



Baw Baw Shire Council

Annual Budget
2018/19

Community Garden
Eastern Park, Warragul

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Mayor's Introduction

I am pleased to introduce Council's draft 2018/19 Budget. This budget represents the second budget in our four-year term and is designed to fund the aspirations of our revised Council Plan.

In this our second year, the level of excitement among councillors, community and staff alike continues to grow, and given the scope of existing and new projects taking shape, it is not hard to see why this next financial year will be even more exciting.

At the centrepiece of the many projects taking shape across our Shire is the redevelopment of the West Gippsland Arts Centre. As the home of this region's rich and varied arts culture, we have all missed having its reassuring and welcoming brick frame open for business, but that will all change in the second half of the coming financial year. Plans are already under way for securing an equally wide ranging and top class list of performers so keep an eye out for these developments.

The planned construction and opening of the new kindergarten at the Warragul Primary School reflects the increasing number of young families entering the region. Indeed, our population is expected to grow by more than 30% in the next 20 years from its current size of 47,000 so the need for more early childhood centres and schools will continue to grow.

Plans are also under way for the implementation of a Community Hub Strategy as well as the implementation of the Drouin Civic Park Masterplan, both of which will have long-lasting and significant impacts on our communities.

Council also intends to focus on ensuring adequate funds are set aside to build and maintain the many kilometres worth of roads and footpaths that cross the Shire.

The Council also will be implementing new economic development and tourism strategies aimed at introducing more people from near and far about the many natural and man-made wonders that exist across Baw Baw Shire.

At the same time, we also will continue to work with our neighbouring Gippsland Councils and state government departments to build and support our leading industries, that range from agriculture and forestry to manufacturing and construction.

I would like to close by reaffirming Council's commitment to the community to continue to deliver the best outcomes possible. I will pass on my thanks to fellow councillors and to the many Shire officers who deliver so many wonderful services to our communities each and every day.

Cr Joe Gauci
Mayor

Executive Summary

Council has prepared a Budget for 2018/19 which is aligned to the vision in the Council Plan 2017/2021. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

1. The financial result

This Budget projects a surplus of \$11.77 million for 2018/19 compared to the forecast surplus for 2017/18 of \$20.62 million. Two of the most significant changes between the financial years include;

- Increase in Operating grants of \$4.34 million due to the 2017/18 Financial Assistance Grants received in the prior year.
- Reduction in Capital Grants, as \$8.0 million of funding was included in 2017/18 for the West Gippsland Arts Centre redevelopment.

The surplus of \$11.77 million is then converted into an adjusted underlying result that better reflects Council's level of financial sustainability. The underlying result for 2018/19 is a surplus of \$0.84 million and reflects a financially sustainable position. It is a measure of Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The underlying result is based on the surplus of \$11.77 million that then excludes grants received for capital purposes which are non-recurrent and capital contributions from other sources to arrive at the adjusted result of \$0.84 million.

2. The Rate Rise

The average rate will rise 2.25% in line with the order by the Minister for Local Government under the Fair Go Rates System.

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

Details on rates and charges are included in Section 4.1.1.

3. Capital Works Program

Council continues to make a major investment in infrastructure, with forecast capital expenditure for 2017/18 of \$35.34 million and a capital budget for 2018/19 of \$22.54 million including carryovers of \$2.42 million.

The most significant capital project during the prior 2017/18 financial year is the redevelopment of the West Gippsland Arts Centre, for which Council received a combination of both Commonwealth and State funding.

The budget for 2018/19 allocates \$11.81 million of expenditure to roads, with a series of projects including the Smith streetscape works between Queen and Palmerston street (\$1.20 million), Gravel roads resheet program (\$1.19 million) and the Road resealing program (\$1.85 million).

4. Budget Influences

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

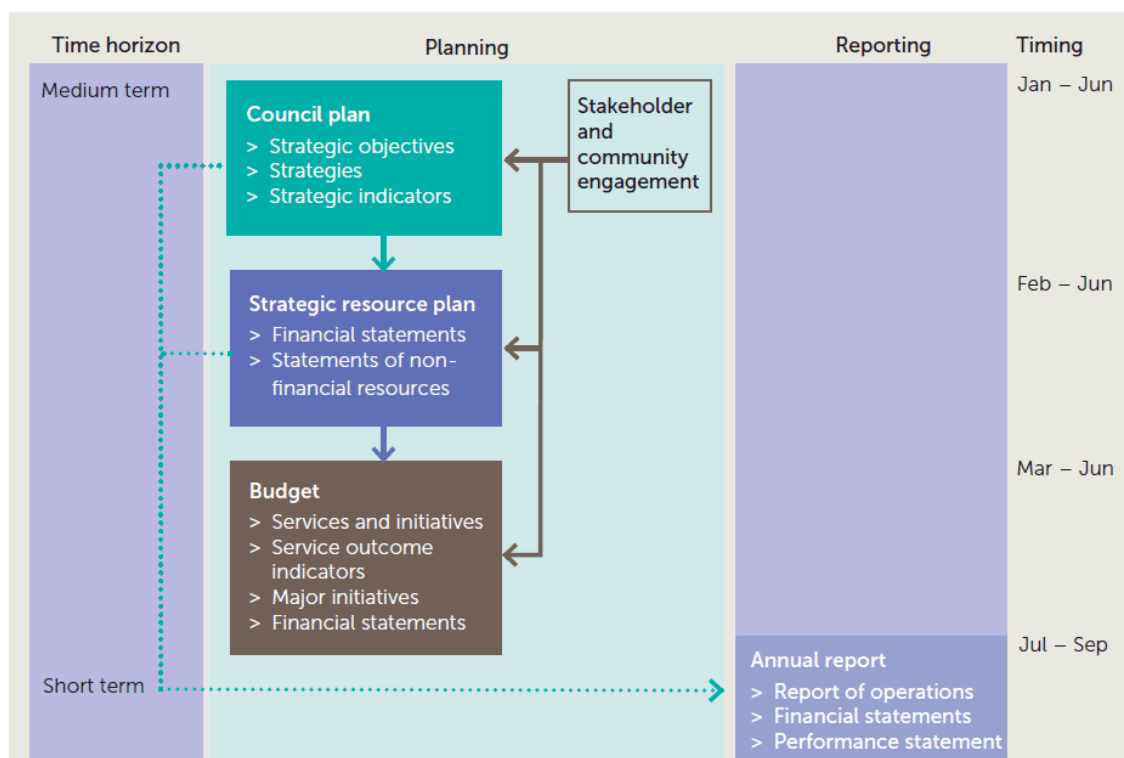
- Review of services and contracts to minimise costs.
- An increase in approved employee positions to meet legislative requirements and to address service delivery needs in response to growth in the region.
- The reopening of the West Gippsland Arts Centre following redevelopment of the venue.

1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (2050), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has BawBaw 2050, which articulates a long term community vision and values for the Shire. The Council Plan is prepared with reference to this plan.

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

1.2 Our purpose

Our vision “Happy, healthy people”

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

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

Our mission

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

Our values

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

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

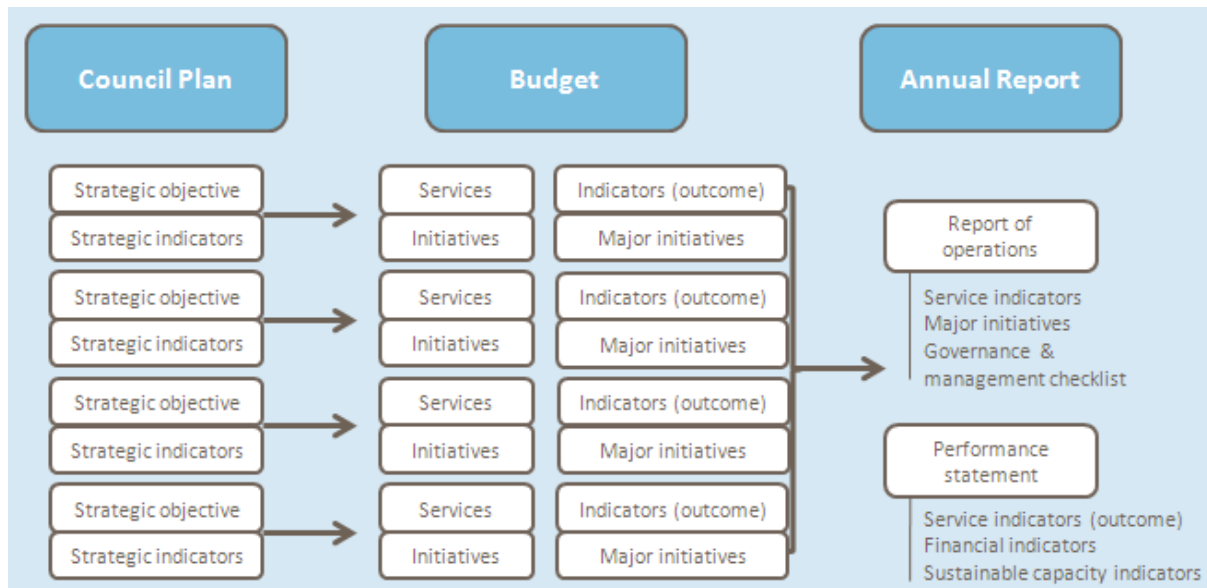
1.3 Strategic objectives

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

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

2. Services and initiatives and service performance outcome indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2018/19 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1: Vibrant Communities

The first strategic objective of the Council Plan is Vibrant Communities. Council seeks to support the vibrancy and character of our local community as it grows and changes through good planning, provision of its community focused services, facilities and infrastructure, and through support for local communities, health and wellbeing, recreation, youth, arts culture and events. We will also support smaller and remote communities in meeting their needs for vibrant community life.

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

Services

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Arts</i>	The Arts service manages, administers and programs Baw Baw Shire's iconic West Gippsland Arts Centre as a major regional arts facility.	<i>Rev</i>	201	1,092
		<i>Exp</i>	(1,183)	(1,924)
		<i>NET</i>	(982)	(832)
<i>Aged and Disability Assessment</i>	Responsible for assessing the needs of individuals, and their carer's, for support services. Provides assessment services to Council's Home and Community Care programs and the Regional Assessment Service (RAS).	<i>Rev</i>	512	521
		<i>Exp</i>	(562)	(582)
		<i>NET</i>	(50)	(61)
<i>Community Cultural Development</i>	Community Cultural Development supports and encourages community based groups and individuals by providing networks, assisting with skills development initiatives and ensuring a high level of communication about initiatives and opportunities.	<i>Rev</i>	0	0
		<i>Exp</i>	(169)	(169)
		<i>NET</i>	(169)	(169)
<i>Family and Children's Services</i>	Supports families and their children (from birth to 12 years) to become happy, healthy and confident, through direct service provision, and by supporting external children's services and advocating on their behalf.	<i>Rev</i>	1,252	1,300
		<i>Exp</i>	(2,288)	(2,622)
		<i>NET</i>	(1,036)	(1,322)
<i>Aged and Disability Services</i>	Supports frail aged people, people with a disability and their carers to maximise their independence through the provision of planned, quality, innovative and flexible community based services. Services are predominantly provided within the client's home, and also include a range of community and volunteer services.	<i>Rev</i>	3,387	3,528
		<i>Exp</i>	(4,829)	(5,135)
		<i>NET</i>	(1,442)	(1,607)

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Events</i>	Promotes access to events opportunities for the broad community and promotes Baw Baw Shire's reputation as a vibrant centre and create benefits for social and community well-being, and economic development.	<i>Rev</i>	2	2
		<i>Exp</i>	(154)	(168)
		<i>NET</i>	(152)	(166)
<i>Libraries</i>	The library service is delivered through a service agreement between the West Gippsland Libraries (WGL), Baw Baw, Bass Coast and South Gippsland Councils.	<i>Rev</i>	0	0
		<i>Exp</i>	(1,958)	(2,007)
		<i>NET</i>	(1,958)	(2,007)
<i>Facilities Management</i>	The Facilities Management function is responsible for the overall management of Council's property portfolio, including building and facility management.	<i>Rev</i>	118	112
		<i>Exp</i>	(781)	(771)
		<i>NET</i>	(663)	(659)
<i>Parks, Gardens and Sports Fields</i>	Parks, Gardens and Sports Fields are responsible for the management of Council's urban parks and gardens, including planting, oval and sports field maintenance.	<i>Rev</i>	110	76
		<i>Exp</i>	(3,954)	(3,926)
		<i>NET</i>	(3,844)	(3,850)
<i>Property Management</i>	Responsible for managing the legal and financial aspects of Council's portfolio of property for the most efficient and effective use of properties including the rationalisation of non-essential property and maximising the use of Council property.	<i>Rev</i>	145	228
		<i>Exp</i>	(212)	(218)
		<i>NET</i>	(67)	10
<i>Recreation</i>	Recreation is responsible for the management of Council's Leisure and pool facilities which are delivered via the Baw Baw Aquatic and Leisure Services contracts, support for committees of management of public halls and recreation reserves, and the planning and delivery of recreation services and facilities to the community.	<i>Rev</i>	73	105
		<i>Exp</i>	(2,623)	(2,441)
		<i>NET</i>	(2,550)	(2,336)

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Statutory Planning</i>	Statutory Planning undertakes Council's statutory functions and obligations under the Planning and Environment Act 1987, (the Subdivision Act 1988) and associated legislation. The unit processes planning permit applications and provides technical advice on land use and development.	<i>Rev</i>	438	459
		<i>Exp</i>	(1,236)	(1,226)
		<i>NET</i>	(798)	(767)
<i>Strategic and Community Planning</i>	The Strategic and Community Planning unit provides strategic direction and planning for future land use for the municipality. It also carries out functions in relation to community and social planning including municipal public health planning.	<i>Rev</i>	25	25
		<i>Exp</i>	(1,568)	(2,279)
		<i>NET</i>	(1,543)	(2,254)
<i>Urban Maintenance</i>	Urban Maintenance is responsible for the maintenance of Council's urban infrastructure and cleansing in town areas, including public toilets, signage, drainage, street sweeping and street tree maintenance.	<i>Rev</i>	0	0
		<i>Exp</i>	(1,814)	(2,080)
		<i>NET</i>	(1,814)	(2,080)

Major Initiatives

- 1) *Launch and operation of the newly redeveloped West Gippsland Arts Centre.*

Other Initiatives

- 1) *Continue to support clients transition to the National Disability Insurance Scheme (NDIS).*
- 2) *Finalise and commence implementation of a new Municipal Early Years Infrastructure Plan.*
- 3) *Commence the implementation of a Community Hub Strategy in accordance with Council's resolution.*
- 4) *Commence a review of the Precinct Structure Plan and Development Contributions Plan associated with Warragul, Drouin and Baw Baw Shire.*
- 5) *Complete and commence the implementation of actions from the Rural Land Use Review.*
- 6) *Report and implement Baw Baw Shire Council Youth Charter Review.*
- 7) *Support and participate in the Baw Baw Communities that Care Project.*
- 8) *Commence implementation of the Arts Culture and Events Strategy.*
- 9) *Review the Public Art Policy.*
- 10) *Implement the Action Plan for Year 1 of the Municipal Public Health Plan.*
- 11) *Continue to engage and build the relationships between Council and the local Aboriginal community.*
- 12) *Review of the Six Generations Yarning Together project.*
- 13) *Commence implementation of the Recreation Strategy 2017– 2027.*
- 14) *Continue implementation of Drouin Civic Park Masterplan and construction.*
- 15) *Commence implementation of Council accessible website.*
- 16) *Complete review of the Community Planning process.*
- 17) *Develop and implement a small town and rural communities placemaking program.*
- 18) *Continue Warragul CBD streetscape improvement works.*
- 19) *Commence preparation of a Structure Plan for the Drouin CBD.*

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2018/19 Budget
Aquatic Facilities*	Utilisation <i>Utilisation of aquatic facilities</i>	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.
Libraries*	Participation <i>Active library members</i>	
Maternal and Child Health*	Participation <i>Participation in the MCH Service</i>	
	<i>Participation in the MCH Service by Aboriginal children</i>	
Statutory Planning*	Decision Making <i>Council planning decisions upheld at VCAT</i>	

2.2 Strategic Objective 2: Thriving Economy

The second strategic objective of the Council Plan is Thriving Economy. Council will support local business and industry, and as a result indirectly supporting local employment opportunities for the Baw Baw community. We continue to promote the Shire as a place to live work and visit, particularly via the 'Visit Baw Baw' campaign and in working with local businesses in the food and hospitality, culture and events areas which attract visitors and new residents into the shire. We will also seek to position ourselves in relation to new and emerging opportunities and technology.

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

Services

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Business and Economic Development</i>	The Business and Economic Development unit is primarily responsible for facilitating business growth, investment and visitation. The unit also promotes the key attributes of the municipality by positioning Baw Baw Shire as a great place to live, work and play.	<i>Rev</i>	133	70
		<i>Exp</i>	(882)	(890)
		<i>NET</i>	(749)	(820)

Major Initiatives

- 1) Commence the implementation of the Economic Development Strategy.

Other Initiatives

- 1) Develop and implement a refresh of the Visit Baw Baw website.
- 2) Implement Destination Action Plans as part of the Shire's Tourism Marketing Campaign.
- 3) Support the Baw Baw Food Movement and other food focused groups.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2018/19 Budget
Statutory planning	Decision Making Council planning decisions upheld at VCAT	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.

2.3 Strategic Objective 3: Safe and Sustainable Environments

The third strategic objective of the Council Plan is Safe and Sustainable Environments. Council will work to manage our natural environment and build our capacity and resilience to unforeseen and sudden events, such as changes in climate, technology or energy.

We will manage our built environment, including a safe, integrated quality local roads and transport network. This includes advocacy on behalf of the community to the State Government around improved community access to a safe, consistent and well connected public transport network.

We will provide a range of services in relation to community safety and protection including statutory building, planning, local laws and public health services.

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

Services

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Asset Management</i>	Asset Management provides Council the framework for the development, implementation and review of the service and asset management program.	<i>Rev</i>	0	0
		<i>Exp</i>	(11,327)	(11,514)
		<i>NET</i>	(11,327)	(11,514)
<i>Building Services</i>	Building Services is responsible for the provision of statutory services pursuant to the (Building Act 1993).	<i>Rev</i>	176	206
		<i>Exp</i>	(622)	(630)
		<i>NET</i>	(446)	(424)
<i>Community Compliance</i>	Community Compliance aims to protect the community and Council amenity through education and enforcement of local laws and State Government legislation. Key service areas include: local laws, parking enforcement, animal management, planning enforcement, asset protection, permit administration and school crossing program.	<i>Rev</i>	933	891
		<i>Exp</i>	(1,325)	(1,551)
		<i>NET</i>	(392)	(660)

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Environment Sustainability</i>	Environment Sustainability carries out functions in relation to management of the built and natural environment, including implementation of Council's Environment and Climate Change Strategy and Action Plan, environmental community education programs, pest plant and animal programs, waste education and advocacy, council energy efficiency and sustainability, operation of Council's Native Vegetation Offset Scheme, provision of environmental planning and compliance advice and management of the shire's bushland reserves.	<i>Rev</i>	93	53
		<i>Exp</i>	(1,032)	(1,049)
		<i>NET</i>	(939)	(996)
<i>Fleet and Depot Support</i>	The Fleet and Depot Support Management unit delivers the operational maintenance requirements for Council's fleet of passenger vehicles, light and heavy commercial vehicles and all plant and equipment used by the Urban Operations departments. The Unit also manages on a day to day basis the Depot infrastructure to ensure it meets the needs of the Urban Operations Team.	<i>Rev</i>	2,114	2,248
		<i>Exp</i>	(2,261)	(2,275)
		<i>NET</i>	(147)	(27)
<i>Fire and Emergency Management</i>	The Fire and Emergency Management function 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. This is done by using an all communities, all emergencies approach to emergency management.	<i>Rev</i>	70	93
		<i>Exp</i>	(312)	(455)
		<i>NET</i>	(242)	(362)

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Infrastructure Planning and Growth</i>	Infrastructure Planning and Growth team coordinates Council's functions in relation to: <ul style="list-style-type: none"> • Planning, delivery and prioritisation of drainage, traffic, parking and footpath infrastructure works across the shire. • Assessment of traffic management plans for works within road reserves. • Review of new planning applications, plan checking and supervision of subdivision/development works. • Planning of Council's long term capital works program. • Delivery of capital works projects. 	<i>Rev</i>	427	407
		<i>Exp</i>	(1,205)	(905)
		<i>NET</i>	(778)	(498)
<i>Program Planning and Delivery</i>	Program Planning and Delivery team coordinates Council's functions in relation to planning and delivery of Council's annual and long term capital works projects.	<i>Rev</i>	0	0
		<i>Exp</i>	(724)	(801)
		<i>NET</i>	(724)	(801)
<i>Public Health</i>	Public Health is responsible for the delivery of public health services that includes: <ul style="list-style-type: none"> • Food safety inspections and sampling. • Investigate infectious/communicable illness in the community. • Conducting tobacco education and education and enforcement inspections. • Monitoring and registration of prescribed accommodation and caravan park. • Investigation of nuisance complaints. • Management of onsite waste disposal. 	<i>Rev</i>	273	314
		<i>Exp</i>	(455)	(549)
		<i>NET</i>	(182)	(235)
<i>Road Network</i>	The Roads Unit 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>Rev</i>	0	0
		<i>Exp</i>	(7,323)	(7,876)
		<i>NET</i>	(7,323)	(7,876)

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
Waste Management	Waste Management coordinates Council's functions in relation to waste management, including kerbside and street litter and collection, transfer station operations, illegal dumping, and waste education. The team also manages the EPA compliance regulations for the Trafalgar Landfill. Delivery of capital works projects related to waste services and some major building capital projects.	Rev	435	398
		Exp	(6,631)	(7,484)
		NET	(6,196)	(7,086)

Major Initiatives

- 1) Continued implementation of Council's Environment Sustainability Strategy four-year action plan.
- 2) Continue to implement the recommendations of town centre car parking strategies for Warragul, Drouin, Trafalgar and Yarragon.

Other Initiatives

- 1) Preparation of options for the Council on how to protect identified significant trees in Drouin.
- 2) Develop an online tool to show the location of identified significant trees.
- 3) Continued implementation of Waste Management Strategy.
- 4) In partnership with the Regional Waste Management Group, assess the inclusion of food organics into green waste.
- 5) Prepare publicly available annual report outlining energy and water resource consumption.
- 6) Implementation of the Road Safety Strategy.
- 7) Continued management of the Shire's road management contracts and programs.
- 8) Develop a Paths and Trails Strategy.
- 9) Continue to implement Council's Footpath Renewal program.
- 10) Continued implementation of Child Safety Standards.
- 11) Strengthen the partnership with South East Councils Climate Change Alliance (SECCCA).
- 12) Establish Heatwave and Vulnerable Persons Register.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2018/19 Budget
Animal Management*	Health and Safety Animal management prosecutions	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.
Food Safety*	Health and Safety Critical and major non-compliance notifications	
Roads*	Satisfaction Satisfaction with sealed local roads	
Waste Collection*	Waste diversion Kerbside collection waste diverted from landfill	

2.4 Strategic Objective 4: Organisational Excellence

The fourth strategic objective of the Council Plan is Organisational Excellence. Council will be innovative open to new possibilities and opportunities. We will seek continuous improvement in our service delivery to ensure that we are customer focused, and ready to meet the changing needs and expectations of the community.

We will work to ensure there are appropriate opportunities for clear and effective two-way communications and engagement to build shared understanding. This will also enhance our advocacy and lobbying in order to meet a growing community's needs which are the responsibilities of other levels of Government or other organisations.

We will effectively and sustainably manage our physical infrastructure including roads, bridges, buildings, open spaces, pathways, drainage, and finances on behalf of the community. We plan for the long term management of our resources, essential to which is engagement and discussion with the community around their priorities and needs for the future.

Underpinning Council's effective service delivery is an innovative, skilled, and safe workforce.

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

Services

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Accounting Services</i>	The Accounting Services function is to manage Council's financial activities to ensure statutory compliance and financial sustainability. Core services include development of the annual budget, long term financial plan and annual statutory financial statements, accounts payable function, financial system maintenance and training, and development of financial policies.	<i>Rev</i>	596	607
		<i>Exp</i>	(5,644)	(5,379)
		<i>NET</i>	(5,048)	(4,772)
<i>Business Information</i>	The Business Information Team provides mail, courier, document management, and information management compliance services to support Council and Council customers. Information management compliance includes the requirements of Freedom of Information, privacy, public records and evidence protection legislation.	<i>Rev</i>	0	0
		<i>Exp</i>	(398)	(378)
		<i>NET</i>	(398)	(378)

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Chief Executive's Office</i>	The Chief Executive's Office represents the management of Council, including the core governance functions of the Chief Executive Officer and expenses relating to: <ul style="list-style-type: none"> • Maintaining an appropriate organisational structure. • Ensuring the decisions of the Council are implemented without undue delay. • Day-to-day management of the operations of the organisation in accordance with the Council Plan. • Providing timely advice to the Council • Proactively advocating to other levels of government and stakeholders on behalf of the Council and community. 	<i>Rev</i>	0	0
		<i>Exp</i>	(995)	(906)
		<i>NET</i>	(995)	(906)
<i>Communications</i>	Communications provides reputation management for Council and Councillors, is responsible for informing the community about Council issues via traditional and new media, manages media liaison services, and supports Councillors and the Executive Leadership Team with issues management and promotional opportunities. It includes the Grants and Advocacy service, which works to identify priority projects, and advocates to seek funding from other government authorities on behalf of the community.	<i>Rev</i>	0	0
		<i>Exp</i>	(563)	(790)
		<i>NET</i>	(563)	(790)

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Customer Services</i>	Customer Service is responsible for providing a support service for all staff across the organisation through first point of external customer contact, including acting as a referral service to other organisations. The team is also responsible for information and reputation management, providing internal support, educating the organisation about expected customer service standards and receipting of all payments.	<i>Rev</i>	0	0
		<i>Exp</i>	(651)	(916)
		<i>NET</i>	(651)	(916)
<i>Corporate Strategy</i>	Corporate Strategy provides support to Council with meeting its statutory obligation to prepare and administer the Council Plan, to facilitate good business planning and reporting across the organisation and to demonstrate that Best Value principles are being incorporated into Council services and processes.	<i>Rev</i>	0	0
		<i>Exp</i>	(285)	(309)
		<i>NET</i>	(285)	(309)
<i>Governance</i>	Governance provides the support to Council to comply with statutory provisions, and specifically includes Local Government Act compliance. Governance provides support to Councillors, including Council agenda, minutes and meeting management. Governance supports the broader organisation in good governance practices and maintenance of Councils statutory obligations (conflicts of interest, register of interests) and Council's Internal Audit function.	<i>Rev</i>	0	0
		<i>Exp</i>	(1,293)	(1,327)
		<i>NET</i>	(1,293)	(1,327)

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Human Resources and Payroll</i>	<p>Organisation Development supports Council in the management of its human resources. Services span the whole employment lifecycle and include providing advice on attraction, recruitment, on boarding and retention practices; maintenance and management of human resource data, industrial and employee relations and the coordination of work force planning, and learning and development, activities.</p> <p>Payroll is responsible for ensuring staff entitlements such as leave, salary deductions, flexibility arrangements and superannuation are maintained and processed fortnightly.</p>	<i>Rev</i>	0	0
		<i>Exp</i>	(859)	(888)
		<i>NET</i>	(859)	(888)
<i>Information Technology</i>	<p>Information Technology provides technological systems, infrastructure, services and support for the delivery of all Council services. Core services include improving organisational performance and compliance through corporate systems and governance.</p>	<i>Rev</i>	0	0
		<i>Exp</i>	(2,445)	(2,445)
		<i>NET</i>	(2,445)	(2,445)

Service area	Description of services provided		2017/18 Budget \$'000	2018/19 Budget \$'000
<i>Occupational Health and Safety and Risk</i>	The Occupational Health and Safety (OHS) unit coordinates the development, review and delivery of workplace OHS frameworks and initiatives. It also develops and implements Council's return to work program and activities. The Risk Management unit provides risk management services in accordance with the Risk Coordinator (Collaborative Services) Agreement which was entered into with South Gippsland Shire Council in November 2015. Under this arrangement, Risk Coordination services are provided to help foster an effective risk minimisation culture throughout the organisation, including the development, implementation and maintenance of a Risk Management Framework, Risk Management Policy and supporting program.	<i>Rev</i>	32	0
		<i>Exp</i>	(850)	(907)
		<i>NET</i>	(818)	(907)
<i>Procurement</i>	The Procurement function provides the framework, oversight and advice to support Council in complying with statutory procurement provisions. It also reviews Council's procurement spend and administer procurement processes.	<i>Rev</i>	0	0
		<i>Exp</i>	(242)	(247)
		<i>NET</i>	(242)	(247)
<i>Revenue Services</i>	Revenue services are custodian and manager of Council's property and rating system to optimise revenue and maintain data integrity. The unit is responsible for the management of Council's legislative compliance (Voters' Roll) and the biennial revaluation.	<i>Rev</i>	408	263
		<i>Exp</i>	(1,367)	(1,146)
		<i>NET</i>	(959)	(883)

Major Initiatives

- 1) *Implement the Digital Roadmap Project.*

Other Initiatives

- 1) Undertake review of Council's Service Planning Framework.
- 2) Continue the implementation of Customer Service Strategy.
- 3) Deliver an advocacy campaign in accordance with Council and community advocacy priorities.
- 4) Develop a Property Strategy for growth and maintenance of Council's property assets.
- 5) Review the Long Term Infrastructure Plan.
- 6) Implementation of the organisation Culture Program.
- 7) Implementation of the Council's Gender Equity Plan.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2018/19 Budget
Governance*	Satisfaction Satisfaction with Council decisions	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.

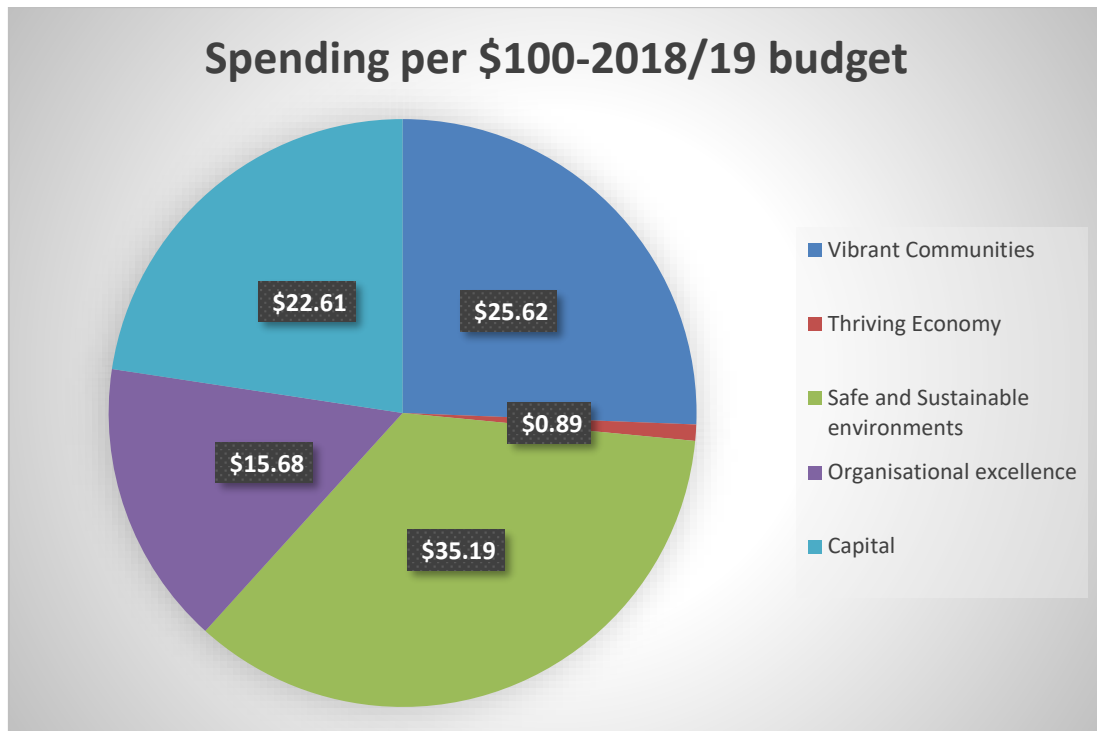
Service Performance Outcome Indicators

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

2.3 Reconciliation with budgeted operating result-2018/19

	Revenue	Expenditure	Net Surplus (Deficit)
	\$'000	\$'000	\$'000
Vibrant Communities	7,448	25,548	(18,100)
Thriving Economy	70	890	(820)
Safe and Sustainable Environments	4,610	35,089	(30,479)
Organisational Excellence	870	15,638	(14,768)
Total	12,998	77,165	(64,167)
Add net loss on disposal of property, infrastructure, plant and equipment			(1,338)
Deficit before funding sources			(65,505)
Funding sources added in:			
Rates and charges revenue			57,034
Financial Assistance Grants			9,310
Non monetary assets			6,500
Monetary contributions			2,026
Capital grants			2,400
Total funding sources			77,270
Operating surplus for the year			11,765
Less			
Non monetary assets			6,500
Monetary contributions			2,026
Non- recurrent capital grants			2,400
Adjusted underlying surplus for the year			839

2.4 Council expenditure allocations



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

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2018/19 has been supplemented with projections to 2021/22 extracted from the Strategic Resource Plan.

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

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

Comprehensive Income Statement

For the four years ending 30 June 2022

		Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
	NOTES			2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Income						
Rates and charges	4.1.1	54,231	57,234	58,782	60,370	62,001
Statutory fees and fines	4.1.2	1,724	1,531	1,562	1,593	1,625
User fees	4.1.3	2,411	3,259	3,340	3,424	3,510
Grants - Operating	4.1.4	9,754	14,090	14,407	14,731	15,063
Grants - Capital	4.1.4	11,208	2,400	2,467	2,670	3,275
Contributions - monetary	4.1.5	2,091	2,026	1,257	1,289	1,322
Contributions - non-monetary	4.1.5	10,500	6,500	6,695	6,896	7,103
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(1,335)	(1,338)	(1,334)	(1,329)	(1,325)
Share of net profits/(losses) of associates and joint ventures		36	37	37	37	37
Other income	4.1.6	1,626	1,101	1,134	1,168	1,203
Total income		<u>92,246</u>	<u>86,840</u>	<u>88,347</u>	<u>90,849</u>	<u>93,814</u>
Expenses						
Employee costs	4.1.7	25,042	27,488	28,341	29,191	30,067
Materials and services	4.1.8	26,987	27,759	28,721	29,652	31,063
Depreciation and amortisation	4.1.9	14,665	14,688	15,115	15,472	15,694
Borrowing costs		640	522	509	491	386
Other expenses	4.1.10	4,290	4,618	4,800	5,021	5,240
Total expenses		<u>71,624</u>	<u>75,075</u>	<u>77,486</u>	<u>79,827</u>	<u>82,450</u>
Surplus/(deficit) for the year		<u>20,622</u>	<u>11,765</u>	<u>10,861</u>	<u>11,022</u>	<u>11,364</u>
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		0	0	0	0	0
Share of other comprehensive income of associates and joint ventures		0	0	0	0	0
Total comprehensive result		<u>20,622</u>	<u>11,765</u>	<u>10,861</u>	<u>11,022</u>	<u>11,364</u>

Balance Sheet

For the four years ending 30 June 2022

		Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
	NOTES			2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Assets						
Current assets						
Cash and cash equivalents		26,503	25,136	27,648	30,927	30,091
Trade and other receivables		5,955	6,458	6,542	6,742	6,961
Other financial assets		458	458	458	458	458
Total current assets	4.2.1	<u>32,916</u>	<u>32,052</u>	<u>34,648</u>	<u>38,127</u>	<u>37,510</u>
Non-current assets						
Trade and other receivables		0	0	0	0	0
Investments in associates, joint arrangement and subsidiaries		1,685	1,722	1,759	1,796	1,833
Property, infrastructure, plant & equipment		657,461	670,313	678,548	686,572	695,201
Intangible assets		1,877	1,877	1,877	1,877	1,877
Total non-current assets	4.2.1	<u>661,023</u>	<u>673,912</u>	<u>682,184</u>	<u>690,245</u>	<u>698,911</u>
Total assets		<u>693,939</u>	<u>705,964</u>	<u>716,832</u>	<u>728,372</u>	<u>736,421</u>
Liabilities						
Current liabilities						
Trade and other payables		8,278	9,170	9,435	9,762	10,139
Trust funds and deposits		1,862	1,918	1,975	2,035	2,096
Provisions		6,862	5,773	5,900	6,031	6,167
Interest-bearing liabilities	4.2.3	4,812	442	0	3,889	0
Total current liabilities	4.2.2	<u>21,814</u>	<u>17,303</u>	<u>17,310</u>	<u>21,717</u>	<u>18,402</u>
Non-current liabilities						
Provisions		6,295	7,508	7,508	7,508	7,508
Interest-bearing liabilities	4.2.3	7,610	11,168	11,168	7,279	7,279
Total non-current liabilities	4.2.2	<u>13,905</u>	<u>18,676</u>	<u>18,676</u>	<u>14,787</u>	<u>14,787</u>
Total liabilities		<u>35,719</u>	<u>35,979</u>	<u>35,986</u>	<u>36,504</u>	<u>33,189</u>
Net assets		<u>658,220</u>	<u>669,985</u>	<u>680,846</u>	<u>691,868</u>	<u>703,232</u>
Equity						
Accumulated surplus		345,351	358,024	366,561	375,122	388,011
Reserves		312,869	311,961	314,285	316,746	315,221
Total equity		<u>658,220</u>	<u>669,985</u>	<u>680,846</u>	<u>691,868</u>	<u>703,232</u>

Statement of Changes in Equity

For the four years ending 30 June 2022

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018 Forecast Actual					
Balance at beginning of the financial year		637,598	317,546	301,511	18,541
Surplus/(deficit) for the year		20,622	20,622	0	0
Net asset revaluation increment/(decrement)		0	0	0	0
Transfers to other reserves		0	(8,623)	0	8,623
Transfers from other reserves		0	15,806	0	(15,806)
Balance at end of the financial year		658,220	345,351	301,511	11,358
2019 Budget					
Balance at beginning of the financial year		658,220	345,351	301,511	11,358
Surplus/(deficit) for the year		11,765	11,765	0	0
Net asset revaluation increment/(decrement)		0	0	0	0
Transfers to other reserves	4.3.1	0	(3,309)	0	3,309
Transfers from other reserves	4.3.1	0	4,217	0	(4,217)
Balance at end of the financial year	4.3.2	669,985	358,024	301,511	10,450
2020					
Balance at beginning of the financial year		669,985	358,024	301,511	10,450
Surplus/(deficit) for the year		10,861	10,861	0	0
Net asset revaluation increment/(decrement)		0	0	0	0
Transfers to other reserves		0	(2,540)	0	2,540
Transfers from other reserves		0	216	0	(216)
Balance at end of the financial year		680,846	366,561	301,511	12,774
2021					
Balance at beginning of the financial year		680,846	366,561	301,511	12,774
Surplus/(deficit) for the year		11,022	11,022	0	0
Net asset revaluation increment/(decrement)		0	0	0	0
Transfers to other reserves		0	(2,572)	0	2,572
Transfers from other reserves		0	111	0	(111)
Balance at end of the financial year		691,868	375,122	301,511	15,235
2022					
Balance at beginning of the financial year		691,868	375,122	301,511	15,235
Surplus/(deficit) for the year		11,364	11,364	0	0
Net asset revaluation increment/(decrement)		0	0	0	0
Transfers to other reserves		0	(2,605)	0	2,605
Transfers from other reserves		0	4,130	0	(4,130)
Balance at end of the financial year		703,232	388,011	301,511	13,710

Statement of Changes in Cash Flows

For the four years ending 30 June 2022

Notes	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2017/18	2018/19	2019/20	2020/21	2021/22
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
	53,984	56,679	58,517	60,016	61,627
	1,697	1,521	1,560	1,589	1,621
	2,601	3,239	3,337	3,416	3,501
	9,775	14,002	14,392	14,696	15,025
	11,486	2,385	2,465	2,664	3,267
	0	0	0	0	0
	910	750	773	796	820
	0	0	0	0	0
	2,592	2,561	1,823	1,869	1,919
	0	0	0	0	0
	(25,262)	(27,015)	(28,094)	(28,907)	(29,760)
	(26,959)	(27,294)	(28,968)	(29,872)	(31,255)
	54	56	58	59	61
	(3,970)	(4,538)	(4,411)	(4,627)	(4,841)
Net cash provided by/(used in) operating activities 4.4.1	26,908	22,346	21,452	21,699	21,985
Cash flows from investing activities					
	(35,251)	(22,541)	(18,155)	(18,100)	(18,721)
	165	162	166	171	175
Net cash provided by/ (used in) investing activities 4.4.2	(35,086)	(22,379)	(17,989)	(17,929)	(18,546)
Cash flows from financing activities					
	(640)	(522)	(509)	(491)	(386)
	0	4,000	0	0	0
	(1,506)	(4,812)	(442)	0	(3,889)
Net cash provided by/(used in) financing activities 4.4.3	(2,146)	(1,334)	(951)	(491)	(4,275)
Net increase/(decrease) in cash & cash equivalents	(10,324)	(1,367)	2,512	3,279	(836)
Cash and cash equivalents at the beginning of the financial year	36,827	26,503	25,136	27,648	30,927
Cash and cash equivalents at the end of the financial year	26,503	25,136	27,648	30,927	30,091

Statement of Capital Works

For the four years ending 30 June 2022

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2017/18	2018/19	2019/20	2020/21	2021/22
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		349	939	0	0	153
Land improvements		0	0	0	0	0
Total land		349	939	0	0	153
Buildings		14,328	3,507	1,778	1,702	998
Total buildings		14,328	3,507	1,778	1,702	998
Total property		14,677	4,446	1,778	1,702	1,151
Plant and equipment						
Plant, machinery and equipment		533	551	568	587	606
Fixtures, fittings and furniture		0	0	0	0	0
Computers and telecommunications		945	632	253	260	263
Total plant and equipment		1,478	1,183	821	847	869
Infrastructure						
Roads		11,040	11,809	10,144	10,764	10,987
Bridges		751	272	527	1,143	1,321
Footpaths and cycleways		739	1,495	1,320	887	559
Drainage		3,617	1,422	2,314	1,444	1,241
Recreational, leisure and community facilities		2,703	1,552	981	1,209	2,370
Waste management		25	20	179	10	127
Other infrastructure		306	342	91	94	97
Total infrastructure		19,181	16,912	15,556	15,551	16,701
Total capital works expenditure	4.5.1	35,336	22,541	18,155	18,100	18,721
Represented by:						
New asset expenditure		0	0	0	0	0
Asset renewal expenditure		17,223	11,048	10,618	10,138	10,081
Asset expansion expenditure		7,533	3,343	3,631	4,662	5,670
Asset upgrade expenditure		10,581	8,150	3,906	3,300	2,970
Total capital works expenditure	4.5.1	35,336	22,541	18,155	18,100	18,721
Funding sources represented by:						
Grants		11,208	2,400	2,467	2,670	3,275
Contributions		3,597	1,500	216	111	245
Council cash		20,531	18,641	15,472	15,319	15,201
Borrowings		0	0	0	0	0
Total capital works expenditure	4.5.1	35,336	22,541	18,155	18,100	18,721

Statement of Human Resources

For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2017/18	2018/19	2019/20	2020/21	2021/22
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	24,985	27,488	28,341	29,191	30,067
Employee costs - capital	118	119	0	0	0
Total staff expenditure	25,103	27,607	28,341	29,191	30,067
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees (including capital)	280.4	287.2	288.7	291.2	293.7
Total staff numbers	280.4	287.2	288.7	291.2	293.7

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

Directorate	Budget	Comprises		
		2018/19	Permanent	Casual
		Full Time	Part time	
Chief Executive	2,957	2,672	192	93
Corporate and Community Services	9,668	4,711	4,800	157
Community Assets	7,160	6,328	816	16
Planning and Development	7,503	6,225	1,156	122
Total staff expenditure	27,288	19,936	6,964	388
Fringe Benefits Tax	200			
Employee Costs	27,488			
Capitalised labour cost	119			
Total expenditure	27,607			

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

Directorate	Budget	Comprises		
		2018/19	Permanent	Casual
		Full Time	Part time	
Chief Executive	27.7	24.0	2.6	1.1
Corporate and Community Services	104.1	45.0	58.0	1.1
Community Assets	78.2	69.0	9.0	0.2
Planning and Development	76.2	60.0	14.9	1.3
Total staff expenditure	286.2	198.0	84.5	3.7
Capitalised labour costs	1.0			
Total staff	287.2			

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's annual budget.

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2018/19 the FGRS cap has been set at 2.25%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

Every effort has been made to minimise cost increases in the 2018/19 budget in order to achieve the surplus of \$11.77 million. This result has also enabled a total of \$16.22 million of rates revenue to be allocated to capital works in order for Council to maintain a robust capital infrastructure program that totals \$22.54 million. This allocation of rates to capital was able to be maintained even though the average rate increase is capped at the state government imposed rate cap of 2.25%.

The residential garbage charge per rateable property has increased by 2.1% or \$8. This is due to an expected increase in the cost to Council in relation to the processing of recyclables resulting from the import ban implemented by the Chinese government.

This will raise total rates and charges for 2018/19 of \$57.23 million, including Supplementary rates and adjustments of \$0.33 million.

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

	Forecast Actual \$'000	Budget \$'000	Change \$'000	%
General rates*	45,046	48,621	3,575	7.9%
Waste management charge	7,593	8,028	435	5.7%
Supplementary rates and rate adjustments	1,332	330	(1,002)	(75.2%)
Recreation and Cultural rates	63	55	(8)	(12.7%)
Interest on rates and charges	197	200	3	1.5%
Total rates and charges	54,231	57,234	3,003	5.5%

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

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

Type or class of land	2017/18 cents/\$CIV*	2018/19 cents/\$CIV*	Change
General rate for rateable residential properties	0.4598	0.3858	(16.1%)
General rate for rateable commercial and industrial properties	0.5518	0.4630	(16.1%)
General rate for rateable farm properties	0.4138	0.3472	(16.1%)
General rate for rateable urban living properties	0.4138	0.3472	(16.1%)
General rate for rateable residential development properties	0.5978	0.5015	(16.1%)
General rate for rateable vacant land	0.8277	0.6944	(16.1%)

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

Type or class of land	Budget 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Residential	28,740	30,301	1,561	5.4%
Commercial and Industrial	3,954	4,645	691	17.5%
Farm	8,989	9,748	759	8.4%
Urban Living	615	911	296	48.1%
Residential Development	13	189	176	1353.8%
Vacant Land	2,735	2,827	92	3.4%
Recreational	63	55	(8)	(12.7%)
Total amount to be raised by general rates	45,109	48,676	3,575	7.9%

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	2017/18 Number	2018/19 Number	Change \$'000	%
Residential	19,021	19,614	593	3.1%
Commercial and Industrial	1,454	1,532	78	5.4%
Farm	2,947	2,915	(32)	(1.1%)
Urban Living	139	132	(7)	(5.0%)
Residential Development	2	8	6	300.0%
Vacant Land	1,870	1,770	(100)	(5.3%)
Recreational	14	14	0	0.0%
Total number of assessments	25,447	25,985	538	2.1%

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	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
Residential	6,250,158	7,854,040	1,603,882	25.7%
Commercial and Industrial	716,594	1,003,342	286,748	40.0%
Farm	2,171,933	2,807,300	635,367	29.3%
Urban Living	148,617	262,500	113,883	76.6%
Residential Development	2,165	37,729	35,564	1642.7%
Vacant Land	330,467	407,043	76,576	23.2%
Recreational	13,767	14,159	392	2.8%
Total value of land	9,633,701	12,386,113	2,752,412	28.6%

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	Per Rateable Property	Change	
	2017/18	2018/19	\$	%
	\$	\$		
Municipal	Not Applicable	Not Applicable	-	-

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

Type of Charge	2017/18	2018/19	Change	
	\$	\$	\$	%
Municipal	Not Applicable	Not Applicable	-	-

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	Per Rateable Property	Change	
	2017/18	2018/19	\$	%
	\$	\$		
Residential Garbage	376	384	8	2.1%
Residential additional green waste	72	74	2	2.8%
Residential additional 120 litre garbage	85	87	2	2.4%
Residential additional 240 litre recycling	48	49	1	2.1%
Tanjil Bren garbage	118	121	3	2.5%
Walhalla garbage	183	187	4	2.2%
Commercial garbage-120 litre	411	420	9	2.2%
Commercial garbage-240 litre	485	496	11	2.3%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year.

Type of Charge	Budget	Budget	Change	
	2017/18	2018/19	\$	%
Residential Garbage	7,088,728	7,485,696	396,968	5.6%
Residential additional green waste	8,712	13,468	4,756	54.6%
Residential additional 120 litre garbage	42,330	51,156	8,826	20.9%
Residential additional 240 litre recycling	8,976	12,201	3,225	35.9%
Tanjil Bren garbage	5,074	5,203	129	2.5%
Walhalla garbage	11,712	11,781	69	0.6%
Commercial garbage-120 litre	198,102	203,280	5,178	2.6%
Commercial garbage-240 litre	228,435	245,520	17,085	7.5%
Total	7,592,069	8,028,305	436,236	5.7%

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

	Budget	Budget	Change	
	2017/18	2018/19	\$'000	%
Rates and Charges	52,702	56,704	4,002	7.6%
Supplementary rates and charges	426	330	(96)	(22.5%)
Total Rates and charges	53,128	57,034	3,906	7.4%

4.1.1(l) Fair Go Rates System Compliance

Baw Baw Shire Council is fully compliant with the State Government's Fair Go Rates System.

	Budget	Budget
	2017/18	2018/19
Total Rates Annualised 30 June previous Year	\$ 44,249	\$ 47,608
Number of rateable properties	25,447	25,985
Base Average Rates	\$ 1,739	\$ 1,832
Maximum Rate Increase (set by the State Government)	2.00%	2.25%
Capped Average Rate	\$ 1,774	\$ 1,873
Maximum General Rates and Municipal Charges Revenue	\$ 45,134	\$ 48,679
Budgeted General Rates and Municipal Charges Revenue	\$ 45,109	\$ 48,676

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

At the time of budget preparation, Council was aware of an expected increase in the cost to Council in relation to the processing of recyclables resulting from the import ban implemented by the Chinese government, which has yet to be quantified.

The total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2018/19: estimated \$0.33 million and 2017/18: \$1.00 million)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Rates to be levied

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

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

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

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

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

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

Or

A specific objective as described within the differential characteristic.

Types and Classes

Rateable land having the relevant characteristics described in each category below

Use and Level of Differential Rate

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

Geographical Location

Wherever located within the municipal district.

Use of Land

Any use permitted under the Baw Baw Shire Planning Scheme

Planning Scheme Zoning

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

Differential Tariff Definitions and Characteristics

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

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

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

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

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

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

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

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

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

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

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

Residential Development – means any land which:

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

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

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

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

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

Cultural and Recreation Land Property	2018/19 Rates
Properties receiving a 100% rebate	
Drouin Bowling Club	\$2,392
Drouin Golf Club	\$7,697
Garfield Wattle Raceway/Drouin Speedway	\$1,393
Longwarry Bowls Club	\$1,686
Moe Field and Game and Angling Club	\$521
Neerim District Bowling Club	\$1,103
Thorpdale Bowling Club	\$895
Trafalgar Bowls Club Incorporated	\$2,855
Trafalgar Golf Club	\$5,143
Trafalgar Park Bowls Club Incorporated	\$1,316
Warragul Bowling Club	\$1,728
Warragul Drouin Pistol Club Incorporated	\$1,833
Yarragon Bowls Club	\$891
Total 100% Rebate	\$29,453
Property receiving a 47% rebate	
Warragul Country Club Incorporated (rebate)	\$11,831
\$25,173 @ 47%	
Total Rebate	\$41,284
Warragul Country Club Incorporated (rate payable)	\$13,342
Total	\$54,626

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18	2018/19		
	\$'000	\$'000	\$'000	%
Infringements and costs	160	198	38	23.8%
Town planning fees	434	413	(21)	(4.8%)
Land information certificates	139	140	1	0.7%
Permits	876	669	(207)	(23.6%)
Other fees	115	111	(4)	(3.5%)
Total statutory fees and fines	1,724	1,531	(193)	(11.2%)

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

Statutory fees are forecast to decrease by \$0.19 million or 11.2% compared to the forecast for 2017/18. Land Information Certificate fees are budgeted to increase 0.7% due to the level of economic development in the region.

A detailed listing of statutory fees is included in Appendix A.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18	2018/19		
	\$'000	\$'000	\$'000	%
Aged and health services	1,070	1,055	(15)	(1.4%)
Arts Centre	49	871	822	1677.6%
Registrations and other permits	545	545	0	0.0%
Waste management services	317	359	42	13.2%
Leases and rentals	92	141	49	53.3%
Other fees and charges	338	288	(50)	(14.8%)
Total user fees	2,411	3,259	848	35.2%

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

User fees are expected to increase by \$0.85 million or 35.2%. The most significant area of increase is related to the West Gippsland Arts Centre. The Centre was closed during the 2017/18 financial year due to the redevelopment of the venue and will resume operations in 2018/19.

4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual 2017/18 \$'000	2018/19 \$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,711	10,717	(994)	(8.5%)
State funded grants	9,252	5,773	(3,479)	(37.6%)
Total grants received	20,962	16,490	(4,473)	(21.3%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	4,636	9,310	4,674	100.8%
Aged and Disability Services	1,421	1,407	(14)	-1.0%
Recurrent - State Government				
Aged and Disability Services	1,624	1,588	(36)	(2.2%)
School crossing supervisors	151	150	(1)	(0.7%)
Maternal and child health	612	659	47	7.7%
Family Day Care	612	500		
Revaluation	150	0	(150)	(100.0%)
Public Health and Safety	154	150	(4)	(2.6%)
Arts Centre	130	130	0	0.0%
Preschool and early years	71	68	(3)	(4.2%)
Environmental management	43	43	0	0.0%
Other	95	20	(75)	(78.9%)
Total recurrent grants	9,698	14,025	4,439	45.8%
Non-recurrent - State Government				
Economic Development	14	65	51	364.3%
Other	42	0	(42)	(100.0%)
Total non-recurrent grants	56	65	9	16.1%
Total operating grants	9,754	14,090	4,336	44.4%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,454	0	(1,454)	(100.0%)
Total recurrent grants	1,454	0	(1,454)	(100.0%)
Non-recurrent - Commonwealth Government				
Natural Disaster	200	0	(200)	(100.0%)
Buildings	4,000	0	(4,000)	(100.0%)
Non-recurrent - State Government				
Roads	825	2,175	1,350	163.6%
Buildings	4,650	0	(4,650)	(100.0%)
Recreation	79	80	1	1.3%
Drainage	0	145	145	100.0%
Total non-recurrent grants	9,754	2,400	(7,354)	(75.4%)
Total capital grants	11,208	2,400	(8,808)	(78.6%)
Total Grants	20,962	16,490	(4,473)	(21.3%)

Operating grants include all monies received from the State and Federal sources for the purpose of funding the delivery of Council's services to ratepayers and the community. Overall the level of operating grants is expected to increase by \$4.34 million in 2018/19. This is predominantly due to the lower level of Financial Assistance Grants received in 2017/18 due to the early payment of grant funding the previous financial year.

Capital grants include all monies received from State, Federal and community sources for the purpose of funding the capital works program. Overall the level of capital funding has decreased by \$8.81 million compared to 2017/18. The reason for this is the inclusion of \$8.0 million of funding (split equally between State and Federal funding) for the West Gippsland Arts Centre in the 2017/18 budget. This project will not receive any further grant funding in the 2018/19 financial year.

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18			
	\$'000	\$'000	\$'000	%
Monetary	2,091	2,026	(65)	(3.1%)
Non-monetary	10,500	6,500	(4,000)	(38.1%)
Total contributions	12,591	8,526	(4,065)	(32.3%)

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

Revenue is projected to decrease by \$4.07 million or 32.3%. The major decrease is in non-monetary contributions, due to the level of economic activity projected for the region.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18			
	\$'000	\$'000	\$'000	%
Interest	803	550	(253)	(31.5%)
Other rent	346	323	(23)	(6.6%)
Other	477	228	(249)	(52.2%)
Total other income	1,626	1,101	(525)	(32.3%)

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.

Other income is forecast to decrease by \$0.53 million or 32.3%. This is as a result of reductions across all three categories of income.

4.1.7 Employee costs

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Wages and salaries	21,770	24,247	2,477	11.4%
WorkCover	331	346	15	4.5%
Casual Staff	388	333	(55)	(14.2%)
Superannuation	2,052	2,194	142	6.9%
Fringe benefits tax	200	200	0	0.0%
Other	301	168	(133)	(44.2%)
Total employee costs	25,042	27,488	2,446	9.8%

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

Employee costs are expected to increase by \$2.45 million or 9.8%. This increase is primarily due to a combination of three key factors:

- An increase in approved employee positions to meet legislative requirements and to address service delivery needs in response to growth within the region.
- Salary increases in order to comply with Council's Enterprise Bargaining Agreement (EBA).

4.1.8 Materials and services

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Contract payments	15,247	15,430	183	1.2%
Building maintenance	825	884	59	7.2%
General maintenance	1,753	1,555	(198)	(11.3%)
Utilities	747	812	65	8.7%
Office administration	1,015	949	(66)	(6.5%)
Information Technology	783	871	88	11.2%
Insurance	599	683	84	14.0%
Consultants	1,575	1,191	(384)	(24.4%)
Other	4,443	5,384	941	21.2%
Total materials and services	26,987	27,759	772	2.9%

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. Materials and services are forecast to increase by \$0.77 million or 2.9%.

Contract payments have increased by 1.2% that includes a \$0.75 million provision for the expected increase in the cost of waste recycling.

4.1.9 Depreciation and amortisation

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Property	2,175	2,449	274	12.6%
Plant & equipment	700	506	(194)	(27.7%)
Infrastructure	10,483	10,713	230	2.2%
Total depreciation	13,358	13,668	310	2.3%
Intangible assets	1,307	1,020	(287)	(22.0%)
Total depreciation and amortisation	14,665	14,688	23	0.2%

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 \$0.02 million is due to an estimate of Council's asset value, based on valuation to date and the potential for capitalisation of works completed in the capital program.

4.1.10 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed. Borrowing costs are budgeted to reduce by \$0.12 million due to the net overall debt reduction in the financial year.

2018/19 borrowings of \$4.0 million will be utilised to refinance a short term loan to partly fund the redevelopment of the West Gippsland Arts Centre project.

4.1.11 Other expenses

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Auditors' remuneration- VAGO- audit of the financial statements, performance statements and grant acquittal	59	68	9	15.3%
Auditors remuneration- Internal	45	45	0	0.0%
Councillors' allowances	370	370	0	0.0%
Operating lease /rentals	558	798	240	43.0%
Bank charges	173	180	7	4.0%
Contributions- WGRLC and Logan Park Council grants	2,520	2,582	62	2.5%
Other	565	575	10	1.8%
Total other expenses	4,290	4,618	328	7.6%

Other expenses relate to a range of expenditure including contributions to West Gippsland Libraries, community groups, audit fees, rate rebates, operating leases, councillor allowances and other miscellaneous expenditure items. Other expenses are forecast to increase by 7.6% or \$0.33 million.

4.2 Balance Sheet

4.2.1 Assets

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

Current assets are a combination of cash and cash equivalents, trade and other receivables, prepayments and other financial assets. These balances are highly liquid, with an expectation that they could be converted into cash within twelve months. Current assets have decreased compared to forecast by \$0.86 million. Cash has decreased by \$1.37 million due to the utilisation of funds to finance the capital works program.

Property, infrastructure, plant and equipment is the largest component of Council's assets, and represents the value of all land, buildings, roads, vehicles, equipment etc. which has been built up over many years. The \$12.85 million increase in this balance is attributable to the net result of the capital works program, depreciation of assets, the sale of assets and the inclusion of non-monetary assets.

4.2.2 Liabilities

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

Trade and other payables are those to whom Council owe money at the 30 June. These liabilities are budgeted to remain consistent with 2017/18 levels.

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

Interest bearing loans and borrowings are borrowings of Council. Council has new loans of \$4.0 million to refinance a 2016/17 loan to partly fund the redevelopment of the West Gippsland Arts Centre project.

4.2.3 Borrowings

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

	2017/18	2018/19
	\$	\$
Amount borrowed as at 30 June of the prior year	13,891	12,422
Amount proposed to be borrowed	0	4,000
Amount projected to be redeemed	(1,469)	(4,812)
Amount of borrowings as at 30 June	12,422	11,610

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 \$11.77 million represents the surplus budgeted in the income statement during 2018/19 less any movement in 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 2018-19 budget, Council has transfers to reserves of \$3.31 million. The transfers to reserves are mainly from Developer Contributions levy income received during the year. Baw Baw Shire Council is a rapidly growing region with extensive economic development occurring.

Transfers from reserves are partly sourced from the DCP (Development Contributions Plan) reserves and applied to partly fund the capital works program.

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 decrease by \$4.56 million. This is mainly due to a substantial reduction in capital grants during the financial year. Some of the impact of this reduction of \$9.10 million has been offset by an increase in operating grants (\$4.23 million).

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

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

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

There has been a decrease in the amount of cash budgeted for capital works, due to a smaller capital works program in 2018/19 compared to 2017/18. This has been influenced by the redevelopment of the West Gippsland Arts Centre which was budgeted in the current financial year.

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.

There has been a reduction of \$0.81 million of cash used in financing activities. For 2018/19 Council has a combination of borrowings, redemption of debt and finance costs.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2018/19 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual	Budget	Change	%
	2017/18	2018/19		
	\$'000	\$'000	\$'000	
Property	14,677	4,446	(10,231)	(69.7%)
Plant and equipment	1,478	1,183	(295)	(20.0%)
Infrastructure	19,181	16,912	(2,269)	(11.8%)
Total	35,336	22,541	(12,795)	(36.2%)

	Project Cost	Summary of Funding Sources						
		Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	4,446	1,876	1,303	1,267	0	1,500	2,946	0
Plant and equipment	1,183	819	198	166	0	0	1,183	0
Infrastructure	16,912	8,353	6,649	1,910	2,400	0	14,512	0
Total	22,541	11,048	8,150	3,343	2,400	1,500	18,641	0

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY								
Land								
Warragul-Korumburra Road and Murdie Road (INA-SW-01)	19	0	0	19	0	0	19	0
Queen Street and Copelands Road extension (INA-NE-01)- Land purchase	6	0	0	6	0	0	6	0
Sutton Street and Pharaohs Road (INL-NW-03) - Land Purchase	330	0	0	330	0	350	(20)	0
Main South Road & Weebar Road (INA-SE-01)- Land purchase	55	0	0	55	0	0	55	0
Total Land	410	0	0	410	0	350	60	0
Buildings								
West Gippsland Arts Centre - redevelopment and upgrade construction	1,000	500	400	100	0	1,150	(150)	0
Hearn Park Toilet	198	99	79	20	0	0	198	0
Toilets and Amenities Renewal and Upgrade Program	89	44	45	0	0	0	89	0
Community Facilities Renewal Program	101	0	51	50	0	0	101	0
Access Compliance Program	40	40	0	0	0	0	40	0
Downton park - Existing clubroom and amenities building expansion/ upgrade- Design	28	28	0	0	0	0	28	0

Capital Works Area	Project Cost \$'000	Asset Expenditure Type			Summary of Funding Sources			
		Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Building Renewal Program	149	120	29	0	0	0	149	0
Recreation Reserve – Risk and Minor Works Program	38	30	8	0	0	0	38	0
Public Halls - miscellaneous works	38	30	8	0	0	0	38	0
Bus Shelter Program - upgrade rural and urban bus shelters	22	18	4	0	0	0	22	0
Public Art	88	70	18	0	0	0	88	0
Rain Water Tank System & Water Conservation Measures	11	9	2	0	0	0	11	0
Pools Fixtures & Fittings	55	44	11	0	0	0	55	0
Council Building Renewal Program	16	13	3	0	0	0	16	0
Office Equipment Replacement	12	10	2	0	0	0	12	0
Asbestos Removal Program	33	26	7	0	0	0	33	0
Total Buildings	1,918	1,081	667	170	0	1,150	768	0
TOTAL PROPERTY	2,328	1,081	667	580	0	1,500	828	0
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Plant, Fleet and Machinery replacement program	551	385	0	166	0	0	551	0
Total Plant, Machinery and Equipment	551	385	0	166	0	0	551	0
Computers and Telecommunications								
Information Technology Program	410	287	123	0	0	0	410	0
Whole Shire Aerial Imagery Capture	41	41	0	0	0	0	41	0
Total Computers And Telecommunications	451	328	123	0	0	0	451	0
TOTAL PLANT AND EQUIPMENT	1,002	713	123	166	0	0	1,002	0

Capital Works Area	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE								
Roads								
Gravel Roads Resheet Program	1,191	1,191	0	0	0	0	1,191	0
Road Resealing Program	1,845	1,845	0	0	0	0	1,845	0
Reseal Preparation Works	282	282	0	0	0	0	282	0
Crack Sealing Program	44	44	0	0	0	0	44	0
Localised pavement repairs program	881	440	441	0	0	0	881	0
Road Upgrade- Gravel to Sealed Road Program	748	148	600	0	0	0	748	0
Curve Treatment Program	198	198	0	0	0	0	198	0
Road Reconstruction Program	1,176	235	941	0	0	0	1,176	0
Old Sale Road – road upgrade including widening, stabilizing and sealing	2,693	539	2,154	0	1,795	0	898	0
Traffic Improvement Works	52	17	35	0	0	0	52	0
Shillinglaw Road (Drouin)	501	251	250	0	0	0	501	0
Smith Street Streetscape between Queen and Palmerston Street	1,203	361	722	120	0	0	1,203	0
Victoria Street between Queen and north of Napier Street	125	63	62	0	0	0	125	0
Street Lighting Changeover Program	51	20	31	0	0	0	51	0
Street Lighting Program- New/Replacement	51	20	31	0	0	0	51	0
Princes Way & Longwarry-Drouin Road (INA-NW-02)	91	73	18	0	0	0	91	0
Subdivisions Program	55	0	39	16	0	0	55	0
Guard Rail Installation Program	55	6	5	44	0	0	55	0
Kerb & Channel Renewal Program	91	91	0	0	0	0	91	0
Off-street car parks and street parking rehabilitation program	55	50	5	0	0	0	55	0
Tourism Signage - install visitor and navigation signage	12	0	0	12	0	0	12	0

Capital Works Area	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New parking and traffic signs (PRC)	22	2	9	11	0	0	22	0
Roadside Signage & Fittings Annual Renewal Program	53	53	0	0	0	0	53	0
Street tree planting program	54	27	27	0	0	0	54	0
Replace damaged decorations and faulty Christmas lights	12	11	1	0	0	0	12	0
Laneway Program	16	16	0	0	0	0	16	0
Native Vegetation Offset	52	16	36	0	0	0	52	0
Future Storm Event(s)	200	200	0	0	200	0	0	0
Total Roads	11,809	6,199	5,407	203	1,995	0	9,814	0
Bridges								
Minor Bridge Renewal Program	154	154	0	0	0	0	154	0
Total Bridges	154	154	0	0	0	0	154	0
Footpaths and Cycleways								
New Footpath Program	1,160	0	0	1,160	0	0	1,160	0
Footpath Renewal Program	246	246	0	0	0	0	246	0
Pram Crossing/DDA Upgrades	24	7	17	0	0	0	24	0
Initial design works for footpath from Walhalla Rotunda to the Long Tunnel Extended Gold Mine	15	0	0	15	0	0	15	0
Balfour Road footpath design works	50	0	0	50	0	0	50	0
Total Footpaths and Cycleways	1,495	253	17	1,225	0	0	1,495	0

Capital Works Area	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Drainage								
Yarragon Drainage - Hazeldean Road retarding basin	176	0	35	141	0	0	176	0
Trafalgar Drainage - design and land acquisition retardation basins, upgrade of drainage works Stage 1/2	401	0	80	321	0	0	401	0
Wetland Establishment Program	73	58	15	0	0	0	73	0
Roadside drains and flanking - Rural Road (sealed)	450	450	0	0	0	0	450	0
Cook & McKay Streets, Longwarry- Construct a WSUD	256	154	102	0	145	0	111	0
Paynters Road Drainage improvement works	66	40	26	0	0	0	66	0
Total Drainage	1,422	702	258	462	145	0	1,277	0
Recreational, Leisure & Community Facilities								
Sports Court Renewal Program	67	13	54	0	0	0	67	0
Eastern Park, Warragul	19	4	15	0	0	0	19	0
Buln Buln Recreation Reserve	0	0	0	0	0	0	0	0
Lighting upgrade works at:								
- Buln Buln Recreation Reserve								
- Neerim South Recreation Reserve	292	161	131	0	80	0	212	0
- Trafalgar Recreation Precinct								
Dowton Park, Yarragon - Upgrade lighting to 50 lux for training standard	194	107	87	0	100	0	94	0
Bellbird Park, Drouin Western Section - Upgrade oval lighting to training standard	228	125	103	0	80	0	148	0
Recreation Lighting Renewal Program	48	48		0	0	0	48	0
Recreation design works	300	80	220	0	0	0	300	0
Open space design works	11	9	2	0	0	0	11	0
Parks and Open Space Improvements	12	10	2	0	0	0	12	0
Place Maker Program	200	160	40	0	0	0	200	0
Annual Playground Equipment renewal, and upgrade program	181	145	36	0	0	0	181	0
Total Recreational, Leisure & Community Facilities	1,552	862	690	0	260	0	1,292	0

Capital Works Area	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Waste Management								
Public Place Recycling Bins	10	0	0	10	0	0	10	0
CCTV Installation to monitor illegal waste dumping	10	0	0	10	0	0	10	0
Total Waste Management	20	0	0	20	0	0	20	0
Other Infrastructure								
Future Forward Design program	317	159	158	0	0	0	317	0
Development of a business case considering sewerage solution Walhalla	25	0	25	0	0	0	25	0
Total Other Infrastructure	342	159	183	0	0	0	342	0
TOTAL INFRASTRUCTURE	16,794	8,329	6,555	1,910	2,400	0	14,394	0
TOTAL CAPITAL WORKS	20,124	10,123	7,345	2,656	2,400	1,500	16,224	0

Works carried forward from the 2017/18 year

Capital Works Area	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY								
Land								
Yarragon Retardation - Land Acquisition	529	0	0	529	0	0	529	0
Total Land	529	0	0	529	0	0	529	0
Buildings								
West Gippsland Arts Centre	1,589	795	636	158	0	0	1,589	0
Total Buildings	1,589	795	636	158	0	0	1,589	0
TOTAL PROPERTY	2,118	795	636	687	0	0	2,118	0
PLANT AND EQUIPMENT								
Computers and Telecommunications								
Information Technology Program	151	106	45	0	0	0	151	0
Arts Centre Booking & Management Software - upgrade	30	0	30	0	0	0	30	0
Total Computers and Telecommunications	181	106	75	0	0	0	181	0
TOTAL PLANT AND EQUIPMENT	181	106	75	0	0	0	181	0
INFRASTRUCTURE								
Bridges								
Allambee Estate Road Bridge	118	24	94	0	0	0	118	0
Total Bridges	118	24	94	0	0	0	118	0
TOTAL INFRASTRUCTURE	118	24	94	0	0	0	118	0
TOTAL CARRIED FORWARD CAPITAL WORKS 2017/18	2,417	925	805	687	0	0	2,417	0
TOTAL CAPITAL WORKS	22,541	11,048	8,150	3,343	2,400	1,500	18,641	0

5. Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	7.6%	-2.5%	1.1%	1.8%	1.4%	0.8%	o
Liquidity									
Working Capital	Current assets / current liabilities	2	229.5%	150.9%	185.2%	200.2%	175.6%	203.8%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	27.4%	89.3%	115.3%	123.4%	107.8%	116.5%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	26.9%	22.9%	20.3%	19.0%	18.5%	11.7%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.7%	4.0%	9.3%	1.6%	0.8%	6.9%	+
Indebtedness	Non-current liabilities / own source revenue		31.7%	23.7%	30.2%	29.4%	22.7%	22.1%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	89.2%	117.4%	75.2%	70.2%	65.5%	64.2%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	64.1%	77.6%	75.4%	74.5%	74.5%	74.6%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.5%	0.6%	0.5%	0.5%	0.4%	0.4%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	+/-
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$2,930	\$2,815	\$2,889	\$2,959	\$3,025	\$3,101	+
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,846	\$1,800	\$1,805	\$1,841	\$1,877	\$1,916	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		17.2%	19.4%	18.9%	13.8%	13.7%	13.6%	+

Key to Forecast Trend:

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

Notes to indicators

1. Adjusted underlying result

The adjusted underlying result reflects a positive result for the years 2018/19 to 2021/22 inclusive that demonstrates a financially sustainable position. It is a measure of Council's ability to achieve its service delivery objectives after removing revenue sources that are specifically allocated to capital works.

2. Working Capital

The working capital capital ratio remains well above 100% and, for the years 2018/19 to 2021/22 inclusive, in excess of the preferred target of 150%.

3. Unrestricted Cash

Unrestricted cash ratio exceeds 100% for the years 2018/19 to 2021/22 inclusive reflecting an adequate capacity to pay for Council's current liabilities as they fall due.

4. Debt compared to rates

Debt compared to rates is measured by the total of Council's loans & borrowings as a percentage of rates & charges. This ratio is 20.3% for the 2018/19 year and projected to reduce to 11.7% by 2021/22 as Council pays down its current loan portfolio. The ratios are well within Council's Borrowing Policy parameter of a maximum of 40% indicating the capacity to increase borrowing when the need arises.

Notes to indicators continued.

5. Asset renewal

Asset renewal ratio is in the order of 75% for the 2018/19 Budget and expected to progressively decrease to 64.2% by the 2021/22 year. This result, being less than the preferred result is 100%, indicates that Council's infrastructure gap is expected to increase unless additional funding is allocated to renewal capital works.

6. Rates concentration

The rates concentration ratio indicates Council's reliance on rates & charges as a revenue source. The ratio remains relatively constant at approximately 75% for the 2018/19 Budget and ensuring three financial years.

Appendix A Fees and Charges Schedule

The appendix presents the rates and charges of a statutory and non-statutory nature, which will be charged in respect to various goods and services provided during the 2018/19 year.

<i>Sub Type</i>	<i>Unit Type</i>	<i>18/19 Proposed Fee Including GST</i>
Community Assets		
Bellbird Park Stadium- Bellbird Park Stadium		
Refer Note 8 of the Fees and Charges Schedule		
Bellbird Park Stadium- Stadium Sports		
3 months Pryme mover membership	Membership	120.50
Casual squash court hire- (1/2 Hr)	Session	13.10
Casual squash court hire (Per Hour)	Hour	26.30
Casual Stadium Entry	Each	4.20
Casual Stadium Entry 10 Visit Pass	Pass	42.20
Casual Stadium Entry 10 Visit Pass- Concession	Pass	39.10
Casual Stadium Entry Concession	Session	3.90
Disability Netball	Each	4.10
Futsal - registration & insurance	Team	256.20
Futsal - Team Sheet	Team	62.30
Group Fitness- Casual Adult Price	Person	13.50
Group Fitness- Concession	Person	10.80
Group Fitness- Pryme Mover	Person	9.00
Gymnastics Classes Fortnightly Direct Debit 46 weeks/year	Each	19.40
Gymnastics Classes Term (Price X Number of classes)	Each	10.80
Gymnastics GV Registration	Each	32.90
Keenagers	Each	4.10
Lifeball	Each	4.10
Netball (Service Provider) registration & insurance fee per team	Per team	168.10
Netball (Service Provider) Team Sheet	Team	54.00
Program Room Hire	Hour	34.40
Pryme Movers Group Fitness 10 Visit Pass	Pass	90.60
Racquet Hire	Each	4.30
Squash Club Membership	Membership	32.70
Squash Club Membership-Concession	Membership	27.60
Squash- Concession	Membership	10.40
Squash- Junior	Each	10.30
Squash Junior/Concession 10 Visit Pass	Pass	104.00
Squash- Senior	Each	13.10

Squash Senior 10 Visit Pass	Pass	130.80
Volleyball Junior	Each	5.10
Volleyball Junior 10 Visit Pass	Pass	51.50
Volleyball Senior 10 Visit Pass	Pass	65.90
Volleyball-Concession	Each	5.30
Volleyball-Family Pass (2 adults, 2 children)	Pass	13.30
Volleyball-Senior	Each	6.50
Bellbird Park Synthetic and Grass Fields		
Cleaning- Toilets/ change - Casual users	Each	107.30
Cleaning- Toilets/ change - User Groups	Each	53.10
Synthetic Field- Casual use- Full Field (per hour)	Hour	62.30
Synthetic Field- Casual use- Half Field (per hour)	Hour	32.70
Synthetic Field- Primary school (per term-maximum 10 hours)	Per Term	126.70
Synthetic Field- Secondary school (per term-maximum 10 hours)	Per Term	252.40
Synthetic Field- Tenants - Full Field (per hour)	Hour	25.50
Synthetic Field- Tenants - Half Field (per hour)	Hour	13.80
Equestrian Casual Hire		
Casual Hire (Baw Baw Equestrian Centre, Lardner)-daily	Daily	350.00
Casual Hire (Logan Park facility)- daily	Day	166.00
Event Bond		
Event Bond (refundable on final inspection)	Each	1,000.00
Garbage and Tipping Fees		
Commercial tenements - 120 lit bin (optional service)- per annum	Service	420.00
Commercial tenements -240 lit bin (optional service)- per annum	Service	496.00
Double/Queen/King Mattress	Each	31.00
Garbage Charge - Additional 120 Collection- (per annum)	Service	87.00
Garbage Charge - Additional 240 Recycling Collection- (per annum)	Service	49.00
Garbage Charge - Declared Area (per annum)	Service	384.00
Garbage Charge - Undeclared Area (optional service)- per annum	Service	384.00
Green Waste – Additional (per annum)	Service	74.00
Hard Rubbish Collection – Pensioners (pick up)	Each	31.00
Hard Rubbish Collection (pick up)	Each	63.00
Silage Wrap- Bulker bag	Per bag	10.00
Silage wrap- Plasbac	Per Bag	5.00
Single Mattress	Each	20.00
Tanjil Bren Collection Service (per annum)	Service	121.00
Tip Fee - Paint Tin 1-5 litre (each)	Each	3.00
Tip Fee - Paint Tin 5-20 litre (each)	Each	4.00
Tip Fee - Paint Tin more than 20 litre (each)	Each	10.00
Tip Fee - Paper & Cardboard Commercial (m3)	Cubic Metre	5.00

Tip Fees - Car Metal Car Bodies (each)	Each	51.00
Tip Fees - Domestic refuse (m3)	Cubic Metre	33.00
Tip Fees - Domestic refuse (Minimum)- unit	Each	8.00
Tip Fees - Domestic refuse 1.8 Trailer - Fill Above trailer sides	Each	33.00
Tip Fees - Domestic refuse 1.8 Trailer - Level Fill	Each	25.00
Tip Fees - Green Waste Tree Pruning (m3)	Cubic Metre	20.00
Tip Fees - LPG / Gas Bottles 10-20kg (each)	Each	10.00
Tip Fees - LPG / Gas Bottles 1-10kg (each)	Each	10.00
Tip Fees - LPG / Gas Bottles More than 20kg (each)	Each	25.00
Tip Fees - Tyres – car (each)	Each	5.00
Tip Fees - Tyres - large tractor (each)	Each	41.00
Tip Fees - Tyres - large truck (each)	Each	13.00
Tip Fees - Tyres - light truck (each)	Each	9.00
Walhalla Collection Service (per annum)	Service	187.00
Miscellaneous		
Subdivision Engineering Supervision	Percentage	2.50
Subdivision Plan Approval (Statutory- Subdivision Act)	Percentage	0.75
Other Swimming Pools		
Adult Monthly Pass	Membership	29.40
Adult Season Pass	Membership	99.70
Concession Monthly Pass	Membership	23.50
Concession/Child Season Pass	Membership	79.60
Family Monthly Pass	Membership	52.00
Family Season Pass	Membership	175.10
Other Swimming Pools- Other Swimming Pools		
Refer Note 8 of the Fees and Charges Schedule		
Other Swimming Pools- Summer Pools Single Admissions		
Adult	Session	5.50
Concession	Session	3.30
Family	Session	14.80
Other Swimming Pools- Swimming Pools per Session		
Swimming Lessons (Service Provider Teacher)- per participant	Session	7.50
Property- Exhibition Hall Hire		
Community rate -full day	Each	286.80
Community rate -half day	Each	146.00
Exhibition Hall (Function without Alcohol - Bond)	Each	600.00
Exhibition Hall (Function with Alcohol - Bond)	Each	600.00

Exhibition Hall Commercial/Private/Govt/Not for Profit Hire - full day	Day	750.00
Exhibition Hall Commercial/Private/Govt/Not For Profit Hire - half day	Each	375.00
Property- Goods Shed Hire Fees		
Goods Shed Hire Fees-Community Day	Day	83.20
Goods Shed Hire Fees-Community Half Day	Half day	41.60
Goods Shed Hire Fees-Community Quarter Day	Quarter Day	20.80
Property- Hall Hire- Halls managed by COM's		
Commercial/Private- Full Day	Each	130.30
Commercial/Private- Night	Each	182.50
Community/Local	Hour	10.40
Community/Local- Full day	Each	62.50
Community/Local- Night	Each	93.80
Hall Hire- Bond - Events with alcohol	Each	600.00
Hall Hire- Bond- Events without alcohol	Each	600.00
Meeting Room	Hour	10.40
Property- Public Buildings-Casual Hire Rate		
Bond Alcohol	Each	600.00
Bond-No Alcohol	Each	600.00
Cleaning	Hour	70.00
Commercial/Private full day	Each	250.00
Commercial/Private half day	Each	125.00
Community- half day	Each	31.30
Community-full day	Each	62.55
Fitness Instructors	Hour	25.00
Hourly rate Community	Hour	10.40
Not for Profit/Government- full day	Each	93.85
Not for Profit/Government- half day	Each	46.95
Provision of Stormwater size, depth and offset information		
Notice of information through Section 200(1) of the Local Govt Act 1989	Each	65.55
Recreation Facilities- Buildings		
Personal Trainers	Hour	20.50
Recreation Reserves		
Events-excludes bins and cleaning	Day	834.35
User fees (Maximum fee)- per annum (Refer to Council Pricing Policy)	Annum	5,333.00

Sporting Fields		
Grounds- Cleaning charge (per hour)	Hour	65.75
Grounds- Community Club, Group or School outside BBSC- Casual use (daily)	Day	161.05
Grounds- For Profit/Commercial Groups	Day	427.60
Grounds- Schools within Baw Baw Shire- Casual use (must be booked)	Day	0.00
Grounds-Community Club or Group within BBSC-Casual Use	Day	107.35
Lights- Full Field (per hour)	Hour	25.55
Lights- Half field (hourly)	Hour	18.90
Sporting Pavilion		
Pavilion- Cleaning charge (per use)	Each	130.35
Pavilion-Use	Hour	20.85
Turf Wicket		
Turf wicket pitch (per use)	Each	307.00
Warragul Leisure Centre- Warragul Leisure Centre		
Refer Note 8 of the Fees and Charges Schedule		
Warragul Leisure Centre- Aquatic Education		
Aquasafe Intensive 5 Day School Holiday Program	Membership	62.30
Aquasafe Plus FAMILY- Fortnightly direct debit (48 week program)	Membership	31.20
Aquasafe Plus- Fortnightly direct debit (48 week program)	Membership	34.70
Aquasafe Start-up pack	Each	36.00
Bronze Medallion	Session	9.00
Grey Medallion	Session	8.80
Private Lesson 0.5 hr	Each	49.80
Schools per participant (School instructor)	Session	6.40
Schools Per student per 1 hour lesson (1:6 ratio)	Session	8.80
Schools Per student per 30 min lesson (1:6 ratio)	Session	7.50
Term Aquasafe (0.5 hr)	Membership	19.00
Warragul Leisure Centre- Aquatics (Casual)		
Adult Swim-Casual price entry to all aquatic facilities except warm water pool	Each	7.20
Child Swim- Casual price entry to all aquatic facilities except warm water pool	Each	5.70
Concession Swim- Casual concession price entry to all facilities except warm water pool	Each	5.70
Family Swim (Sunday)- Discount casual family price entry to all aquatic facilities except warm water pool	Each	15.30
Family Swim- Casual family price entry to all aquatic facilities except warm water pool	Each	19.70

Warm Water Pool (Adult)- Casual adult price entry to warm water pool- additional to adult swim fee	Each	2.00
Warm Water Pool (Concession)-Casual Concession price entry to Warm Water Pool-additional to concession swim fee	Each	1.60
Warragul Leisure Centre- Aquatics Visit Pass		
Adult Pools- 20 visits	Pass	129.80
Concession Pools- 20 visits	Pass	103.00
Master Swimming -10 Visits	Pass	131.60
Warm Water Pool (Adult)- 10 Visits	Pass	83.00
Warm Water Pool (Adult)- 20 Visits	Pass	166.80
Warm Water Pool (Concession) - 20 Visits	Pass	131.70
Warm Water Pool(Concession)-10 Visits	Pass	65.90
Warragul Triathlon/Swim Club- 25 Visit pass to lap aquatic facilities	Pass	90.00
Warragul Triathlon/Swim Club-50 Visit pass to lap aquatic facilities	Pass	180.00
Warragul Leisure Centre- Child Care per 10 Visits		
Additional Children	Membership	16.20
First Child	Membership	31.90
Occasional Care- First Child	Membership	46.30
Occasional Care-Additional Child	Membership	32.40
Warragul Leisure Centre- Child Care per 20 Visits		
Additional Children	Membership	32.40
First Child	Membership	63.90
Occasional Care- First Child	Membership	92.70
Occasional Care-Additional Child	Membership	64.80
Warragul Leisure Centre- Child Care per Session		
Additional Children	Session	1.80
First Child	Session	3.50
Occasional Care- First Child	Membership	5.10
Occasional Care-Additional Child	Membership	3.60
Warragul Leisure Centre- Children's Programs		
Birthday Party with food and instructor provided (per participant)	Person	25.20
Birthday Party without food (per participant)	Person	20.80
Late booking fee (less than 48 hours)	Each	6.10
School Holiday	Each	56.20
School Holiday Late pick up	Each	12.30
Warragul Leisure Centre- Facility Hire		
Carnival Hire- Whole Day	Whole Day	874.10
Carnival Hire-Half Day- 2-4 Hours	Half Day	437.10

Inflatable Casual Use (Members Free)	Session	2.00
Inflatable Hire	Session	370.80
Lane Hire (pool per hour)	Hour	44.20
Program Room	Hour	49.40
Warm Water Pool	Hour	62.50
Whole Pool 25m (per hour-min 2 hours)	Session	169.70
Warragul Leisure Centre- Membership Direct Debit		
Full Membership- Start Up Fee	Membership	78.40
Full Aquatic Membership- Fortnightly Fee	Membership	24.90
Full Aquatic Membership- Fortnightly fee (Concession/Corporate)	Membership	22.20
Full Aquatic Membership- Start Up Fee	Membership	78.40
Full Aquatic Membership- Start Up Fee (Concession/Corporate)	Membership	70.00
Full Membership- Fortnightly Fee	Membership	40.20
Full Membership- Fortnightly Fee (Concession/Corporate)	Membership	36.00
Full Membership- Start Up Fee (Concession/Corporate)	Membership	70.00
Pryme Movers- Fortnightly Fee	Membership	27.60
Pryme Movers- Start Up Fee	Membership	70.00
Warragul Leisure Centre- Program per 10 Visits		
Group Fitness	Membership	135.50
Group Fitness (Concession)	Membership	105.90
Pryme Movers - Strength Training	Membership	81.10
Warragul Leisure Centre- Program per Session		
Group Fitness	Session	15.00
Group Fitness (Concession)	Session	11.70
Instructor hire - off site per hour	Session	74.20
Pryme Movers- Strength Training	Session	9.00
Virtual Classes	Session	9.00
Warragul Leisure Centre- Stadium Sports		
1 Court per Hour	Hour	49.40
Casual Court Entry	Hour	4.10
Netball Team Sheet	Team	46.20
Warragul Leisure Centre- Term Membership		
12 month Pryme Mover membership	Membership	717.10
3 month insurance Aquatic Membership (inc. start up)	Membership	292.60
3 month Insurance Full Membership (inc. start up)	Membership	462.10
3 month Pryme Mover membership	Membership	179.30
6 month aquatic membership	Membership	324.10
6 month aquatic membership (Concession)	Membership	289.60
6 month full membership	Membership	524.00

6 month full membership (Concession)	Membership	468.90
6 month Pryme Mover membership	Membership	358.50
Chief Executive Officer		
BBSC photocopying charges		
A3 black and white photocopying	Per page	0.45
A4 black and white photocopying	Per page	0.25
A4 or A3 colour photocopies	Per page	0.65
Freedom of Information		
Application fee	Each	28.90
Charge for Access Supervision	Per quarter hour of part of a quarter of an hour	5.20
Charge for searching	Per hour or part of an hour	20.90
Provision of A4 black and white photocopying	Per page	0.25
Corporate & Community Services		
Debt Recovery- Legal Costs		
Refer Note 6 of the Fees and Charges Schedule		
Family and Children's services		
Baby capsule - Bond	Each	40.00
Baby capsule fee	Each	60.00
Kindergarten application fee	Each	25.00
Family and Children's services- Family Day Care		
Family Day Care Admin Fee	Hour	0.50
Home and Community Care		
Community Respite (High) Double	Hour	25.05
Community Respite (High) Single	Hour	25.05
Community Respite (Low) Single & Double	Hour	5.10
Community Respite (Medium) Single & Double	Hour	8.20
Community Respite Brokerage	Hour	8.40
Community Respite Full cost	Hour	55.10
Community respite full cost (out of ordinary hours)	Hour	82.80
Community Respite Hardship (b)	Hour	2.00
Community Respite Hardship (c)	Hour	3.00
Community Respite Hardship (d)	Hour	4.00

Full cost travel per km – community bus- per Kilometre	Kilometer	1.10
Home Care - (Low) Double	Hour	7.80
Home Care - (Low) Single	Hour	6.65
Home Care - (Medium) Single	Hour	11.80
Home Care (High) Double	Hour	25.65
Home Care (High) Single	Hour	23.50
Home Care (Medium) Double	Hour	12.80
Home Care Brokerage	Hour	8.60
Home Care full cost (out of ordinary hours)	Hour	80.00
Home Care Hardship (b)	Hour	2.00
Home Care Hardship (c)	Hour	3.00
Home Care Hardship (d)	Hour	4.00
Home Care-Full cost	Hour	51.65
Home Maintenance (High) Double	Hour	42.85
Home Maintenance (High) Single	Hour	40.70
Home Maintenance (Low) Double	Hour	12.90
Home Maintenance (Low) Single	Hour	11.85
Home Maintenance (Medium) Single	Hour	17.20
Home Maintenance (Medium) Double	Hour	18.20
Home Maintenance Brokerage	Hour	12.90
Home Maintenance Full Cost	Hour	70.55
Home Maintenance Hardship (b)	Hour	2.00
Home Maintenance Hardship (c)	Hour	3.00
Home Maintenance Hardship (d)	Hour	4.00
Meals on Wheels - Budget (2 Course)	Each	8.20
Meals on Wheels - Full cost	Each	16.10
Meals on Wheels - Hardship	Each	4.50
Meals on Wheels - Normal	Each	9.20
Meals on Wheels Hardship 2	Each	6.00
Overnight Respite 10 hours	Session	282.20
Overnight Respite 24 hours Full cost	Day	564.40
Overnight Respite 24 hours High	Day	299.40
PAG Full cost (CORE) long session	Session	88.15
PAG Full cost (CORE) Long session with meal	Session	98.40
PAG Full cost (CORE) Short session	Session	44.10
PAG Full Cost (HIGH) long session	Session	123.95
PAG Full cost (HIGH) Long session with meal	Session	140.10
PAG Full cost (HIGH) Short session	Session	62.00
PAG Long session	Session	7.50
PAG Long session with meal	Session	14.10
PAG Short session	Session	3.60
PAG Short session with refreshments	Session	5.20
PAG Subsidised (CORE) Long session	Session	30.60
PAG subsidised (CORE) Short session	Session	20.40

PAG Subsidised (HIGH) Long session	Session	35.70
PAG Subsidised (HIGH) Short session	Session	25.50
PAG Supported Community Access	Session	3.60
Personal Care Full Cost (out of ordinary hours)	Hour	80.80
Personal care - full cost (weekend/public holidays)	Hour	112.20
Personal Care (High) Double	Hour	25.50
Personal Care (High) Single	Hour	25.50
Personal Care (Low) Double	Hour	6.15
Personal Care (Low) Single	Hour	6.15
Personal Care (Medium) Double	Hour	9.20
Personal Care (Medium) Single	Hour	9.20
Personal Care Brokerage	Hour	8.20
Personal Care Full cost	Hour	53.90
Personal Care Hardship (c)	Hour	3.00
Personal Care Hardship (b)	Hour	2.00
Personal Care Hardship (d)	Hour	4.00
Respite - full cost (weekends/public holidays)	Hour	114.70
Property		
Agreement Preparation Fee	Each	125.15
Minimum Standard Annual Lease Fee	Each	782.20
Rural Grazing-Unmade Road-Major	Per annum	550.00
Rural Grazing-Unmade Road-Minor	Per annum	300.00
Property- Agistment		
Cattle Agistment (per head/per week)	Each	10.20
Horse agistment (minimum fee per month)	Each	100.00
Sheep and goat Agistment (per head/per week)	Each	2.10
Planning and Development		
Arts Centre		
Advanced AV Operation	Per hour	51.00
Advertising Service Fee (per advertising week)	Week	44.00
Basic AV setup (set up and equipment only)	Per function	145.00
Board Operators per hour	Hour	54.00
Board Room (Commercial)- Full Day	Day	102.00
Board Room (Shire)- Half Day	Half Day	55.00
Board Room (Shire)-Full Day	Day	71.00
Booking Fee Commercial	Each	3.70
Booking Fee- Education	Each	1.90
Booking Fee Non-Commercial	Each	2.40
Card Charges % of Gross Box Office	Percentage	0.02
Complimentary (per printed ticket)	Each	1.00

Conference Registration Fee (per delegate)	Each	3.70
Direct Mail per letter	Each	3.05
Fountain Room (half of room) full day (Commercial)	Day	200.00
Fountain Room (Shire)- Half Day	Half Day	90.00
Fountain Room (Shire)-Full Day	Day	120.00
Fountain Room half day (Commercial)	Half Day	150.00
Fountain Room half day (Commercial) half day	Half Day	150.00
Gaffer Tape	Roll	23.00
Intermediate AV (set up and equipment only)	Per function	220.00
Lyrebird Room (Commercial)- Full Day	Day	380.00
Lyrebird Room (Commercial)- Half Day	Half Day	300.00
Lyrebird Room (Shire)-Full Day	Day	266.00
Lyrebird Room (Shire)-Half Day	Half Day	180.00
Mechanists per hour	Hour	50.00
Piano Hire (including tuning)	Each	275.00
Postage fee	Each	5.60
Radio Microphones (includes batteries)	Each	62.00
Rehearsal-theatre stage hire-Under work light	Hour	58.00
Security Service-Licensed Events (Alcohol) (per hour)	Hour	56.00
Smoke Machine Hire (includes smoke fluid)	Performance	56.00
Stage floor repaint (excluding paint)	Each	550.00
Theatre Hire- (Commercial 2nd performance)	Performance	750.00
Theatre Hire- Commercial day hire	Day	2,365.00
Theatre Hire -Education (2nd performance)	Performance	440.00
Theatre Hire-Education Tier 1 (per performance)	Performance	440.00
Theatre Hire-Education Tier 2 (per performance)	Performance	1,089.00
Theatre Hire-Education Tier 3 (per performance)	Performance	1,300.00
Theatre Hire-Non Commercial (2nd performance)	Performance	480.00
Theatre Hire-Non Commercial Tier 1 (per performance)	Performance	480.00
Theatre Hire-Non Commercial-Tier 2(per performance)	Performance	1,188.00
Theatre Hire-Non-Commercial Tier 3 (per performance)	Performance	1,419.00
Usher per hour	Hour	49.00
Building		
Annual POPE - Same event on multiple occasions	Annual	1,251.55
Bi-Annual POPE - Different events on multiple occasions	Bi-Annual	2,085.90
Bi-Annual POPE - Individual Event Certification	Bi-Annual	1,251.55
Building - Copy of Building Permit Documents	Each	99.10
Building - Copy of Occupancy Permit	Each	99.10
Building - Council Consent and Report - Dispensations	Each	265.00
Building - Inspections (Existing Permits)	Each	208.60
Building - Lodgement Fees	Each	42.00
Building - Private Building Surveyor Property Information (Hazard Areas)	Each	57.00

Building - Property Information (Building Permit Details, Notices & Orders Details)	Each	57.00
Building - Statutory Demolition Charge	Each	67.00
Building - Stormwater Point of Discharge	Each	67.00
Building - Temp Occupation Permits for buildings	Each	990.80
Building-Commercial applications over time allocation.	Per Hour	208.60
Essential Safety Measures preparation of maintenance schedules	Per Hour	102.25
Essential Safety Measures reports	Per Hour	102.25
POPE - Commercial Operators	Each	1,251.55
POPE - Volunteer & Not for profit Organisations	Each	677.90
Siting Approval of Temporary Structure	Each	625.75
Swimming pool and spa safety barrier reports	Each	460.10
Compliance		
Adoption fee for cat	Each	180.00
Adoption Fees – Dog (per activity)	Each	300.00
Advertising display permit (per annum)	Annum	78.20
Alcohol Permits	Each	78.20
Animal Register Certificate/Record	Each	15.35
Animal Register Inspection Fee	Each	35.80
Asset Protection Permit	Each	218.80
Cat Cage - Bond	Each	60.00
Cat Registration - Desexed- Refer Note 4	Each	39.00
Cat Registration - Not desexed- Refer Note 4	Each	117.00
Cat registration- desexed (Pensioner concession)- Refer Note 4	Each	19.40
Cat registration- Not desexed (Pensioner concession)- Refer Note 4	Each	58.30
Community Local Law Infringement- Penalty Unit of \$100	Each	100.00
Dog Registration - Desexed- Refer Note 4	Each	39.00
Dog Registration - Not desexed- Refer Note 4	Each	117.00
Dog registration- dangerous, restricted and menacing- Refer Note 4	Each	260.00
Dog registration- desexed (Pensioner concession)- Refer Note 4	Each	19.40
Dog registration- Not desexed (Pensioner concession)- Refer Note 4	Each	58.30
Droving Livestock Permit (5 years)	Each	270.00
Impounded vehicle release fee	Each	157.00
Impounded vehicle storage	Per Day	12.00
Impounded vehicle towing-AT CONTRACTORS COST	Each	0.00
Keeping of Excess Animals Permit (per annum)	Annum	76.70
Livestock Pound fees (per day)- Refer Note 10		
Local Law Impound Fee	Each	80.00
Local Laws Permit Fees – Other	Each	76.70
Microchipping fee- dog or cat	Each	62.35
Occupation of road or footpath permit	Each	76.70
Open Air Burning (per activity)	Each	52.00
Open air burning permit-Commercial	Each	208.60

Outdoor eating & goods for sale permit per Sq m (per annum)	Annum	45.00
Penalty Notice Reminder Fee- Refer Note 5	Each	24.50
Permit application lodgement fees	Each	36.80
Pound fees (per day)	Day	16.00
Pound Release fees	Each	140.00
Pound Release fees Registered Outside designated area	Each	80.00
Registration-Domestic Animal Business per annum- Refer Note 3	Annum	250.00
Replacement disabled parking permit	Each	5.10
Roadside Trading Permit (1 mth) Outside designated area	per mth	260.75
Roadside Trading Permit (6 mths) Outside designated area	6 mths	1,147.25
Roadside Trading Permit (per annum) Outside designated area	annum	1,877.30
Roadside Trading Permit (per day) Outside designated area	per day	104.30
Roadside Trading Permit- Inside designated area (1 month)	Per Month	521.45
Roadside Trading Permit- Inside designated area (6 months)	6 Months	2,294.50
Roadside Trading Permit- Inside designated area (per annum)	Per Annum	3,754.60
Roadside Trading Permit- Inside designated area (per day)	Per Day	208.60
Sausage Sizzle Permit	Each	78.20
Vic Roads stock on roads (per activity)	Each	573.60
Works Within Road Reserve Permit (each)	Each	150.00
Domestic Animal Infringements		
Refer Note 2 of the Fees and Charges Schedule		
Emergency Management		
CFA Remove Fire Hazard (Admin fee)	Each	104.30
CFA Remove Fire Hazard- Refer Note 5	Each	1585.70
Health- Food		
Food-Health Inspection following non-compliance	Per Hour	145.00
Food-Health Registration - Class 1	Each	575.00
Food-Health Registration - Class 2	Each	575.00
Food-Health Registration - Class 2 (Domestic Kitchen 50%)	Each	290.00
Food-Health Registration - Class 2 (Sporting Clubs 75%)	Each	430.00
Food-Health Registration - Class 3	Each	430.00
Food-Health Registration - Class 3 (Domestic Kitchen 50%)	Each	215.00
Food-Health Registration - Class 3 (Sporting Clubs 75%)	Each	325.00
Food-Pre Transfer Inspection Fee	Each	290.00
Food-Temporary food registration fee (on application)	Each	160.00
Food-Transfer of Registration	Each	395.00
Health- New Premises		
Health Registration-New premises registration - All Health Premises	Each	315.00
Late payment fee-renewal of registration for all health premises- Refer Note 7		

Health- Onsite Waste Disposal		
Septic - Copy of plans (hard copy)	Each	95.00
Septic- Copy of plan(electronic)	Each	42.00
Septic Tank Fees - All - Fast Track Option	Each	630.00
Septic Tank Fees - Alterations (Additional fixtures)	Hour	290.00
Septic Tank Fees - Alterations (upgrades, Additional lines, Tank)	Each	365.00
Septic Tank Fees - Amendment to Permit Expiry Date	Each	72.00
Septic Tank Fees - Amendment to Plans Submitted	Each	215.00
Septic Tank Fees-Permit to Install and Permit to Use	Each	575.00
Septic-Conveyancing Enquiry	Each	215.00
Septic-Land Capability Assessment Report	Each	72.00
Health- Public Health and Wellbeing		
Accommodation Premises-Health Registration >5 but <10 People	Each	215.00
Accommodation premises-Health Registration- 10 or more beds	Each	290.00
Accommodation Premises-Health Registration-Transfer of Registration	Each	290.00
Health Registration - Beauty therapist s68(a)	Each	290.00
Health Registration - Business involving skin penetration: s68(d)	Each	300.00
Health Registration-Business involving colonic irrigation s 68(c)	Each	290.00
Health Registration-Business involving tattooing: s68(e)	Each	290.00
Health Registration-Business of applying cosmetics that does not involve skin penetration or tattooing: s68(ab)	Each	290.00
Health Registration-Transfer of Registration -Prescribed Premise: s68	Each	290.00
Health- Residential Tenancies		
Caravan Park-Health Registration-Less than 25 sites	Fee units	235.00
Caravan Park-Health Registration-More than 100 but less than 150 sites	Fee Units	1,435.00
Caravan Park-Health Registration-More than 150 but less than 200 sites	Fee Units	2,380.00
Caravan Park-Health Registration-More than 200 but less than 250 sites	Fee Units	2,850.00
Caravan Park-Health Registration-More than 25 but less than 50 sites	Fee units	470.00
Caravan Park-Health Registration-More than 50 but less than 100 sites	Fee units	885.00
Caravan Park-Transfer of Registration	Fee Units	69.70
Health- Services		
Food and Water Sampling	Per Hour	310.00
Report and Consent Section 801 Building Regulations 2006	Each	575.00
Sharp bins-small	Each	3.60
Sharp bins-tall	Each	6.50

Thermometer	Each	47.00
Parking Infringements		
Refer Note 1 of the Fees and Charges Schedule		
Planning & subdivision fee- Amendment to Planning Scheme		
Consideration by the Minister of a request	Each	453.10
Considering a request to amend a planning scheme	Each	2,871.60
Considering from 11-20 submissions to a planning scheme amendment	Each	28,437.60
Considering more than 20 submissions to a planning scheme amendment	Each	38,014.40
Considering up to 10 submissions to a planning scheme amendment	Each	14,232.70
Submitting the amendment for approval by the Minister	Each	453.10
Planning & subdivision fee- Application for Permits		
01 Class 1 Change or allow the new use of the land	Each	1,240.70
02 Single Dwelling Class 2 Up to \$10,000	Each	188.20
02 Single Dwelling Class 3 \$10,001-\$100,000	Each	592.50
02 Single Dwelling Class 4 \$100,001 to \$500,000	Each	1,212.80
02 Single Dwelling Class 5 \$500,001 to 1 million	Each	1,310.40
02 Single Dwelling Class 6 \$1 Million to \$2 Million	Each	1,407.90
03 VicSmart Class 7 Up to \$10,000	Each	188.20
03 VicSmart Class 8 More than \$10,000	Each	404.30
03 VicSmart Class 9 Application to subdivide or consolidate land	Each	188.20
04 All Other Developments Class 10 Up to \$100,000	Each	1,080.40
04 All Other Developments Class 11 \$100,001 to \$1 million	Each	1,456.70
04 All Other Developments Class 12 \$1 million to \$5 million	Each	3,213.20
04 All Other Developments Class 13 \$5 million to \$15 million	Each	8,189.80
04 All Other Developments Class 14 \$15 million to \$50 million	Each	24,151.10
04 All Other Developments Class 15 More than \$50 million	Each	54,282.40
05 Subdivision Class 16 Subdivide an existing building	Each	1,240.70
05 Subdivision Class 17 Subdivide land into 2 lots	Each	1,240.70
05 Subdivision Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Each	1,240.70
05 Subdivision Class 19 To subdivide land (other than class 9,16,17 or 18)	Each	1,240.70
Class 20 To create or vary a restriction	Each	1,240.70
Class 21 A permit not otherwise provided for in this Regulation	Each	1,240.70
Planning & subdivision fee- Application to Amend Permit		
01 Class 1 Change the use of the land allowed by the permit	Each	1,240.70
01 Class 2- Amendment to change what the permit allows or any condition	Each	1,240.70

02 Single Dwelling Class 3 Up to \$10,000 (amendment to class 2 permit)	Each	188.20
02 Single Dwelling Class 4 \$10,001-\$100,000 (amend to class 3 permit)	Each	592.50
02 Single Dwelling Class 5 \$100,001-\$500,000 (amendment to class 4 permit)	Each	1,212.80
02 Single Dwelling Class 6 \$500,001 to \$2 million (amendment to class 5 or 6 permit)	Each	1,310.40
03 VicSmart Class 7 Up to \$10,000	Each	188.20
03 VicSmart Class 8 More than \$10,000	Each	404.30
03 VicSmart Class 9 Application to subdivide or consolidate	Each	188.20
04 All Other Developments Class 10 Up to \$100,000	Each	1,080.40
04 All Other Developments Class 11 \$100,000 to \$1 million	Each	1,456.70
04 All Other Developments Class 12 \$1 million to more than \$50 million (amendment to class 12, 13, 14 or 15 permit)	Each	3,213.20
05 Subdivision Class 13 Subdivide an existing building (amendment to class 16 permit)	Each	1,240.70
05 Subdivision Class 14 Subdivide land into two lots (amendment to class 17 permit)	Each	1,240.70
05 Subdivision Class 15 Realignment of common boundary between 2 lots or to consolidate 2 or more lots	Each	1,240.70
05 Subdivision Class 16 To subdivide land	Each	1,240.70
05 Subdivision Class 17 To create or remove restriction	Each	1,240.70
05 Subdivision Class 18 A permit not otherwise provided for in this Regulation	Each	1,240.70
Planning & subdivision fee- Certificates		
Express Certificate Fee	Each	63.40
Land Information Certificates	Each	26.30
Planning & subdivision fee- Enforcement		
Certificate of Compliance Under Section 97N	Each	306.70
Planning & subdivision fee- Other fees		
Amend an Application for a Planning Permit prior to Advertising	Each	102.00
Copy of Planning Permit and Endorsed Plans for Land Owner	Each	85.00
Copy of Planning Permit and Endorsed Plans if not owner	Each	150.00
Extend a planning permit- Refer Note 11		
Preparation of a S173 agreement, Council template/Drafting	Each	869.10
Review by Councils lawyers		
Regulation 15-For a certificate of compliance	Each	306.70
Regulation 16-For an agreement to a proposal to amend or end an agreement under section 173 of the act	Each	620.30
Regulation 17- For a planning certificate- application made electronically	Each	7.00

Regulation 17-For a planning certificate-applicate not made electronically	Each	20.90
Regulation 18-Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority	Each	306.70
Regulation 7-Request minister to prepare amendment to planning scheme exempted Section 20(4) of the Act	Each	3,763.80
Regulation 8-Request minister to prepare amendment to planning scheme exempted Section 20A of the Act	Each	906.10
Road Closure fee (including consent)	Each	500.00
Secondary Consent and Written Consent- Refer Note 12		
Written advice(Written Response to request for planning information)	Each	90.00
Planning & subdivision fee- Planning		
Amend or remove a Section 173	Each	620.30
Planning & subdivision fee- Public Notice		
Laminated Sign On site	Each	104.30
Public Notices in Newspapers at cost	Each	260.75
Public Notification service (includes 10 letters)	Each	125.75
Planning & subdivision fee- Public Notice Fee		
Additional letter	Each	5.70
Planning & subdivision fee- Statutory Fees		
Refer Note 9 of the Fees and Charges Schedule		
Planning & subdivision fee- Subdivision Certificates		
Alteration of plan under Section 10(2) of the Act	Each	104.60
Amendment of certified plan under section 11(1) of the Act	Each	132.40
Certification of a plan of subdivision	Each	164.50

Fees and Charges Notes

Note 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.
Note 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.
Note 3	Registration-Domestic Animal Business - Fee includes State Government Levy on Domestic Animal Business Registration of \$10.00.
Note 4	Animal registration fees - Fee includes State Government Levy on registrations of \$3.50 per dog and \$2.00 per cat.
Note 5	Penalty units are set by the State Government. The fees vary and are indexed by the State Government in July each Year.
Note 6	Legal costs are recovered in accordance with those set by the Magistrates Court of Victoria.
Note 7	Late payment will incur a charge of 50% of the relevant registration fee.
Note 8	3% increase as per YMCA tender submission. Fees have been rounded to the nearest \$0.10cents.
Note 9	Increases to statutory planning and subdivision fees will be released by the State Government in April 2018.
Note 10	Livestock Pound fees (per day) is at cost.
Note 11	Tiered approach - First request 11 fee units (\$158.95) Subsequent requests 22 fee units (\$317.90) Fee based on statutory fee for confirmation works have been done to Council's Satisfaction with a 50% discount for the first request.
Note 12	Tiered approach - First request 11 fee units (\$158.95) S2bsequent requests 22 fee units (\$317.90) Fee based on statutory fee for confirmation works to Council's satisfaction with a 50% discount for the first request.