



# Annual Budget. 2024/25



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## Mayor's Introduction

I am pleased to introduce Baw Baw Shire Council's 2024/25 Annual Budget on behalf of my fellow Councillors.

This year, Council continues to balance delivering and providing our community with the services and infrastructure they depend on, while also navigating a somewhat unpredictable and high-cost economic environment.

We remain strong in our advocacy efforts and commitment and continue to seek additional funding and grants from both the State and Federal Governments. Baw Baw Shire Council received its largest funding grant for a capital works project when we received a funding boost of \$14.5 million from the Federal Government's Growing Regions Program towards the construction of the Baw Baw Culture and Connection Precinct. This is a joint venture with Baw Baw Shire Council, the Victorian Government and the Federal Government, and we thank all levels of Government for their contributions to this project. In the lead up to the State and Federal budgets, Council asked for funding commitments to support the investigation of major arterial road upgrades in Drouin and Warragul, as well as funding to support Council to deliver the extra services and resources required as part of the Victorian Government's Best Start, Best Life Reform, a reform that will significantly increase the demand and need for early childhood centres, and educators.

Looking forward, residents can expect to see a reduction in their waste charge, following advice from the Minister for Local Government and Local Government Victoria that Councils restructure their waste charge. While not mandatory, Council has chosen to follow the directive in order to align with best practise measures, despite this reduction in waste charges forcing Council to absorb a significant additional cost over the next 10 years. Council will continue to investigate how to best manage this, and ensure the community still receives the services it wants and needs, to keep our community thriving.

Our \$41 million capital works program furthers our **'plan, design, deliver'** approach, and drives exciting works across the Shire that we hope will increase the liveability of Baw Baw. Upcoming projects include:

- Copelands Road Warragul upgrade - \$2 million
- Stage 2 of the Rokeby – Noojee Trail upgrade - \$2.1 million
- Downton Park Pavilion Upgrade, Yarragon - \$1.3 million
- Rollo Street Masterplan Project, Yarragon - \$1 million

Our community can also expect to see the completion and official opening of some major sporting projects across the Shire, including the Warragul Leisure Centre Stadium expansion, and the Bellbird Park Pavilion Upgrade. The Willow Grove Netball and Tennis facility is also scheduled to be finished soon. This year's budget is economically responsible, but also positions Council to deliver an exciting array of projects, services and infrastructure for our rapidly growing community.

Thanks must go to the hardworking Council officers who dedicate an enormous amount of time to preparing our budgets each year, and to the Councillors for always advocating in the best interests of the residents that they represent.

Yours Faithfully,

Cr Annemarie McCabe

Mayor, Baw Baw Shire Council



## Executive Summary

Council has prepared an Annual Budget for 2024/25 aligned to the vision and strategic objectives of the Council Plan 2021-2025. It has been developed to enable Council to deliver community services and infrastructure now and into the future, while operating within the challenges of a rate-capped environment, global economic and environmental uncertainty, and unprecedented population growth in Baw Baw Shire.

### 1. Rate rise

The Victorian Government's Fair Go Rates System (FGRS) sets out the maximum amount that Councils may increase rate revenue in a year. For the 2024/25 financial year the FGRS cap has been set by the Victorian Government at 2.75%.

For context, the Consumer Price Index (CPI) which measures the overall change in consumer prices as an indicator of inflation has increased by 4.1% over the twelve months to December 2023.

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

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

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

The 2024/25 Annual Budget has been carefully designed to address these challenges while achieving financial sustainability and delivering the objectives of the Council Plan 2021 – 2025. It has been formulated to provide sufficient funding for Council to continue to deliver essential community services and programs as well as a significant capital works program.

In doing so, Council has kept most annual fees and charges adjustments to within four per cent (4%).

Waste charges have decreased by an average of (4.9%) compared to the 2023/24 financial year. This decrease is representative of Council's action to follow the Local Government Minister's guidelines to remove the following expenses from the waste charge calculation:

- Litter and waste collection from public spaces and the provision of public bins; and
- Street, footpath and drain cleaning.

This will be funded from Council revenue from 1 July 2024, which will effectively result in Council's capital program for future years reducing to accommodate this change.

Council continues to apply a differential rating system. A review of the existing differential rates was conducted, and one new differential category for "Vacant Commercial and Industrial Land" has been included in the differential distribution for 2024/25.

## **2. The financial result**

This Annual Budget projects a surplus of \$21.18 million for 2024/25 compared to the forecast surplus for 2023/24 of \$24.36 million.

The most significant changes impacting the movement in the surplus between the 2024/25 Annual Budget and the 2023/24 forecast are:

- Increase in rates and charges of \$2.32 million.
- Increase in Operating Grants of \$0.84 million, mainly due to the budget increase of \$1.30 million for Financial Assistance Grants in 2023/24 financial year.
- Decrease in Capital Grants of \$3.07 million, compared to 2023/24 capital grants forecast, based on the Capital Program for 2024/25 which includes carryover of project expenditure and revenue for completion in the 2024/25 financial year.
- Increase in employee costs of \$3.50 million, represented by annual resource growth, Enterprise Bargaining Agreement (EBA) increments, banding increments and other statutory factors such as increased superannuation and WorkCover. When compared to the forecast, vacancies are being covered through temporary staff being factored in materials and services.
- Increase in Materials and Services costs of \$0.94 million compared to the 2023/24 forecast. When compared to the 2023/24 budget it is an increase of

\$3.15 million. The 2023/24 forecast includes temporary staff (to cover vacancies), contractors, and operational carryovers.

The surplus of \$21.18 million is converted into an adjusted underlying result that better reflects Council's level of financial sustainability. This result excludes grants received for capital purposes which are non-recurrent and capital contributions from other sources to arrive at the result for 2024/25 of adjusted underlying deficit of (\$5.46) million.

The annual operating results are the subject of annual external audit by the Victorian Auditor General's Office (VAGO) and their recent review by Council's Audit and Risk committee.

### **3. New Initiatives**

The total net cost to Council of new operating initiatives proposed for funding in the draft 2024/25 Annual Budget is \$0.59 million. This consists of operating expenses for a combination of staff and programs.

These initiatives are approved by Council for the draft Budget to meet the needs of our rapidly growing population, and to meet the expectations of our community. Notably, there has been major investment in the areas of infrastructure maintenance, environment and planning.

The total additional Full Time Equivalent (FTE) relating to new initiatives proposed in this Budget is 4.4 for 2024/25, all of which are ongoing positions.

A detailed listing of the new initiatives is provided below.

#### **FTE Related New Initiatives**

##### **Strategic Objective – A Sustainable Shire**

- NI-15 – Part Time Amenities Cleansing Officer – (0.4 FTE ongoing) – This permanent role will assist in maintaining and cleaning Council's public amenities over a seven-day schedule, to ensure that Council's public toilet and BBQ facilities continue to present to a satisfactory standard.
- NI-23 – Environmental Assessment Officer – (1.0 FTE ongoing) – This permanent role will improve environmental planning and project outcomes and reduce environmental planning and project response times.

#### Strategic Objective – A Healthy Community

- NI-16A – Open Space Maintenance Officer – (1.0 FTE ongoing) – This permanent role will respond to the increased area of open space which Council is responsible for maintaining
- NI-16B – Open Space Maintenance Apprentice – (1.0 FTE ongoing) – This permanent role will respond to the increased area of open space which Council is responsible for maintaining

#### Strategic Objective – A Thriving Community

- NI-30 – Drainage Engineer – (1.0 FTE ongoing) – This permanent role will support processing of drainage-related planning referrals, to aid in improving turnaround times for planning applications.

#### **Project or Service Based New Initiatives**

#### Strategic Objective – A Sustainable Shire

- NI-06 – Asset Plan Consultant Support – this once-off allocation will provide consultant support to review and update Council's asset plan, part of a legislative requirement following the Council election in late 2024.

#### Strategic Objective – A Healthy Community

- NI-13 Baxter Park Synthetic Surface Maintenance – this ongoing allocation will support maintenance of the new synthetic playing surface at Baxter Park.
- NI-22 Temporary Gravel Path Connections – this ongoing allocation will allow temporary connections to be constructed until development occurs and footpaths are formalised.

#### Strategic Objective – Enabling Services

- NI-20 – Service Review Program – this ongoing allocation will provide for the development and implementation of a service review program.

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

#### **4. Capital Works Program**

Ahead of preparing the draft 2024/25 Annual Budget, Council's Long Term Infrastructure Plan and Capital Works Program was reviewed and realigned to mitigate against rising costs, interest rates, severe weather events, and contractor shortages.

For 2024/25, Council has adopted an innovative '**plan, design, deliver**' approach that will see \$41.20 million of community infrastructure (including \$18.37 million in carry forward works) delivered within the 2024/25 financial year.

Some of the most significant capital works projects budgeted for 2024/25 include:

- Baw Baw Culture and Connection Place Precinct Stage 1 - \$3.33 million (subject to grant funding) (Total Project Cost \$35.00 million)
- Rokeby Noojee Trail - \$2.10 million (Total Project Cost \$4.00 million)
- Rollo Street Masterplan - \$1.00 million (Total Project Cost \$2.00 million)
- Warragul Streetscape Works - \$1.90 million
- Drouin Recreation Reserve - \$3.62 million (Total Project Cost \$4.10 million)
- Copelands Road Upgrade - \$2.05 million (Total Project Cost \$4.60 million)
- Gravel Roads Sealing Program - \$1.75 million

The Capital Works program for 2024/25 is funded on the following basis:

- \$16.40 million of capital grants
- \$3.10 million of contributions from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies
- \$0.52 million from sale of plant and equipment
- \$20.18 million of Council contributions (allocation from rates)
- \$1.00 million of Borrowings.

The specific detail of the Capital Works program is provided in section 4.5.

The total proposed capital works budget for 2024/25 (including carryovers) is \$41.20 million:

- \$25.58 million is allocated to the Renewal Program to renew and extend the life of existing assets
- \$15.62 million is allocated to upgrade and expansion capital works.

## 5. Community Submissions

Community submissions were invited over the period 18 April 2024 to 8 May 2024. Members of the community had the opportunity to submit proposals for the 2024/25 Annual Budget and were invited to speak to their submissions either in-person or virtually at a Special Meeting of Council on 15 May 2024.

As a result, a total of \$401,000 was included in the final 2024/25 Budget, supporting projects across a vast range of community projects and services, with themes including:

- Sport and Recreation;
- Arts and Culture;
- Community Infrastructure;
- Diversity and Inclusion; and
- Roads and Footpaths.

The following submissions have been approved by Council and funding amount \$319k allocated in the 2024/25 budget. These projects were reviewed for scope of works, delivery timeline and budget allocation and supported by Council.

- Submission 31 - \$20,000 - Arts and Cultural Advisory Committee - trial of a small Arts and Cultural funding program for the 2024-25 financial year;
- Submission 38 - \$116,000 - Storage Shed for Longwarry Recreation Reserve - construction of an additional storage shed;
- Submission 80 - \$110,000 - 1.0 FTE - Gender Equity (Intersectional) Resource - engagement of resource to lead projects and initiatives in relation to diversity and inclusion;
- Submission 87 - \$72,000 - Team Shelters for Burke St Netball Precinct - installation of upgraded team shelters (20% contribution from the club as per the budget submission, being \$12k);
- Submission 106 - \$12,623 - Irrigation Infrastructure at Ellinbank Reserve - grant to the committee for irrigation infrastructure.



The following submissions are presently being reviewed for scope of work, cost estimates and viability of delivery. A detailed report will be presented to Council in September 2024 to consider the projects for funding from the remaining \$82k budget allocation in 2024/25 financial year.

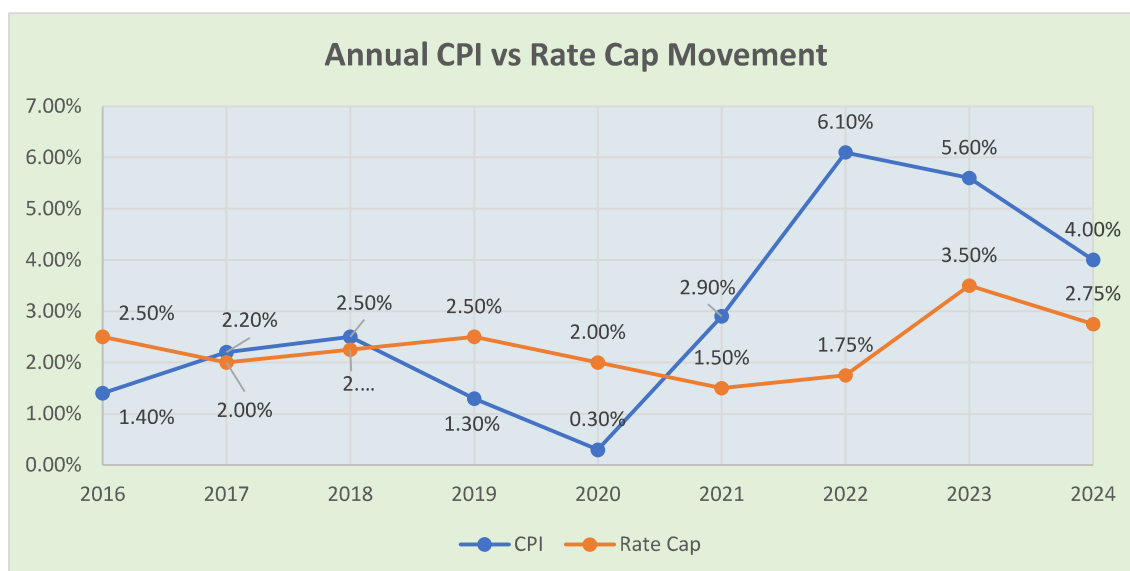
- Submission 22 – Bellbird Park Spectator Shelter – installation of additional spectator seating;
- Submission 48 – Warragul Leisure Centre – trial of extended seasonal hours for the 50m outdoor pool;
- Submission 73 – Drouin Community Hub – activation of the Drouin Community Hub;
- Submission 78 – Remnant Tree Protection Policy – development of a policy to help protect remnant trees on development land;
- Submission 82 – Pedestrian Crossing for Neerim East Road – investigation into a wombat crossing;
- Submission 98 – Pedestrian Bridge over Stringers Creek Walhalla – investigation into design of a pedestrian bridge to cross Stringers Creek;
- Submission 105 – Completion of Drouin Civic Park Masterplan – continuation of the masterplan works for garden rooms and cascades.

## **6. Annual Budget Influences**

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

- Over the last few years, Council has experienced significant cost escalations due to material shortages and challenges in the construction industry. Council is experiencing a unique situation where contracts continue to exceed the initial quantity surveyor estimates and budget provisions. Capital projects continue to be at risk in the current market situation.
- The lack of identified and targeted funding to support infrastructure and service delivery by the State and Federal Governments.
- Election year costs to transition the new Council.
- Increases in insurance and Workcover premiums, both of which have increased significantly over the past two financial years, with this trend expected to continue.
- Councils' requirement to raise funds to provide for the State Government Waste reforms.

- The shortage of statutory planning resourcing and capability required to meet community and Council expectations.
- Review of services and contracts to minimise costs and meet community expectations.
- The ongoing need to provide extra commitment and resourcing towards Federal and State Government advocacy to attract the required funding for a growth Shire such as Baw Baw.
- The review of infrastructure needs within the community in the development of the Long-Term Infrastructure Plan.
- The constraints of the State Government rate capped environment, given the widening gap between CPI and rate cap.
- Fuel costs and utility charges continue to exceed CPI, increasing pressure on Council costs.
- Population growth which provides further challenges to Council's resources.
- Timing of developments and contributions in cash or in-kind.



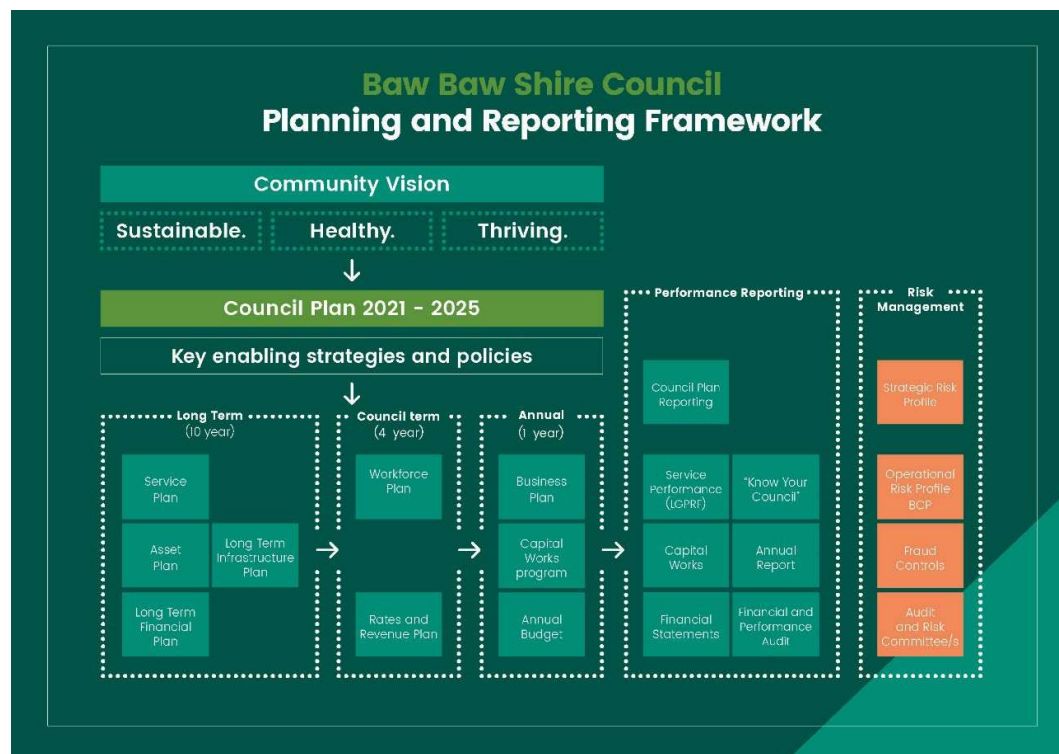
## 1. Link to the Council Plan

The Annual Budget is linked to the achievement of the Community Vision and Council Plan within an overall integrated planning and reporting framework. This framework guides how Council will meet community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Annual Budget) and hold itself accountable (Annual Report).

The 2024/25 Annual Budget has been developed to meet the strategic objectives of the existing Council Plan (2021–2025) and Financial Plan (2024/25 to 2033/2034).

### 1.1 Legislative Planning and accountability framework

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



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

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

### 1.1.1 Key planning considerations

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

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

This budget includes funding for the Strategic Service Framework that will guide Council's Service Review Program.

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

## 1.2 Our purpose

### Our vision

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



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

## Our mission

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

## Our cultural commitments

In implementing the Council Plan, Council is:

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

## 1.3 Strategic objectives

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

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

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



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

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

### **Key focus areas**

Over the term of this Council Plan, Council has specifically focused on 11 key areas in the delivery of Council services, infrastructure, and advocacy:

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

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

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

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

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

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

**Sustainably protecting and managing the natural environment and agricultural land.**

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

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

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

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

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

Creating environments that support a diversity of sports and recreation opportunities and walkable communities across the Shire.

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

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

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

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

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

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

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

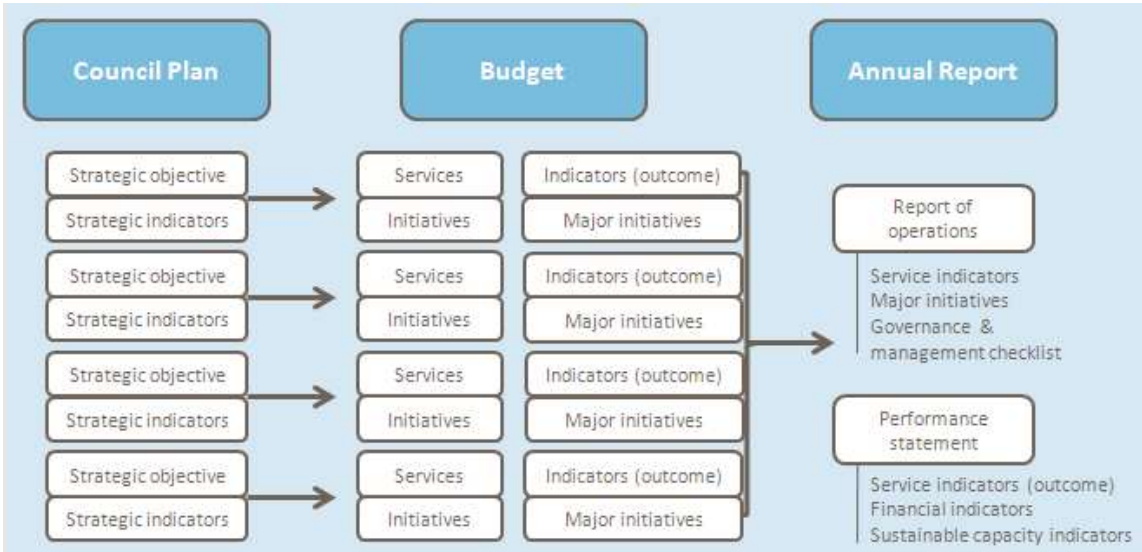
Improving local transport networks and advocating for improvements for roads and public transport for residents across the Shire.

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

2. Services and initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Annual Budget for the 2024/25 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations.

Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Annual Budget and report against them in the Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Annual Budget and the Annual Report is shown below.



Source: Engage Victoria

## 2.1 Strategic Objective 1: A Sustainable Shire

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

Major initiatives:

- Implement the Environmental Sustainability Strategy and corresponding Action Plan.
- Identification and assessment of significant trees for the development of a Significant Tree Register. The register will be considered for future protection amendments in the Baw Baw Planning Scheme.
- Introduce Council's separate glass collection service in 2024 and continue to prepare for the introduction of Council's Food Organics and Green Organics (FOGO) service in 2026.
- Commence implementation of Council's Carbon Emissions Reduction Plan.
- Finalise Council's Circular Economy Policy and commence implementation.

New Initiatives:

- NI-15 – Part Time Amenities Cleansing Officer – (0.4 FTE ongoing)
- NI-23 – Environmental Assessment Officer – (1.0 FTE ongoing)
- NI-06 – Asset Plan Consultant Support

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
Arboriculture Service	Arboriculture Service is responsible for the maintenance of Council's street and park trees within the urban area, through proactive and reactive inspections and follow up works if required, to enhance public safety. This includes compliance with Council's Electrical Line Clearance Management Plan	Inc	21	30	10
		Exp	848	1,335	1,433
		Surplus / (Deficit)	(827)	(1,305)	(1,423)

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
<b>Property Management</b>	Managing the legal and financial aspects of Council's portfolio of property for the most efficient and effective use of properties including the rationalisation of non-essential property and maximising the use of Council property.	Inc	557	1,583	1,565
		Exp	395	1,774	1,656
		Surplus / (Deficit)	162	(191)	(91)
<b>Statutory Planning</b>	Statutory Planning undertakes Council's statutory functions and obligations under the Planning and Environment Act 1987, the Subdivision Act 1988 and associated legislation.	Inc	724	630	690
		Exp	1,921	1,799	1,638
		Surplus / (Deficit)	(1,197)	(1,169)	(948)
<b>Priority Development</b>	Priority Development undertakes council's statutory functions and obligations under the Planning and Environment Act 1987, the Subdivision Act 1988, and associated legislation. It is tasked with supervising construction ensuring that all requirements within subdivision planning permits have been satisfied, including Engineering works and Development Contribution requirements.	Inc	501	622	672
		Exp	1,890	1,903	2,085
		Surplus / (Deficit)	(1,389)	(1,281)	(1,413)
<b>Building Services</b>	Building Services is responsible for the provision of statutory services pursuant to the (Building Act 1993).	Inc	334	291	325
		Exp	946	1,075	1,190
		Surplus / (Deficit)	(612)	(784)	(865)
<b>Environment</b>	Environment carries out functions in relation to management of the built and natural environment, including implementation of Council's Environmental Sustainability Strategy and Action Plan, environmental community education programs, waste education and advocacy, Council energy efficiency and sustainability, operation of Council's Native Vegetation Offset Scheme, and provision of environmental planning and compliance advice.	Inc	183	58	54
		Exp	1,621	1,564	1,601
		Surplus / (Deficit)	(1,438)	(1,506)	(1,547)

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
Emergency Management	The Emergency Management service team provides the support to Council to comply with statutory provisions under the Country Fire Authority Act 1958 and Emergency Management Act 1986. The objective of the service is to improve Council's preparation and planning in the three functional areas of emergency management, prevention, response and recovery.				
		Inc	541	335	427
		Exp	774	1,065	890
		Surplus / (Deficit)	(233)	(730)	(463)

## 2.2 Strategic Objective 2: A Healthy Community

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

Major initiatives:

- Ongoing implementation of the Municipal Public Health and Wellbeing Plan and corresponding Annual Action Plan.
- Undertake a final review of the Waste Management Plan 2021-2025 and commence development of a new plan.
- Continued advocacy for Council endorsed priorities.
- Assess the existing network of paths, trails, and reserves in Precinct Structure Plans (PSP's) to identify opportunities for connections to growth areas. This project also includes the targeted assessment of street cross-sections in the PSP's and in some cases the potential impact on surrounding vegetation.
- Deliver strategic capital projects 2021 - 2025:
  - Rokeby to Noojee Trail – Stage 1.
  - Rollo Street, Yarragon Masterplan Project.
  - Drouin Recreation Reserve – Oval Redevelopment.
- Continue the review and development of Council's Open Space Strategy.

New Initiatives:

- NI-16A – Open Space Maintenance Officer – (1.0 FTE ongoing)
- NI-16B – Open Space Maintenance Apprentice – (1.0 FTE ongoing)
- NI-13 Baxter Park Synthetic Surface Maintenance



- NI-22 Temporary Gravel Path Connections

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

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
<b>Connected Communities</b>	Providing, partnering in, and promoting programs and services which support unity, diverse community needs, and build resilience, through the delivery of community grants, public health and wellbeing planning, youth programs, days of significance, and the strengthening of relationships with Traditional Custodians.	Inc	113	120	22
		Exp	2,668	708	1,105
		Surplus / (Deficit)	(2,555)	(588)	(1,083)
<b>Community Cultural Development</b>	Community Cultural Development supports and encourages community-based groups and individuals by providing networks, assisting with skills development initiatives and ensuring a high level of communication about arts and cultural initiatives and opportunities.	Inc	42	78	165
		Exp	195	60	175
		Surplus / (Deficit)	(153)	18	(10)
<b>Family and Children's Services</b>	Family and Children's Services supports families and their children (from birth to 12 years) through services including Maternal and Child Health, Family Day Care and kindergarten enrolments.	Inc	1,790	2,917	2,066
		Exp	3,153	5,306	3,890
		Surplus / (Deficit)	(1,363)	(2,389)	(1,824)
<b>Recreation</b>	The Recreation team is responsible for the management of Council's leisure and pool facilities contracts, support for committees of management of public halls and recreation reserves, and the planning and delivery of recreation services and facilities to the community.	Inc	78	73	100
		Exp	2,861	3,409	3,210
		Surplus / (Deficit)	(2,783)	(3,336)	(3,110)
<b>Strategic Planning</b>	The Strategic Planning unit provides strategic direction and planning for future land use for the municipality.	Inc	33	260	-
		Exp	1,142	1,804	2,416
		Surplus / (Deficit)	(1,109)	(1,544)	(2,416)

<b>Community Compliance</b>	Community Compliance aims to protect the community and Council amenity through education and enforcement of local laws and State Government legislation. Key service areas include: local laws, parking enforcement, animal management, planning enforcement, asset protection, permit administration and school crossing program.	Inc	1,392	1,645	1,611
		Exp	3,036	3,313	3,571
		Surplus / (Deficit)	(1,644)	(1,668)	(1,960)
<b>Public Health</b>	Public Health is responsible for the delivery of public health services that includes: <ul style="list-style-type: none"> <li>• Food safety inspections and sampling.</li> <li>• Investigate infectious/ communicable illness in the community.</li> <li>• Conducting tobacco education and education and enforcement inspections.</li> <li>• Monitoring and registration of prescribed accommodation and caravan park.</li> <li>• Investigation of nuisance complaints.</li> <li>• Management of onsite waste disposal.</li> </ul>	Inc	435	423	433
		Exp	629	653	662
		Surplus / (Deficit)	(194)	(230)	(229)
<b>Infrastructure Maintenance</b>	Infrastructure Maintenance is responsible for the maintenance of Council's urban infrastructure and cleansing in town areas, including public toilets, signage, drainage and street sweeping.	Inc	225	-	-
		Exp	2,490	2,549	2,617
		Surplus / (Deficit)	(2,265)	(2,549)	(2,617)
<b>Waste</b>	The Waste management service carries out the following functions: <ul style="list-style-type: none"> <li>• Overseeing the contracts for the kerbside waste collection and disposal, and transfer station operations.</li> <li>• Street litter collection, illegal dumping and the responding to related customer queries on the waste management.</li> <li>• Managing customer queries on waste management including waste education facilitation.</li> <li>• Managing all the Environment Protection Authority (EPA) compliance requirements for the Trafalgar Landfill.</li> </ul>	Inc	11,227	13,033	12,284
		Exp	10,433	11,972	12,957
		Surplus/(Deficit)	794	1,061	(673)

## 2.3 Strategic Objective 3: A Thriving Community

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

Major initiatives:

- Implement the Economic Development and Visitor Economy Strategy.
- Support the local community economy and vibrancy through the support and delivery of events.
- Implement Creative Communities Strategy for Baw Baw Shire, supporting community vibrancy and engagement.
- Continued focus on Shire roads and delivery of Capital programs across Council's Gravel and Sealed Roads, and Road Safety projects.
- Advocate for State Government support towards the implementation of the *Best Start, Best Life* reforms, including increased access to funding for infrastructure and ongoing maintenance obligations for Early Year's services.

New initiatives:

- NI-30 – Drainage Engineer – (1.0 FTE ongoing)

The services below will contribute to achieving A Thriving Community:

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Arts	The Arts service manages, administers and programs Baw Baw Shire's iconic West Gippsland Arts Centre as a major regional arts facility.	Inc	1,394	1,262	1,147
		Exp	2,420	2,266	2,121
		Surplus / (Deficit)	(1,026)	(1,004)	(974)
Events	Council's Events aims to increase participation in events by working with community groups and individuals who wish to run an event in a public space, to ensure that events are safe and compliant with all controls and permits.	Inc	-	-	-
		Exp	-	-	-
		Surplus / (Deficit)	-	-	-
Libraries	The library service is delivered through a service agreement with Myli, Baw Baw, Bass Coast and South Gippsland Councils.	Inc	-	-	-
		Exp	2,183	2,232	2,274
		Surplus / (Deficit)	(2,183)	(2,232)	(2,274)

<b>Economic Development, Grants and Advocacy</b>	The Economic Development and Tourism unit is primarily responsible for facilitating business growth, investment and visitation. The unit also promotes the key attributes of the municipality by positioning Baw Baw Shire as a great place to live, work and play. The Grants and Advocacy unit works to identify priority projects, and advocates to seek funding from other government authorities on behalf of the community.	Inc	1,219	208	211
		Exp	1,922	1,901	1,407
		Surplus / (Deficit)	(703)	(1,693)	(1,196)
<b>Civil Asset Planning</b>	Coordinates Council's functions in relation to planning, delivery and prioritisation of drainage, roads, traffic, parking and footpath infrastructure works across the shire. It also manages Council's long-term capital works program.	Inc	434	367	330
		Exp	2,507	1,926	2,060
		Surplus / (Deficit)	(2,073)	(1,559)	(1,730)
<b>Infrastructure Delivery</b>	Coordinates Council's functions in relation to planning and delivery of Council's annual and long-term capital works program.	Inc	-	-	-
		Exp	577	560	582
		Surplus / (Deficit)	(577)	(560)	(582)
<b>Major Projects</b>	Major Projects coordinates Council's functions in relation to major projects including buildings, roads and bridges, structures, upgrading or extending existing builds, major road works that upgraded existing roads.	Inc	-	-	-
		Exp	33	258	71
		Surplus / (Deficit)	(33)	(258)	(71)
<b>Road Maintenance</b>	The Road Maintenance team is responsible for roads including road maintenance, contract management and delivery of the allocated road capital works program, Road Management Plan compliance and customer enquiries for Council's road network.	Inc	4,707	265	-
		Exp	17774	9,984	10,525
		Surplus / (Deficit)	(13,067)	(9,719)	(10,525)
<b>Facilities Maintenance</b>	Responsible for the overall management of Council's property portfolio, including building and facility management and compliance with regulations and statutory requirements.	Inc	145	145	112
		Exp	875	850	817
		Surplus / (Deficit)	(730)	(705)	(705)
<b>Open Space Maintenance</b>	Open Space Maintenance are responsible for the management of Council's urban parks and gardens, including planting, oval and sports field maintenance. Management of the natural environment, including community education programs, pest plant and animal programs and management of the shire's wetland and bushland reserves.	Inc	(2)	56	64
		Exp	3,897	4,124	4,300
		Surplus / (Deficit)	(3,899)	(4,068)	(4,236)

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

Major initiatives:

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

New initiatives:

- NI-20 – Service Review Program

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

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
<b>Accounting Services</b>	The Accounting Services function is to manage Council's financial activities to ensure statutory compliance and financial sustainability. This includes development of the annual budget, long term financial plan and annual statutory financial statements.	Inc	2,501	2,282	2,275
		Exp	1,867	1,620	2,185
		Surplus / (Deficit)	634	662	90
<b>Business Information</b>	Business Information provides mail, courier, document management, and information management compliance services to support Council and Council customers. This includes Freedom of Information, privacy, public records and evidence protection legislation.	Inc	65	0	0
		Exp	320	399	422
		Surplus / (Deficit)	(315)	(399)	(422)
<b>Chief Executive's Office</b>	<p>The Chief Executive's Office represents the management of Council, including the core governance functions of the Chief Executive Officer and expenses relating to:</p> <ul style="list-style-type: none"> <li>• Maintaining an appropriate organisational structure.</li> <li>• Ensuring the decisions of the Council are implemented without undue delay.</li> <li>• Day-to-day management of the operations of the organisation in accordance with the Council Plan.</li> </ul>	Inc	(9)	-	-
		Exp	1,199	934	1,202

	<ul style="list-style-type: none"> <li>• Providing timely advice to the Council</li> <li>• Proactively advocating to other levels of government and stakeholders on behalf of the Council and community.</li> </ul>			
	Communications is responsible for informing the community about Council issues via traditional and new media, manages media liaison services.		Surplus / (Deficit)	(1,208) (934) (1,202)
<b>Communications</b>		Inc	-	-
		Exp	1,018	1,183 1,317
			Surplus / (Deficit)	(1,018) (1,183) (1,317)
<b>Customer Service</b>	Customer Service is responsible for providing a support service for all staff across the organisation through first point of external customer contact.	Inc	282	- 308
		Exp	1,408	1,466 1,540
			Surplus / (Deficit)	(1,126) (1,466) (1,232)
<b>Corporate Strategy</b>	Corporate Strategy provides support to Council with meeting its statutory obligation to prepare and administer the Council Plan, to facilitate service and business planning, and monitoring the implementation of Council's strategy via performance monitoring and reporting.	Inc	-	-
		Exp	525	896 1,264
			Surplus / (Deficit)	(525) (896) (1,264)
<b>Governance</b>	Governance provides the support to Councillors, Executive and the organisation in meeting its statutory governance provisions, and specifically includes Local Government Act compliance.	Inc	37	21 45
		Exp	1,759	1,924 2,237
			Surplus / (Deficit)	(1,722) (1,903) (2,192)
<b>Occupational Health and Safety and Risk Management</b>	Occupational Health and Safety coordinates the development, review and delivery of workplace OHS frameworks, systems and initiatives. This service provides risk management services, internal audit coordination and insurance management to the organisation.	Inc	1	-
		Exp	1,092	1,329 1,419
			Surplus / (Deficit)	(1,091) (1,329) (1,419)
<b>Human Resources and Payroll</b>	Supports the Council in the management of its human resources and payroll.	Inc	-	-
		Exp	1,237	1,339 1,415
			Surplus / (Deficit)	(1237) (1,339) (1,415)
<b>Information Technology</b>	Information Technology provides technological systems, infrastructure, services and support for the delivery of all Council services.	Inc	-	-
		Exp	3,109	3,134 4,448
			Surplus / (Deficit)	(3,109) (3,134) (4,448)
<b>Procurement</b>	Procurement provides the framework, oversight and advice to support Council in complying with statutory procurement provisions.	Inc	-	-
		Exp	205	426 515
			Surplus / (Deficit)	(205) (426) (515)
<b>Revenue Services</b>	Revenue Services are custodian and manager of Council's property and rating system to optimise revenue and maintain data integrity. The unit is	Inc	275	303 273
		Exp	795	1,258 1,363



Asset Systems	responsible for the management of Council's legislative compliance (Voters' Roll) and the annual revaluation.	Surplus / (Deficit)	(520)	(955)	(1,090)
	Asset Management provides Council the framework for the development, implementation and review of the asset management program.	Inc	-	-	-
		Exp	606	978	955
		Surplus / (Deficit)	(606)	(978)	(955)
	Fleet	The Fleet unit delivers the management and maintenance of Council's fleet of passenger vehicles, light and heavy commercial vehicles and all plant and equipment. The unit also manages on a day-to-day basis Council's Depot infrastructure.	Inc	2,575	2,540
Exp			2,883	3,161	3,067
Surplus / (Deficit)			(308)	(621)	(501)

## 2.5 Service Performance Outcome Indicators

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

## 2.6 Reconciliation with budgeted operating result

	Surplus / (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
A Sustainable Shire	(6,750)	10,493	3,743
A Healthy Community	(13,760)	30,441	16,681
A Thriving Community	(22,125)	23,989	1,869
Enabling Services	(17,498)	22,969	5,471
<b>Total</b>	<b>(60,134)</b>	<b>87,892</b>	<b>27,758</b>

### Expenses added in:

Depreciation (22,471)

Finance costs (935)

Asset Disposal Costs (0)

**Surplus/(Deficit) before funding sources (83,541)**

### Funding sources added in:

Financial Assistance Grants 12,404

Rates and charges revenue 63,944

Capital Grants 16,400

Monetary Contributions 4,811

Non-Monetary 7,163

Contributions

**Total funding sources 104,722**

**Operating surplus/(deficit) for the year 21,181**

### 3. Financial statements

This section presents information about the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28 extracted from the Strategic Resource Plan.

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

### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2028

		Forecast Actual 2023/24	Budget 2024/25	Projections		
				2025/26	2026/27	2027/28
	NOTE S	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	73,931	<b>76,256</b>	79,574	82,819	86,161
Statutory fees and fines	4.1.2	2,562	<b>2,819</b>	2,903	2,990	3,080
User fees	4.1.3	2,464	<b>2,432</b>	2,529	2,630	2,736
Grants - operating	4.1.4	14,707	<b>15,553</b>	15,941	16,420	16,912
Grants - capital	4.1.4	19,472	<b>16,400</b>	22,131	19,413	11,765
Contributions - monetary	4.1.5	3,017	<b>4,811</b>	4,362	5,118	4,563
Contributions - non-monetary	4.1.5	7,316	<b>7,163</b>	7,513	7,513	7,513
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		440	-	-	-	-
Other income	4.1.7	3,110	<b>2,772</b>	2,472	2,371	2,272
<b>Total income / revenue</b>		127,019	<b>128,206</b>	137,425	139,274	135,002
<b>Expenses</b>						
Employee costs	4.1.8	34,260	<b>37,764</b>	39,485	41,285	43,166
Materials and services	4.1.9	40,237	<b>41,173</b>	41,404	42,439	43,500
Depreciation	4.1.10	21,888	<b>21,546</b>	21,979	21,718	22,748
Amortisation - intangible assets	4.1.11	250	<b>250</b>	300	300	300
Depreciation - right of use assets	4.1.12	820	<b>675</b>	595	259	183
Borrowing costs		707	<b>900</b>	960	1,241	1,209
Finance costs - leases		68	<b>36</b>	27	23	22
Other expenses	4.1.14	4,443	<b>4,681</b>	4,521	4,865	5,615
<b>Total expenses</b>		102,655	<b>107,025</b>	109,271	112,130	116,743
<b>Surplus/(deficit) for the year</b>		24,364	<b>21,181</b>	28,154	27,144	18,259
<b>Total comprehensive result</b>		24,364	<b>21,181</b>	28,154	27,144	18,259

## 3.2 Balance Sheet

For the four years ending 30 June 2028

		Forecast	Budget		Projections	
		Actual				
		2023/24	2024/25	2025/26	2026/27	2027/28
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		62,069	54,669	51,233	54,812	60,412
Trade and other receivables		11,395	10,157	10,911	11,083	10,727
Other financial assets		-	-	-	-	-
Inventories		-	-	-	-	-
Prepayments		1,017	1,017	1,017	1,017	1,017
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		4,953	4,953	4,953	4,953	4,952
<b>Total current assets</b>	4.2.1	79,434	70,796	68,114	71,865	77,108
<b>Non-current assets</b>						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		911,667	938,486	975,674	999,251	1,012,345
Right-of-use assets	4.2.4	3,593	2,918	2,323	2,064	1,881
Investment property		-	-	-	-	-
Intangible assets		752	960	1,136	1,330	1,545
<b>Total non-current assets</b>	4.2.1	916,012	942,364	979,133	1,002,645	1,015,771
<b>Total assets</b>		995,446	1,013,160	1,047,247	1,074,510	1,092,879
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		11,523	7,229	7,356	7,628	7,925
Trust funds and deposits		4,435	4,435	4,435	4,435	4,435
Contract and other liabilities		7,816	7,816	7,816	7,816	7,816
Provisions		7,781	8,031	8,531	9,031	9,531
Interest-bearing liabilities	4.2.3	4,000	3,903	655	687	4,720
Lease liabilities	4.2.4	131	103	(791)	-	-
<b>Total current liabilities</b>	4.2.2	35,686	31,517	28,792	29,597	34,427
<b>Non-current liabilities</b>						
Provisions		12,338	12,138	12,138	12,138	12,138
Interest-bearing liabilities	4.2.3	16,243	16,814	26,159	25,473	20,753
Lease liabilities	4.2.4	1,161	1,292	1,395	604	604
<b>Total non-current liabilities</b>	4.2.2	29,742	29,444	38,892	37,415	32,695
<b>Total liabilities</b>		65,228	61,761	67,694	67,812	67,922
<b>Net assets</b>		930,218	951,398	979,553	1,006,698	1,024,957
<b>Equity</b>						
Accumulated surplus		468,812	490,180	522,133	547,417	563,245
Reserves		461,406	461,218	457,420	459,281	461,712
<b>Total equity</b>		930,218	951,398	979,553	1,006,698	1,024,957

### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2028

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2024 Forecast Actual</b>					
Balance at beginning of the financial year		905,854	450,132	442,794	12,928
Surplus/(deficit) for the year		24,364	24,364	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(5,684)	-	-
Transfers from other reserves		-	-	-	5,684
<b>Balance at end of the financial year</b>		<b>930,218</b>	<b>468,812</b>	<b>442,794</b>	<b>18,612</b>
<b>2025 Budget</b>					
Balance at beginning of the financial year		930,218	468,812	442,794	18,612
Surplus/(deficit) for the year		21,281	21,281	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	(187)
Transfers from other reserves	4.3.1	-	187	-	-
<b>Balance at end of the financial year</b>	4.3.2	<b>951,399</b>	<b>490,180</b>	<b>442,794</b>	<b>18,425</b>
<b>2026</b>					
Balance at beginning of the financial year		951,399	490,180	442,794	18,425
Surplus/(deficit) for the year		28,154	28,154	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	(3,799)
Transfers from other reserves		-	3,799	-	-
<b>Balance at end of the financial year</b>		<b>979,553</b>	<b>522,133</b>	<b>442,794</b>	<b>14,626</b>
<b>2027</b>					
Balance at beginning of the financial year		979,553	522,133	442,794	14,626
Surplus/(deficit) for the year		27,145	27,145	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(1,861)	-	-
Transfers from other reserves		-	-	-	1,861
<b>Balance at end of the financial year</b>		<b>1,006,698</b>	<b>547,417</b>	<b>442,794</b>	<b>16,487</b>
<b>2028</b>					
Balance at beginning of the financial year		1,006,698	547,417	442,794	16,487
Surplus/(deficit) for the year		18,259	18,259	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(2,431)	-	-
Transfers from other reserves		-	-	-	2,431
<b>Balance at end of the financial year</b>		<b>1,024,957</b>	<b>563,245</b>	<b>442,794</b>	<b>18,918</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections	
		Actual			
		2023/24 \$'000	2024/2025 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges		73,931	77,229	79,301	82,552
Statutory fees and fines		2,562	3,140	3,186	3,281
User fees		2,464	2,709	2,773	2,884
Grants – operating		14,707	15,751	15,910	16,380
Grants – capital		14,489	16,609	21,660	19,637
Contributions – monetary		3,017	4,811	4,362	5,118
Interest received		2,253	2,100	1,800	1,700
Trust funds and deposits taken		86	-	-	-
Other receipts		(2,160)	1,297	1,215	1,182
Net GST refund / payment		-	3,219	3,543	3,586
Employee costs		(34,260)	(39,345)	(38,864)	(40,637)
Materials and services		(40,237)	(47,501)	(45,523)	(46,589)
Short-term, low value and variable lease payments		-	-	-	-
Trust funds and deposits repaid		-	-	-	-
Other payments		(4,442)	(5,400)	(4,988)	(5,321)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	32,410	34,618	44,375	43,773
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment		(43,160)	(41,660)	(52,129)	(38,276)
Proceeds from sale of property, infrastructure, plant and equipment		750	-	-	-
Proceeds from investments		1,549	-	-	-
Proceeds from Financial assets		48,014	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	7,153	(41,660)	(52,129)	(38,276)
<b>Cash flows from financing activities</b>					
Finance costs		(775)	(900)	(960)	(1,241)
Proceeds from borrowings		6,490	1,000	10,000	-
Repayment of borrowings		-	(526)	(3,903)	(655)
Interest paid – lease liability		(56)	(35)	(27)	(23)
Repayment of lease liabilities		(126)	103	(791)	-
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	5,533	(358)	4,319	(1,919)
Net increase/(decrease) in cash & cash equivalents		45,096	(7,400)	(3,435)	3,579
Cash and cash equivalents at the beginning of the financial year		16,973	62,069	54,669	51,233
<b>Cash and cash equivalents at the end of the financial year</b>		62,069	54,669	51,233	54,812



### 3.5 Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast Actual	Budget	Projections		
		2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Property</b>						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
<b>Total land</b>		-	-	-	-	-
Buildings		17,195	7,934	27,233	11,900	1,900
Heritage buildings		-	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
<b>Total buildings</b>		17,195	7,934	27,233	11,900	1,900
<b>Total property</b>		17,195	7,934	27,233	11,900	1,900
<b>Plant and equipment</b>						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		1,398	1,957	1,804	1,794	1,454
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		254	1,674	1,694	398	65
Library books		-	-	-	-	-
<b>Total plant and equipment</b>		1,652	3,631	3,498	2,192	1,519
<b>Infrastructure</b>						
Roads		12,597	12,500	11,567	14,876	9,510
Bridges		475	3,289	1,825	875	875
Footpaths and cycleways		3,276	5,315	2,636	1,716	525
Drainage		2,470	870	895	3,118	895
Recreational, leisure and community facilities		5,185	6,133	3,175	2,030	12,030
Waste management		-	-	-	-	-
Parks, open space and streetscapes		-	-	-	-	-
Aerodromes		-	-	-	-	-
car parks		-	25	200	200	200
Other infrastructure		310	1,505	625	875	875
<b>Total infrastructure</b>		24,313	29,637	20,923	23,690	24,910
<b>Total capital works expenditure</b>	4.5.1	43,160	41,202	51,654	37,782	28,329
<b>Represented by:</b>						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		21,120	25,584	21,858	23,047	17,009
Asset expansion expenditure		11,170	9,290	8,400	3,193	905
Asset upgrade expenditure		10,870	6,328	21,395	11,541	10,415
<b>Total capital works expenditure</b>	4.5.1	43,160	41,202	51,653	37,781	28,329
<b>Funding sources represented by:</b>						
Grants		17,040	16,400	22,130	19,413	11,765
Contributions		1,070	3,623	388	1,044	388
Council cash		18,560	20,179	19,135	17,324	16,176
Borrowings		6,490	1,000	10,000	-	-
<b>Total capital works expenditure</b>	4.5.1	43,160	41,202	51,653	37,781	28,329

### 3.6 Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs – operating	36,047	<b>39,709</b>	41,519	43,411	45,390
Employee costs – capital	(1,287)	<b>(1,945)</b>	(2,035)	(2,127)	(2,224)
<b>Total staff expenditure</b>	<b>34,760</b>	<b>37,764</b>	<b>39,484</b>	<b>41,284</b>	<b>43,166</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	332.6	<b>338.2</b>	341.2	345.2	349.2
<b>Total staff numbers</b>	<b>332.6</b>	<b>338.2</b>	<b>342.2</b>	<b>346.2</b>	<b>350.2</b>

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

Department	Budget 2024/25 \$'000	Permanent Full Time \$'000	Comprises		
			Part time \$'000	Casual \$'000	Temporary \$'000
Chief Executive Officer	<b>1,009</b>	943	66	-	-
Community Infrastructure	<b>12,475</b>	11,760	668	47	-
Economic Development, Arts and Advocacy	<b>2,962</b>	2,740	222	-	-
Governance and Information Services	<b>4,348</b>	3,522	668	158	-
Planning and Development	<b>10,364</b>	8,843	1,422	99	-
Strategy and Organisational Performance	<b>8,551</b>	6,317	2,100	134	-
<b>Total staff expenditure</b>	<b>39,709</b>	34,125	5,146	438	-
Other employee related expenditure	-				
Capitalised labour costs	<b>(1,945)</b>				
<b>Total expenditure</b>	<b>37,764</b>				

A summary of the number of Full Time Equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget 2024/25	Permanent		Comprises	
		Full Time	Part time	Casual	Temporary
Chief Executive Officer	6.6	6.0	0.6	-	-
Community Infrastructure	114.4	108.0	6.0	0.4	-
Economic Development, Arts and Advocacy	26.2	23.5	2.2	0.4	-
Governance and Information Services	38.3	29.2	7.5	1.6	-
Planning and Development	88.5	71.8	15.7	1.0	-
Strategy and Organisational Performance	64.2	45.6	17.8	0.8	-
<b>Total staff</b>	<b>338.2</b>	284.1	49.8	4.3	-

### 3.7 Summary of Human Resources

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Chief Executive Officer</b>				
Permanent – Full time	943	986	1030	1077
Women	474	496	519	542
Men	468	489	512	535
Persons of self-described gender	0	0	0	0
Permanent – Part time	66	70	73	76
Women	66	70	73	76
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Chief Executive Officer</b>	<b>1,009</b>	<b>1,055</b>	<b>1,103</b>	<b>1,154</b>
<b>Community Infrastructure</b>				
Permanent – Full time	11,760	12,296	12,857	13,443
Women	2,367	2,475	2,587	2,705
Men	9,393	9,821	10,269	10,737
Persons of self-described gender	0	0	0	0
Permanent – Part time	668	699	730	764
Women	637	666	696	728
Men	32	33	35	36
Persons of self-described gender	0	0	0	0
<b>Total Community Infrastructure</b>	<b>12,428</b>	<b>12,995</b>	<b>13,587</b>	<b>14,206</b>
<b>Economic Development, Arts and Advocacy</b>				
Permanent – Full time	2,740	2,865	2,995	3,132
Women	1,584	1,656	1,732	1,811
Men	1,156	1,208	1,264	1,321
Persons of self-described gender	0	0	0	0
Permanent – Part time	222	232	243	254
Women	150	157	165	172
Men	71	75	78	82
Persons of self-described gender	0	0	0	0
<b>Total Economic Development, Arts and Advocacy</b>	<b>2,962</b>	<b>3,097</b>	<b>3,238</b>	<b>3,385</b>

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Permanent – Full time	3,522	3,682	3,850	4,026
Women	1,870	1,955	2,044	2,138
Men	1,652	1,727	1,806	1,888
Persons of self-described gender	0	0	0	0
Permanent – Part time	668	699	730	764
Women	601	629	657	687
Men	67	70	73	76
Persons of self-described gender	0	0	0	0
<b>Total Governance and Information Services</b>	<b>4,190</b>	<b>4,381</b>	<b>4,580</b>	<b>4,789</b>
<b>Planning and Development</b>				
Permanent – Full time	8,843	9,246	9,667	10,108
Women	4,869	5,091	5,323	5,566
Men	3,974	4,155	4,344	4,542
Persons of self-described gender	0	0	0	0
Permanent – Part time	1,422	1,487	1,555	1,626
Women	720	753	788	823
Men	702	734	767	802
Persons of self-described gender	0	0	0	0
<b>Total Planning and Development</b>	<b>10,265</b>	<b>10,733</b>	<b>11,222</b>	<b>11,734</b>
<b>Strategy and Organisational Performance</b>				
Permanent – Full time	6,317	6,605	6,906	7,220
Women	4,055	4,240	4,433	4,635
Men	2,262	2,365	2,473	2,585
Persons of self-described gender	0	0	0	0
Permanent – Part time	2,100	2,196	2,296	2,400
Women	1,982	2,072	2,167	2,266
Men	118	123	129	135
Persons of self-described gender	0	0	0	0
<b>Total Strategy and Organisational Performance</b>	<b>8,417</b>	<b>8,800</b>	<b>9,201</b>	<b>9,621</b>
<b>Casuals, temporary and other expenditure</b>	<b>438</b>	<b>458</b>	<b>479</b>	<b>501</b>
<b>Capitalised labour costs</b>	<b>(1,945)</b>	<b>(2,035)</b>	<b>(2,127)</b>	<b>(2,224)</b>
<b>Total staff expenditure</b>	<b>37,764</b>	<b>39,484</b>	<b>41,283</b>	<b>43,166</b>

## Statement of Human Resources (cont.)

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>Chief Executive Officer</b>				
Permanent – Full time	6.0	6.0	6.0	6.0
Women	4.0	4.0	4.0	4.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Chief Executive Officer</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>
<b>Community Infrastructure</b>				
Permanent – Full time	99.8	99.8	99.8	99.8
Women	20.1	20.1	20.1	20.1
Men	79.7	79.7	79.7	79.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	6.0	6.0	6.0	6.0
Women	5.6	5.6	5.6	5.6
Men	0.4	0.4	0.4	0.4
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Community Infrastructure</b>	<b>105.8</b>	<b>105.8</b>	<b>105.8</b>	<b>105.8</b>
<b>Economic Development, Arts and Advocacy</b>				
Permanent – Full time	22.7	22.7	22.7	22.7
Women	14.1	14.1	14.1	14.1
Men	8.7	8.7	8.7	8.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	2.2	2.2	2.2	2.2
Women	1.5	1.5	1.5	1.5
Men	0.7	0.7	0.7	0.7
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Economic Development, Arts and Advocacy</b>	<b>25.0</b>	<b>25.5</b>	<b>25.0</b>	<b>25.0</b>

## Statement of Human Resources (cont.)

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>Governance and Information Services</b>				
Permanent – Full time	23.2	23.2	23.2	23.2
Women	14.2	14.2	14.2	14.2
Men	9.0	9.0	9.0	9.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	7.5	7.5	7.5	7.5
Women	6.9	6.9	6.9	6.9
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Governance and Information Services</b>	<b>30.7</b>	<b>30.7</b>	<b>30.7</b>	<b>30.7</b>
<b>Planning and Development</b>				
Permanent – Full time	71.8	71.8	71.8	71.8
Women	43.8	43.8	43.8	43.8
Men	28.0	28.0	28.0	28.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	15.7	15.7	15.7	15.7
Women	6.5	6.5	6.5	6.5
Men	9.2	9.2	9.2	9.2
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Planning and Development</b>	<b>87.5</b>	<b>87.5</b>	<b>87.5</b>	<b>87.5</b>
<b>Strategy and Organisational Performance</b>				
Permanent – Full time	45.6	49.6	53.6	57.6
Women	29.6	31.6	33.6	35.6
Men	16.0	18.0	20.0	22.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	17.8	17.8	17.8	17.8
Women	16.8	16.8	16.8	16.8
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Strategy and Organisational Performance</b>	<b>63.4</b>	<b>67.4</b>	<b>71.4</b>	<b>75.4</b>

Casuals and temporary staff	4.2	4.2	4.2	4.2
Capitalised labour	15.0	15.0	15.0	15.0
Total staff numbers	<b>338.2</b>	<b>342.2</b>	<b>346.2</b>	<b>350.2</b>



## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

In developing the Annual Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Annual Budget process. The Victorian Government's Fair Go Rates System (FGRS) sets out the maximum amount Councils may increase rates in a year. For 2024/25 the FGRS cap has been set at two point seven five per cent (2.75%). The cap applies to both general rates and municipal charges and is calculated based on Council's average rates and charges.

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

Every effort has been made to minimise cost increases in the 2024/25 Annual Budget to achieve the surplus of \$21.18 million. This result has also enabled a total of \$20.18 million of rates revenue to be allocated to capital works for Council to maintain a robust capital infrastructure program that totals \$41.20 million of capital works (including carryovers). 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 two point seven five per cent (2.75%).

This will raise total rates and charges for 2024/25 of \$76.26 million, including Supplementary rates and adjustments of 0.95 million. The residential garbage charge per rateable property for 2024/25 is budgeted to decrease by \$24 (or 4.9%) from \$488 to \$464.

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

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

	2023/24 Forecast Actual	2024/25 Budget	Change	
	\$'000	\$'000	\$'000	%
Service rates and charges	12,365	12,127	(238)	(1.92%)
General rates and charges	60,270	62,961	2,691	4.46%
Special rates and charges	-	-	-	0.00%
Cultural and Recreation	32	33	1	3.12%
Supplementary rates and rate adjustments	1,000	950	(50)	(5.00%)
Interest on rates and charges	264	185	(79)	(2.99%)
<b>Total rates and charges</b>	<b>73,931</b>	<b>76,256</b>	<b>2,325</b>	<b>3.14%</b>

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

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.002503	0.00253571	1.31%
General rate for rateable commercial properties	0.003253	0.00329642	1.33%
General rate for residential vacant land	0.004504	0.00456428	1.34%
General rate for commercial or industrial vacant Land	-	0.00608571	0.00%
General rate for farm	0.002001	0.00202857	1.38%
General rate for urban living	0.002251	0.00228214	1.38%
General rate for residential development	0.003253	0.00329642	1.33%

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	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential	41,028	42,246	1,218	2.96%
Commercial	5,249	5,570	321	6.12%
Farm	10,027	10,836	809	8.07%
Urban Living	626	596	(30)	(4.79%)
Residential Development	540	754	214	39.63%
Vacant Commercial or Industrial Land*	-	515	515	100%
Residential Vacant Land	2,800	2,440	(360)	(12.86%)
Recreational	32	33	1	3.13%
<b>Total amount to be raised by general rates</b>	<b>60,302</b>	<b>62,990</b>	<b>2,688</b>	<b>4.45%</b>

\* Vacant Commercial or Industrial Land is a new differential introduced in 2024/25.

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	2023/24	2024/25	Change	
	Number	Number	Number	%
Residential	23,467	23,956	489	2.08%
Commercial	1,706	1,712	6	0.35%
Farm	2,405	2,415	10	0.42%
Urban Living	71	69	(2)	(2.82%)
Residential Development	17	16	(1)	(5.88%)
Vacant Commercial or Industrial Land	-	75	75	100%
Vacant Land	1,352	1,168	(184)	(13.61%)
Recreational	14	14	-	0.00%
<b>Total number of assessments</b>	29,032	29,425	393	1.35%

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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	16,391,158	16,660,431	269,273	1.64%
Commercial	1,613,627	1,689,648	76,021	4.71%
Farm	5,011,182	5,341,982	330,800	6.60%
Urban Living	278,030	261,130	(16,900)	(6.08%)
Residential Development	166,050	228,750	62,700	37.76%
Vacant Commercial and Industrial Land	-	84,585	84,585	100%
Vacant Land	621,715	534,695	(87,020)	(14.00)%
Recreational	43,220	44,790	1,570	3.63%
<b>Total value of land</b>	24,124,982	24,846,011	721,029	2.99%

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 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
Municipal	-	-	-	-

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

Type of Charge	2023/24	2024/25	Change	
	\$	\$	\$	%
Municipal	-	-	-	-

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

Type of Charge	Per Rateable Property 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
Residential Garbage	488	464	(24)	(4.92%)
Residential additional green waste	91	87	(4)	(4.40%)
Residential additional 120 litre	113	107	(6)	(5.31%)
Residential additional 240 litre	63	60	(3)	(4.76%)
Tanjil Bren Garbage	152	144	(8)	(5.26%)
Walhalla garbage	234	223	(11)	(4.70%)
Commercial Garbage - 120 litre	531	504	(27)	(5.08%)
Commercial Garbage - 240 litre	630	599	(31)	(4.92%)
Commercial additional - 120 litre	63	60	(3)	(4.76%)
<b>Total</b>	2,365	2,248	(117)	(4.95%)

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	2023/24	2024/25	Change	
	\$	\$	\$	%
Residential Garbage	11,349,416	11,060,368	(289,048)	(2.55%)
Residential additional green waste	69,615	83,520	(13,905)	19.97%
Residential additional 120 litre	143,623	154,722	(11,099)	7.73%
Residential additional 240 litre recycling	38,052	41,160	(3,108)	8.17%
Tanjil Bren garbage	6,536	6,192	(344)	(5.26%)
Walhalla garbage	16,380	15,833	(547)	(3.34%)
Commercial garbage - 120 litre	261,252	250,488	(10,764)	(4.12%)
Commercial garbage - 240 litre	372,330	361,796	(10,534)	(2.83%)
Commercial additional 240 litre	3,528	3,420	(108)	(3.06%)
<b>Total</b>	12,260,732	11,977,499	(283,233)	(2.31%)

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

	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Rates and charges	60,366	62,990	2,624	4.34%
Supplementary rates and charges	1,000	950	(50)	(5.00%)
<b>Total Rates and charges</b>	61,366	63,940	2,574	4.19%

Includes rates and charges revenue, and interest on arrears and overdue rates.

#### 4.1.1(I) Fair Go Rates System Compliance

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

	2023/24	2024/25
Total Rates	\$ 58,267,113	<b>\$61,277,521</b>
Number of rateable properties	29,018	<b>29,411</b>
Base Average Rate	\$2,007.96	<b>\$2,083.49</b>
Maximum Rate Increase (set by the State Government)	3.50%	<b>2.75%</b>
Capped Average Rate	\$2,078.23	<b>\$2,140.79</b>
Maximum General Rates and Municipal Charges Revenue	\$ 60,306,078	<b>\$62,962,775</b>
Budgeted General Rates and Municipal Charges Revenue	\$ 60,269,783	<b>\$62,957,653</b>
Budgeted Supplementary Rates	\$ 1,000,000	<b>\$950,000</b>
Budgeted Total Rates and Municipal Charges Revenue	\$ 61,269,783	<b>\$63,907,653</b>

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

There are no known significant changes which may affect the estimated total amounts to be raised by rates and charges. However, the total amounts to be raised by rates and charges may be affected by:

- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- Changes of use of land such that residential land may be reclassified to an alternate differential category.

#### 4.1.1(n) Differential rates

Rating Category	Rating Differential	Rating Differential
	2023/24	2024/25
Residential	1.00	1.00
Commercial and Industrial	1.30	1.30
Vacant Commercial and Industrial Land	0.00	2.40
Farm	0.80	0.80
Urban Living	0.90	0.90
Residential Development	1.30	1.30
Vacant Land	1.80	1.80

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

#### Rates to be levied

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

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

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

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

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

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services;
- Provision of general support services; or
- A specific objective as described within the differential characteristic.

## **Types and Classes**

Rateable land having the relevant characteristics described in each category below.

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

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

### **Geographical Location**

Wherever located within the municipal district.

### **Use of Land**

Any use permitted under the Baw Baw Shire Planning Scheme.

### **Planning Scheme Zoning**

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

## **Differential Tariff Definitions and Characteristics**

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

- a) that is used primarily for residential purposes; or
- b) on which a building is erected, which building is unoccupied; and
- c) any land which is not otherwise classified as Commercial and Industrial Land, Farm Land, Vacant Land, Commercial and Industrial 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. Commercial and Industrial Vacant Land
  - v. Urban Living Land; or
  - vi. Residential Development Land; and
- b) is otherwise zoned Commercial or Industrial under the Baw Baw Planning Scheme; and
- c) On which a building is erected, or the site is adapted for occupation and is used for commercial and or industrial purposes.

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

- a) does not have the characteristics of:
  - i. Urban Living Land; or
  - ii. Residential Development Land; or
  - iii. Commercial and Industrial Land;
- 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, beekeeping, 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, beekeeping, 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:

- a) has a significant and substantial commercial purpose or character; and
- b) seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- c) 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:

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



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

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

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

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

**7. Vacant Commercial and Industrial Land** – means any land which:

- a) No building is erected save for any shed or shelter the size of which does not exceed 5 percent of the total area of the land; and
- b) By reason of its locality and zoning under the Baw Baw Planning Scheme, would - if developed - be or likely to be used primarily for Commercial or Industrial purposes; and
- c) Does not have the characteristics of:
  - I. Residential Land;
  - II. Farm Land
  - III. Vacant Land;
  - IV. Urban Living Land;
  - V. Residential Development Land; or
  - VI. Commercial and Industrial Land

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

Cultural and Recreation Land Property	2024/2025 Rates \$
<b>Properties receiving a 100% rebate</b>	
Drouin Bowling Club	2,800
Drouin Golf Club	19,854
Garfield Wattle Raceway / Drouin Speedway	1,782
Longwarry Bowls Club	2,494
Moe Field and Game and Angling Club	636
Neerim District Bowling Club	3,309
Thorpdale Bowling Club	1,247
Trafalgar Bowls Club Incorporated	4,073
Trafalgar Golf Club	5,982
Trafalgar Park Bowls Club Incorporated	1,884
Warragul Bowling Club	3,436
Warragul Drouin Pistol Club Incorporated	3,309
Yarragon Bowls Club	1,476
<b>Total 100% Rebate</b>	<b>\$52,282</b>
<b>Property Receiving a 47% Rebate</b>	
Warragul Country Club Incorporated (rebate)	
\$62,370 @ 47%	29,009
<b>Total Rebate</b>	<b>\$81,291</b>
Warragul Country Club Incorporated (rate payable)	32,713
<b>Total</b>	<b>\$114,004</b>

## 4.1.2 Statutory fees and fines

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000 %	
Infringements and costs	645	705	60	9.30%
Town planning fees	540	610	70	12.96%
Land information certificates	131	135	4	3.05%
Permits	894	954	60	6.71%
Other fees	352	415	63	17.90%
<b>Total statutory fees and fines</b>	<b>2,562</b>	<b>2,819</b>	<b>257</b>	<b>10.03%</b>

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

Statutory fees and fines income is budgeted to increase by 10.03% in the 2024/25 financial year compared to the 2023/24 financial year forecast. Infringements are forecasted to increase by 9.30% in 2024/25 financial year, followed by increases in town planning fees of 12.96%.

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

## 4.1.3 User fees

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000 %	
Arts Centre	922	852	(69)	(7.49%)
Registration and other permits	881	956	75	8.51%
Leases and rents	149	102	(47)	(31.54%)
Other fees and charges	512	522	10	1.95%
<b>Total user fees</b>	<b>2,464</b>	<b>2,432</b>	<b>(32)</b>	<b>(1.29%)</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council services.

These include service fees for the West Gippsland Arts Centre, registrations and permits, hire of community facilities and the provision of services such as family day care.

In setting the Annual Budget, the key principle for determining the level of user charge has been to ensure fees and charges are set in accordance with Council's pricing policy. Commercial users are charged market price, with subsidy to community users where appropriate.

Arts Centre revenue fee revenue is forecast to decrease by 7.49% compared to 2023/24 financial year forecast, however maintaining increased revenue compared to 2022/23 financial year revenue.

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

#### 4.1.4 Grants

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000 %	
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	19,030	20,717	1,687	9%
State funded grants	15,149	11,236	(3,913)	(26%)
<b>Total grants received</b>	<b>34,179</b>	<b>31,953</b>	<b>(2,226)</b>	<b>(7%)</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	9,583	12,404	2,821	29%
Family Day Care	663	510	(153)	(23%)
Other	-	3	3	-
<b>Recurrent - State Government</b>				
Arts Culture & Events	169	130	(39)	(23%)
Emergency Management	42	42	-	-
Fire prevention & emergency response	-	-	-	-
Maternal and child health	1,655	968	(687)	(42%)
Preschool and early years	368	278	(90)	(24%)
School crossing supervisors	251	210	(41)	(16%)
Connected Communities	112	140	28	25%
Other	154	222	68	44%
<b>Total recurrent grants</b>	<b>12,997</b>	<b>14,907</b>	<b>1,910</b>	<b>15%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Family Day Care	-	-	-	-
<b>Non-recurrent - State Government</b>				
Community Transition	136	200	64	47%
Waste Management	658	149	(509)	(77%)
Emergency Management/Flood support	470	225	(245)	(52%)
Road safe	-	-	-	-
Other	446	72	(374)	(84%)
<b>Total non-recurrent grants</b>	<b>1,710</b>	<b>646</b>	<b>(1,063)</b>	<b>(62%)</b>
<b>Total operating grants</b>	<b>14,707</b>	<b>15,553</b>	<b>846</b>	<b>6%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,604	1,736	132	8%
<b>Total recurrent grants</b>	<b>1,604</b>	<b>1,736</b>	<b>132</b>	<b>8%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Emergency Management	-	-	-	-
Local and Collector Roads	6,338	3,255	(3,083)	(49%)
Footpaths	-	-	-	-
Bridges	842	2,809	1,967	234%
Sporting facilities	-	-	-	-

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
<b>Non-recurrent - State Government</b>				
Local and collector roads	880	2,902	2,022	230%
Footpaths	-	-	-	-
Sporting facilities	1,843	2,370	527	29%
Buildings	7,965	3,328	(4,637)	(58%)
<b>Total non-recurrent grants</b>	17,868	14,664	(3,205)	(18%)
<b>Total capital grants</b>	19,472	16,400	(3,073)	(16%)
<b>Total Grants</b>	34,179	31,953	(2,226)	(7%)

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services. Overall, the level of operating grants is expected to increase by \$0.85 million in 2024/25 compared to the forecast in 23/24. This is predominantly due to the favourable increase in financial assistance grants which are received in advance in the month of June every year. The 2023/24 forecast amount represents 75% of annual budgeted amount expected to be received in this financial year. The 2024/25 budgeted amount represents the full 100% financial assistance grant amount expected to be received by council.

Capital grants include all monies received from State, Federal and community sources for the purpose of funding Council's capital works program. Overall, the level of capital funding to be received in 2024/25 financial year is set to decrease by \$3.07 million compared to the forecast in 23/24.

#### 4.1.5 Contributions

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Monetary	3,017	4,811	1,794	59.46%
Non-monetary	7,316	7,163	(153)	(2.09%)
<b>Total contributions</b>	10,333	11,974	1,641	15.88%

Contributions relate to monies from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies. Contributions are projected to increase by \$1.641 million compared to 2023/24 forecast. Monetary contribution is expected to increase in line with expected release of land parcels in Baw Baw shire.

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

The net gain/(loss) on disposal of property, infrastructure, plant and equipment relates to income received by Council from the sale of assets less the written down value of those assets. Council budget for 2024/25 financial year for disposal of property, infrastructure, plant and equipment is zero dollars.

## 4.1.7 Other income

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Interest	2,253	2,100	(153)	(6.79%)
Other Rent	285	252	(33)	(11.58%)
Other	572	420	(152)	(26.57%)
<b>Total other income</b>	3,110	2,772	(338)	(10.87%)

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

## 4.1.8 Employee costs

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Wages and salaries	29,122	32,490	3,368	11.57%
Workcover	554	694	140	25.27%
Casual Staff	615	387	(228)	(37.07%)
Superannuation	3,365	3,801	436	12.96%
Fringe Benefits Tax	210	175	(35)	(16.67%)
Other	394	217	(177)	(44.92%)
<b>Total employee costs</b>	34,260	37,764	3,504	10.23%

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

Employee costs are expected to increase by \$3.50 million (10.23%) compared to forecast or \$2.31 million (6.52%) when compared to 2023/24 budget – this increase is primarily due to a combination of the following factors:

- Salary increases required to comply with Council's Enterprise Bargaining Agreement (EBA).
- Increase in the annual superannuation contribution percentage from 11.0% to 11.5% in 2024/25.

- Banding movements for staff as per Council's EBA, which contributes to increased employee costs.
- Growth in employee numbers, containing a mix of positions funded through grants, additional income or Council funded positions.

A summary of human resource expenditure categorised by the organisational structure of Council is included in Section 3.6 (Statement of Human Resources). This summary includes both operational expenditure and FTE information.

#### 4.1.9 Materials and services

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Consultants	2,607	2,730	123	4.72%
Contracts	23,221	23,636	415	1.79%
Fleet	1,190	1,155	(35)	(2.94%)
General maintenance	1,692	1,465	(227)	(13.42%)
Insurance	964	1,157	193	20.02%
Information Technology	1,597	2,769	1,172	73.39%
Building maintenance	961	970	9	0.94%
Materials	847	442	(405)	(47.82%)
Office Administration	1,521	1,065	(456)	(29.98%)
Services	4,901	5,065	164	3.35%
Utilities	736	719	(17)	(2.31%)
<b>Total materials and services</b>	<b>40,237</b>	<b>41,173</b>	<b>936</b>	<b>2.33%</b>

Materials and services include payments to contractors as well as costs for the provision of day-to-day services, utilities, maintenance charges, insurance, and office administration.

There is an overall increase in Materials and services of \$0.94 million in comparison to the 23/24 forecast expense or \$3.15 million increase when compared to 2023/24 adopted budget. Materials and services expenditure is impacted annually by increases in contract costs, CPI escalation, fuel costs, increases in utilities expenditure and Council New Initiatives expenses. The increase in Information Technology is reflective of the additional costs for Council's ERP system moving to an upgraded SaaS environment.

Some of the other main increases are council election expenditure, Council has factored a cost of up to \$0.60 million for transition to new council, this includes election costs, additional cost for community engagement and public consultation on key Council documents and other VEC costs.

Other uncontrollable costs relate to insurance cost increments, which continues to exceed the CPI by a significant margin and is expected to grow due to some of the natural events and current economic environment.

#### 4.1.10 Depreciation

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000 %	
Property	2,495	2,542	47	1.88%
Plant & equipment	417	420	3	0.72%
Infrastructure	18,976	18,584	(392)	(2.07%)
<b>Total depreciation</b>	21,888	21,546	(342)	(1.56%)

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 decrease of \$0.34 million is due to revaluation adjustments to council's road assets and reduction in council's motor vehicle depreciation expenditure.

#### 4.1.11 Amortisation-Intangible assets

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000 %	
Software	250	250	-	0
<b>Total amortisation - intangible assets</b>	250	250	-	0

Forecast for 2023/24 decreased compared to 2023/24 annual budget due to completion of intangible assets amortisation schedules.

#### 4.1.12 Depreciation-Right of Use assets

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000 %	
Right of use assets	820	675	(145)	(17.68%)
<b>Total amortisation - right of use assets</b>	820	675	(145)	(17.68%)

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

#### 4.1.13 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed and are an increase compared to the forecast and the Annual Budget for 2023/24. This is mainly due to the increased borrowing and higher interest rates as per RBA direction.



Council will drawdown \$6.49 million at end of June 2024 for Leisure Centre works as planned in 2023/24 financial year and proposed draw down of \$1 million in 2024/25, and a rollover of \$8.0 million loan financing facilities (two loan facilities) in 2024/25.

#### 4.1.14 Other expenses

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
External Auditors remuneration	61	65	4	6.56%
Internal Auditor remuneration	60	75	15	25.00%
Councillor's Allowances	491	511	20	4.07%
Operating rentals	66	211	145	219.70%
Bank charges	150	160	10	6.67%
Contributions - Myli	2,066	2,122	56	2.71%
Other	1,549	1,537	12	(0.78%)
<b>Total other expenses</b>	<b>4,443</b>	<b>4,681</b>	<b>238</b>	<b>5.08%</b>

Other expenses relate to a range of expenditure including contributions to Myli - My Community Library (Myli), community groups, audit fees, rate rebates, operating leases, Councillor allowances and other miscellaneous expenditure items. Other expenses are forecast to increase by 5.38% percent or \$0.24 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 2023/24 forecast by \$8.64 million.

Property, infrastructure, plant, and equipment (PIP&E) is the largest component of Council's assets, and represents the value of all land, buildings, roads, vehicles, equipment etc. which has been built up over many years. Intangible assets (IA) represent the value of Computer and telecommunications assets capitalised to the Balance Sheet and fully amortised in the ensuing financial year. The \$26.35 million increase, for PIP&E and IA, is attributable to the net result of the capital works program, depreciation of assets, the sale of assets and the inclusion of non-monetary assets.

### 4.2.2 Liabilities

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

Trade and other payables are those to whom Council owe money at the 30 June. These liabilities are budgeted to decrease by \$3.47 million in the 2024/25 Annual Budget in comparison to 2023/24 Forecast.

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

Interest bearing loans and borrowings are borrowings of Council. There is a minimal movement in the overall balance of interest-bearing loans held by council in the coming financial year compared to current financial year forecast.

### 4.2.3 Borrowings

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000
Amount borrowed as at 30 June of the prior year	13,753	20,243
Amount proposed to be borrowed	6,490	1,000
Amount projected to be redeemed	-	(526)
<b>Amount of borrowings as at 30 June</b>	<b>20,243</b>	<b>20,717</b>

#### 4.2.4 Leases by category

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

	Forecast Actual 2023/24 \$	Budget 2024/25 \$
<b>Right-of-use assets</b>	-	-
Property	2,393	2,388
Vehicles	200	91
Other, etc.	1,000	439
<b>Total right-of-use assets</b>	<b>3,593</b>	<b>2,918</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	61	60
Plant and equipment	48	40
Other, etc.	22	3
<b>Total current lease liabilities</b>	<b>131</b>	<b>103</b>
<b>Non-current lease liabilities</b>		
Land and buildings	650	670
Plant and equipment	379	495
Other, etc.	132	127
<b>Total non-current lease liabilities</b>	<b>1,161</b>	<b>1,292</b>
<b>Total lease liabilities</b>	<b>1,292</b>	<b>1,395</b>

## 4.3 Statement of Changes in Equity

### 4.3.1 Equity

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

- Other reserves that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase of \$21.18 million represents the surplus budgeted in the income statement during 2024/25 less any movement in other reserves.
- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.

### 4.3.2 Reserves

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

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

Within the 2024/25 Annual Budget, Council has net transfers from statutory reserves of \$0.19 million. The transfers to reserves are mainly from Development Contributions (DCP) and Public Open Space levy income. Council applies Public Open Space income to purchase or improve open space, parks, or recreational assets. Development Contributions income is to be expended directly on infrastructure projects identified within the relevant DCP scheme. Baw Baw Shire is a rapidly growing region with extensive economic development occurring.

There are transfers from statutory reserves of \$5.04 million. These funds comprise Development Contribution and Open Space levies which were collected in previous years which will now be used to partly fund the capital works program for 2024/25.

#### Open Space Reserve

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

## 4.4 Statement of Cash Flows

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

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

The net cash from operating activities is expected to increase by \$2.21 million when compared to the 2023/24 forecast. This is mainly due to an increase in rates revenue and capital grants monies to be received.

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

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

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

Payments for Property, infrastructure, plant and equipment to remain consistent in 2024/25 financial year compared to 2023/24 forecast.

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

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

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

The 2024/25 year reports a decrease of \$0.35 million in cash from financing activities which includes borrowing of \$1.00 million and repayment of previous borrowings of \$0.52 million.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 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 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	17,195	7,934	(9,261)	(55.86%)
Plant and equipment	1,652	3,631	1,979	119.82%
Infrastructure	24,313	29,637	5,324	21.90%
<b>Total</b>	43,160	41,202	(1,958)	(4.54)%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	7,934	-	2,809	1,687	3,438	4,122	-	3,812	-
Plant and equipment	3,631	-	3,591	40	-	-	523	3,108	-
Infrastructure	29,637	-	19,184	4,601	5,852	13,278	3,100	13,259	1,000
<b>Total</b>	<b>41,202</b>	-	25,584	6,328	9,290	16,400	3,623	20,179	1,000

## 4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
Access Compliance Program	100	-	100	-	-	-	-	100	-
Asbestos Removal Program	30	-	30	-	-	-	-	30	-
Community Facilities Renewal Program	800	-	800	-	-	-	-	800	-
Community Facility Flooring Renewal Program	70	-	70	-	-	-	-	70	-
Community Facility Heating and Cooling Renewal Program	70	-	70	-	-	-	-	70	-
Community Facility Roof Renewal Program	140	-	140	-	-	-	-	140	-
Council Facilities Cladding Program	150	-	150	-	-	-	-	150	-
Early Year Transition Infrastructure Allocation	500	-	-	500	-	-	-	500	-
LRCI Phase 4: Dowton Park Pavilion Upgrade, Yarragon	550	-	550	-	-	-	-	550	-
Office Equipment Replacement	15	-	15	-	-	-	-	15	-
Public Art	110	-	-	-	110	-	-	110	-
Sustainability Program	155	-	-	155	-	-	-	155	-
Toilets and Amenities Renewal Program	90	-	90	-	-	-	-	90	-
Warragul Leisure Centre	650	-	-	650	-	-	-	650	-
Warragul Leisure Water Heating Electrification	200	-	-	200	-	-	-	200	-
<b>TOTAL PROPERTY</b>	<b>3,630</b>	-	2,015	1,505	110	-	-	3,630	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant, Fleet and Machinery replacement program	1,454	-	1,454	-	-	-	523	931	-
<b>Computers and Telecommunications</b>									
Core System Replacement	1,634	-	1,634	-	-	-	-	1,634	-
Whole Shire Aerial Imagery Capture	40	-	-	40	-	-	-	40	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>3,128</b>	<b>-</b>	<b>3,088</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>523</b>	<b>2,605</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Accessible Parking Improvements	25	-	25	-	-	-	-	25	-
Gravel Roads Re-sheet Program	1,580	-	1,580	-	-	-	-	1,580	-
Guardrail Renewal Program	50	-	50	-	-	-	-	50	-
Kerb & Channel Renewal Program	150	-	150	-	-	-	-	150	-
Line marking Renewal Program	200	-	200	-	-	-	-	200	-
Local Area Traffic Management Program	55	-	-	-	55	-	-	55	-
Local Road Safety Improvements	85	-	-	-	85	-	-	85	-
Localised Pavement Repairs program	1,060	-	1,060	-	-	-	-	1,060	-
New parking and traffic signs	30	-	-	-	30	-	-	30	-
Replace damaged decorations and faulty Christmas lights	13	-	13	-	-	-	-	13	-
Road Reconstruction Program	1,516	-	1,516	-	-	-	-	1,516	-
Road Reconstruction Program - Copelands Rd, Warragul (RD-NE-06, BR-NE-02, DR-02)	524	-	524	-	-	-	475	49	-
Road Reconstruction Program - Saleyards Rd, Trafalgar	355	-	355	-	-	250	-	105	-
Road Resealing Program - Preparation for Reseal	300	-	300	-	-	300	-	-	-
Road Resealing Program - Resealing	1,200	-	1,200	-	-	1,136	-	64	-
Road Resealing Program - Resurfacing	300	-	300	-	-	300	-	-	-



Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Roadside Signage & Fittings Renewal Program	50	-	50	-	-	-	-	50	-
Street tree planting program	65	-	-	-	65	-	-	65	-
Subdivisions Program	55	-	-	55	-	-	-	55	-
<b>Bridges</b>									
Major Culverts Renewal Program	230	-	230	-	-	-	-	230	-
Vehicle Bridge Renewal Program	1,750	-	1,750	-	-	1,500	-	250	-
<b>Footpaths and Cycleways</b>									
DDA Upgrade Program	30	-	30	-	-	-	-	30	-
Footpath Bay Replacement and Trip Hazard Program	150	-	150	-	-	-	-	150	-
Gravel Path Renewal Program	100	-	100	-	-	-	-	100	-
Pram Ramp Renewal Program	25	-	25	-	-	-	-	25	-
Sealed Footpath Renewal Program	220	-	220	-	-	-	-	220	-
<b>Drainage</b>									
Dam rehabilitation Program	50	-	50	-	-	-	-	50	-
Land Acquisition - Trafalgar Drainage	214	-	-	-	214	-	-	214	-
Minor Culverts Renewal Program	50	-	50	-	-	-	-	50	-
Roadside drains and flanking Program	350	-	350	-	-	-	-	350	-
Stormwater Pipe Renewal Program	200	-	200	-	-	-	-	200	-
Stormwater Pit Renewal Program	100	-	100	-	-	-	-	100	-
Wetland Establishment Program	120	-	120	-	-	-	-	120	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
Open Space Furniture and Fittings Renewal Program	50	-	50	-	-	-	-	50	-
Burke Street Netball Precinct Shelter Installation	72	-	-	-	72	-	12	60	-
Longwarry Recreation Reserve Storage Shed	116	-	-	-	116	-	-	116	-
Playground Equipment Renewal Program	280	-	280	-	-	-	-	280	-
Playground Shade Tree Planting	10	-	-	-	10	-	-	10	-

Public Lighting Renewal Program	25	-	25	-	-	-	-	25	-
Recreation Reserve – Risk and Minor Works Program	40	-	40	-	-	-	-	40	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Skate and BMX Facility Renewal Program	10	-	10	-	-	-	-	10	-
Sports Equipment Renewal Program	25	-	25	-	-	-	-	25	-
Sports Field Surface Program	3,620	-	3,620	-	-	1,000	-	2,620	-
Swimming Pool Plant, Fixtures & Fittings Renewal Program	100	-	100	-	-	-	-	100	-
Sports Lighting Renewal Program	250	-	250	-	-	250	-	-	-
<b>Other Infrastructure</b>									
Council Facilities	100	-	30	70	-	-	-	100	-
Forward Design program	175	-	-	175	-	-	-	175	-
<b>TOTAL INFRASTRUCTURE</b>	<b>16,074</b>	-	<b>15,128</b>	<b>300</b>	<b>647</b>	<b>4,736</b>	<b>487</b>	<b>10,851</b>	-
<b>TOTAL NEW CAPITAL WORKS</b>	<b>22,832</b>	-	<b>20,230</b>	<b>1,845</b>	<b>757</b>	<b>4,736</b>	<b>1,010</b>	<b>17,086</b>	-

#### 4.5.3 Works carried forward from the 2023/24 year to 2024/25

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
Baw Baw Culture and Connection Precinct (Stage 1)	3,328	-	-	-	3,328	3,328	-	-	-
Community Hubs Strategy Implementation Program	40	-	-	40	-	-	-	40	-
LRCI Phase 4: Downton Park Pavilion Upgrade, Yarragon	794	-	794	-	-	794	-	-	-
Warragul Leisure Centre	142	-	-	142	-	-	-	142	-

<b>TOTAL PROPERTY</b>	<b>4,304</b>	<b>-</b>	<b>794</b>	<b>182</b>	<b>3,328</b>	<b>4,122</b>	<b>-</b>	<b>182</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Plant, Fleet and Machinery replacement program	503	-	503	-	-	-	-	503	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>503</b>	<b>-</b>	<b>503</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>503</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Black Spot Program – Sand Road/Princes Way, Longwarry North	1,145	-	-	1,145	-	1,145	-	-	-
Land Acquisition – Pharoahs Rd/Sutton St/Tarwin St, Warragul	516	-	-	-	516	-	-	516	-
Road Reconstruction Program – Copelands Rd, Warragul (RD-NE-06, BR-NE-02, DR-02)	1,526	-	1,526	-	-	-	1,526	-	-
Road Reconstruction Program – Saleyards Rd, Trafalgar	375	-	375	-	-	294	-	81	-
Road Reconstruction Program – Weerong Rd, Drouin	121	-	121	-	-	-	-	121	-
Sealing Gravel Roads Program – Gardner & Holman Rd, Drouin	1,746	-	-	1,746	-	1,316	-	430	-
<b>Bridges</b>									
Vehicle Bridge Renewal Program – Factory Rd, Yarragon – Contour Drain	879	-	879	-	-	879	-	-	-
Vehicle Bridge Renewal Program – Factory Rd, Yarragon – Moe River	429	-	429	-	-	429	-	-	-
<b>Footpaths and Cycleways</b>									
DIRS024 Townscape works (Drouin)	590	-	-	590	-	-	590	-	-
DIRS025 Townscape works (Warragul)	1,171	-	351	820	-	674	497	-	-
New Footpaths in Minor Towns – Sand Road, Longwarry	679	-	-	-	679	679	-	-	-
New Footpaths in Tourism towns – Main Street, Walhalla	229	-	-	-	229	-	-	229	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New Footpaths in Tourism towns - Rokeby Noojee Trail (Stage 1)	2,120	-	-	-	2,120	1,120	-	-	1,000
<b>Drainage</b>									
Land Acquisition - Trafalgar Drainage	500	-	-	-	500	-	-	500	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
Place Making Program - Brandy Creek	60	-	-	-	60	-	-	60	-
Place Making Program - Longwarry North	35	-	-	-	35	-	-	35	-
Place Making Program - Poowong	60	-	-	-	60	-	-	60	-
Playground Equipment Renewal Program	230	-	230	-	-	-	-	230	-
Rollo Street, Yarragon Masterplan Project	1,005	-	-	-	1,005	1,005	-	-	-
Sports Equipment Renewal Program	25	-	25	-	-	-	-	25	-
Sports Lighting Renewal Program	122	-	122	-	-	-	-	122	-
<b>TOTAL INFRASTRUCTURE</b>	<b>13,563</b>	-	4,057	4,301	5,205	7,542	2,613	2,408	1,000
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24</b>	<b>18,370</b>	-	5,354	4,483	8,533	11,664	2,613	3,093	1,000

### 4.5.3 Works carried forward from the 2023/24 year to 2025/26

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
LRCI Phase 4: Downton Park Pavilion Upgrade, Yarragon	2,000	-	2,000	-	-	2,000	-	-	-
Trafalgar Library Project	200	-	-	200	-	200	-	-	-
<b>TOTAL PROPERTY</b>	<b>2,200</b>	<b>-</b>	<b>2,000</b>	<b>200</b>	<b>-</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant, Fleet and Machinery replacement program	350	-	350	-	-	-	-	350	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Road Reconstruction Program - Copelands Rd, Warragul	1,500	-	1,500	-	-	-	-	1,500	-
<b>Footpaths and Cycleways</b>									
DIRS025 Townscape works (Warragul)	481	-	144	337	-	-	-	481	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
Rollo Street, Yarragon Masterplan Project	600	-	-	-	600	-	-	600	-
<b>TOTAL INFRASTRUCTURE</b>	<b>2,581</b>	<b>-</b>	<b>1,644</b>	<b>337</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>2,581</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2023/24 INTO 2025/26</b>	<b>5,131</b>	<b>-</b>	<b>3,994</b>	<b>537</b>	<b>600</b>	<b>2,200</b>	<b>-</b>	<b>2,931</b>	<b>-</b>

### 4.5.3 Works carried forward from the 2023/24 year to 2026/27

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant, Fleet and Machinery replacement program	340	-	340	-	-	-	-	340	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>340</b>	<b>-</b>	<b>340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2023/24 INTO 2026/27</b>	<b>340</b>	<b>-</b>	<b>340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2023/24</b>	<b>23,841</b>	<b>-</b>	<b>9,688</b>	<b>5,020</b>	<b>9,133</b>	<b>13,864</b>	<b>2,613</b>	<b>6,364</b>	<b>1,000</b>

### 4.5.3 Summary of Planned Capital Works Expenditure

2025/26	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>										
Buildings	27,233	0	3,665	3,458	20,110	27,233	14,250	0	2,983	10,000
<b>TOTAL PROPERTY</b>	<b>27,233</b>	<b>0</b>	<b>3,665</b>	<b>3,458</b>	<b>20,110</b>	<b>27,233</b>	<b>14,250</b>	<b>0</b>	<b>2,983</b>	<b>10,000</b>
<b>PLANT AND EQUIPMENT</b>										
Plant, machinery and equipment	1,804	0	1,804	0	0	1,804	0	388	1,416	0
Computers and telecommunications	1,694	0	1,629	65	0	1,694	0	0	1,694	0
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>3,498</b>	<b>0</b>	<b>3,433</b>	<b>65</b>	<b>0</b>	<b>3,498</b>	<b>0</b>	<b>388</b>	<b>3,110</b>	<b>0</b>
<b>INFRASTRUCTURE</b>										
Roads	11,767	0	9,282	2,250	235	11,767	5,070	0	6,696	0
Bridges	1,825	0	1,825	0	0	1,825	1,000	0	825	0
Footpaths and cycleways	2,636	0	669	1,647	320	2,636	1,310	0	1,326	0

Drainage	895	0	895	0	0	895	0	0	895	0
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2025/26	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Recreational, leisure and community facilities	3,175	0	2,015	430	730	2,575	500	0	2,675	0
Other infrastructure	625	0	75	550	0	625	0	0	625	0
<b>TOTAL INFRASTRUCTURE</b>	<b>20,923</b>	<b>0</b>	<b>14,761</b>	<b>4,877</b>	<b>1,285</b>	<b>20,923</b>	<b>7,880</b>	<b>0</b>	<b>13,042</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	<b>51,653</b>	<b>0</b>	<b>21,858</b>	<b>8,400</b>	<b>21,395</b>	<b>51,653</b>	<b>22,130</b>	<b>388</b>	<b>19,135</b>	<b>10,000</b>

2026/27	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>										
Buildings	11,900	0	1,665	125	10,110	11,900	9,500	0	2,400	0
<b>TOTAL PROPERTY</b>	<b>11,900</b>	<b>0</b>	<b>1,665</b>	<b>125</b>	<b>10,110</b>	<b>11,900</b>	<b>9,500</b>	<b>0</b>	<b>2,400</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>										
Plant, machinery and equipment	1,794	0	1,794	0	0	1,794	0	388	1,406	0
Computers and telecommunications	398	0	333	65	0	398	0	0	398	0
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,192</b>	<b>0</b>	<b>2,127</b>	<b>65</b>	<b>0</b>	<b>2,192</b>	<b>0</b>	<b>388</b>	<b>1,804</b>	<b>0</b>
<b>INFRASTRUCTURE</b>										
Roads	15,076	0	14,901	55	120	15,076	8,472	0	6,604	0
Bridges	875	0	875	0	0	875	0	0	875	0
Footpaths and cycleways	1,716	0	525	0	1,191	1,716	1,191	0	525	0
Drainage	3,118	0	895	2,223	0	3,118	0	656	2,462	0
Recreational, leisure and community facilities	2,030	0	1,910	0	120	2,030	250	0	1,780	0
Other infrastructure	875	0	150	725	0	875	0	0	875	0
<b>TOTAL INFRASTRUCTURE</b>	<b>23,690</b>	<b>0</b>	<b>19,256</b>	<b>3,003</b>	<b>1,431</b>	<b>23,690</b>	<b>9,913</b>	<b>656</b>	<b>13,121</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	<b>37,781</b>	<b>0</b>	<b>23,047</b>	<b>3,193</b>	<b>11,541</b>	<b>37,781</b>	<b>19,413</b>	<b>1,044</b>	<b>17,324</b>	<b>0</b>

2027/28	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>										
Buildings	1,900	0	1,665	125	5,110	1,900	-	0	1,900	0
<b>TOTAL PROPERTY</b>	<b>1,900</b>	<b>0</b>	<b>1,665</b>	<b>125</b>	<b>5,110</b>	<b>1,900</b>	<b>-</b>	<b>0</b>	<b>1,900</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>										
Plant, machinery and equipment	1,454	0	1,454	0	0	1,454	0	388	1,066	0
Computers and Telecommunications	65	0	0	0	65	65	0	0	65	0
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,519</b>	<b>0</b>	<b>1,454</b>	<b>0</b>	<b>65</b>	<b>1,519</b>	<b>0</b>	<b>388</b>	<b>1,131</b>	<b>0</b>
<b>INFRASTRUCTURE</b>										
Roads	9,710	0	9,535	55	120	9,710	3,515	0	6,195	0
Bridges	875	0	875	0	0	875	0	0	875	0
Footpaths and cycleways	525	0	525	0	0	525	0	0	525	0
Drainage	895	0	895	0	0	895	0	0	895	0
Recreational, leisure and community facilities	12,030	0	1,910	0	10,120	12,030	8,250	0	3,780	0
Other infrastructure	875	0	150	725	0	875	0	0	875	0
<b>TOTAL INFRASTRUCTURE</b>	<b>24,910</b>	<b>0</b>	<b>13,890</b>	<b>780</b>	<b>10,240</b>	<b>24,910</b>	<b>11,765</b>	<b>0</b>	<b>13,145</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	<b>28,329</b>	<b>0</b>	<b>17,009</b>	<b>905</b>	<b>10,415</b>	<b>28,329</b>	<b>11,765</b>	<b>388</b>	<b>16,176</b>	<b>0</b>



## 5. Performance Indicators

### 5.1 Targeted performance indicators

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

Indicator (Service Related)	Measure	Notes	Actual 2022/23	Forecast 2023/24	Target 2024/2025	Target Projections			Trend
						2025/26	2026/27	2027/28	+/-
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	48	48	49	49	49	49	on track
Roads									
Condition (Sealed local roads are maintained at the adopted condition standard)	Number of kms of sealed local roads below the renewal intervention level set by Council / Km's of sealed local roads	2	97.55%	95.00%	95.00%	95.00%	95.00%	95.00%	on track
Statutory planning									
Service standard (Planning application processing and decisions are in accordance with legislative requirements)	Number of planning application decisions made within the relevant required time / Number of decisions made	3	41.75%	51.40%	50.50%	53.03%	55.68%	58.46%	improving
Waste management									
Waste diversion (Amount of waste diverted from landfill is maximised)	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	53.52%	53.00%	56.00%	56.00%	56.00%	61.60%	improving

## 5.2 Targeted performance indicators – Financials

Indicator (Financial)		Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
				2022/23	2023/24	2024/2025	2025/26	2026/27	2027/28	+/-o/
Liquidity										
Working capital (Sufficient working capital is available to pay bills as and when they fall due)		Current assets / current liabilities	5	177.47%	222.59%	224.60%	236.57%	242.81%	223.97%	+
Obligations										
Asset renewal (Assets are renewed as planned)		Asset renewal and upgrade expense / Asset depreciation	6	74.41%	146.15%	148.11%	196.80%	159.26%	120.55%	o
Stability										
Rates concentration (Revenue is generated from a range of sources)		Rate revenue / adjusted underlying revenue	7	68.94%	73.70%	74.00%	74.10%	74.48%	74.85%	+
Efficiency										
Expenditure level (Resources are used efficiently in the delivery of services)		Total expenses / no. of property assessments	8	\$3,714	\$3,536	\$3,637	\$3,659	\$3,699	\$3,794	+

### Key to Forecast Trend:

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

## 5.3 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 2022/23	Forecast 2023/24	Target 2024/2025	Projections 2025/26	2026/27	2027/28	Trend +/-
<b>Operating position</b>									
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-2.77%	-3.88%	-5.37%	-3.18%	-2.20%	-2.73%	+
<b>Liquidity</b>									
<b>Unrestricted cash</b> (Sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash / current liabilities	10	-10.94%	10.57%	5.41%	9.01%	15.23%	12.62%	+
<b>Obligations</b>									
<b>Loans and borrowings</b> (Level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Interest bearing loans and borrowings / rate revenue	11	19.98%	27.79%	27.57%	34.17%	32.01%	29.95%	+
<b>Loans and borrowings</b> (Level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		6.51%	1.06%	1.90%	6.20%	2.32%	2.23%	+
<b>Indebtedness</b> (Level of long-term liabilities is appropriate to the size and nature of a Council's activities)									
	Non-current liabilities / own source revenue		29.22%	35.81%	35.89%	44.47%	42.08%	35.54%	+

<b>Stability</b>									
<b>Rates effort</b> (Rating level is set based on the community's capacity to pay)	Rate revenue / CIV of rateable properties in the municipality	12	0.32%	0.31%	0.31%	0.31%	0.31%	0.32%	o
<b>Efficiency</b>									
<b>Revenue level</b> (Resources are used efficiently in the delivery of services)	Total rate revenue / no. of property assessments		\$2,055	\$2,089	\$2,144	\$2,205	\$2,262	\$2,319	+

#### Key to Forecast Trend:

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

## Notes to indicators

### 1. **Satisfaction with community consultation and engagement**

This target is based on the average for Large Shires (49).

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

Ongoing wet weather has impacted overall condition of the network. Council is investing in the road network in 24/25 to ensure the community continues to have access to safe roads.

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

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

Council is currently dealing with a backlog of planning applications that have arisen from resource constraints. Council has begun reducing this backlog and is on track to achieve performance in this measure closer to the average for Interface Councils (56%).

### 4. **Kerbside collection waste diverted from landfill**

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

Council is forecasting an increased diversion from landfill as glass separation is implemented in 24/25, with an accompanying education campaign, and as the Food Organics and Green Organics collection service is implemented in following years.

### 5. **Working Capital**

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

### 6. **Asset renewal**

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

**7. Rates concentration**

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

**8. Expenditure level**

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

**9. Adjusted underlying result**

An indicator of sustainable operating result to enable Council to provide core services and meet its objectives. Adjusted underlying surplus is a long-term goal from financial sustainability point of view. Council continues to project adjusted underlying deficit, though it improves over the next few years, it's still an area of concern and reflects the reliance on other sources of funding. Rate cap being continued to set below CPI will continue to impact councils ability to raise revenue and reflect the reliance on rates to operate sustainably. Councils will have to rely on external funding and other sources maintain services and deliver capital works.

**10. Unrestricted Cash**

The ratio indicates that there is capacity to pay for Council's liabilities as they fall due. The ratio factors in the funds set aside for statutory reserves for developers contributions and trust funds. The ratio indicates council has sufficient funds to meet its obligations.

**11. Debt compared to rates**

Debt compared to rates is measured by the total of Council's loans & borrowings as a percentage of rates & charges. This ratio is projected to increase to 34 percent by 2025/26. Additional borrowings are proposed in order to fund new strategic projects.

**12. Rates Concentration**

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

## Appendix A

### Fees and Charges Schedule

The appendix presents the rates and charges of a statutory and non-statutory nature, which will be charged in respect to various goods and services provided during the 2024/25 year.

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

Increases in fees and charges are Fees and charges – generally policy increase of 4.0% (in line with December 2023 CPI).

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Bellbird Park Stadium							
Stadium Sports							
3 months Pryme mover membership (Bellbird Park Only)	Membership	Taxable	\$137.50	\$143.00	\$5.50	4.0%	Non-Statutory
Casual squash court hire - (1/2 Hr)	Session	Taxable	\$14.90	\$15.50	\$0.60	4.0%	Non-Statutory
Casual squash court hire (Per Hour)	Hour	Taxable	\$29.90	\$31.10	\$1.20	4.0%	Non-Statutory
Casual Stadium Entry 10 Visit Pass	Pass	Taxable	\$42.80	\$44.50	\$1.70	4.0%	Non-Statutory
Casual Stadium Entry 10 Visit Pass- Concession	Pass	Taxable	\$33.80	\$35.10	\$1.30	3.8%	Non-Statutory
Casual Stadium Entry Concession	Session	Taxable	\$3.70	\$3.80	\$0.10	2.7%	Non-Statutory
Disability Netball	Each	Taxable	\$4.50	\$4.70	\$0.20	4.4%	Non-Statutory
Futsal - Team Sheet	Team	Taxable	\$71.10	\$73.90	\$2.80	3.9%	Non-Statutory
Futsal-Registration	Team	Taxable	\$114.00	\$118.50	\$4.50	3.9%	Non-Statutory
Group Fitness- Casual Adult Price	Person	Taxable	\$15.40	\$16.00	\$0.60	3.9%	Non-Statutory
Group Fitness- Pryme Mover	Person	Taxable	\$10.10	\$10.50	\$0.40	4.0%	Non-Statutory
Gymnastics Classes Fortnightly Direct Debit 46 weeks/year	Each	Taxable	\$22.10	\$23.00	\$0.90	4.1%	Non-Statutory
Gymnastics Classes Term (Price X Number of classes)	Each	Taxable	\$12.20	\$12.70	\$0.50	4.1%	Non-Statutory
Gymnastics GV Registration	Each	Taxable	\$37.50	\$39.00	\$1.50	4.0%	Non-Statutory
Keenagers	Each	Taxable	\$4.50	\$4.70	\$0.20	4.4%	Non-Statutory
Lifeball	Each	Taxable	\$4.60	\$4.80	\$0.20	4.3%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Netball (Service Provider) registration & insurance fee per team	Per team	Taxable	\$191.10	\$198.70	\$7.60	4.0%	Non-Statutory
Netball (Service Provider) Team Sheet	Team	Taxable	\$61.60	\$64.00	\$2.40	3.9%	Non-Statutory
Program Room Hire	Hour	Taxable	\$39.20	\$40.70	\$1.50	3.8%	Non-Statutory
Pryme Movers Group Fitness 10 Visit Pass	Pass	Taxable	\$92.70	\$96.40	\$3.70	4.0%	Non-Statutory
Racquet Hire	Each	Taxable	\$4.80	\$5.00	\$0.20	4.2%	Non-Statutory
Squash Club Membership	Membership	Taxable	\$37.30	\$38.80	\$1.50	4.0%	Non-Statutory
Squash Club Membership-Concession	Membership	Taxable	\$29.90	\$31.10	\$1.20	4.0%	Non-Statutory
Squash- Concession	Membership	Taxable	\$11.70	\$12.10	\$0.40	3.4%	Non-Statutory
Squash- Junior	Each	Taxable	\$11.70	\$12.10	\$0.40	3.4%	Non-Statutory
Squash Junior/Concession 10 Visit Pass (Competition)	Pass	Taxable	\$117.50	\$122.20	\$4.70	4.0%	Non-Statutory
Squash- Senior	Each	Taxable	\$14.90	\$15.50	\$0.60	4.0%	Non-Statutory
Squash Senior 10 Visit Pass (Competition)	Pass	Taxable	\$149.70	\$155.70	\$6.00	4.0%	Non-Statutory
Volleyball Junior	Each	Taxable	\$5.80	\$6.00	\$0.20	3.4%	Non-Statutory
Volleyball Junior 10 Visit Pass (Competition)	Pass	Taxable	\$59.70	\$62.10	\$2.40	4.0%	Non-Statutory
Volleyball Senior 10 Visit Pass (Competition)	Pass	Taxable	\$74.30	\$77.20	\$2.90	3.9%	Non-Statutory
Volleyball-Concession	Each	Taxable	\$5.80	\$6.00	\$0.20	3.4%	Non-Statutory
Volleyball-Family Pass (2 adults, 2 children)	Pass	Taxable	\$15.10	\$15.70	\$0.60	4.0%	Non-Statutory
Volleyball-Senior	Each	Taxable	\$7.40	\$7.70	\$0.30	4.1%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Bellbird Park Synthetic and Grass Fields							
Cleaning - Toilets/ change - Casual users	Each	Taxable	\$124.20	\$129.10	\$4.90	3.9%	Non-Statutory
Cleaning - Toilets/ change - User Groups	Each	Taxable	\$62.00	\$64.50	\$2.50	4.0%	Non-Statutory
Synthetic Field- Casual use - Full Field (per hour)	Hour	Taxable	\$72.20	\$75.10	\$2.90	4.0%	Non-Statutory
Synthetic Field- Casual use - Half Field (per hour)	Hour	Taxable	\$37.80	\$39.30	\$1.50	4.0%	Non-Statutory
Synthetic Field- Primary school (per term-maximum 10 hours)	Per Term	Taxable	\$146.80	\$152.60	\$5.80	4.0%	Non-Statutory
Synthetic Field- Secondary school (per term-maximum 10 hours)	Per Term	Taxable	\$292.70	\$304.40	\$11.70	4.0%	Non-Statutory
Synthetic Field- Tenants - Full Field (per hour)	Hour	Taxable	\$29.30	\$30.40	\$1.10	3.8%	Non-Statutory
Synthetic Field- Tenants - Half Field (per hour)	Hour	Taxable	\$15.80	\$16.40	\$0.60	3.8%	Non-Statutory
Civil Asset Planning							
Asset Protection Permit	Each	Non-Taxable	\$254.30	\$264.40	\$10.10	4.0%	Non-Statutory
Building - Stormwater Point of Discharge	Each	Non-Taxable	\$153.10	\$156.90	\$3.80	2.5%	Statutory
Driveway Access Permit	Each	Non-Taxable	\$196.00	\$203.80	\$7.80	4.0%	Non-Statutory
Driveway Access Permit - Industrial	Each	Non-Taxable	\$0.00	\$294.00	\$0.00	0%	Non-Statutory
Road Occupancy permit - Bulk Rubbish Containers, clothing bins etc	Each	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Works Within Road Reserve Permit (each)	Each	Non-Taxable	\$189.60	\$194.30	\$4.70	2.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Equestrian Casual Hire							
Casual Hire (Baw Baw Equestrian Centre, Lardner) - daily	Daily	Taxable	\$406.80	\$423.00	\$16.20	4.0%	Non-Statutory
Casual Hire (Logan Park facility) - daily	Day	Taxable	\$192.10	\$199.80	\$7.70	4.0%	Non-Statutory
Event Bond							
Event Bond (refundable on final inspection)	Each	Non-Taxable	\$1,158.40	\$1,204.70	\$46.30	4.0%	Non-Statutory
Garbage and Tipping Fees							
Commercial tenements - 120 lit bin (optional service)- per annum	Service	Non-Taxable	\$531.00	\$504.00	(\$27.00)	-5.1%	Non-Statutory
Commercial tenements - Additional 240 lit bin - per annum	Service	Non-Taxable	\$63.00	\$60.00	(\$3.00)	-4.8%	Non-Statutory
Commercial tenements -240 lit bin (optional service)- per annum	Service	Non-Taxable	\$630.00	\$599.00	(\$31.00)	-4.9%	Non-Statutory
Garbage Charge - Additional 120 lit Collection- (per annum)	Service	Non-Taxable	\$113.00	\$107.00	(\$6.00)	-5.3%	Non-Statutory
Garbage Charge - Additional 240 lit Recycling Collection- (per annum)	Service	Non-Taxable	\$63.00	\$60.00	(\$3.00)	-4.8%	Non-Statutory
Garbage Charge - Additional 120 lit Glass Collection (Per annum)	Service	Non-Taxable	\$0.00	\$38.90	(\$38.90)	0.0%	Non-Statutory
Garbage Charge - Declared Area - (per annum)	Service	Non-Taxable	\$488.00	\$464.00	(\$24.00)	-4.9%	Non-Statutory
Garbage Charge - Undeclared Area (optional service) - per annum	Service	Non-Taxable	\$488.00	\$464.00	(\$24.00)	-4.9%	Non-Statutory
Green Waste - Additional 240 L Collection (per annum)	Service	Taxable	\$91.00	\$87.00	(\$4.00)	-4.4%	Non-Statutory

Hard Rubbish Collection – Pensioners (pick up)	Each	Taxable	\$37.00	\$38.50	\$1.50	4.1%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Hard Rubbish Collection (pick up)	Each	Taxable	\$76.00	\$79.00	\$3.00	3.9%	Non-Statutory
Silage Wrap- Bulker bag purchase	Per bag	Taxable	\$11.50	\$12.00	\$0.50	4.3%	Non-Statutory
Tanjil Bren Collection Service (per annum)	Service	Non-Taxable	\$152.00	\$144.00	(\$8.00)	-5.3%	Non-Statutory
Tip Fee - Car Bodies (each)	Each	Taxable	\$59.00	\$61.30	\$2.30	3.9%	Non-Statutory
Tip Fee - Domestic refuse (m3)	Cubic Metre	Taxable	\$58.30	\$60.60	\$2.30	3.9%	Non-Statutory
Tip Fee - Domestic refuse 6X4 trailer or Utility- Level Fill	Each	Taxable	\$45.50	\$47.30	\$1.80	4.0%	Non-Statutory
Tip Fee - Domestic refuse 8X5 Trailer -level fill or Utility- Fill above sides	Each	Taxable	\$58.30	\$60.60	\$2.30	3.9%	Non-Statutory
Tip Fee - Green Waste /Tree Pruning (m3)	Cubic Metre	Taxable	\$24.40	\$25.40	\$1.00	4.1%	Non-Statutory
Tip Fee - Green Waste domestic 8x5 trailer - level fill or utility - fill above sides	Service	Taxable	\$25.50	\$26.50	\$1.00	3.9%	Non-Statutory
Tip Fee - Green Waste domestic refuse 6X4 trailer or utility- Level Fill	Service	Taxable	\$19.00	\$19.80	\$0.80	4.2%	Non-Statutory
Tip Fee - Green Waste Sedans/Station Wagons with seats down	Service	Taxable	\$12.75	\$13.30	\$0.55	4.3%	Non-Statutory
Tip Fee - Green Waste Sedans/Station Wagons with seats up/240L bins/44 gallon drums	Service	Taxable	\$6.00	\$6.20	\$0.20	3.3%	Non-Statutory
Tip Fee - LPG / Gas Bottles - More than 20kg (each)	Each	Taxable	\$31.50	\$32.75	\$1.25	4.0%	Non-Statutory
Tip Fee - LPG / Gas Bottles - Up to and including 20kg	Each	Taxable	\$13.00	\$13.50	\$0.50	3.8%	Non-Statutory
Tip Fee - Paint Tin 1-5 litre (each)	Each	Taxable	\$3.50	\$3.60	\$0.10	2.9%	Non-Statutory
Tip Fee - Paint Tin 6-20 litre (each)	Each	Taxable	\$6.00	\$6.20	\$0.20	3.3%	Non-Statutory
Tip Fee - Paint Tin more than 20 litres (each)	Each	Taxable	\$12.00	\$12.50	\$0.50	4.2%	Non-Statutory

Tip Fee – Paper & Cardboard Commercial (m3)	Cubic Metre	Taxable	\$6.00	\$6.20	\$0.20	3.3%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Tip Fee – Single Mattress	Each	Taxable	\$27.50	\$28.60	\$1.10	4.0%	Non-Statutory
Tip Fee – Tyres – car and motorbike (each)	Each	Taxable	\$9.50	\$9.90	\$0.40	4.2%	Non-Statutory
Tip Fee – Tyres – light truck and 4X4 (each)	Each	Taxable	\$17.50	\$18.20	\$0.70	4.0%	Non-Statutory
Tip Fee – Tyres – tractor (up to 1.2m diameter)	Each	Taxable	\$55.50	\$57.70	\$2.20	4.0%	Non-Statutory
Tip Fee – Tyres – truck (each)– up to 1.2 diameter off rim	Each	Taxable	\$28.00	\$29.10	\$1.10	3.9%	Non-Statutory
Tip Fee-Domestic Refuse (Minimum) – up to 80L garbage bag	Each	Taxable	\$5.00	\$5.20	\$0.20	4.0%	Non-Statutory
Tip Fee-Double/Queen/King Mattress	Each	Taxable	\$40.00	\$41.60	\$1.60	4.0%	Non-Statutory
Tip Fee-Sedans/Station Wagons with seats down	Each	Taxable	\$30.50	\$31.70	\$1.20	3.9%	Non-Statutory
Tip Fee-Sedans/Station Wagons with seats up/240L bins/44 gallon drums	Each	Taxable	\$15.50	\$16.10	\$0.60	3.9%	Non-Statutory
Tip Fee-Silage Wrap Disposal	Cubic Metre	Taxable	\$61.00	\$63.40	\$2.40	3.9%	Non-Statutory
Tip Fee-Tyres – 4X4 on rim	Each	Taxable	\$23.00	\$23.90	\$0.90	3.9%	Non-Statutory
Tip Fee-Tyres – Car on rim	Each	Taxable	\$15.00	\$15.60	\$0.60	4.0%	Non-Statutory
Transfer Station – Domestic refuse (m3)	Each	Taxable	\$61.00	\$63.40	\$2.40	3.9%	Non-Statutory
Transfer Station – Domestic refuse 10X5 Trailer – heaped fill	Each	Taxable	\$152.00	\$158.10	\$6.10	4.0%	Non-Statutory
Transfer Station – Domestic refuse 10X5 Trailer – level fill	Each	Taxable	\$76.00	\$79.00	\$3.00	3.9%	Non-Statutory
Transfer Station – Domestic refuse 6X4 trailer or Utility-Heaped Fill	Each	Taxable	\$91.50	\$95.10	\$3.60	3.9%	Non-Statutory
Transfer Station – Domestic refuse 8X5 Trailer – Heaped Fill or Utility Fill to roof line	Each	Taxable	\$109.50	\$113.90	\$4.40	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Transfer Station – Domestic refuse 8X5 Trailer –level fill or Utility– Fill above sides	Each	Taxable	\$61.00	\$63.40	\$2.40	3.9%	Non-Statutory
Transfer Station – Green Waste – Commercial Mowing & Yard maintenance (m3)	Each	Taxable	\$54.00	\$56.10	\$2.10	3.9%	Non-Statutory
Transfer Station – Green Waste 10X5 Trailer – Heaped Fill	Each	Taxable	\$75.00	\$78.00	\$3.00	4.0%	Non-Statutory
Transfer Station – Green Waste 10X5 Trailer – level fill	Each	Taxable	\$37.50	\$39.00	\$1.50	4.0%	Non-Statutory
Transfer Station – Green Waste domestic 8x5 trailer – Heaped fill	Each	Taxable	\$52.00	\$54.10	\$2.10	4.0%	Non-Statutory
Transfer Station – Green Waste domestic refuse 6X4 – Heaped Fill	Each	Taxable	\$38.00	\$39.50	\$1.50	3.9%	Non-Statutory
Walhalla Collection Service (per annum)	Service	Non-Taxable	\$234.00	\$223.00	(\$11.00)	(4.7%)	Non-Statutory
Other Swimming Pools							
Adult Monthly Pass	Membership	Taxable	\$33.50	\$34.80	\$1.30	3.9%	Non-Statutory
Adult Season Pass	Membership	Taxable	\$113.80	\$118.30	\$4.50	4.0%	Non-Statutory
Concession Monthly Pass	Membership	Taxable	\$26.70	\$27.70	\$1.00	3.7%	Non-Statutory
Concession/Child Season Pass	Membership	Taxable	\$91.10	\$94.70	\$3.60	4.0%	Non-Statutory
Family Monthly Pass	Membership	Taxable	\$59.30	\$61.60	\$2.30	3.9%	Non-Statutory
Family Season Pass	Membership	Taxable	\$199.90	\$207.90	\$8.00	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Summer Pools Single Admissions							
Adult	Session	Taxable	\$6.10	\$6.30	\$0.20	3.3%	Non-Statutory
Concession	Session	Taxable	\$3.80	\$3.90	\$0.10	2.6%	Non-Statutory
Family	Session	Taxable	\$16.80	\$17.40	\$0.60	3.6%	Non-Statutory
Swimming Pools per Session							
Swimming Lessons (Service Provider Teacher)- per participant	Session	Taxable	\$8.50	\$8.80	\$0.30	3.5%	Non-Statutory
Property							
Exhibition Hall Hire							
Community rate -full day	Each	Taxable	\$332.40	\$345.70	\$13.30	4.0%	Non-Statutory
Community rate -half day	Each	Taxable	\$169.60	\$176.40	\$6.80	4.0%	Non-Statutory
Exhibition Hall ( Function without Alcohol - Bond)	Each	Non-Taxable	\$424.00	\$440.90	\$16.90	4.0%	Non-Statutory
Exhibition Hall (Function with Alcohol - Bond)	Each	Non-Taxable	\$694.30	\$722.00	\$27.70	4.0%	Non-Statutory
Exhibition Hall Commercial/Private/Govt/Not for Profit Hire - full day	Day	Taxable	\$866.00	\$900.60	\$34.60	4.0%	Non-Statutory
Exhibition Hall Commercial/Private/Govt/Not For Profit Hire - half day	Each	Taxable	\$433.50	\$450.80	\$17.30	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Goods Shed Hire Fees							
Goods Shed Hire Fees-Community Day	Day	Taxable	\$95.40	\$99.20	\$3.80	4.0%	Non-Statutory
Goods Shed Hire Fees-Community Half Day	Half day	Taxable	\$48.50	\$50.40	\$1.90	3.9%	Non-Statutory
Goods Shed Hire Fees-Community Quarter Day	Quarter Day	Taxable	\$23.60	\$24.50	\$0.90	3.8%	Non-Statutory
Hall Hire- Halls managed by COM's							
Commercial/Private- Full Day	Each	Taxable	\$150.50	\$156.50	\$6.00	4.0%	Non-Statutory
Commercial/Private- Night	Each	Taxable	\$212.00	\$220.50	\$8.50	4.0%	Non-Statutory
Community/Local	Hour	Taxable	\$12.30	\$12.80	\$0.50	4.1%	Non-Statutory
Community/Local- Full day	Each	Taxable	\$72.10	\$75.00	\$2.90	4.0%	Non-Statutory
Community/Local- Night	Each	Taxable	\$108.10	\$112.40	\$4.30	4.0%	Non-Statutory
Hall Hire- Bond - Events with alcohol	Each	Non-Taxable	\$695.10	\$722.90	\$27.80	4.0%	Non-Statutory
Hall Hire- Bond- Events without alcohol	Each	Non-Taxable	\$424.00	\$440.90	\$16.90	4.0%	Non-Statutory
Meeting Room	Hour	Taxable	\$12.30	\$12.80	\$0.50	4.1%	Non-Statutory
Public Buildings-Casual Hire Rate							
Bond - Alcohol	Each	Non-Taxable	\$694.30	\$722.00	\$27.70	4.0%	Non-Statutory
Bond - No Alcohol	Each	Non-Taxable	\$424.00	\$440.90	\$16.90	4.0%	Non-Statutory
Cleaning	Hour	Taxable	\$81.30	\$84.50	\$3.20	3.9%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Commercial/Private full day	Each	Taxable	\$289.40	\$301.00	\$11.60	4.0%	Non-Statutory
Commercial/Private half day	Each	Taxable	\$144.20	\$149.90	\$5.70	4.0%	Non-Statutory
Community- half day	Each	Taxable	\$36.00	\$37.40	\$1.40	3.9%	Non-Statutory
Community-full day	Each	Taxable	\$72.10	\$75.00	\$2.90	4.0%	Non-Statutory
Fitness Instructors	Hour	Taxable	\$29.40	\$30.60	\$1.20	4.1%	Non-Statutory
Hourly rate Community	Hour	Taxable	\$12.30	\$12.80	\$0.50	4.1%	Non-Statutory
Not for Profit/Government- full day	Each	Taxable	\$108.10	\$112.40	\$4.30	4.0%	Non-Statutory
Not for Profit/Government- half day	Each	Taxable	\$54.10	\$56.20	\$2.10	3.9%	Non-Statutory
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Provision of Stormwater size, depth and offset information							
Civil Asset Planning Notice of information through Section 200(1) of the Local Govt Act 1989	Each	Non-Taxable	\$73.10	\$74.90	\$1.80	2.5%	Statutory
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Recreation Facilities							
Buildings							
Personal Trainers	Hour	Taxable	\$23.60	\$24.50	\$0.90	3.8%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Recreation Reserves							
Events-excludes bins and cleaning	Day	Taxable	\$966.20	\$1,004.80	\$38.60	4.0%	Non-Statutory
User fees (Maximum fee)- per annum (Refer to Council Pricing Policy)	Annum	Taxable	\$5,653.00	\$5,879.10	\$226.10	4.0%	Non-Statutory
Sporting Fields							
Grounds- Cleaning charge (per hour)	Hour	Taxable	\$75.60	\$78.60	\$3.00	4.0%	Non-Statutory
Grounds- Community Club, Group or School outside BBSC- Casual use (daily)	Day	Taxable	\$186.50	\$193.90	\$7.40	4.0%	Non-Statutory
Grounds- For Profit/Commercial Groups	Day	Taxable	\$495.10	\$514.90	\$19.80	4.0%	Non-Statutory
Grounds- Schools within Baw Baw Shire- Casual use (must be booked)	Day	Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-Statutory
Grounds-Community Club or Group within BBSC- Casual Use	Day	Taxable	\$124.20	\$129.10	\$4.90	3.9%	Non-Statutory
Lights- Full Field (per hour)	Hour	Taxable	\$29.40	\$30.60	\$1.20	4.1%	Non-Statutory
Lights- Half field (hourly)	Hour	Taxable	\$21.30	\$22.10	\$0.80	3.8%	Non-Statutory
Sporting Pavilion							
Pavilion - Cleaning charge (per use)	Each	Taxable	\$151.40	\$157.40	\$6.00	4.0%	Non-Statutory
Pavilion - Use	Hour	Taxable	\$23.60	\$24.50	\$0.90	3.8%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Street Tree Removal							
Street Tree removal	Each	Non-Taxable	\$200.00	\$208.00	\$8.00	4.0%	Non-Statutory
Tree Removal And Replanting							
Removal of tree and replaced in Autumn	Each	Non-Taxable	\$710.00	\$738.40	\$28.40	4.0%	Non-Statutory
Tree Transplanting							
Tree Transplanting and relocation	Each	Non-Taxable	\$390.00	\$405.60	\$15.60	4.0%	Non-Statutory
Turf Wicket							
Turf wicket pitch (per use)	Each	Taxable	\$355.90	\$370.10	\$14.20	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

## Warragul Leisure Centre

### Aquatic Education

Aquasafe Intensive 5 Day School Holiday Program	Membership	Taxable	\$71.10	\$73.90	\$2.80	3.9%	Non-Statutory
Aquasafe Plus – Fortnightly direct debit (48 week program)	Membership	Taxable	\$39.60	\$41.20	\$1.60	4.0%	Non-Statutory
Bronze Medallion	Session	Taxable	\$10.10	\$10.50	\$0.40	4.0%	Non-Statutory
Grey Medallion	Session	Taxable	\$9.90	\$10.30	\$0.40	4.0%	Non-Statutory
Private Lesson 0.5 hr	Each	Taxable	\$56.80	\$59.00	\$2.20	3.9%	Non-Statutory
School Swimming Lessons:Fun Day/Structured Water Plan/Water Safety. Price per student per one hr lesson (No ratio)	Session	Taxable	\$10.00	\$10.40	\$0.40	4.0%	Non-Statutory
School Swimming Lessons:Price per student per 45 min lesson (1:6 Ratio)	Session	Taxable	\$9.50	\$9.90	\$0.40	4.2%	Non-Statutory
School Swimming Lessons:Price per student per 45 min lesson (1:7 Ratio)	Session	Taxable	\$9.30	\$9.60	\$0.30	3.2%	Non-Statutory
School Swimming Lessons:Price per student per 45 min lesson (1:8 Ratio)	Session	Taxable	\$9.10	\$9.40	\$0.30	3.3%	Non-Statutory
School Swimming Lessons:Price per student per 45 min lesson (1:9+ Ratio)	Session	Taxable	\$8.90	\$9.20	\$0.30	3.4%	Non-Statutory
Schools per participant (School instructor)	Session	Taxable	\$7.30	\$7.60	\$0.30	4.1%	Non-Statutory
Schools Per student per 1 hour lesson (1:6 ratio)	Session	Taxable	\$10.00	\$10.40	\$0.40	4.0%	Non-Statutory
Schools Per student per 30 min lesson (1:6 ratio)	Session	Taxable	\$8.50	\$8.80	\$0.30	3.5%	Non-Statutory

Term Aquasafe (0.5 hr)	Membership	Taxable	\$21.70	\$22.50	\$0.80	3.7%	Non-Statutory
Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

#### Aquatics (Casual)

Adult Swim-Casual price entry to all aquatic facilities except warm water pool	Each	Taxable	\$8.10	\$8.40	\$0.30	3.7%	Non-Statutory
Child Swim - Casual price entry to all aquatic facilities except warm water pool	Each	Taxable	\$6.40	\$6.60	\$0.20	3.1%	Non-Statutory
Concession Swim- Casual concession price entry to all facilities except warm water pool	Each	Taxable	\$6.40	\$6.60	\$0.20	3.1%	Non-Statutory
Family Swim (Sunday)- Discount casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$17.40	\$18.10	\$0.70	4.0%	Non-Statutory
Family Swim- Casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$22.50	\$23.40	\$0.90	4.0%	Non-Statutory
Warm Water Pool (Adult) - Casual adult price entry to warm water pool - additional to adult swim fee	Each	Taxable	\$2.30	\$2.40	\$0.10	4.3%	Non-Statutory
Warm Water Pool (Concession) - Casual Concession price entry to Warm Water Pool-additional to concession swim fee	Each	Taxable	\$1.90	\$2.00	\$0.10	5.3%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Aquatics (Casual) - Veterans Card Holder Only							
Concession Swim- Casual concession price entry to all facilities except warm water pool - Veterans Card Holder Only	Each	Taxable	\$3.20	\$3.30	\$0.10	3.1%	Non-Statutory
Warm Water Pool (Concession) - Casual Concession price entry to Warm Water Pool-additional to concession swim fee - Veterans Card Holder Only	Each	Taxable	\$0.90	\$0.90	\$0.00	0.0%	Non-Statutory
Aquatics Visit Pass							
Adult Pools- 20 visits	Pass	Taxable	\$147.60	\$153.50	\$5.90	4.0%	Non-Statutory
Concession Pools- 20 visits	Pass	Taxable	\$117.70	\$122.40	\$4.70	4.0%	Non-Statutory
Master Swimming -10 Visits	Pass	Taxable	\$150.20	\$156.20	\$6.00	4.0%	Non-Statutory
Warm Water Pool (Adult) - 10 Visits	Pass	Taxable	\$94.80	\$98.60	\$3.80	4.0%	Non-Statutory
Warm Water Pool (Adult) - 20 Visits	Pass	Taxable	\$189.50	\$197.10	\$7.60	4.0%	Non-Statutory
Warm Water Pool (Concession) - 20 Visits	Pass	Taxable	\$151.60	\$157.60	\$6.00	4.0%	Non-Statutory
Warm Water Pool(Concession) -10 Visits	Pass	Taxable	\$75.80	\$78.80	\$3.00	4.0%	Non-Statutory
Warragul Triathlon/Swim Club - 25 Visit pass to lap aquatic facilities	Pass	Taxable	\$102.80	\$106.90	\$4.10	4.0%	Non-Statutory
Warragul Triathlon/Swim Club - 50 Visit pass to lap aquatic facilities	Pass	Taxable	\$205.60	\$213.80	\$8.20	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Aquatics Visit Pass – Veterans Card Holder Only							
Concession Pools- 20 visits – Veterans Card Holder Only	Pass	Taxable	\$58.80	\$61.10	\$2.30	3.9%	Non-Statutory
Warm Water Pool (Concession) – 20 Visits – Veterans Card Holder Only	Pass	Taxable	\$75.80	\$78.80	\$3.00	4.0%	Non-Statutory
Warm Water Pool (Concession) –10 Visits – Veterans Card Holder Only	Pass	Taxable	\$37.90	\$39.40	\$1.50	4.0%	Non-Statutory
Child Care per 10 Visits							
Additional Children	Pass	Taxable	\$19.40	\$20.20	\$0.80	4.1%	Non-Statutory
First Child	Pass	Taxable	\$63.00	\$65.50	\$2.50	4.0%	Non-Statutory
Occasional Care – Additional Child	Pass	Taxable	\$63.00	\$65.50	\$2.50	4.0%	Non-Statutory
Occasional Care – First Child	Pass	Taxable	\$72.90	\$75.80	\$2.90	4.0%	Non-Statutory
Child Care per 20 Visits							
Additional Children	Pass	Taxable	\$54.00	\$56.10	\$2.10	3.9%	Non-Statutory
First Child	Pass	Taxable	\$126.00	\$131.00	\$5.00	4.0%	Non-Statutory
Occasional Care – Additional Child	Pass	Taxable	\$126.00	\$131.00	\$5.00	4.0%	Non-Statutory
Occasional Care – First Child	Pass	Taxable	\$145.80	\$151.60	\$5.80	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Child Care per Session							
Additional Children	Hourly	Taxable	\$6.00	\$6.20	\$0.20	3.3%	Non-Statutory
First Child	Hourly	Taxable	\$7.00	\$7.30	\$0.30	4.3%	Non-Statutory
Occasional Care – Additional Child	Hourly	Taxable	\$7.00	\$7.30	\$0.30	4.3%	Non-Statutory
Occasional Care – First Child	Hourly	Taxable	\$8.10	\$8.40	\$0.30	3.7%	Non-Statutory
Children's Programs							
Late booking fee (less than 48 hours)	Each	Taxable	\$10.70	\$11.10	\$0.40	3.7%	Non-Statutory
School Holiday	Each	Taxable	\$64.10	\$66.60	\$2.50	3.9%	Non-Statutory
School Holiday Late pick up	Each	Taxable	\$13.90	\$14.40	\$0.50	3.6%	Non-Statutory
Facility Hire							
Carnival Hire – Half Day – 2-4 Hours	Half Day	Taxable	\$499.20	\$519.10	\$19.90	4.0%	Non-Statutory
Carnival Hire – Whole Day	Whole Day	Taxable	\$998.50	\$1,038.40	\$39.90	4.0%	Non-Statutory
Inflatable Casual Use (Members Free)	Session	Taxable	\$2.10	\$2.20	\$0.10	4.8%	Non-Statutory
Inflatable Hire	Session	Taxable	\$423.60	\$440.50	\$16.90	4.0%	Non-Statutory
Lane Hire (pool per hour)	Hour	Taxable	\$50.50	\$52.50	\$2.00	4.0%	Non-Statutory
Program Room	Hour	Taxable	\$56.20	\$58.40	\$2.20	3.9%	Non-Statutory
Warm Water Pool	Hour	Taxable	\$71.30	\$74.10	\$2.80	3.9%	Non-Statutory
Whole Pool 25m (per hour – min 2 hours)	Session	Taxable	\$193.70	\$201.40	\$7.70	4.0%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Membership Direct Debit							
Full Membership- Start Up Fee	Membership	Taxable	\$89.50	\$93.10	\$3.60	4.0%	Non-Statutory
Full Aquatic Membership- Fortnightly Fee	Membership	Taxable	\$28.30	\$29.40	\$1.10	3.9%	Non-Statutory
Full Aquatic Membership- Fortnightly fee (Concession/Corporate)	Membership	Taxable	\$25.40	\$26.40	\$1.00	3.9%	Non-Statutory
Full Aquatic Membership- Start Up Fee	Membership	Taxable	\$89.50	\$93.10	\$3.60	4.0%	Non-Statutory
Full Aquatic Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$80.50	\$83.70	\$3.20	4.0%	Non-Statutory
Full Membership- Fortnightly Fee	Membership	Taxable	\$45.70	\$47.50	\$1.80	3.9%	Non-Statutory
Full Membership- Fortnightly Fee (Concession/Corporate)	Membership	Taxable	\$41.20	\$42.80	\$1.60	3.9%	Non-Statutory
Full Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$80.50	\$83.70	\$3.20	4.0%	Non-Statutory
Membership Direct Debit - Veterans Card Holder Only							
Full Aquatic Membership- Fortnightly fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$12.70	\$13.20	\$0.50	3.9%	Non-Statutory
Full Aquatic Membership- Start Up Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$40.30	\$41.90	\$1.60	4.0%	Non-Statutory
Full Membership- Fortnightly Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$20.60	\$21.40	\$0.80	3.9%	Non-Statutory
Full Membership- Start Up Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$40.30	\$41.90	\$1.60	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Program per 10 Visits							
Group Fitness	Pass	Taxable	\$154.70	\$160.90	\$6.20	4.0%	Non-Statutory
Group Fitness (Concession)	Pass	Taxable	\$123.90	\$128.80	\$4.90	4.0%	Non-Statutory
Pryme Movers – Strength Training	Membership	Taxable	\$92.50	\$96.20	\$3.70	4.0%	Non-Statutory
Program per 10 Visits – Veterans Card Holder Only							
Group Fitness (Concession) – Veterans Card Holder Only	Pass	Taxable	\$61.90	\$64.40	\$2.50	4.0%	Non-Statutory
Program per Session							
Group Fitness	Session	Taxable	\$17.10	\$17.80	\$0.70	4.1%	Non-Statutory
Group Fitness (Concession)	Session	Taxable	\$13.90	\$14.40	\$0.50	3.6%	Non-Statutory
Instructor hire – off site per hour	Session	Taxable	\$84.60	\$88.00	\$3.40	4.0%	Non-Statutory
Pryme Movers– Strength Training	Session	Taxable	\$10.10	\$10.50	\$0.40	4.0%	Non-Statutory
Virtual Classes	Session	Taxable	\$10.10	\$10.50	\$0.40	4.0%	Non-Statutory
Program per Session – Veterans Card Holder Only							
Group Fitness (Concession) – Veterans Card Holder Only	Session	Taxable	\$6.70	\$6.90	\$0.20	3.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Stadium Sports							
Netball Team Sheet	Team	Taxable	\$52.60	\$54.70	\$2.10	4.0%	Non-Statutory
Term Membership							
3 month insurance Aquatic Membership (inc. start up)	Membership	Taxable	\$334.10	\$347.40	\$13.30	4.0%	Non-Statutory
3 month Insurance Full Membership (inc. start up)	Membership	Taxable	\$527.90	\$549.00	\$21.10	4.0%	Non-Statutory
6 month aquatic membership	Membership	Taxable	\$370.10	\$384.90	\$14.80	4.0%	Non-Statutory
6 month aquatic membership (Concession)	Membership	Taxable	\$333.10	\$346.40	\$13.30	4.0%	Non-Statutory
6 month full membership	Membership	Taxable	\$595.10	\$618.90	\$23.80	4.0%	Non-Statutory
6 month full membership (Concession)	Membership	Taxable	\$538.60	\$560.10	\$21.50	4.0%	Non-Statutory
Term Membership - Veterans Card Holder Only							
6 month aquatic membership (Concession) - Veterans Card Holder Only	Membership	Taxable	\$166.60	\$173.20	\$6.60	4.0%	Non-Statutory
6 month full membership (Concession) - Veterans Card Holder Only	Membership	Taxable	\$269.30	\$280.00	\$10.70	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Warragul Leisure Centre/Bellbird Park							
Group Fitness Only Membership (Concession) - Fortnightly Fee	Membership	Taxable	\$28.60	\$29.70	\$1.10	3.8%	Non-Statutory
Pryme Movers- Fortnightly Fee	Membership	Taxable	\$31.40	\$32.60	\$1.20	3.8%	Non-Statutory
Pryme Movers- Start Up Fee	Membership	Taxable	\$80.00	\$83.20	\$3.20	4.0%	Non-Statutory
Refer Note 8 of the Fees and Charges Schedule	NA	Non-Taxable	\$35.20	\$36.60	\$1.40	4.0%	Non-Statutory
Stadium Sports							
1 Court per Hour	Hour	Taxable	\$56.20	\$58.40	\$2.20	3.9%	Non-Statutory
Casual Court Entry	Hour	Taxable	\$4.60	\$4.80	\$0.20	4.3%	Non-Statutory
Term Membership							
12 month Pryme Mover membership	Membership	Taxable	\$819.20	\$851.90	\$32.70	4.0%	Non-Statutory
3 month Pryme Mover membership	Membership	Taxable	\$204.70	\$212.90	\$8.20	4.0%	Non-Statutory
6 month Pryme Mover membership	Membership	Taxable	\$409.50	\$425.90	\$16.40	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Strategy and Organisational Performance							
Family and Children's services							
Kindergarten application fee	Each	Taxable	\$28.00	\$0.00	-\$28.00	-100.0%	Non-Statutory
Family Day Care							
Family Day Care Admin Fee	Hour	Taxable	\$2.20	\$2.28	\$0.08	3.6%	Non-Statutory
Other Swimming Pools							
Other Swimming Pools – Veterans Card Holder Only							
Concession Monthly Pass – Veterans Card Holder Only	Membership	Taxable	\$13.30	\$13.85	\$0.55	4.1%	Non-Statutory
Concession Season Pass – Veterans Card Holder Only	Membership	Taxable	\$45.40	\$47.20	\$1.80	4.0%	Non-Statutory
Summer Pools Single Admissions – Veterans Card Holder Only							
Concession – Veterans Card Holder Only	Membership	Taxable	\$1.90	\$2.00	\$0.10	5.3%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Rates & Valuations							
Certificates							
Land Information Certificates - Standard Application	Each	Non-Taxable	\$28.90	\$29.70	\$0.70	2.4%	Statutory
Land Information Certificates - Urgent Application	Each	Non-Taxable	\$66.60	\$69.20	\$2.60	3.9%	Non-Statutory
Supplementary Valuation Information	Each	Non-Taxable	\$21.20	\$22.00	\$0.80	3.8%	Non-Statutory
Economic Development, Arts and Advocacy							
Ars Centre							
Fountain Room (Non-Commercial) - Full Day - Full Room	Day	Taxable	\$625.00	\$650.00	\$25.00	4.0%	Non-Statutory
Arts Centre							
Advanced AV Operation	Per hour	Taxable	\$66.50	\$69.00	\$2.50	3.8%	Non-Statutory
Advertising Service Fee (per advertising week)	Week	Taxable	\$66.50	\$70.00	\$3.50	5.3%	Non-Statutory
Basic AV setup (set up and equipment only)	Per function	Taxable	\$165.00	\$170.00	\$5.00	3.0%	Non-Statutory
Board Operators per hour	Hour	Taxable	\$66.50	\$69.00	\$2.50	3.8%	Non-Statutory
Booking Fee - Education	Each	Taxable	\$2.20	\$2.30	\$0.10	4.5%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Booking Fee Commercial	Each	Taxable	\$4.10	\$4.10	\$0.00	0.0%	Non-Statutory
Booking Fee Free Event	Each	Taxable	\$2.20	\$2.20	\$0.00	0.0%	Non-Statutory
Booking Fee Non-Commercial	Each	Taxable	\$2.70	\$2.70	\$0.00	0.0%	Non-Statutory
Card Charges % of Gross Box Office	Percentage	Taxable	\$2.00	\$2.00	\$0.00	0.0%	Non-Statutory
Complimentary (per printed ticket)	Each	Taxable	\$1.20	\$1.20	\$0.00	0.0%	Non-Statutory
Conference Registration Fee (per delegate)	Each	Taxable	\$4.30	\$4.50	\$0.20	4.7%	Non-Statutory
Fountain Room (Commercial) – Full Day – Full Room	Day	Taxable	\$745.00	\$775.00	\$30.00	4.0%	Non-Statutory
Fountain Room (Commercial) – Full Day – Half Room	Day	Taxable	\$500.00	\$520.00	\$20.00	4.0%	Non-Statutory
Fountain Room (Non-Commercial) – Full Day – Half Room	Half Day	Taxable	\$410.00	\$430.00	\$20.00	4.9%	Non-Statutory
Fountain Room (Non-Commercial) – Half Day – Full Room	Day	Taxable	\$410.00	\$430.00	\$20.00	4.9%	Non-Statutory
Fountain Room (Non-Commercial) – Half Day – Half Room	Day	Taxable	\$340.00	\$355.00	\$15.00	4.4%	Non-Statutory
Fountain Room (Shire) – Full Day – Half Room	Day	Taxable	\$230.00	\$240.00	\$10.00	4.3%	Non-Statutory
Fountain Room (Shire) – Half Day – Half Room	Half Day	Taxable	\$180.00	\$190.00	\$10.00	5.6%	Non-Statutory
Fountain Room half day (Commercial)	Half Day	Taxable	\$525.00	\$545.00	\$20.00	3.8%	Non-Statutory
Foyer 2 (Non-Commercial)	Per Function	Taxable	\$0.00	\$720.00	\$720.00	0.0%	Non-Statutory
Foyer 2 (Shire)	Per Function	Taxable	\$0.00	\$450.00	\$450.00	0.0%	Non-Statutory
Foyer 2 Hire (Commercial)	Per Function	Taxable	\$0.00	\$900.00	\$900.00	0.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Foyer 3 (Non-Commercial)	Per Function	Taxable	\$0.00	\$320.00	\$320.00	0.0%	Non-Statutory
Foyer 3 (Shire)	Per Function	Taxable	\$0.00	\$200.00	\$200.00	0.0%	Non-Statutory
Foyer 3 Hire (Commercial)	Per Function	Taxable	\$0.00	\$400.00	\$400.00	0.0%	Non-Statutory
Foyer 4 (Non-Commercial)	Per Function	Taxable	\$0.00	\$400.00	\$400.00	0.0%	Non-Statutory
Foyer 4 (Shire)	Per Function	Taxable	\$0.00	\$250.00	\$250.00	0.0%	Non-Statutory
Foyer 4 Hire (Commercial)	Per Function	Taxable	\$0.00	\$500.00	\$500.00	0.0%	Non-Statutory
Front of House Manager per hour	Hour	Taxable	\$66.50	\$69.00	\$2.50	3.8%	Non-Statutory
Intermediate AV (set up and equipment only)	Per function	Taxable	\$255.00	\$270.00	\$15.00	5.9%	Non-Statutory
Lyrebird Room (Commercial) – Full Day	Day	Taxable	\$470.00	\$490.00	\$20.00	4.3%	Non-Statutory
Lyrebird Room (Commercial) – Half Day	Half Day	Taxable	\$410.00	\$430.00	\$20.00	4.9%	Non-Statutory
Lyrebird Room (Non-Commercial) – Full Day	Day	Taxable	\$390.00	\$405.00	\$15.00	3.8%	Non-Statutory
Lyrebird Room (Non-Commercial) – Half Day	Half Day	Taxable	\$340.00	\$355.00	\$15.00	4.4%	Non-Statutory
Lyrebird Room (Shire) – Full Day	Day	Taxable	\$295.00	\$310.00	\$15.00	5.1%	Non-Statutory
Lyrebird Room (Shire) – Half Day	Half Day	Taxable	\$205.00	\$215.00	\$10.00	4.9%	Non-Statutory
Mechanists per hour	Hour	Taxable	\$61.50	\$64.00	\$2.50	4.1%	Non-Statutory
Piano Hire (including tuning)	Each	Taxable	\$300.00	\$300.00	\$0.00	0.0%	Non-Statutory
Postage fee	Each	Taxable	\$6.10	\$6.30	\$0.20	3.3%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Radio Wireless Microphone (including batteries)	Per Function	Taxable	\$0.00	\$68.00	\$68.00	0.0%	Non-Statutory
Rehearsal-theatre stage hire-Under work light	Hour	Taxable	\$95.00	\$100.00	\$5.00	5.3%	Non-Statutory
Stage floor repaint (excluding paint)	Each	Taxable	\$630.00	\$650.00	\$20.00	3.2%	Non-Statutory
Theatre 2 Hire Commercial	Day	Taxable	\$1,280.00	\$1,330.00	\$50.00	3.9%	Non-Statutory
Theatre Hire - Dark Tenancy Non-Commercial	Day	Taxable	\$440.00	\$460.00	\$20.00	4.5%	Non-Statutory
Theatre Hire- (Commercial 2nd performance)	Performance	Taxable	\$900.00	\$900.00	\$0.00	0.0%	Non-Statutory
Theatre Hire- Commercial day hire	Day	Taxable	\$2,990.00	\$2,990.00	\$0.00	0.0%	Non-Statutory
Theatre Hire -Education (2nd performance)	Performance	Taxable	\$620.00	\$650.00	\$30.00	4.8%	Non-Statutory
Theatre Hire-Education Tier 1 (per performance)	Performance	Taxable	\$640.00	\$665.00	\$25.00	3.9%	Non-Statutory
Theatre Hire-Education Tier 2 (per performance)	Performance	Taxable	\$1,400.00	\$1,455.00	\$55.00	3.9%	Non-Statutory
Theatre Hire-Education Tier 3 (per performance)	Performance	Taxable	\$1,700.00	\$1,770.00	\$70.00	4.1%	Non-Statutory
Theatre Hire-Non Commercial (2nd performance)	Performance	Taxable	\$670.00	\$695.00	\$25.00	3.7%	Non-Statutory
Theatre Hire-Non Commercial Tier 1 (per performance)	Performance	Taxable	\$650.00	\$660.00	\$10.00	1.5%	Non-Statutory
Theatre Hire-Non Commercial-Tier 2( per performance)	Performance	Taxable	\$1,490.00	\$1,500.00	\$10.00	0.7%	Non-Statutory
Theatre Hire-Non-Commercial Tier 3 (per performance)	Performance	Taxable	\$1,780.00	\$1,800.00	\$20.00	1.1%	Non-Statutory
Usher per hour	Hour	Taxable	\$61.50	\$64.00	\$2.50	4.1%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Planning and Development							
Building							
Annual POPE – Same event on multiple occasions	Annual	Taxable	\$1,428.90	\$1,486.00	\$57.10	4.0%	Non-Statutory
Bi-Annual POPE – Different events on multiple occasions	Bi-Annual	Taxable	\$2,381.00	\$2,476.20	\$95.20	4.0%	Non-Statutory
Bi-Annual POPE – Individual Event Certification	Bi-Annual	Taxable	\$1,428.90	\$1,486.00	\$57.10	4.0%	Non-Statutory
Building – Commercial applications over time allocation.	Per Hour	Non-Taxable	\$238.30	\$247.80	\$9.50	4.0%	Non-Statutory
Building – Copy of a single document ( BP, CFI, OP) (Commerical)	Each	Taxable	\$0.00	\$130.00	\$130.00	0.0%	Non-Statutory
Building – Copy of a single document ( BP, CFI, OP, soil report, Insurance) (Residential)	Each	Taxable	\$0.00	\$118.00	\$118.00	0.0%	Statutory
Building – Copy of each subsequent Building Permit Package (Commercial)	Each	Non-Taxable	\$0.00	\$200.00	\$200.00	0.0%	Non-Statutory
Building – Copy of each subsequent Building Permit Package (Residential)	Each	Taxable	\$0.00	\$125.00	\$125.00	0.0%	Non-Statutory
Building – Copy of one Building Permit Package (Commercial)	Each	Taxable	\$0.00	\$350.00	\$350.00	0.0%	Non-Statutory
Building – Copy of one Building Permit Package (Residential)	Each	Taxable	\$0.00	\$200.00	\$200.00	0.0%	Non-Statutory
Building – Council Consent and Report – Dispensations	Each	Non-Taxable	\$311.80	\$319.60	\$7.80	2.5%	Statutory
Building – Inspections (Existing Permits)	Each	Non-Taxable	\$238.30	\$247.80	\$9.50	4.0%	Non-Statutory
Building – Lodgement Fees	Each	Non-Taxable	\$130.85	\$134.10	\$3.25	2.5%	Statutory
Building – Private Building Surveyor Property Information (Hazard Areas)	Each	Non-Taxable	\$50.70	\$51.90	\$1.20	2.4%	Statutory
Building – Property Information (Building Permit Details, Notices & Orders Details)	Each	Non-Taxable	\$50.70	\$51.90	\$1.20	2.4%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Building – Statutory Demolition Charge	Each	Non-Taxable	\$91.40	\$93.70	\$2.30	2.5%	Statutory
Building – Temp Occupation Permits for buildings	Each	Non-Taxable	\$1,131.10	\$1,176.30	\$45.20	4.0%	Non-Statutory
Essential Safety Measures preparation of maintenance schedules	Per Hour	Non-Taxable	\$116.90	\$121.60	\$4.70	4.0%	Non-Statutory
Essential Safety Measures reports	Per Hour	Non-Taxable	\$116.90	\$121.60	\$4.70	4.0%	Non-Statutory
Lodgement of a barrier improvement notice	Each	Non-Taxable	\$413.40	\$423.70	\$10.30	2.5%	Statutory
Lodgement of compliance certificate–pools/spa	Each	Non-Taxable	\$21.90	\$22.40	\$0.50	2.3%	Statutory
Pool and Spa registration fee for pool/spa constructed before 1 November 2020	Each	Non-Taxable	\$79.00	\$80.90	\$1.90	2.4%	Statutory
Pool and spa registration fee–pools/spa constructed after 1 November 2020	Each	Non-Taxable	\$34.15	\$35.00	\$0.85	2.5%	Statutory
POPE – Commercial Operators	Each	Taxable	\$1,428.90	\$1,486.00	\$57.10	4.0%	Non-Statutory
POPE – Volunteer & Not for profit Organisations	Each	Taxable	\$774.10	\$805.00	\$30.90	4.0%	Non-Statutory
Siting Approval of Temporary Structure	Each	Taxable	\$713.80	\$742.30	\$28.50	4.0%	Non-Statutory
Swimming pool and spa safety barrier reports	Each	Non-Taxable	\$525.50	\$546.50	\$21.00	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Compliance							
Animals							
Adoption – Cats 6 Months – 10 Years	Each	Non-Taxable	\$190.00	\$200.00	\$10.00	5.3%	Non-Statutory
Adoption – Dogs 6–10 Years	Each	Non-Taxable	\$400.00	\$420.00	\$20.00	5.0%	Non-Statutory
Adoption – Kitten under 6 Months	Each	Non-Taxable	\$230.00	\$240.00	\$10.00	4.3%	Non-Statutory
Adoption – Puppies under 6 Months	Each	Non-Taxable	\$500.00	\$520.00	\$20.00	4.0%	Non-Statutory
Adoption – Senior cats 10+ Years	Each	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Adoption – Senior Dogs 10+ Years	Each	Non-Taxable	\$150.00	\$156.00	\$6.00	4.0%	Non-Statutory
Adoption Fee for Cat (per activity)	Each	Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-Statutory
Adoption Fee for Dog (per activity)	Each	Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-Statutory
Animal Register Certificate/Record	Each	Non-Taxable	\$20.00	\$20.80	\$0.80	4.0%	Non-Statutory
Animal Register Inspection Fee	Each	Non-Taxable	\$38.50	\$39.40	\$0.90	2.3%	Statutory
Cat Cage – Bond	Each	Non-Taxable	\$70.00	\$75.00	\$5.00	7.1%	Non-Statutory
Cat Registration – Desexed – Refer Note 4	Each	Non-Taxable	\$45.00	\$48.00	\$3.00	6.7%	Non-Statutory
Cat Registration – Not desexed – Refer Note 4	Each	Non-Taxable	\$135.00	\$142.00	\$7.00	5.2%	Non-Statutory
Cat registration– desexed (Pensioner concession) – Refer Note 4	Each	Non-Taxable	\$25.00	\$24.00	–\$1.00	–4.0%	Non-Statutory
Cat registration– Not desexed (Pensioner concession)– Refer Note 4	Each	Non-Taxable	\$70.00	\$71.00	\$1.00	1.4%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Dog Registration - Desexed- Refer Note 4	Each	Non-Taxable	\$45.00	\$48.00	\$3.00	6.7%	Non-Statutory
Dog Registration - Not desexed- Refer Note 4	Each	Non-Taxable	\$135.00	\$142.00	\$7.00	5.2%	Non-Statutory
Dog registration- dangerous, restricted and menacing- Refer Note 4	Each	Non-Taxable	\$300.00	\$312.00	\$12.00	4.0%	Non-Statutory
Dog registration- desexed (Pensioner concession)- Refer Note 4	Each	Non-Taxable	\$25.00	\$24.00	-\$1.00	-4.0%	Non-Statutory
Dog registration- Not desexed (Pensioner concession)- Refer Note 4	Each	Non-Taxable	\$70.00	\$71.00	\$1.00	1.4%	Non-Statutory
Droving Livestock Permit (5 years)	Each	Non-Taxable	\$315.00	\$327.60	\$12.60	4.0%	Non-Statutory
Foster Care Cat Registration- (desexed and entire)	Each	Non-Taxable	\$10.00	\$8.80	-\$1.20	-12.0%	Non-Statutory
Foster Care Dog Registration- (desexed and entire)	Each	Non-Taxable	\$10.00	\$8.80	-\$1.20	-12.0%	Non-Statutory
Foster Care, Dog, Cat Permit Fee	Each	Non-Taxable	\$65.00	\$68.00	\$3.00	4.6%	Non-Statutory
Keeping of Excess Animals Permit (per annum)	Annum	Non-Taxable	\$90.00	\$93.60	\$3.60	4.0%	Non-Statutory
Livestock Crossing permit-5 years	Each	Non-Taxable	\$455.00	\$475.00	\$20.00	4.4%	Non-Statutory
Livestock Crossing Bond	Each	Non-Taxable	\$1,665.00	\$1,730.00	\$65.00	3.9%	Non-Statutory
Local Law Impound Fee	Each	Non-Taxable	\$95.00	\$98.80	\$3.80	4.0%	Non-Statutory
Microchipping fee- dog or cat	Each	Taxable	\$75.00	\$78.00	\$3.00	4.0%	Non-Statutory
Pound large livestock release fee (horse,cow,bull etc)	Day	Non-Taxable	\$185.00	\$195.00	\$10.00	5.4%	Non-Statutory
Pound pocket pets and poultry release fee (No day fee)	Each	Non-Taxable	\$50.00	\$52.00	\$2.00	4.0%	Non-Statutory
Pound small livestock release fee (sheep, pig, goat, etc)	Each	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Roadside Grazing permit	Each	Non-Taxable	\$90.00	\$95.00	\$5.00	5.6%	Non-Statutory
Surrender - Suggested Donation	Each	Non-Taxable	\$150.00	\$156.00	\$6.00	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Compliance							
Advertising display permit (per annum)	Annum	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Alcohol Permits	Each	Non-Taxable	\$90.00	\$93.60	\$3.60	4.0%	Non-Statutory
Community Local Law Infringement	Each	Non-Taxable	\$192.31	\$197.10	\$4.79	2.5%	Statutory
Footpath Activity Permit Application Fee (Includes Outdoor Dining, display of goods)	Each	Non-Taxable	\$50.00	\$52.00	\$2.00	4.0%	Non-Statutory
Forced Clear Admin Fee	Each	Non-Taxable	\$150.00	\$156.00	\$6.00	4.0%	Non-Statutory
Heavy Vehicle Permit – Private Land	Each	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Impounded Heavy Haulage vehicle towing- at contractors cost	Each	Non-Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-Statutory
Impounded vehicle release fee	Each	Non-Taxable	\$400.00	\$416.00	\$16.00	4.0%	Non-Statutory
Impounded vehicle towing	Each	Non-Taxable	\$200.00	\$208.00	\$8.00	4.0%	Non-Statutory
Local Law Permit Fees General	Each	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Local Laws Permit Fees – Other	Each	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Occupation of road or footpath permit	Each	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Open Air Burning (per activity)	Each	Non-Taxable	\$60.00	\$62.40	\$2.40	4.0%	Non-Statutory
Open air burning permit-Commercial	Each	Non-Taxable	\$245.00	\$254.80	\$9.80	4.0%	Non-Statutory
Penalty Notice Reminder Fee- Refer Note 5	Each	Non-Taxable	\$27.30	\$28.00	\$0.70	2.6%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Permit application lodgement fees	Each	Non-Taxable	\$50.00	\$52.00	\$2.00	4.0%	Non-Statutory
Registration-Domestic Animal Business per annum- Refer Note 3	Annum	Non-Taxable	\$575.00	\$598.00	\$23.00	4.0%	Non-Statutory
Roadside Trading Permit (1 mth) Outside designated area	Per Month	Non-Taxable	\$300.00	\$312.00	\$12.00	4.0%	Non-Statutory
Roadside Trading Permit (6 mths) Outside designated area	6 mths	Non-Taxable	\$1,330.00	\$1,383.20	\$53.20	4.0%	Non-Statutory
Roadside Trading Permit (per annum) Outside designated area	annum	Non-Taxable	\$2,180.00	\$2,267.20	\$87.20	4.0%	Non-Statutory
Roadside Trading Permit (per day) Outside designated area	Per Day	Non-Taxable	\$120.00	\$124.80	\$4.80	4.0%	Non-Statutory
Roadside Trading Permit- Inside designated area (1 month)	Per Month	Non-Taxable	\$605.00	\$629.20	\$24.20	4.0%	Non-Statutory
Roadside Trading Permit- Inside designated area (6 months)	6 Months	Non-Taxable	\$2,660.00	\$2,766.40	\$106.40	4.0%	Non-Statutory
Roadside Trading Permit- Inside designated area (per annum)	Per Annum	Non-Taxable	\$4,351.80	\$4,525.80	\$174.00	4.0%	Non-Statutory
Roadside Trading Permit- Inside designated area (per day)	Per Day	Non-Taxable	\$245.00	\$254.80	\$9.80	4.0%	Non-Statutory
Sausage Sizzle Permit	Each	Non-Taxable	\$90.00	\$93.60	\$3.60	4.0%	Non-Statutory
Shopping Trolley Release fee	Each	Taxable	\$120.00	\$124.80	\$4.80	4.0%	Non-Statutory
Temporary outdoor eating facilities (Consisting of over 4 tables and/or over 12 chairs)	Annum	Non-Taxable	\$320.00	\$332.80	\$12.80	4.0%	Non-Statutory
Temporary outdoor eating facilities (Consisting of up to 4 tables and a maximum of 12 chairs)	Annum	Non-Taxable	\$160.00	\$166.40	\$6.40	4.0%	Non-Statutory
Vic Roads stock on roads (per activity)	Each	Non-Taxable	\$664.00	\$690.50	\$26.50	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Service							
Pound fees (per day) dogs, cats, and large and small livestock	Day	Non-Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-Statutory
Pound Release fees - Dogs and Cats	Each	Non-Taxable	\$165.00	\$175.00	\$10.00	6.1%	Non-Statutory
Domestic Animal Infringements							
Refer Note 2 of the Fees and Charges Schedule	Each	Non-Taxable					Statutory
Emergency Management							
CFA Remove Fire Hazard (Admin fee)	Each	Non-Taxable	\$220.00	\$228.80	\$8.80	4.0%	Non-Statutory
CFA Remove Fire Hazard- Refer Note 5	Each	Non-Taxable	\$1,923.10	\$1,971.10	\$48.00	2.5%	Statutory
Forced Clearance (Admin Fee)	Each	Non-Taxable	\$115.20	\$119.80	\$4.60	4.0%	Non-Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Health							
Food							
Food-Health Inspection following non-compliance	Per Hour	Non-Taxable	\$168.30	\$175.00	\$6.70	4.0%	Non-Statutory
Food-Health Registration - Class 1	Each	Non-Taxable	\$649.90	\$675.90	\$26.00	4.0%	Non-Statutory
Food-Health Registration - Class 2	Each	Non-Taxable	\$763.00	\$793.50	\$30.50	4.0%	Non-Statutory
Food-Health Registration - Class 2 or 3 trading for charity or community	Each	Non-Taxable	\$214.80	\$223.40	\$8.60	4.0%	Non-Statutory
Food-Health Registration - Class 3	Each	Non-Taxable	\$485.80	\$505.20	\$19.40	4.0%	Non-Statutory
Food-Health Registration - Class 3A	Each	Non-Taxable	\$485.80	\$505.20	\$19.40	4.0%	Non-Statutory
Food-Pre Transfer Inspection Fee	Each	Non-Taxable	\$335.20	\$348.60	\$13.40	4.0%	Non-Statutory
Street Trader Class 2 or 3 trading for charity or community	Each	Non-Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-Statutory
Street Trader Class 2 Trading for Profit	Each	Non-Taxable	\$383.80	\$399.10	\$15.30	4.0%	Non-Statutory
Street Trader Class 3 Trading for Profit	Each	Non-Taxable	\$242.50	\$252.20	\$9.70	4.0%	Non-Statutory
Health							
Accommodation less than 10 persons	Each	Non-Taxable	\$242.60	\$252.30	\$9.70	4.0%	Non-Statutory
Accommodation more than 10 persons	Each	Non-Taxable	\$327.40	\$340.50	\$13.10	4.0%	Non-Statutory
Lower Risk Prescribed Accommodation - S67A	Each	Non-Taxable	\$335.20	\$348.60	\$13.40	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
New Premises							
Application Fee	Each	Non-Taxable	\$0.00	\$100.00	\$100.00	0.0%	Non-Statutory
Health Registration-New premises registration - All Health Premises	Each	Non-Taxable	\$265.00	\$275.60	\$10.60	4.0%	Non-Statutory
Late payment fee-renewal of registration for all health premises-Refer Note 7	Each	Non-Taxable					Non-Statutory
Onsite Waste Disposal							
Septic - Copy of plan (electronic)	Each	Non-Taxable	\$48.70	\$50.60	\$1.90	3.9%	Non-Statutory
Septic - Copy of plans (hard copy)	Each	Non-Taxable	\$109.60	\$114.00	\$4.40	4.0%	Non-Statutory
Public Health and Wellbeing							
Class 1 Aquatic Facility Registration	Each	Non-Taxable	\$327.40	\$340.50	\$13.10	4.0%	Non-Statutory
Health Registration - Business offering higher risk services	Each	Non-Taxable	\$328.00	\$341.10	\$13.10	4.0%	Non-Statutory
Health Registration-Business offering lower risk services	Each	Non-Taxable	\$335.20	\$348.60	\$13.40	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Residential Tenancies							
Caravan Park – Health Registration – Less than 25 sites	Fee units	Non-Taxable	\$267.00	\$273.60	\$6.60	25%	Statutory
Caravan Park – Health Registration – More than 100 but less than 150 sites	Fee Units	Non-Taxable	\$1,615.00	\$1,655.30	\$40.30	2.5%	Statutory
Caravan Park – Health Registration – More than 150 but less than 200 sites	Fee Units	Non-Taxable	\$2,148.00	\$2,201.70	\$53.70	2.5%	Statutory
Caravan Park – Health Registration – More than 200 but less than 250 sites	Fee Units	Non-Taxable	\$2,680.00	\$2,747.00	\$67.00	2.5%	Statutory
Caravan Park – Health Registration – More than 25 but less than 50 sites	Fee units	Non-Taxable	\$533.00	\$546.30	\$13.30	2.5%	Statutory
Caravan Park – Health Registration – More than 50 but less than 100 sites	Fee units	Non-Taxable	\$1,066.00	\$1,092.60	\$26.60	2.5%	Statutory
Caravan Park – Transfer of Registration	Fee Units	Non-Taxable	\$77.00	\$78.90	\$1.90	2.5%	Statutory
Septic Tank							
Septic Tank – Amend a permit	Fee Units	Non-Taxable	\$163.00	\$167.00	\$4.00	2.5%	Statutory
Septic Tank – Construct, install or alter OWMS	Fee Units	Non-Taxable	\$766.00	\$785.10	\$19.10	2.5%	Statutory
Septic Tank – Construct, install or alter OWMS – Complex – Maximum	Fee Units	Non-Taxable	\$2,123.00	\$2,176.00	\$53.00	2.5%	Statutory
Septic Tank – Construct, install or alter OWMS – complex (per hour)	Fee Units	Non-Taxable	\$96.00	\$98.40	\$2.40	2.5%	Statutory
Septic Tank – Exemption	Fee Units	Non-Taxable	\$231.00	\$236.70	\$5.70	2.5%	Statutory
Septic Tank – Exemption – complex – maximum	Fee Units	Non-Taxable	\$963.00	\$987.00	\$24.00	2.5%	Statutory
Septic Tank – Exemption – complex (per hour)	Fee Units	Non-Taxable	\$93.00	\$95.30	\$2.30	2.5%	Statutory
Septic Tank – Minor Alteration to OWMS	Fee Units	Non-Taxable	\$585.00	\$599.60	\$14.60	2.5%	Statutory
Septic Tank – Renew a permit	Fee Units	Non-Taxable	\$130.00	\$133.20	\$3.20	2.5%	Statutory
Septic Tank – Transfer a permit	Fee Units	Non-Taxable	\$156.00	\$159.90	\$3.90	2.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Services							
Food and Water Sampling	Per Hour	Non-Taxable	\$359.40	\$373.80	\$14.40	4.0%	Non-Statutory
Sharp bins-small	Each	Taxable	\$4.10	\$4.30	\$0.20	4.9%	Non-Statutory
Sharp bins-tall	Each	Taxable	\$7.50	\$7.80	\$0.30	4.0%	Non-Statutory
Miscellaneous							
Subdivision Engineering Supervision	Percentage	Non-Taxable	2.50%	2.50%	\$0.00	0.0%	Statutory
Subdivision Plan Approval (Statutory- Subdivision Act)	Percentage	Non-Taxable	7.50%	7.50%	\$0.00	0.0%	Statutory
Parking Infringements							
Refer Note 1 of the Fees and Charges Schedule	Each	Non-Taxable					Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Planning & subdivision fee							
Amendment to Planning Scheme							
Consideration by the Minister of a request	Each	Non-Taxable	\$509.00	\$521.70	\$12.70	2.5%	Statutory
Considering a request to amend a planning scheme	Each	Non-Taxable	\$3,230.00	\$3,310.70	\$80.70	2.5%	Statutory
Considering from 11-20 submissions to a planning scheme amendment	Each	Non-Taxable	\$31,972.00	\$32,771.30	\$799.30	2.5%	Statutory
Considering more than 20 submissions to a planning scheme amendment	Each	Non-Taxable	\$42,740.00	\$43,808.50	\$1,068.50	2.5%	Statutory
Considering up to 10 submissions to a planning scheme amendment	Each	Non-Taxable	\$16,002.00	\$16,402.00	\$400.00	2.5%	Statutory
Submitting the amendment for approval by the Minister	Each	Non-Taxable	\$509.00	\$521.70	\$12.70	2.5%	Statutory
Application for Permits							
01 Class 1 Change or allow the new use of the land	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
02 Single Dwelling Class 2 Up to \$10,000	Each	Non-Taxable	\$211.60	\$216.90	\$5.30	2.5%	Statutory
02 Single Dwelling Class 3 \$10,001-\$100,000	Each	Non-Taxable	\$666.00	\$682.60	\$16.60	2.5%	Statutory
02 Single Dwelling Class 4 \$100,001 to \$500,000	Each	Non-Taxable	\$1,363.50	\$1,397.60	\$34.10	2.5%	Statutory
02 Single Dwelling Class 5 \$500,001 to 1 million	Each	Non-Taxable	\$1,473.20	\$1,510.00	\$36.80	2.5%	Statutory
02 Single Dwelling Class 6 \$1 Million to \$2 Million	Each	Non-Taxable	\$1,582.90	\$1,622.40	\$39.50	2.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
03 VicSmart Class 7 Up to \$10,000	Each	Non-Taxable	\$211.60	\$216.90	\$5.30	2.5%	Statutory
03 VicSmart Class 8 More than \$10,000	Each	Non-Taxable	\$454.50	\$465.80	\$11.30	2.5%	Statutory
03 VicSmart Class 9 Application to subdivide or consolidate land	Each	Non-Taxable	\$211.60	\$216.90	\$5.30	2.5%	Statutory
04 All Other Developments Class 11 Up to \$100,000	Each	Non-Taxable	\$1,214.60	\$1,244.90	\$30.30	2.5%	Statutory
04 All Other Developments Class 12 \$100,001 to \$1 million	Each	Non-Taxable	\$1,637.80	\$1,678.70	\$40.90	2.5%	Statutory
04 All Other Developments Class 13 \$1 million to \$5 million	Each	Non-Taxable	\$3,612.40	\$3,702.70	\$90.30	2.5%	Statutory
04 All Other Developments Class 14 \$5 million to \$15 million	Each	Non-Taxable	\$9,207.50	\$9,437.70	\$230.20	2.5%	Statutory
04 All Other Developments Class 15 \$15 million to \$50 million	Each	Non-Taxable	\$27,152.10	\$27,830.90	\$678.80	2.5%	Statutory
04 All Other Developments Class 16 More than \$50 million	Each	Non-Taxable	\$61,027.80	\$62,553.50	\$1,525.70	2.5%	Statutory
05 Subdivision Class 17 Subdivide an existing building	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
05 Subdivision Class 17 Subdivide land into 2 lots	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
05 Subdivision Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
05 Subdivision Class 19 To subdivide land (other than class 9,16,17 or 18)	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
Class 20 To create or vary a restriction	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
Class 21 A permit not otherwise provided for in this Regulation	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Application to Amend Permit							
01 Class 1 Change the use of the land allowed by the permit	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
01 Class 2- Amendment to change what the permit allows or any condition	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
02 Single Dwelling Class 3 Up to \$10,000 (amendment to class 2 permit)	Each	Non-Taxable	\$211.60	\$216.90	\$5.30	2.5%	Statutory
02 Single Dwelling Class 4 \$10,001-\$100,000 (amend to class 3 permit)	Each	Non-Taxable	\$666.00	\$682.60	\$16.60	2.5%	Statutory
02 Single Dwelling Class 5 \$100,001-\$500,000 (amendment to class 4 permit)	Each	Non-Taxable	\$1,363.50	\$1,397.60	\$34.10	2.5%	Statutory
02 Single Dwelling Class 6 \$500,001 to \$2 million (amendment to class 5 or 6 permit)	Each	Non-Taxable	\$1,473.20	\$1,510.00	\$36.80	2.5%	Statutory
03 VicSmart Class 7 Up to \$10,000	Each	Non-Taxable	\$211.60	\$216.90	\$5.30	2.5%	Statutory
03 VicSmart Class 8 More than \$10,000	Each	Non-Taxable	\$454.50	\$465.80	\$11.30	2.5%	Statutory
03 VicSmart Class 9 Application to subdivide or consolidate	Each	Non-Taxable	\$211.60	\$216.90	\$5.30	2.5%	Statutory
04 All Other Developments additional dev cost over \$1 million (amendment to class 13,14,15 or 16 permit)	Each	Non-Taxable	\$3,612.40	\$3,702.70	\$90.30	2.5%	Statutory
04 All Other Developments Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16, additional dev cost up to \$100,000	Each	Non-Taxable	\$1,214.60	\$1,244.90	\$30.30	2.5%	Statutory
04 All Other Developments Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16, additional dev costs \$100,000 to \$1 million	Each	Non-Taxable	\$1,637.80	\$1,678.70	\$40.90	2.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
05 All other developments Class 19 A permit not otherwise provided for this Regulation (amendment to class 22)	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
05 Subdivision Class 16 To subdivide land	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
05 Subdivision Class 17 To create or remove restriction	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
05 Subdivision Class 17 to subdivide land (per 100 lots created) (amendment to a class 20 permit)	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
05 Subdivision Class 18 A permit not otherwise provided for in this Regulation	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
05 Subdivision Class 18 to create or remove restriction (amendment to a class 21 permit)	Each	Non-Taxable	\$1,394.80	\$1,429.60	\$34.80	2.5%	Statutory
Enforcement							
Certificate of Compliance Under Section 97N	Each	Non-Taxable	\$344.80	\$353.40	\$8.60	2.5%	Statutory
Other fees							
Additional Extension of time request (First 2 extension of time requests)	Each	Non-Taxable	\$300.00	\$312.00	\$12.00	4.0%	Non-Statutory
Amend an Application for a Planning Permit prior to Advertising	Each	Non-Taxable	\$0.00	\$0.00	\$0.00	0.0%	Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Amendment to Development Plans	Each	Non-Taxable	\$750.00	\$780.00	\$30.00	4.0%	Non-Statutory
Approval of Development Plans	Each	Non-Taxable	\$1,000.00	\$1,040.00	\$40.00	4.0%	Non-Statutory
Copy of Planning Permit and Endorsed Plans for Land Owner	Each	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Copy of Planning Permit and Endorsed Plans if not owner	Each	Non-Taxable	\$160.00	\$166.40	\$6.40	4.0%	Non-Statutory
Endorsed Plans Amendment Fee – Major development (20 lots or over)	Each	Non-Taxable	\$300.00	\$312.00	\$12.00	4.0%	Non-Statutory
Endorsed Plans Amendment Fee minor development	Each	Non-Taxable	\$150.00	\$156.00	\$6.00	4.0%	Non-Statutory
Extend a planning permit	Each	Non-Taxable	\$318.30	\$331.00	\$12.70	4.0%	Non-Statutory
Lodgement/Administration Fee for New Section 173 Agreements	Each	Non-Taxable	\$200.00	\$208.00	\$8.00	4.0%	Non-Statutory
Public Open Space Fee – 10+ Lots	Each	Non-Taxable	\$3,180.00	\$3,307.20	\$127.20	4.0%	Non-Statutory
Public Open Space Fee – 2 Lots	Each	Non-Taxable	\$1,060.00	\$1,102.40	\$42.40	4.0%	Non-Statutory
Public Open Space Fee – 3 – 9 Lots	Each	Non-Taxable	\$2,120.00	\$2,204.80	\$84.80	4.0%	Non-Statutory
Regulation 16-For an agreement to a proposal to amend or end an agreement under section 173 of the act	Each	Non-Taxable	\$697.40	\$714.80	\$17.40	2.5%	Statutory
Regulation 18-Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority	Each	Non-Taxable	\$344.80	\$353.40	\$8.60	2.5%	Statutory
Regulation 7-Request minister to prepare amendment to planning scheme exempted Section 20(4) of the Act	Each	Non-Taxable	\$4,231.50	\$4,337.30	\$105.80	2.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Regulation 8-Request minister to prepare amendment to planning scheme exempted Section 20A of the Act	Each	Non-Taxable	\$1,018.80	\$1,044.20	\$25.40	2.5%	Statutory
Requests for copies of planning documents - Documents relating onwards from 2005	Each	Non-Taxable	\$100.00	\$104.00	\$4.00	4.0%	Non-Statutory
Requests for copies of planning documents - Documents relating prior to 2005	Each	Non-Taxable	\$160.00	\$166.40	\$6.40	4.0%	Non-Statutory
Secondary Consent and Written Consent	Each	Non-Taxable	\$328.00	\$336.20	\$8.20	2.5%	Statutory
Third and subsequent requests for Extension of Time	Each	Non-Taxable	\$400.00	\$416.00	\$16.00	4.0%	Non-Statutory
Urgent Request for Copies of Planning Documents Fee (Priority Service)	Each	Non-Taxable	\$300.00	\$312.00	\$12.00	4.0%	Non-Statutory
Written advice (Written Response to request for planning information)	Each	Non-Taxable	\$200.00	\$208.00	\$8.00	4.0%	Non-Statutory
Planning & subdivision fee							
Valuation fee for Public Open Space Contribution - Subdivisions where the permit will result in total of 10+ lots	Each	Non-Taxable	\$3,180.00	\$3,307.20	\$127.20	4.0%	Non-Statutory
Valuation fee for Public Open Space Contribution - Subdivisions where the permit will result in total of 2 lots	Each	Non-Taxable	\$1,060.00	\$1,102.40	\$42.40	4.0%	Non-Statutory
Valuation fee for Public Open Space Contribution - Subdivisions where the permit will result in total of 3-9 lots	Each	Non-Taxable	\$2,120.00	\$2,204.80	\$84.80	4.0%	Non-Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Public Notice							
Laminated Sign On site	Each	Non-Taxable	\$117.50	\$122.20	\$4.70	4.0%	Non-Statutory
Public Notices in Newspapers at cost	Each	Non-Taxable	\$294.20	\$305.90	\$11.70	4.0%	Non-Statutory
Public Notification service (includes 10 letters)	Each	Non-Taxable	\$141.50	\$147.10	\$5.60	4.0%	Non-Statutory
Public Notice Fee							
Additional letter	Each	Non-Taxable	\$6.40	\$6.70	\$0.30	4.7%	Non-Statutory
Statutory Fees							
Refer Note 9 of the Fees and Charges Schedule	Each	Non-Taxable					Statutory
Subdivision Certificates							
Alteration of plan under Section 10(2) of the Act	Each	Non-Taxable	\$117.60	\$120.50	\$2.90	2.5%	Statutory
Amendment of certified plan under section 11(1) of the Act	Each	Non-Taxable	\$148.90	\$152.60	\$3.70	2.5%	Statutory
Certification of a plan of subdivision	Each	Non-Taxable	\$184.90	\$189.50	\$4.60	2.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Governance and Information Services							
BBSC photocopying charges							
A3 black and white photocopying	Per page	Taxable	\$0.50	\$0.50	\$0.00	0.0%	Non-Statutory
A4 black and white photocopying	Per page	Taxable	\$0.30	\$0.30	\$0.00	0.0%	Non-Statutory
A4 or A3 colour photocopies	Per page	Taxable	\$0.70	\$0.75	\$0.05	7.1%	Non-Statutory
Freedom of Information							
Application fee	Each	Non-Taxable	\$31.50	\$32.30	\$0.80	2.5%	Statutory
Charge for Access Supervision	Per quarter hour of part of a quarter of an hour	Non-Taxable	\$5.90	\$6.00	\$0.10	1.7%	Statutory
Charge for searching	Per hour or part of an hour	Non-Taxable	\$23.50	\$24.10	\$0.60	2.6%	Statutory
Provision of A4 black and white photocopying	Per page	Non-Taxable	\$0.25	\$0.25	\$0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Payment Processing							
Cost recovery- online payment processing - Refer Note 11	Percentage + transaction fee	Non-Taxable					Non-Statutory
Agistment							
Cattle Agistment (per head/per week)	Each	Taxable	\$11.60	\$12.10	\$0.50	4.3%	Non-Statutory
Horse agistment (minimum fee per month)	Each	Taxable	\$114.00	\$118.50	\$4.50	3.9%	Non-Statutory
Sheep and goat Agistment (per head/per week)	Each	Taxable	\$2.50	\$2.60	\$0.10	4.0%	Non-Statutory
Property							
Agreement Preparation Fee	Each	Taxable	\$142.60	\$148.30	\$5.70	4.0%	Non-Statutory
Minimum Standard Annual Lease Fee	Each	Taxable	\$893.20	\$928.90	\$35.70	4.0%	Non-Statutory
Municipal or Government Road Closure or Discontinuance	Each	Non-Taxable	\$5,569.20	\$5,791.90	\$222.70	4.0%	Non-Statutory
Rural Grazing-Unmade Road-Major	Per annum	Taxable	\$628.30	\$653.40	\$25.10	4.0%	Non-Statutory
Rural Grazing-Unmade Road-Minor	Per annum	Taxable	\$343.10	\$356.80	\$13.70	4.0%	Non-Statutory
Unmade Government Road Fee-Consent	Each	Non-Taxable	\$570.30	\$593.10	\$22.80	4.0%	Non-Statutory

Notes:

1. Parking infringement fees are set by the State Government under the provisions of the Road Safety Road Rules. The fees vary and are indexed by the State Government in July each year.
2. Domestic animal infringement fees are set by the State Government under the provisions of the Domestic Animals Act 1994. The fees vary and are indexed by the State Government each year.
3. Registration – Domestic Animal Business – Fee includes State Government Levy on Domestic Animal Business Registration of \$20.00.
4. Animal registration fees – Fee includes State Government Levy on registrations. Guide Dogs and Certified Assistance Dogs must be registered but are exempt from paying the fee.
5. Penalty units and Fee Units are set by the State Government. The fees vary and are indexed by the State Government each Year.
6. Legal costs are recovered in accordance with those set by the Magistrates Court of Victoria.
7. Late payment will incur a charge of 50 per cent of the relevant registration fee.
8. Fees for Veterans Card Holders Only have been included in the budget.
9. Increases to statutory planning and subdivision fees will be released by the State Government in April.
10. Livestock Pound fees (per day) is at cost.
11. Payment processing fee is the percentage of the transaction plus \$0.30 cents transaction fee.
12. Arts Centre: dark theatre hire refers to non-public theatre hire time for storage/access between events.