swim – Casual price entry to all aquatic facilities except warm water pool	Each	Taxable	\$6.20	\$6.40	\$0.20	3.2%	Non-Statutory
Concession Swim- Casual concession price entry to all facilities except warm water pool	Each	Taxable	\$6.20	\$6.40	\$0.20	3.2%	Non-Statutory
Family Swim (Sunday)- Discount casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$16.90	\$17.40	\$0.50	3.0%	Non-Statutory
Family Swim- Casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$21.80	\$22.50	\$0.70	3.2%	Non-Statutory
Warm Water Pool (Adult) – Casual adult price entry to warm water pool – additional to adult swim fee	Each	Taxable	\$2.20	\$2.30	\$0.10	4.5%	Non-Statutory
Warm Water Pool (Concession) – Casual Concession price entry to Warm Water Pool-additional to concession swim fee	Each	Taxable	\$1.80	\$1.90	\$0.10	5.6%	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	Taxable	\$3.10	\$3.20	\$0.10	3.2%	Non-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	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Aquatics Visit Pass</b>							
Adult Pools- 20 visits	Pass	Taxable	\$143.30	\$147.60	\$4.30	3.0%	Non-Statutory
Concession Pools- 20 visits	Pass	Taxable	\$114.30	\$117.70	\$3.40	3.0%	Non-Statutory
Master Swimming -10 Visits	Pass	Taxable	\$145.80	\$150.20	\$4.40	3.0%	Non-Statutory
Warm Water Pool (Adult) - 10 Visits	Pass	Taxable	\$92.00	\$94.80	\$2.80	3.0%	Non-Statutory
Warm Water Pool (Adult) - 20 Visits	Pass	Taxable	\$184.00	\$189.50	\$5.50	3.0%	Non-Statutory
Warm Water Pool (Concession) - 20 Visits	Pass	Taxable	\$147.20	\$151.60	\$4.40	3.0%	Non-Statutory
Warm Water Pool (Concession) -10 Visits	Pass	Taxable	\$73.60	\$75.80	\$2.20	3.0%	Non-Statutory
Warragul Triathlon/Swim Club - 25 Visit pass to lap aquatic facilities	Pass	Taxable	\$99.80	\$102.80	\$3.00	3.0%	Non-Statutory
Warragul Triathlon/Swim Club - 50 Visit pass to lap aquatic facilities	Pass	Taxable	\$199.60	\$205.60	\$6.00	3.0%	Non-Statutory
<b>Aquatics Visit Pass - Veterans Card Holder Only</b>							
Concession Pools- 20 visits - Veterans Card Holder Only	Pass	Taxable	\$57.10	\$58.80	\$1.70	3.0%	Non-Statutory
Warm Water Pool (Concession) - 20 Visits - Veterans Card Holder Only	Pass	Taxable	\$73.60	\$75.80	\$2.20	3.0%	Non-Statutory
Warm Water Pool (Concession) -10 Visits - Veterans Card Holder Only	Pass	Taxable	\$36.80	\$37.90	\$1.10	3.0%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Child Care per 10 Visits</b>							
Additional Children	Pass	Taxable	\$18.30	\$19.40	\$1.10	6.0%	Non-Statutory
First Child	Pass	Taxable	\$34.90	\$63.00	\$28.10	80.5%	Non-Statutory
Occasional Care – Additional Child	Pass	Taxable	\$35.80	\$63.00	\$27.20	76.0%	Non-Statutory
Occasional Care – First Child	Pass	Taxable	\$51.20	\$72.90	\$21.70	42.4%	Non-Statutory
<b>Child Care per 20 Visits</b>							
Additional Children	Pass	Taxable	\$36.70	\$54.00	\$17.30	47.1%	Non-Statutory
First Child	Pass	Taxable	\$69.90	\$126.00	\$56.10	80.3%	Non-Statutory
Occasional Care – Additional Child	Pass	Taxable	\$71.60	\$126.00	\$54.40	76.0%	Non-Statutory
Occasional Care – First Child	Pass	Taxable	\$102.60	\$145.80	\$43.20	42.1%	Non-Statutory
<b>Child Care per Session</b>							
Additional Children	Hourly	Taxable	\$2.00	\$6.00	\$4.00	200.0%	Non-Statutory
First Child	Hourly	Taxable	\$3.80	\$7.00	\$3.20	84.2%	Non-Statutory
Occasional Care – Additional Child	Hourly	Taxable	\$3.90	\$7.00	\$3.10	79.5%	Non-Statutory
Occasional Care – First Child	Hourly	Taxable	\$5.60	\$8.10	\$2.50	44.6%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 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	Taxable	\$10.40	\$10.70	\$0.30	2.9%	Non-Statutory
School Holiday	Each	Taxable	\$62.20	\$64.10	\$1.90	3.1%	Non-Statutory
School Holiday Late pick up	Each	Taxable	\$13.50	\$13.90	\$0.40	3.0%	Non-Statutory
<b>Facility Hire</b>							
Carnival Hire – Half Day – 2-4 Hours	Half Day	Taxable	\$484.70	\$499.20	\$14.50	3.0%	Non-Statutory
Carnival Hire – Whole Day	Whole Day	Taxable	\$969.40	\$998.50	\$29.10	3.0%	Non-Statutory
Inflatable Casual Use (Members Free)	Session	Taxable	\$2.00	\$2.10	\$0.10	5.0%	Non-Statutory
Inflatable Hire	Session	Taxable	\$411.20	\$423.60	\$12.40	3.0%	Non-Statutory
Lane Hire (pool per hour)	Hour	Taxable	\$49.00	\$50.50	\$1.50	3.1%	Non-Statutory
Program Room	Hour	Taxable	\$54.60	\$56.20	\$1.60	2.9%	Non-Statutory
Warm Water Pool	Hour	Taxable	\$69.20	\$71.30	\$2.10	3.0%	Non-Statutory
Whole Pool 25m (per hour – min 2 hours)	Session	Taxable	\$188.10	\$193.70	\$5.60	3.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Membership Direct Debit</b>							
Full Membership- Start Up Fee	Membership	Taxable	\$86.90	\$89.50	\$2.60	3.0%	Non-Statutory
Full Aquatic Membership- Fortnightly Fee	Membership	Taxable	\$27.50	\$28.30	\$0.80	2.9%	Non-Statutory
Full Aquatic Membership- Fortnightly fee (Concession/Corporate)	Membership	Taxable	\$24.70	\$25.40	\$0.70	2.8%	Non-Statutory
Full Aquatic Membership- Start Up Fee	Membership	Taxable	\$86.90	\$89.50	\$2.60	3.0%	Non-Statutory
Full Aquatic Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$78.20	\$80.50	\$2.30	2.9%	Non-Statutory
Full Membership- Fortnightly Fee	Membership	Taxable	\$44.40	\$45.70	\$1.30	2.9%	Non-Statutory
Full Membership- Fortnightly Fee (Concession/Corporate)	Membership	Taxable	\$40.00	\$41.20	\$1.20	3.0%	Non-Statutory
Full Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$78.20	\$80.50	\$2.30	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	Taxable	\$12.30	\$12.70	\$0.40	3.3%	Non-Statutory
Full Aquatic Membership- Start Up Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$39.10	\$40.30	\$1.20	3.1%	Non-Statutory
Full Membership- Fortnightly Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$20.00	\$20.60	\$0.60	3.0%	Non-Statutory
Full Membership- Start Up Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$39.10	\$40.30	\$1.20	3.1%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Program per 10 Visits</b>							
Group Fitness	Pass	Taxable	\$150.20	\$154.70	\$4.50	3.0%	Non-Statutory
Group Fitness (Concession)	Pass	Taxable	\$120.30	\$123.90	\$3.60	3.0%	Non-Statutory
Pryme Movers – Strength Training	Membership	Taxable	\$89.80	\$92.50	\$2.70	3.0%	Non-Statutory
<b>Program per 10 Visits – Veterans Card Holder Only</b>							
Group Fitness (Concession) – Veterans Card Holder Only	Pass	Taxable	\$60.10	\$61.90	\$1.80	3.0%	Non-Statutory
<b>Program per Session</b>							
Group Fitness	Session	Taxable	\$16.60	\$17.10	\$0.50	3.0%	Non-Statutory
Group Fitness (Concession)	Session	Taxable	\$13.20	\$13.90	\$0.70	5.3%	Non-Statutory
Instructor hire – off site per hour	Session	Taxable	\$82.10	\$84.60	\$2.50	3.0%	Non-Statutory
Pryme Movers– Strength Training	Session	Taxable	\$9.80	\$10.10	\$0.30	3.1%	Non-Statutory
Virtual Classes	Session	Taxable	\$9.80	\$10.10	\$0.30	3.1%	Non-Statutory
<b>Program per Session – Veterans Card Holder Only</b>							
Group Fitness (Concession) – Veterans Card Holder Only	Session	Taxable	\$6.50	\$6.70	\$0.20	3.1%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Stadium Sports</b>							
Netball Team Sheet	Team	Taxable	\$51.10	\$52.60	\$1.50	2.9%	Non-Statutory
<b>Term Membership</b>							
3 month insurance Aquatic Membership (inc. start up)	Membership	Taxable	\$324.40	\$334.10	\$9.70	3.0%	Non-Statutory
3 month Insurance Full Membership (inc. start up)	Membership	Taxable	\$512.50	\$527.90	\$15.40	3.0%	Non-Statutory
6 month aquatic membership	Membership	Taxable	\$359.30	\$370.10	\$10.80	3.0%	Non-Statutory
6 month aquatic membership (Concession)	Membership	Taxable	\$323.40	\$333.10	\$9.70	3.0%	Non-Statutory
6 month full membership	Membership	Taxable	\$577.80	\$595.10	\$17.30	3.0%	Non-Statutory
6 month full membership (Concession)	Membership	Taxable	\$522.90	\$538.60	\$15.70	3.0%	Non-Statutory
<b>Term Membership - Veterans Card Holder Only</b>							
6 month aquatic membership (Concession) - Veterans Card Holder Only	Membership	Taxable	\$161.70	\$166.60	\$4.90	3.0%	Non-Statutory
6 month full membership (Concession) - Veterans Card Holder Only	Membership	Taxable	\$261.40	\$269.30	\$7.90	3.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Warragul Leisure Centre/Bellbird Park</b>							
<b>Membership Direct Debit</b>							
Group Fitness Only Membership (Concession) – Fortnightly Fee	Membership	Taxable	\$0.00	\$28.60	\$28.60	0.0%	Non-Statutory
Pryme Movers- Fortnightly Fee	Membership	Taxable	\$30.50	\$31.40	\$0.90	3.0%	Non-Statutory
Pryme Movers- Start Up Fee	Membership	Taxable	\$77.60	\$80.00	\$2.40	3.1%	Non-Statutory
Refer Note 8 of the Fees and Charges Schedule							
<b>Stadium Sports</b>							
1 Court per Hour	Hour	Taxable	\$54.60	\$56.20	\$1.60	2.9%	Non-Statutory
Casual Court Entry	Hour	Taxable	\$4.50	\$4.60	\$0.10	2.2%	Non-Statutory
<b>Term Membership</b>							
12 month Pryme Mover membership	Membership	Taxable	\$795.30	\$819.20	\$23.90	3.0%	Non-Statutory
3 month Pryme Mover membership	Membership	Taxable	\$198.70	\$204.70	\$6.00	3.0%	Non-Statutory
6 month Pryme Mover membership	Membership	Taxable	\$397.60	\$409.50	\$11.90	3.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Other Swimming Pools</b>							
<b>Other Swimming Pools – Veterans Card Holder Only</b>							
Concession Monthly Pass – Veterans Card Holder Only	Membership	Taxable	\$12.90	\$13.30	\$0.40	3.1%	Non-Statutory
Concession Season Pass – Veterans Card Holder Only	Membership	Taxable	\$44.10	\$45.40	\$1.30	2.9%	Non-Statutory
<b>Summer Pools Single Admissions – Veterans Card Holder Only</b>							
Concession – Veterans Card Holder Only	Membership	Taxable	\$1.80	\$1.90	\$0.10	5.6%	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>							
Kindergarten application fee	Each	Taxable	\$26.50	\$28.00	\$1.50	5.7%	Non-Statutory
<b>Family Day Care</b>							
Family Day Care Admin Fee	Hour	Taxable	\$1.80	\$2.20	\$0.40	22.2%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Rates &amp; Valuations</b>							
<b>Certificates</b>							
Land Information Certificates – Standard Application	Each	Non-Taxable	\$27.80	\$28.90	\$1.10	4.0%	Statutory
Land Information Certificates – Urgent Application	Each	Non-Taxable	\$65.00	\$66.60	\$1.60	2.5%	Non-Statutory
Supplementary Valuation Information	Each	Non-Taxable	\$20.00	\$21.20	\$1.20	6.0%	Non-Statutory
<b>Economic Development, Arts and Advocacy</b>							
<b>Arts Centre</b>							
Fountain Room (Non-Commercial) – Full Day – Full Room	Day	Taxable	\$625.00	\$625.00	\$0.00	0.0%	Non-Statutory
<b>Arts Centre</b>							
Advanced AV Operation	Per hour	Taxable	\$65.00	\$66.50	\$1.50	2.3%	Non-Statutory
Advertising Service Fee (per advertising week)	Week	Taxable	\$65.00	\$66.50	\$1.50	2.3%	Non-Statutory
Basic AV setup (set up and equipment only)	Per function	Taxable	\$155.00	\$165.00	\$10.00	6.5%	Non-Statutory
Board Operators per hour	Hour	Taxable	\$65.00	\$66.50	\$1.50	2.3%	Non-Statutory
Booking Fee – Education	Each	Taxable	\$2.10	\$2.20	\$0.10	4.8%	Non-Statutory
Booking Fee Commercial	Each	Taxable	\$4.00	\$4.10	\$0.10	2.5%	Non-Statutory
Booking Fee Free Event	Each	Taxable	\$2.10	\$2.20	\$0.10	4.8%	Non-Statutory



Booking Fee Non-Commercial	Each	Taxable	\$2.60	\$2.70	\$0.10	3.8%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Card Charges % of Gross Box Office	Percentage	Taxable	\$2.00	\$2.00	\$0.00	0.0%	Non-Statutory
Complimentary (per printed ticket)	Each	Taxable	\$1.10	\$1.20	\$0.10	9.1%	Non-Statutory
Conference Registration Fee (per delegate)	Each	Taxable	\$4.10	\$4.30	\$0.20	4.9%	Non-Statutory
Fountain Room (Commercial) - Full Day - Full Room	Day	Taxable	\$735.00	\$745.00	\$10.00	1.4%	Non-Statutory
Fountain Room (Commercial) - Full Day - Half Room	Day	Taxable	\$490.00	\$500.00	\$10.00	2.0%	Non-Statutory
Fountain Room (Non-Commercial) - Full Day - Half Room	Half Day	Taxable	\$410.00	\$410.00	\$0.00	0.0%	Non-Statutory
Fountain Room (Non-Commercial) - Half Day - Full Room	Day	Taxable	\$410.00	\$410.00	\$0.00	0.0%	Non-Statutory
Fountain Room (Non-Commercial) - Half Day - Half Room	Day	Taxable	\$340.00	\$340.00	\$0.00	0.0%	Non-Statutory
Fountain Room (Shire) - Full Day - Half Room	Day	Taxable	\$220.00	\$230.00	\$10.00	4.5%	Non-Statutory
Fountain Room (Shire) - Half Day - Half Room	Half Day	Taxable	\$170.00	\$180.00	\$10.00	5.9%	Non-Statutory
Fountain Room half day (Commercial)	Half Day	Taxable	\$510.00	\$525.00	\$15.00	2.9%	Non-Statutory
Front of House Manager per hour	Hour	Taxable	\$65.00	\$66.50	\$1.50	2.3%	Non-Statutory
Intermediate AV (set up and equipment only)	Per function	Taxable	\$240.00	\$255.00	\$15.00	6.3%	Non-Statutory
Lyrebird Room (Commercial) - Full Day	Day	Taxable	\$460.00	\$470.00	\$10.00	2.2%	Non-Statutory
Lyrebird Room (Commercial) - Half Day	Half Day	Taxable	\$400.00	\$410.00	\$10.00	2.5%	Non-Statutory
Lyrebird Room (Non-Commercial) - Full Day	Day	Taxable	\$390.00	\$390.00	\$0.00	0.0%	Non-Statutory
Lyrebird Room (Non-Commercial) - Half Day	Half Day	Taxable	\$340.00	\$340.00	\$0.00	0.0%	Non-Statutory
Lyrebird Room (Shire) - Full Day	Day	Taxable	\$285.00	\$295.00	\$10.00	3.5%	Non-Statutory

Lyrebird Room (Shire) – Half Day	Half Day	Taxable	\$195.00	\$205.00	\$10.00	5.1%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Mechanists per hour	Hour	Taxable	\$60.00	\$61.50	\$1.50	2.5%	Non-Statutory
Piano Hire (including tuning)	Each	Taxable	\$290.00	\$300.00	\$10.00	3.4%	Non-Statutory
Postage fee	Each	Taxable	\$5.80	\$6.10	\$0.30	5.2%	Non-Statutory
Rehearsal-theatre stage hire-Under work light	Hour	Taxable	\$89.00	\$95.00	\$6.00	6.7%	Non-Statutory
Stage floor repaint (excluding paint)	Each	Taxable	\$595.00	\$630.00	\$35.00	5.9%	Non-Statutory
Theatre 2 Hire Commercial	Day	Taxable	\$1,200.00	\$1,280.00	\$80.00	6.7%	Non-Statutory
Theatre Hire – Dark Tenancy Non-Commercial	Day	Taxable	\$440.00	\$440.00	\$0.00	0.0%	Non-Statutory
Theatre Hire- (Commercial 2nd performance)	Performance	Taxable	\$870.00	\$900.00	\$30.00	3.4%	Non-Statutory
Theatre Hire- Commercial day hire	Day	Taxable	\$2,900.00	\$2,990.00	\$90.00	3.1%	Non-Statutory
Theatre Hire –Education (2nd performance)	Performance	Taxable	\$600.00	\$620.00	\$20.00	3.3%	Non-Statutory
Theatre Hire-Education Tier 1 (per performance)	Performance	Taxable	\$600.00	\$640.00	\$40.00	6.7%	Non-Statutory
Theatre Hire-Education Tier 2 (per performance)	Performance	Taxable	\$1,320.00	\$1,400.00	\$80.00	6.1%	Non-Statutory
Theatre Hire-Education Tier 3 (per performance)	Performance	Taxable	\$1,585.00	\$1,700.00	\$115.00	7.3%	Non-Statutory
Theatre Hire-Non Commercial (2nd performance)	Performance	Taxable	\$630.00	\$670.00	\$40.00	6.3%	Non-Statutory
Theatre Hire-Non Commercial Tier 1 (per performance)	Performance	Taxable	\$630.00	\$650.00	\$20.00	3.2%	Non-Statutory
Theatre Hire-Non Commercial-Tier 2 (per performance)	Performance	Taxable	\$1,445.00	\$1,490.00	\$45.00	3.1%	Non-Statutory
Theatre Hire-Non-Commercial Tier 3 (per performance)	Performance	Taxable	\$1,730.00	\$1,780.00	\$50.00	2.9%	Non-Statutory
Usher per hour	Hour	Taxable	\$60.00	\$61.50	\$1.50	2.5%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 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	Taxable	\$1,348.00	\$1,428.90	\$80.90	6.0%	Non-Statutory
Bi-Annual POPE – Different events on multiple occasions	Bi-Annual	Taxable	\$2,246.20	\$2,381.00	\$134.80	6.0%	Non-Statutory
Bi-Annual POPE – Individual Event Certification	Bi-Annual	Taxable	\$1,348.00	\$1,428.90	\$80.90	6.0%	Non-Statutory
Building – Commercial applications over time allocation.	Per Hour	Non-Taxable	\$224.80	\$238.30	\$13.50	6.0%	Non-Statutory
Building – Copy of Building Permit Documents (Commercial)	Each	Non-Taxable	\$175.10	\$185.60	\$10.50	6.0%	Non-Statutory
Building – Copy of Building Permit Documents (Residential)	Each	Non-Taxable	\$107.10	\$113.50	\$6.40	6.0%	Non-Statutory
Building – Copy of Occupancy Permit	Each	Non-Taxable	\$107.10	\$113.50	\$6.40	6.0%	Non-Statutory
Building – Council Consent and Report – Dispensations	Each	Non-Taxable	\$299.80	\$311.80	\$12.00	4.0%	Statutory
Building – Inspections (Existing Permits)	Each	Non-Taxable	\$224.80	\$238.30	\$13.50	6.0%	Non-Statutory
Building – Lodgement Fees	Each	Non-Taxable	\$125.80	\$130.85	\$5.05	4.0%	Statutory
Building – Private Building Surveyor Property Information (Hazard Areas)	Each	Non-Taxable	\$48.75	\$50.70	\$1.95	4.0%	Statutory
Building – Property Information (Building Permit Details, Notices & Orders Details)	Each	Non-Taxable	\$48.75	\$50.70	\$1.95	4.0%	Statutory
Building – Statutory Demolition Charge	Each	Non-Taxable	\$87.90	\$91.40	\$3.50	4.0%	Statutory
Building – Temp Occupation Permits for buildings	Each	Non-Taxable	\$1,067.10	\$1,131.10	\$64.00	6.0%	Non-Statutory
Essential Safety Measures preparation of maintenance schedules	Per Hour	Non-Taxable	\$110.30	\$116.90	\$6.60	6.0%	Non-Statutory

Essential Safety Measures reports	Per Hour	Non-Taxable	\$110.30	\$116.90	\$6.60	6.0%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Lodgement of a barrier improvement notice	Each	Non-Taxable	\$397.50	\$413.40	\$15.90	4.0%	Statutory
Lodgement of compliance certificate-pools/spa	Each	Non-Taxable	\$21.10	\$21.90	\$0.80	3.8%	Statutory
Pool and Spa registration fee for pool/spa constructed before 1 November 2020	Each	Non-Taxable	\$79.00	\$79.00	\$0.00	0%	Statutory
Pool and spa registration fee-pools/spa constructed after 1 November 2020	Each	Non-Taxable	\$32.85	\$34.15	\$1.30	4.0%	Statutory
POPE – Commercial Operators	Each	Taxable	\$1,348.00	\$1,428.90	\$80.90	6.0%	Non-Statutory
POPE – Volunteer & Not for profit Organisations	Each	Taxable	\$730.30	\$774.10	\$43.80	6.0%	Non-Statutory
Siting Approval of Temporary Structure	Each	Taxable	\$673.40	\$713.80	\$40.40	6.0%	Non-Statutory
Swimming pool and spa safety barrier reports	Each	Non-Taxable	\$495.80	\$525.50	\$29.70	6.0%	Non-Statutory
<b>Compliance</b>							
<b>Animals</b>							
Adoption – Cats 6 Months – 10 Years	Each	Non-Taxable	\$190.00	\$190.00	\$0.00	0.0%	Non-Statutory
Adoption – Dogs 6-10 Years	Each	Non-Taxable	\$0.00	\$400.00	\$400.00	0.0%	Non-Statutory
Adoption – Kitten under 6 Months	Each	Non-Taxable	\$0.00	\$230.00	\$230.00	0.0%	Non-Statutory
Adoption – Puppies under 6 Months	Each	Non-Taxable	\$0.00	\$500.00	\$500.00	0.0%	Non-Statutory
Adoption – Senior cats 10+ Years	Each	Non-Taxable	\$190.00	\$100.00	-\$90.00	-47.4%	Non-Statutory
Adoption – Senior Dogs 10+ Years	Each	Non-Taxable	\$0.00	\$150.00	\$150.00	0.0%	Non-Statutory
Adoption Fee for Cat (per activity)	Each	Taxable	\$190.00	\$0.00	-\$190.00	-100.0%	Non-Statutory

Adoption Fee for Dog (per activity)	Each	Taxable	\$315.00	\$0.00	-\$315.00	-100.0%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Animal Register Certificate/Record	Each	Non-Taxable	\$16.20	\$20.00	\$3.80	23.5%	Non-Statutory
Animal Register Inspection Fee	Each	Non-Taxable	\$37.60	\$38.50	\$0.90	2.4%	Statutory
Cat Cage - Bond	Each	Non-Taxable	\$65.30	\$70.00	\$4.70	7.2%	Non-Statutory
Cat Registration - Desexed - Refer Note 4	Each	Non-Taxable	\$42.80	\$45.00	\$2.20	5.1%	Non-Statutory
Cat Registration - Not desexed - Refer Note 4	Each	Non-Taxable	\$128.00	\$135.00	\$7.00	5.5%	Non-Statutory
Cat registration- desexed (Pensioner concession) - Refer Note 4	Each	Non-Taxable	\$21.40	\$25.00	\$3.60	16.8%	Non-Statutory
Cat registration- Not desexed (Pensioner concession)- Refer Note 4	Each	Non-Taxable	\$63.80	\$70.00	\$6.20	9.7%	Non-Statutory
Dog Registration - Desexed- Refer Note 4	Each	Non-Taxable	\$42.80	\$45.00	\$2.20	5.1%	Non-Statutory
Dog Registration - Not desexed- Refer Note 4	Each	Non-Taxable	\$128.00	\$135.00	\$7.00	5.5%	Non-Statutory
Dog registration- dangerous, restricted and menacing- Refer Note 4	Each	Non-Taxable	\$284.30	\$300.00	\$15.70	5.5%	Non-Statutory
Dog registration- desexed (Pensioner concession)- Refer Note 4	Each	Non-Taxable	\$21.40	\$25.00	\$3.60	16.8%	Non-Statutory
Dog registration- Not desexed (Pensioner concession)- Refer Note 4	Each	Non-Taxable	\$63.70	\$70.00	\$6.30	9.9%	Non-Statutory
Droving Livestock Permit (5 years)	Each	Non-Taxable	\$294.80	\$315.00	\$20.20	6.9%	Non-Statutory
Foster Care Cat Registration- (desexed and entire)	Each	Non-Taxable	\$8.30	\$10.00	\$1.70	20.5%	Non-Statutory
Foster Care Dog Registration- (desexed and entire)	Each	Non-Taxable	\$8.30	\$10.00	\$1.70	20.5%	Non-Statutory
Foster Care, Dog, Cat Permit Fee	Each	Non-Taxable	\$57.50	\$65.00	\$7.50	13.0%	Non-Statutory
Keeping of Excess Animals Permit (per annum)	Annum	Non-Taxable	\$84.10	\$90.00	\$5.90	7.0%	Non-Statutory
Livestock CROSSING BOND	Each	Non-Taxable	\$1,568.20	\$1,665.00	\$96.80	6.2%	Non-Statutory

Livestock CROSSING permit-5 years	Each	Non-Taxable	\$428.60	\$455.00	\$26.40	6.2%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Local Law Impound Fee	Each	Non-Taxable	\$87.80	\$95.00	\$7.20	8.2%	Non-Statutory
Microchipping fee- dog or cat	Each	Taxable	\$67.90	\$75.00	\$7.10	10.5%	Non-Statutory
Pound large livestock release fee (horse, cow, bull etc)	Day	Non-Taxable	\$360.00	\$185.00	-\$175.00	-48.6%	Non-Statutory
Pound pocket pets and poultry (No day fee)	Each	Non-Taxable	\$0.00	\$50.00	\$50.00	0.0%	Non-Statutory
Pound small livestock release fee (sheep, pig, goat, etc)	Each	Non-Taxable	\$0.00	\$100.00	\$100.00	0.0%	Non-Statutory
Roadside GRAZING permit	Each	Non-Taxable	\$85.20	\$90.00	\$4.80	5.6%	Non-Statutory
Surrender - Suggested Donation	Each	Non-Taxable	\$0.00	\$150.00	\$150.00	0.0%	Non-Statutory
<b>Compliance</b>							
Advertising display permit (per annum)	Annum	Non-Taxable	\$85.70	\$100.00	\$14.30	16.7%	Non-Statutory
Alcohol Permits	Each	Non-Taxable	\$85.20	\$90.00	\$4.80	5.6%	Non-Statutory
Community Local Law Infringement	Each	Non-Taxable	\$185.00	\$189.60	\$4.60	2.5%	Statutory
Footpath Activity Permit Application Fee (Includes Outdoor Dining, display of goods)	Each	Non-Taxable	\$0.00	\$50.00	\$50.00	0.0%	Non-Statutory
Forced Clear Admin Fee	Each	Non-Taxable	\$0.00	\$150.00	\$150.00	0.0%	Non-Statutory
Heavy Vehicle Permit - Private Land	Each	Non-Taxable	\$0.00	\$100.00	\$100.00	0.0%	Non-Statutory
Impounded vehicle release fee	Each	Non-Taxable	\$171.40	\$400.00	\$228.60	133.4%	Non-Statutory
Impounded vehicle towing- At contractors' cost	Each	Non-Taxable	\$0.00	\$200.00	\$200.00	0.0%	Non-Statutory

Local Law Permit Fees General	Each	Non-Taxable	\$0.00	\$100.00	\$100.00	0.0%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Local Laws Permit Fees – Other	Each	Non-Taxable	\$83.60	\$100.00	\$16.40	19.6%	Non-Statutory
Occupation of road or footpath permit	Each	Non-Taxable	\$83.60	\$100.00	\$16.40	19.6%	Non-Statutory
Open Air Burning (per activity)	Each	Non-Taxable	\$57.00	\$60.00	\$3.00	5.3%	Non-Statutory
Open air burning permit-Commercial	Each	Non-Taxable	\$227.80	\$245.00	\$17.20	7.6%	Non-Statutory
Penalty Notice Reminder Fee – Refer Note 5	Each	Non-Taxable	\$26.60	\$27.30	\$0.70	2.6%	Statutory
Permit application lodgement fees	Each	Non-Taxable	\$40.20	\$50.00	\$9.80	24.4%	Non-Statutory
Registration-Domestic Animal Business per annum- Refer Note 3	Annum	Non-Taxable	\$543.30	\$575.00	\$31.70	5.8%	Non-Statutory
Roadside Trading Permit (1 month) Outside designated area	Per Month	Non-Taxable	\$284.30	\$300.00	\$15.70	5.5%	Non-Statutory
Roadside Trading Permit (6 months) Outside designated area	6 months	Non-Taxable	\$1,253.90	\$1,330.00	\$76.10	6.1%	Non-Statutory
Roadside Trading Permit (per annum) Outside designated area	annum	Non-Taxable	\$2,051.70	\$2,180.00	\$128.30	6.3%	Non-Statutory
Roadside Trading Permit (per day) Outside designated area	Per Day	Non-Taxable	\$113.90	\$120.00	\$6.10	5.4%	Non-Statutory
Roadside Trading Permit- Inside designated area (1 month)	Per Month	Non-Taxable	\$569.70	\$605.00	\$35.30	6.2%	Non-Statutory
Roadside Trading Permit- Inside designated area (6 months)	6 Months	Non-Taxable	\$2,507.90	\$2,660.00	\$152.10	6.1%	Non-Statutory
Roadside Trading Permit- Inside designated area (per annum)	Per Annum	Non-Taxable	\$4,105.50	\$4,351.80	\$246.30	6.0%	Non-Statutory
Roadside Trading Permit- Inside designated area (per day)	Per Day	Non-Taxable	\$227.80	\$245.00	\$17.20	7.6%	Non-Statutory
Sausage Sizzle Permit	Each	Non-Taxable	\$85.20	\$90.00	\$4.80	5.6%	Non-Statutory
Shopping Trolley Release fee	Each	Taxable	\$0.00	\$120.00	\$120.00	0.0%	Non-Statutory

Temporary outdoor eating facilities (Consisting of over 4 tables and/or over 12 chairs)	Annum	Non-Taxable	\$0.00	\$320.00	\$320.00	0.0%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Temporary outdoor eating facilities (Consisting of up to 4 tables and a maximum of 12 chairs)	Annum	Non-Taxable	\$0.00	\$160.00	\$160.00	0.0%	Non-Statutory
Vic Roads stock on roads (per activity)	Each	Non-Taxable	\$626.10	\$664.00	\$37.90	6.1%	Non-Statutory
<b>Service</b>							
Pound fees (per day) dogs, cats, and large and small livestock	Day	Non-Taxable	\$26.60	\$30.00	\$3.40	12.8%	Non-Statutory
Pound Release fees - Dogs and Cats	Each	Non-Taxable	\$153.70	\$165.00	\$11.30	7.4%	Non-Statutory
<b>Domestic Animal Infringements</b>							
Refer Note 2 of the Fees and Charges Schedule							
<b>Emergency Management</b>							
CFA Remove Fire Hazard (Admin fee)	Each	Non-Taxable	\$110.70	\$220.00	\$6.64	98.7%	Non-Statutory
CFA Remove Fire Hazard- Refer Note 5	Each	Non-Taxable	\$1,849.20	\$1,895.50	\$46.3	2.5%	Statutory
Forced Clearance (Admin Fee)	Each	Non-Taxable	\$112.40	\$115.20	\$2.80	2.5%	Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Health</b>							
<b>Food</b>							
Food-Health Inspection following non-compliance	Per Hour	Non-Taxable	\$158.80	\$168.30	\$9.50	6.0%	Non-Statutory
Food-Health Registration – Class 1	Each	Non-Taxable	\$613.10	\$649.90	\$36.80	6.0%	Non-Statutory
Food-Health Registration – Class 2	Each	Non-Taxable	\$719.80	\$763.00	\$43.20	6.0%	Non-Statutory
Food-Health Registration – Class 2 or 3 trading for charity or community	Each	Non-Taxable	\$202.60	\$214.80	\$12.20	6.0%	Non-Statutory
Food-Health Registration – Class 3	Each	Non-Taxable	\$458.30	\$485.80	\$27.50	6.0%	Non-Statutory
Food-Health Registration – Class 3A	Each	Non-Taxable	\$458.30	\$485.80	\$27.50	6.0%	Non-Statutory
Food-Pre-Transfer Inspection Fee	Each	Non-Taxable	\$316.20	\$335.20	\$19.00	6.0%	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	\$362.10	\$383.80	\$21.70	6.0%	Non-Statutory
Street Trader Class 3 Trading for Profit	Each	Non-Taxable	\$228.80	\$242.50	\$13.70	6.0%	Non-Statutory
<b>Health</b>							
Accommodation less than 10 persons	Each	Non-Taxable	\$228.90	\$242.60	\$13.70	6.0%	Non-Statutory
Accommodation more than 10 persons	Each	Non-Taxable	\$308.90	\$327.40	\$18.50	6.0%	Non-Statutory
Lower Risk Prescribed Accommodation – S67A	Each	Non-Taxable	\$0.00	\$335.20	\$335.20	0.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>New Premises</b>							
Health Registration-New premises registration – All Health Premises Late payment fee-renewal of registration for all health premises-Refer Note 7	Each	Non-Taxable	\$250.00	\$265.00	\$15.00	6.0%	Non-Statutory
<b>Onsite Waste Disposal</b>							
Septic – Copy of plan (electronic)	Each	Non-Taxable	\$45.90	\$48.70	\$2.80	6.1%	Non-Statutory
Septic – Copy of plans (hard copy)	Each	Non-Taxable	\$103.40	\$109.60	\$6.20	6.0%	Non-Statutory
<b>Public Health and Wellbeing</b>							
Class I Aquatic Facility Registration	Each	Non-Taxable	\$308.90	\$327.40	\$18.50	6.0%	Non-Statutory
Health Registration – Business offering higher risk services	Each	Non-Taxable	\$309.40	\$328.00	\$18.60	6.0%	Non-Statutory
Health Registration-Business offering lower risk services	Each	Non-Taxable	\$316.20	\$335.20	\$19.00	6.0%	Non-Statutory
<b>Residential Tenancies</b>							
Caravan Park – Health Registration – Less than 25 sites	Fee units	Non-Taxable	\$260.00	\$266.50	\$6.50	2.5%	Statutory
Caravan Park – Health Registration – More than 100 but less than 150 sites	Fee Units	Non-Taxable	\$1,575.00	\$1,615.00	\$40.00	2.5%	Statutory
Caravan Park – Health Registration – More than 150 but less than 200 sites	Fee Units	Non-Taxable	\$2,095.00	\$2,148.00	\$53.00	2.5%	Statutory

Caravan Park – Health Registration – More than 200 but less than 250 sites	Fee Units	Non-Taxable	\$2,615.00	\$2,680.00	\$65.00	2.5%	Statutory
Caravan Park – Health Registration – More than 25 but less than 50 sites	Fee units	Non-Taxable	\$520.00	\$533.00	\$13.00	2.5%	Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Caravan Park – Health Registration – More than 50 but less than 100 sites	Fee units	Non-Taxable	\$1,040.00	\$1,066.00	\$26.00	2.5%	Statutory
Caravan Park – Transfer of Registration	Fee Units	Non-Taxable	\$75.00	\$77.00	\$2.00	2.7%	Statutory
<b>Septic Tank</b>							
Septic Tank – Amend a permit	Fee Units	Non-Taxable	\$159.00	\$163.00	\$4.00	2.5%	Statutory
Septic Tank – Construct, install or alter OWMS	Fee Units	Non-Taxable	\$747.40	\$766.00	\$18.60	2.5%	Statutory
Septic Tank – Construct, install or alter OWMS – Complex – Maximum	Fee Units	Non-Taxable	\$2,070.70	\$2,123.00	\$52.30	2.5%	Statutory
Septic Tank – Construct, install or alter OWMS – complex (per hour)	Fee Units	Non-Taxable	\$93.60	\$96.00	\$2.40	2.5%	Statutory
Septic Tank – Exemption	Fee Units	Non-Taxable	\$225.00	\$231.00	\$6.00	2.7%	Statutory
Septic Tank – Exemption – complex – maximum	Fee Units	Non-Taxable	\$939.00	\$963.00	\$24.00	2.6%	Statutory
Septic Tank – Exemption – complex (per hour)	Fee Units	Non-Taxable	\$91.00	\$93.00	\$2.00	2.2%	Statutory
Septic Tank – Minor Alteration to OWMS	Fee Units	Non-Taxable	\$570.00	\$585.00	\$15.00	2.6%	Statutory
Septic Tank – Renew a permit	Fee Units	Non-Taxable	\$127.00	\$130.00	\$3.00	2.4%	Statutory
Septic Tank – Transfer a permit	Fee Units	Non-Taxable	\$152.00	\$156.00	\$4.00	2.6%	Statutory
<b>Services</b>							
Food and Water Sampling	Per Hour	Non-Taxable	\$339.10	\$359.40	\$20.30	6.0%	Non-Statutory

Sharp bins-small	Each	Taxable	\$3.90	\$4.10	\$0.20	5.1%	Non-Statutory
Sharp bins-tall	Each	Taxable	\$7.10	\$7.50	\$0.40	5.6%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Miscellaneous							
Subdivision Engineering Supervision	Percentage	Non-Taxable	2.5% of the estimated cost of the construction of the works (maximum fee)	2.5% of the estimated cost of the construction of the works (maximum fee)			Statutory
Subdivision Plan Approval (Statutory- Subdivision Act)	Percentage	Non-Taxable	0.75% of the estimated cost of the construction of the works proposed in the engineering plan (maximum fee)	0.75% of the estimated cost of the construction of the works proposed in the engineering plan (maximum fee)			Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 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>Planning &amp; subdivision fee</b>							
<b>Amendment to Planning Scheme</b>							
Consideration by the Minister of a request	Each	Non-Taxable	\$496.60	\$509.00	\$12.40	2.5%	Statutory
Considering a request to amend a planning scheme	Each	Non-Taxable	\$3,149.70	\$3,230.00	\$80.30	2.5%	Statutory
Considering from 11-20 submissions to a planning scheme amendment	Each	Non-Taxable	\$31,191.60	\$31,972.00	\$780.40	2.5%	Statutory
Considering more than 20 submissions to a planning scheme amendment	Each	Non-Taxable	\$41,695.80	\$42,740.00	\$774.20	2.5%	Statutory
Considering up to 10 submissions to a planning scheme amendment	Each	Non-Taxable	\$15,611.10	\$16,002.00	\$390.90	2.5%	Statutory
Submitting the amendment for approval by the Minister	Each	Non-Taxable	\$496.60	\$509.00	\$12.40	2.5%	Statutory
<b>Application for Permits</b>							
01 Class 1 Change or allow the new use of the land	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
02 Single Dwelling Class 2 Up to \$10,000	Each	Non-Taxable	\$206.40	\$211.60	\$5.20	2.5%	Statutory
02 Single Dwelling Class 3 \$10,001-\$100,000	Each	Non-Taxable	\$649.80	\$666.00	\$16.20	2.5%	Statutory
02 Single Dwelling Class 4 \$100,001 to \$500,000	Each	Non-Taxable	\$1,330.20	\$1,363.50	\$33.30	2.5%	Statutory

02 Single Dwelling Class 5 \$500,001 to 1 million	Each	Non-Taxable	\$1,437.30	\$1,473.20	\$35.90	2.5%	Statutory
02 Single Dwelling Class 6 \$1 Million to \$2 Million	Each	Non-Taxable	\$1,544.30	\$1,582.90	\$38.60	2.5%	Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
03 VicSmart Class 7 Up to \$10,000	Each	Non-Taxable	\$206.40	\$211.60	\$5.20	2.5%	Statutory
03 VicSmart Class 8 More than \$10,000	Each	Non-Taxable	\$443.40	\$454.50	\$11.10	2.5%	Statutory
03 VicSmart Class 9 Application to subdivide or consolidate land	Each	Non-Taxable	\$206.40	\$211.60	\$5.20	2.5%	Statutory
04 All Other Developments Class 11 Up to \$100,000	Each	Non-Taxable	\$1,185.00	\$1,214.60	\$29.60	2.5%	Statutory
04 All Other Developments Class 12 \$100,001 to \$1 million	Each	Non-Taxable	\$1,597.80	\$1,637.80	\$40.00	2.5%	Statutory
04 All Other Developments Class 13 \$1 million to \$5 million	Each	Non-Taxable	\$3,524.30	\$3,612.40	\$88.10	2.5%	Statutory
04 All Other Developments Class 14 \$5 million to \$15 million	Each	Non-Taxable	\$8,982.90	\$9,207.50	\$224.60	2.5%	Statutory
04 All Other Developments Class 15 \$15 million to \$50 million	Each	Non-Taxable	\$26,489.90	\$27,152.10	\$662.20	2.5%	Statutory
04 All Other Developments Class 16 More than \$50 million	Each	Non-Taxable	\$59,539.30	\$61,027.80	\$1,488.50	2.5%	Statutory
05 Subdivision Class 17 Subdivide an existing building	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
05 Subdivision Class 17 Subdivide land into 2 lots	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
05 Subdivision Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
05 Subdivision Class 19 To subdivide land (other than class 9,16,17 or 18)	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
Class 20 To create or vary a restriction	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
Class 21 A permit not otherwise provided for in this Regulation	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 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	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
01 Class 2- Amendment to change what the permit allows or any condition	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
02 Single Dwelling Class 3 Up to \$10,000 (amendment to class 2 permit)	Each	Non-Taxable	\$206.40	\$211.60	\$5.20	2.5%	Statutory
02 Single Dwelling Class 4 \$10,001-\$100,000 (amend to class 3 permit)	Each	Non-Taxable	\$649.80	\$666.00	\$16.20	2.5%	Statutory
02 Single Dwelling Class 5 \$100,001-\$500,000 (amendment to class 4 permit)	Each	Non-Taxable	\$1,330.20	\$1,363.50	\$33.30	2.5%	Statutory
02 Single Dwelling Class 6 \$500,001 to \$2 million (amendment to class 5 or 6 permit)	Each	Non-Taxable	\$1,437.30	\$1,473.20	\$35.90	2.5%	Statutory
03 VicSmart Class 7 Up to \$10,000	Each	Non-Taxable	\$206.40	\$211.60	\$5.20	2.5%	Statutory
03 VicSmart Class 8 More than \$10,000	Each	Non-Taxable	\$443.40	\$454.50	\$11.10	2.5%	Statutory
03 VicSmart Class 9 Application to subdivide or consolidate	Each	Non-Taxable	\$206.40	\$211.60	\$5.20	2.5%	Statutory
04 All Other Developments additional dev cost over \$1 million (amendment to class 13,14,15 or 16 permit)	Each	Non-Taxable	\$3,524.30	\$3,612.40	\$88.10	2.5%	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	\$1,185.00	\$1,214.60	\$29.60	2.5%	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	\$1,597.80	\$1,637.80	\$40.00	2.5%	Statutory

05 All other developments Class 19 A permit not otherwise provided for this Regulation (amendment to class 22)	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
05 Subdivision Class 16 To subdivide land	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
05 Subdivision Class 17 To create or remove restriction	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
05 Subdivision Class 17 to subdivide land (per 100 lots created) (amendment to a class 20 permit)	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
05 Subdivision Class 18 A permit not otherwise provided for in this Regulation	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
05 Subdivision Class 18 to create or remove restriction (amendment to a class 21 permit)	Each	Non-Taxable	\$1,360.80	\$1,394.80	\$34.00	2.5%	Statutory
Lodgement/Administration Fee for new Section 173 Agreements	Each	Non-Taxable	\$0.00	\$200.00	\$200.00	0.0%	Non-Statutory
<b>Enforcement</b>							
Certificate of Compliance Under Section 97N	Each	Non-Taxable	\$336.40	\$344.80	\$8.40	2.5%	Statutory
<b>Other fees</b>							
Additional Extension of time request (3 or more) Third and subsequent requests for Extension of Time	Each	Non-Taxable	\$0.00	\$400.00	\$400.00	0.0%	Non-Statutory
Additional Extension of time request (First 2 extension of time requests)	Each	Non-Taxable	\$0.00	\$300.00	\$300.00	0.0%	Non-Statutory
Amend an Application for a Planning Permit prior to Advertising	Each	Non-Taxable	\$0.00	\$0.00	\$0.00	0.0%	Statutory
Amendment to Development Plans	Each	Non-Taxable	\$0.00	\$750.00	\$750.00	0.0%	Non-Statutory
Approval of Development Plans	Each	Non-Taxable	\$0.00	\$1,000.00	\$1,000.00	0.0%	Non-Statutory



Copy of Planning Permit and Endorsed Plans for Landowner – Requests for copies of planning documents – Documents relating onwards from 2005	Each	Non-Taxable	\$92.70	\$100.00	\$7.30	7.9%	Non-Statutory
Copy of Planning Permit and Endorsed Plans if not owner – Requests for copies of planning documents – Documents relating prior to 2005	Each	Non-Taxable	\$159.60	\$160.00	\$0.40	0.3%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Endorsed Plans Amendment Fee – Major Development (20 lots or over)	Each	Non-Taxable	\$0.00	\$300.00	\$300.00	0.0%	Non-Statutory
Endorsed Plans Amendment Fee Minor Development	Each	Non-Taxable	\$0.00	\$150.00	\$150.00	0.0%	Non-Statutory
Extend a planning permit	Each	Non-Taxable	\$309.00	\$318.30	\$9.30	3.0%	Non-Statutory
Public Open Space Fee – 10+ Lots	Each	Non-Taxable	\$3,000.00	\$3,090.00	\$90.00	3.0%	Non-Statutory
Public Open Space Fee – 2 Lots	Each	Non-Taxable	\$1,000.00	\$1,030.00	\$30.00	3.0%	Non-Statutory
Public Open Space Fee – 3 – 9 Lots	Each	Non-Taxable	\$2,000.00	\$2,060.00	\$60.00	3.0%	Non-Statutory
Regulation 16-For an agreement to a proposal to amend or end an agreement under section 173 of the act	Each	Non-Taxable	\$680.40	\$697.40	\$17.00	2.5%	Statutory
Regulation 18-Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority	Each	Non-Taxable	\$336.40	\$344.80	\$8.40	2.5%	Statutory
Regulation 7-Request minister to prepare amendment to planning scheme exempted Section 20(4) of the Act	Each	Non-Taxable	\$4,128.30	\$4,231.50	\$103.20	2.5%	Statutory
Regulation 8-Request minister to prepare amendment to planning scheme exempted Section 20A of the Act	Each	Non-Taxable	\$993.90	\$1,018.80	\$24.90	2.5%	Statutory
Requests for copies of planning documents – Documents relating onwards from 2005	Each	Non-Taxable	\$0.00	\$100.00	\$100.00	0.0%	Non-Statutory

Requests for copies of planning documents – Documents relating prior to 2005	Each	Non-Taxable	\$0.00	\$160.00	\$160.00	0.0%	Non-Statutory
Secondary Consent and Written Consent	Each	Non-Taxable	\$320.00	\$328.00	\$8.00	2.5%	Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Urgent Request for Copies of Planning Documents Fee (Priority Service)	Each	Non-Taxable	\$0.00	\$300.00	\$300.00	0.0%	Non-Statutory
Written advice (Written Response to request for planning information)	Each	Non-Taxable	\$95.00	\$200.00	\$105.00	110.5%	Non-Statutory
<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	\$3,180.00	\$180.00	6.0%	Non-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	\$1,060.00	\$60.00	6.0%	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	\$2,120.00	\$120.00	6.0%	Non-Statutory
<b>Public Notice</b>							
Laminated Sign On site	Each	Non-Taxable	\$114.00	\$117.50	\$3.50	3.0%	Non-Statutory
Public Notices in Newspapers at cost	Each	Non-Taxable	\$285.60	\$294.20	\$8.60	3.0%	Non-Statutory
Public Notification service (includes 10 letters)	Each	Non-Taxable	\$137.40	\$141.50	\$4.10	3.0%	Non-Statutory
<b>Public Notice Fee</b>							

Additional letter	Each	Non-Taxable	\$6.20	\$6.40	\$0.20	3.2%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Statutory Fees</b>							
Refer Note 9 of the Fees and Charges Schedule							
<b>Subdivision Certificates</b>							
Alteration of plan under Section 10(2) of the Act	Each	Non-Taxable	\$114.70	\$117.60	\$2.90	2.5%	Statutory
Amendment of certified plan under section 11(1) of the Act	Each	Non-Taxable	\$145.30	\$148.90	\$3.60	2.5%	Statutory
Certification of a plan of subdivision	Each	Non-Taxable	\$180.40	\$184.90	\$4.50	2.5%	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	Taxable	\$0.30	\$0.30	\$0.00	0.0%	Non-Statutory
A4 or A3 colour photocopies	Per page	Taxable	\$0.70	\$0.70	\$0.00	0.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Freedom of Information</b>							
Application fee	Each	Non-Taxable	\$30.60	\$31.50	\$0.90	2.9%	Statutory
Charge for Access Supervision	Per quarter hour of part of a quarter of an hour	Non-Taxable	\$5.70	\$5.90	\$0.20	3.5%	Statutory
Charge for searching	Per hour or part of an hour	Non-Taxable	\$22.90	\$23.50	\$0.60	2.6%	Statutory
Provision of A4 black and white photocopying	Per page	Non-Taxable	\$0.25	\$0.25	\$0.00	0.0%	Statutory
<b>Payment Processing</b>							
Cost recovery- online payment processing – Refer Note II	Percentage + transaction fee						

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Property</b>							
<b>Agistment</b>							
Cattle Agistment (per head/per week)	Each	Taxable	\$10.90	\$11.60	\$0.70	6.4%	Non-Statutory
Horse agistment (minimum fee per month)	Each	Taxable	\$107.50	\$114.00	\$6.50	6.0%	Non-Statutory
Sheep and goat Agistment (per head/per week)	Each	Taxable	\$2.40	\$2.50	\$0.10	4.2%	Non-Statutory
<b>Property</b>							
Agreement Preparation Fee	Each	Taxable	\$134.50	\$142.60	\$8.10	6.0%	Non-Statutory
Minimum Standard Annual Lease Fee	Each	Taxable	\$842.60	\$893.20	\$50.60	6.0%	Non-Statutory
Municipal or Government Road Closure or Discontinuance	Each	Non-Taxable	\$5,254.00	\$5,569.20	\$315.20	6.0%	Non-Statutory
Rural Grazing-Unmade Road-Major	Per annum	Taxable	\$592.70	\$628.30	\$35.60	6.0%	Non-Statutory
Rural Grazing-Unmade Road-Minor	Per annum	Taxable	\$323.70	\$343.10	\$19.40	6.0%	Non-Statutory
Unmade Government Road Fee-Consent	Each	Non-Taxable	\$538.00	\$570.30	\$32.30	6.0%	Non-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. Arts Centre: dark theatre hire refers to non-public theatre hire time for storage/access between events.