



Annual Budget 2020/21

Adopted 26 August 2020



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Mayor's Introduction

I am pleased to introduce Council's 2020/21 Budget to the Baw Baw Shire Council community.

The Council has prepared the budget at the same time as planning a response to support the community during these unprecedented times of dealing with the impact of COVID-19.

All members of our community have been impacted in some way by COVID-19 and Council will provide several forms of relief and support to businesses, community groups and residents.

This budget aims to strike the balance between maintaining essential services, providing our community and businesses with some financial relief and preparing to contribute to economic stimulus when the imminent threat of the coronavirus has passed.

Council has launched a Stage One Community and Business Support Package which includes rebates for some business fees and charges, rent relief options for tenants in Council properties and sporting clubs, and extending the due date for rates payment.

This is in addition to the broad range of services provided by Council and funded by this budget: from home care for the elderly to road maintenance and construction, sports and recreation, environmental protection and providing leisure facilities, waste management, maternal and child health and youth services.

This budget details the funding that is required to deliver these services and maintain community infrastructure. Rate revenue is Council's largest source of funding. The total rates increase for 2020/21 has been capped at 2 per cent in line with the Victorian Government's Fair Go Rates System. Along with this, Council has a strategy of full cost recovery of the waste function.

The Capital Works program for 2020/21 will be \$35.7 million, including projects that may be carried over from the 2019/20 year. Of the \$35.7 million in capital funding required, \$19.8 million will come from Council operations, \$7.6 million from external grants and \$4.1 million of contributions. There will be new borrowings of \$4.2 million to fund the Capital Works program and a new Roads Maintenance Contract. Council has committed to continuing its major investment in roads throughout the Shire and to develop and enhance infrastructure for the community, including:

- An accelerated footpath program – Shire wide
- Baxter reserve upgrade - Warragul
- Trafalgar recreational reserve multipurpose facility

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

Cr Danny Goss
Mayor

Executive Summary

Council has prepared a Budget for 2020/21 which is aligned to the vision in the Council Plan 2017-2021. It has been developed to enable Council to continue to provide a wide range of services to the community and to improve infrastructure within a rate capping environment.

The budget has also sought to take account of the potential impact of COVID-19 to both Council's income and expenditure, due to facilities not being utilised and the level of services provided being impacted. Council has adopted a series of support measures that are included in the budget.

1. Rate rise

The Fair Go Rates System (FGRS) sets out the maximum amount Council's may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%.

Council's Budget aims to strike the balance between maintaining essential services and responding to the COVID-19 pandemic, including the provision of a Baw Baw Community and Business Support Package.

The draft 2020/21 Budget focuses on achieving financial sustainability whilst at the same time responding to COVID-19 and delivering the objectives of the Council Plan 2017 – 2021. For Council to continue to deliver essential community services, infrastructure and projects, and considering the potential cumulative impacts on Council's ability to fund future investment in infrastructure, the Budget has been developed on the basis of a 2.0% rate increase.

The waste charges have increased by an average of 2% compared to the prior year in order to defray the full costs of managing the waste services function. The increased charge income will mainly be applied to fund additional operating costs plus a \$0.2 million increase in the cost of the state government landfill levy.

2. The financial result

This Budget projects a surplus of \$14.1 million for 2020/21 compared to the forecast surplus for 2019/20 of \$15.90 million.

The most significant changes impacting the movement in the surplus between the 2020/21 budget and the forecast are:

- Increase in rates and charges of \$2.16 million.
- Increase in operating grants of \$4.43 million due to the 2019/20 Financial Assistance Grants received and recorded in 2018/19. 2020/21 reverts to the expected income being recorded in 2020/21.
- Reduction in capital grant funding for 2020/21.
- Increase to Council of the cost of the road maintenance contract of \$2.50 million.

The surplus of \$14.1 million is then converted into an adjusted underlying result that better reflects Council's level of financial sustainability. This result excludes grants received for capital purposes which are non-recurrent and capital contributions from other sources to arrive at the adjusted result for 2020/21 of a deficit of \$1.96 million. The deficit is due to the impact of COVID-19 on Council. The Council has prepared the budget in the unprecedented times of dealing with the effect of COVID-19 and as such the 2020/21 budget includes an estimate of the financial impact of providing important relief and stimulus to the community. The budget is adjusted for not being able to provide events at the West Gippsland Art Centre, not collecting certain fees and charges, and including funding for community activities once the threat of the coronavirus has passed.

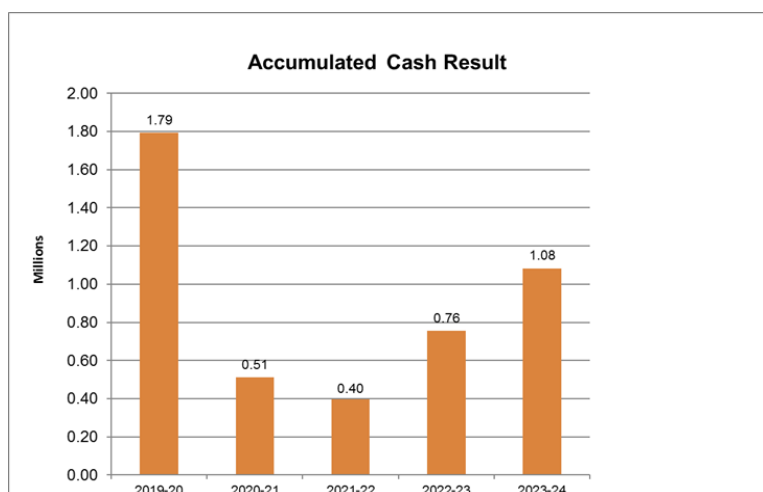
Accumulated Cash Result

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

While the accounting standards provide a large surplus within the Income Statement, this accounting surplus is not a true reflection of available cash as it includes non-cash income such as gifted assets. Council's 2020/21 draft budget reports an accounting surplus of \$14.1 million that includes \$6.9 million of non-cash income, excludes the cost of the \$35.7 million capital works program as well as including \$17.0 million of non-cash depreciation expense.

Removing these non-cash items from the \$14.1 million surplus then adding back the cash items, not included to the accounting surplus, results in an accumulated cash result or cash surplus of \$0.51 million for the 2020/21 Budget year. The Accumulated Cash Position also differs from the Statement of Cash Flows as the cash flow statement is designed to show a high level summary of the cash inflows and cash outflows for each financial year. By contract the Accumulated Cash Position reports the unallocated cash remaining after funding the operating budget, the capital works program and after quarantining cash to the reserve funds.

The enclosed bar graph reflects the estimated accumulated cash surplus for the years 2019/20 to 2023/24 after adjusting for non-cash items and adding back cash items, such as capital works, not included to the accounting surplus. The Accumulated Cash Result is the remaining cash after allocation of available cash to reserves and after funding all expenditure identified in both the operating budget and the capital works program. The results indicate that Council has limited cash that remains unallocated.



Capital Works Program

Council continues to make a major investment in infrastructure, with capital expenditure for 2019/20 of \$27.60 million and a capital budget for 2020/21 of \$35.75 million including known carryovers of \$3.50 million.

Some of the most significant capital projects budgeted for 2020/21 include:

- Road Reconstruction Program - \$2.00 million
- Gravel Road Resheet Program - \$1.50 million
- Road Resealing Program - \$1.80 million
- Copelands Road Upgrade - \$2.65 million
- Baxter Reserve Synthetic Soccer Pitch - \$2.92 million
- Trafalgar Recreation Reserve Multi Use Facility - \$1.50 million

The Capital Works program for 2020/21 is funded on the following basis:

- \$7.60 million of capital grants.
- \$4.12 million of contributions from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies.
- \$19.87 million of Council contributions (allocation from rates).
- \$4.16 million of new borrowings.

3. Budget Influences

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

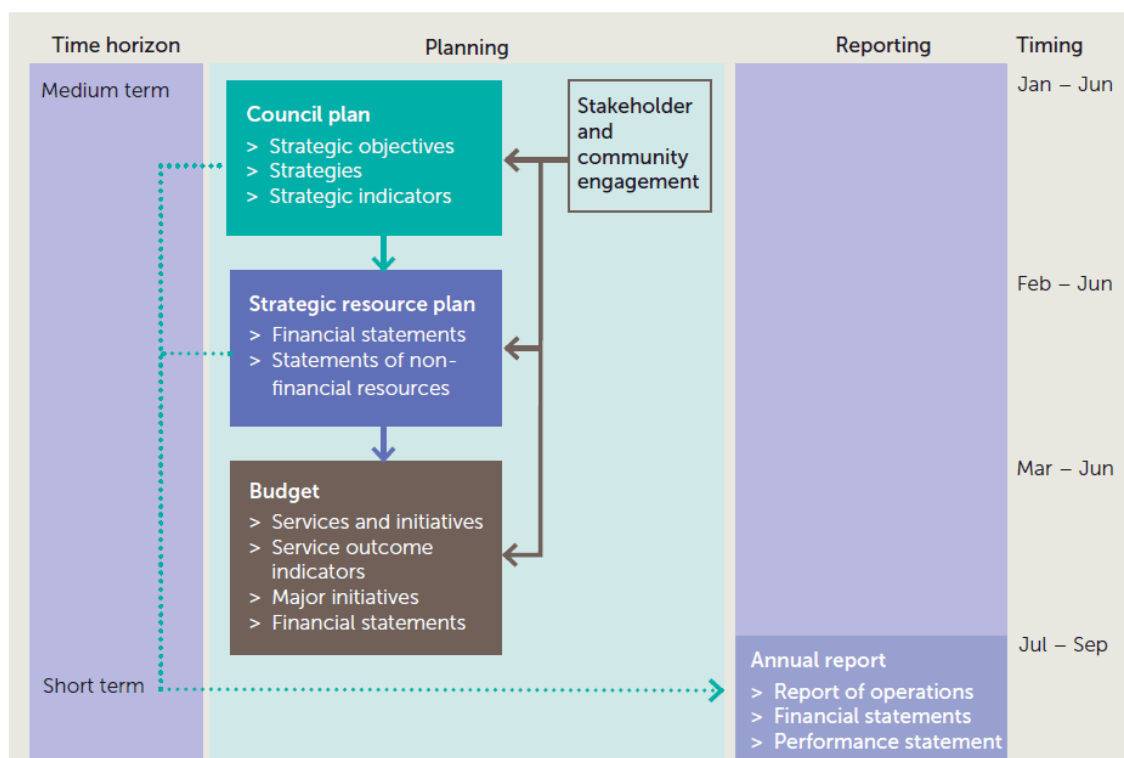
- Review of services and contracts to minimise costs.
- The review of infrastructure needs within the Community in the development of the Long Term Infrastructure Plan.
- Population growth within the Shire.
- A State Government rate capped environment.
- COVID-19 impact on Council's financial performance and service delivery through Community support.
- New and expanded road maintenance contract that will deliver improved services to the community.
- State government landfill levy cost increase.

1. Link to the Council Plan

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

1.1 Planning and accountability framework

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



Source: Department of Environment, Land, Water and Planning

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

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

1.1.2 Key planning considerations

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

1.2 Our purpose

Our vision

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

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

Our mission

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

Our values

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

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

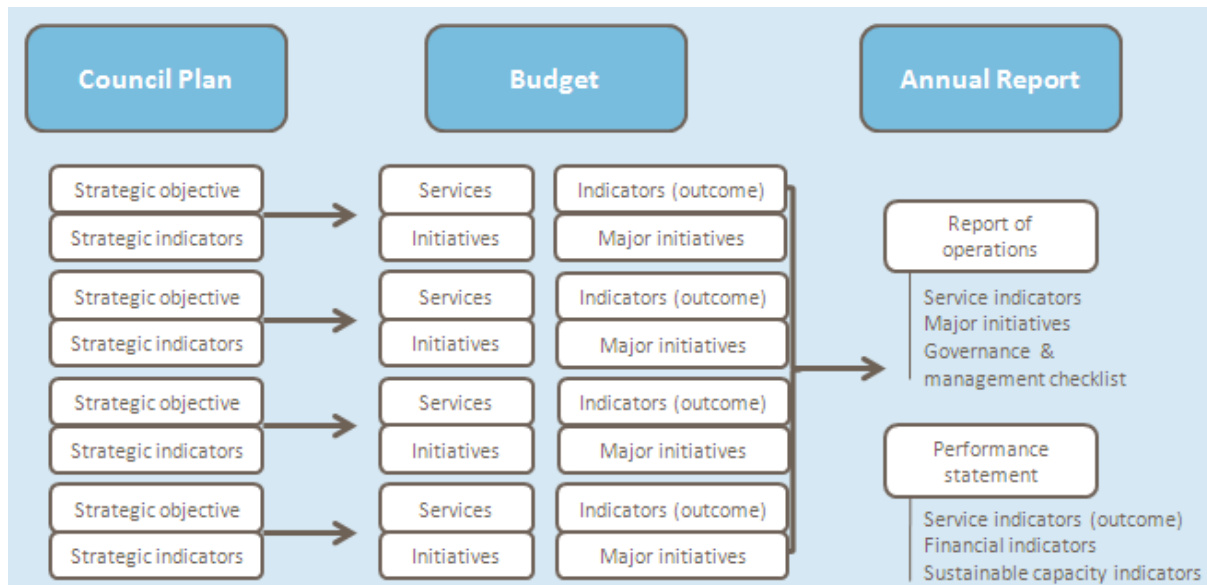
1.3 Strategic objectives

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

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

2. Services and initiatives and service performance outcome indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1: Vibrant Communities

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

Under this objective, Council will work to contribute to:

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

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

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000
<i>Arts</i>	The Arts service manages, administers and programs Baw Baw Shire's iconic West Gippsland Arts Centre as a major regional arts facility.	<i>Rev</i>	898	1,248	673
		<i>Exp</i>	2,318	2,118	1,587
		<i>NET</i>	(1,420)	(870)	(914)
<i>Aged and Disability Assessment</i>	Provides the the Aged and Disability Assessment service and the Regional Assessment Service (RAS), which is responsible for assessing the needs of individuals and their carer's for support services.	<i>Rev</i>	524	523	55
		<i>Exp</i>	481	592	56
		<i>NET</i>	43	(69)	(1)
<i>Aged and Disability Services</i>	Aged and Disability Services supports aged and disability residents to improve and or maintain their independence through the provision of entry-level, planned, quality, innovative and flexible community-based support services.	<i>Rev</i>	3,311	2,973	3,126
		<i>Exp</i>	4,693	4,739	4,947
		<i>NET</i>	(1,382)	(1,766)	(1,821)
<i>Community Cultural Development</i>	Community Cultural Development supports and encourages community-based groups and individuals by providing networks, assisting with skills development initiatives and ensuring a high level of communication about arts and cultural initiatives and opportunities.	<i>Rev</i>	112	10	0
		<i>Exp</i>	100	334	340
		<i>NET</i>	12	(324)	(340)
<i>Family and Children's Services</i>	Family and Children's Services supports families and their children (from birth to 12 years) through services including Maternal and Child Health, Family Day Care and kindergarten enrolments.	<i>Rev</i>	1,992	1,790	1,850
		<i>Exp</i>	2,920	3,025	3,241
		<i>NET</i>	(928)	(1,235)	(1,391)

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000
<i>Events</i>	Council's Events aims to increase participation in events by working with community groups and individuals who wish to run an event in a public space, to ensure that events are safe and compliant with all controls and permits.	<i>Rev</i>	0	2	2
		<i>Exp</i>	139	167	154
		<i>NET</i>	(139)	(165)	(152)
<i>Libraries</i>	The library service is delivered through a service agreement between the West Gippsland Libraries (WGL), Baw Baw, Bass Coast and South Gippsland Councils.	<i>Rev</i>	177	0	0
		<i>Exp</i>	1,983	2,080	2,123
		<i>NET</i>	(1,806)	(2,080)	(2,123)
<i>Building and Open Space Assets</i>	Responsible for the overall management of Council's property portfolio, including building and facility management and compliance with regulations and statutory requirements.	<i>Rev</i>	133	171	181
		<i>Exp</i>	768	780	732
		<i>NET</i>	(635)	(609)	(551)
<i>Open Space Maintenance</i>	Open Space Maintenance are responsible for the management of Council's urban parks and gardens, including planting, oval and sports field maintenance. Management of the natural environment, including community education programs, pest plant and animal programs and management of the shire's wetland and bushland reserves.	<i>Rev</i>	77	78	64
		<i>Exp</i>	3,919	4,450	4,445
		<i>NET</i>	(3,842)	(4,372)	(4,381)
<i>Property Management</i>	Managing the legal and financial aspects of Council's portfolio of property for the most efficient and effective use of properties including the rationalisation of non-essential property and maximising the use of Council property.	<i>Rev</i>	164	182	90
		<i>Exp</i>	229	236	234
		<i>NET</i>	(65)	(54)	(144)
<i>Recreation</i>	The Recreation team is responsible for the management of Council's leisure and pool facilities contracts, support for committees of management of public halls and recreation reserves, and the planning and delivery of recreation services and facilities to the community.	<i>Rev</i>	110	98	60
		<i>Exp</i>	2,319	2,479	2,656
		<i>NET</i>	(2,209)	(2,381)	(2,596)

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Budget \$'000	Budget \$'000
<i>Statutory Planning</i>	Statutory Planning undertakes Council's statutory functions and obligations under the Planning and Environment Act 1987, the Subdivision Act 1988 and associated legislation.	<i>Rev</i>	654	590	590
		<i>Exp</i>	1,142	1,198	1,211
		<i>NET</i>	(488)	(608)	(621)
<i>Priority Development</i>	Priority Development undertakes council's statutory functions and obligations under the Planning and Environment Act 1987, the Subdivision Act 1988, and associated legislation. It is tasked with supervising construction ensuring that all and requirements within subdivision planning permits have been satisfied, including Engineering works and Development Contribution requirements.	<i>Rev</i>	642	420	592
		<i>Exp</i>	794	888	1,215
		<i>NET</i>	(152)	(468)	(623)
<i>Strategic and Community Planning</i>	The Strategic and Community Planning unit provides strategic direction and planning for future land use for the municipality. It also carries out functions in relation to community and social planning including municipal public health planning.	<i>Rev</i>	44	97	97
		<i>Exp</i>	1,199	1,446	2,055
		<i>NET</i>	(1,155)	(1,349)	(1,958)
<i>Infrastructure Maintenance</i>	Infrastructure Maintenance is responsible for the maintenance of Council's urban infrastructure and cleansing in town areas, including public toilets, signage, drainage, street sweeping and street tree maintenance.	<i>Rev</i>	(2)	0	0
		<i>Exp</i>	2,164	2,178	2,167
		<i>NET</i>	(2,166)	(2,178)	(2,167)

Major Initiatives

- 1) Continue design and advocate for external funding to support the community hub facility in Drouin.
- 2) Continue implementation of the small town and rural communities placemaking program.
- 3) Establish Council's position to provide the infrastructure required to implement the State Government's commitments relating to 3 and 4-year-old kindergarten.
- 4) Commence development of neighbourhood preferred character guidelines.
- 5) Commence development of Longwarry Structure Plan.
- 6) Commence implementation of the long-term Drouin Township Plan.
- 7) Complete Baw Baw Precinct Masterplan.
- 8) Deliver Baw Baw's youth FReeZa program.
- 9) Continue implementation of the Municipal Public Health and Wellbeing Plan annual action plan.
- 10) Continue progress towards delivering recreation facilities prioritised in the Recreation Strategy and Recreation Master Plans.
- 11) Implement the revised Open Space Standards.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2020/21 Budget
Aquatic Facilities	Utilisation <i>Utilisation of aquatic facilities</i>	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.
Libraries	Participation <i>Active library members</i>	
Maternal and Child Health	Participation <i>Participation in the MCH Service</i>	
	<i>Participation in the MCH Service by Aboriginal children</i>	
Statutory Planning	Decision Making <i>Council planning decisions upheld at VCAT</i>	

2.2 Strategic Objective 2: Thriving Economy

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

Council will work to contribute to:

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

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

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000
<i>Economic Development and Tourism- Including Grants and Advocacy</i>	The Economic Development and Tourism unit is primarily responsible for facilitating business growth, investment and visitation. The unit also promotes the key attributes of the municipality by positioning Baw Baw Shire as a great place to live, work and play.	<i>Rev</i>	119	4	5
		<i>Exp</i>	990	1,038	983
		<i>NET</i>	(871)	(1,034)	(978)
	Grants and Advocacy works to identify priority projects, and advocates to seek funding from other government authorities on behalf of the community.				

Major Initiatives

- 1) Implement Council's Economic Development Strategy that is based on four pillars: business engagement, business attraction, advocacy and tourism.
- 2) Continue to deliver Council's Destination Action Plans to support the growth of the Baw Baw Shire visitor economy.
- 3) Adopt and implement phase one of the Recreational Vehicle Strategy.

Service Performance Outcome Indicators

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

2.3 Strategic Objective 3: Safe and Sustainable Environments

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

Council will work to contribute to:

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

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

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000
<i>Asset Management</i>	Asset Management provides Council the framework for the development, implementation and review of the asset management program.	<i>Rev</i>	299	0	0
		<i>Exp</i>	879	1,133	1,190
		<i>NET</i>	(580)	(1,133)	(1,190)
<i>Building Services</i>	Building Services is responsible for the provision of statutory services pursuant to the (Building Act 1993).	<i>Rev</i>	464	482	544
		<i>Exp</i>	925	1,244	1,063
		<i>NET</i>	(461)	(762)	(519)
<i>Community Compliance</i>	Community Compliance aims to protect the community and Council amenity through education and enforcement of local laws and State Government legislation. Key service areas include: local laws, parking enforcement, animal management, planning enforcement, asset protection, permit administration and school crossing program.	<i>Rev</i>	943	1,184	913
		<i>Exp</i>	2,014	1,973	2,190
		<i>NET</i>	(1,071)	(789)	(1,277)
<i>Environment Sustainability</i>	Environment Sustainability carries out functions in relation to management of the built and natural environment, including implementation of Council's Environmental Sustainability Strategy and Action Plan, environmental community education programs, waste education and advocacy, Council energy efficiency and sustainability, operation of Council's Native Vegetation Offset Scheme, and provision of environmental planning and compliance advice.	<i>Exp</i>	145	58	58
		<i>Rev</i>	1,125	1,101	1,132
		<i>NET</i>	(980)	(1,043)	(1,074)

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000
<i>Fleet and Depot Support</i>	The Fleet and Depot Support management unit delivers the management and maintenance of Council's fleet of passenger vehicles, light and heavy commercial vehicles and all plant and equipment. The unit also manages on a day to day basis the Depot infrastructure.	<i>Rev</i>	2,248	2,694	2,694
		<i>Exp</i>	2,541	2,390	2,814
		<i>NET</i>	(293)	304	(120)
<i>Emergency Management</i>	The Emergency Management service team provides the support to Council to comply with statutory provisions under the Country Fire Authority Act 1958 and Emergency Management Act 1986. The objective of the service is to improve Council's preparation and planning in the three functional areas of emergency management, prevention, response and recovery.	<i>Rev</i>	233	93	768
		<i>Exp</i>	507	460	1,115
		<i>NET</i>	(274)	(367)	(347)
<i>Civil Asset Planning-including Major Projects</i>	Coordinates Council's functions in relation to planning, delivery and prioritisation of drainage, roads, traffic, parking and footpath infrastructure works across the shire. It also manages Council's long-term capital works program including Major Projects. Major Projects coordinates Council's functions in relation to major projects including buildings, roads and bridges, structures, upgrading or extending existing builds, major road works that upgraded existing roads.	<i>Rev</i>	(3)	0	0
		<i>Exp</i>	902	994	1,150
		<i>NET</i>	(905)	(994)	(1,150)
<i>Infrastructure Delivery</i>	Coordinates Council's functions in relation to planning and delivery of Council's annual and long-term capital works program.	<i>Rev</i>	1	0	0
		<i>Exp</i>	699	811	824
		<i>NET</i>	(698)	(811)	(824)

Service area	Description of services provided	2018/19	2019/20	2020/21	
		Actual \$'000	Budget \$'000	Budget \$'000	
<i>Public Health</i>	Public Health is responsible for the delivery of public health services that includes: <ul style="list-style-type: none"> • Food safety inspections and sampling. • Investigate infectious/ communicable illness in the community. • Conducting tobacco education and education and enforcement inspections. • Monitoring and registration of prescribed accommodation and caravan park. • Investigation of nuisance complaints. • Management of onsite waste disposal. 	<i>Rev</i>	350	434	280
		<i>Exp</i>	747	601	607
		<i>NET</i>	(397)	(167)	(327)
<i>Road Maintenance</i>	The Road Maintenance team is responsible for roads including road maintenance, contract management and delivery of the allocated road capital works program, Road Management Plan compliance and customer enquiries for Council's road network.	<i>Rev</i>	0	0	0
		<i>Exp</i>	10,151	7,838	9,978
		<i>NET</i>	(10,151)	(7,838)	(9,978)
<i>Waste</i>	The Waste management team carries out the following functions: <ul style="list-style-type: none"> • Overseeing the contracts for the kerbside waste collection and disposal, and transfer station operations. • Street litter collection, illegal dumping and the responding to related customer queries on the waste management. • Managing customer queries on waste management including waste education facilitation. • Managing all the Environment \ Protection Authority (EPA) compliance requirements for the Trafalgar Landfill. 	<i>Rev</i>	395	322	317
		<i>Exp</i>	9,950	7,958	8,518
		<i>NET</i>	(9,555)	(7,636)	(8,201)

Major Initiatives

- 1) Continue implementation of Council's Environmental Sustainability Strategy action plan.
- 2) Commence implementation of Council's new Road Maintenance Contract.
- 3) Continue the Warragul CBD streetscape improvement works.
- 4) Complete review of Council's Road Management Plan.
- 5) Implement and deliver Council's Accelerated Footpath Program.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2020/21 Budget
Animal Management	Health and Safety Animal management prosecutions	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.
Food Safety	Health and Safety Critical and major non-compliance notifications	
Roads	Satisfaction Satisfaction with sealed local roads	
Waste Collection	Waste diversion Kerbside collection waste diverted from landfill	

2.4 Strategic Objective 4: Organisational Excellence

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

Council will work to contribute to:

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

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

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000
<i>Accounting Services</i>	The Accounting Services function is to manage Council's financial activities to ensure statutory compliance and financial sustainability. This includes development of the annual budget, long term financial plan and annual statutory financial statements.	<i>Rev</i>	875	687	687
		<i>Exp</i>	936	896	715
		<i>NET</i>	(61)	(209)	(28)
<i>Business Information</i>	Business Information provides mail, courier, document management, and information management compliance services to support Council and Council customers. This includes Freedom of Information, privacy, public records and evidence protection legislation.	<i>Rev</i>	1	0	0
		<i>Exp</i>	499	425	451
		<i>NET</i>	(498)	(425)	(451)
<i>Chief Executive's Office</i>	The Chief Executive's Office represents the management of Council, including the core governance functions of the Chief Executive Officer and expenses relating to: <ul style="list-style-type: none"> • Maintaining an appropriate organisational structure. • Ensuring the decisions of the Council are implemented without undue delay. • Day-to-day management of the operations of the organisation in accordance with the Council Plan. • Providing timely advice to the Council • Proactively advocating to other levels of government and stakeholders on behalf of the Council and community. 	<i>Rev</i>	0	0	0
		<i>Exp</i>	922	868	1,019
		<i>NET</i>	(922)	(868)	(1,019)
<i>Communications</i>	Communications is responsible for informing the community about Council issues via traditional and new media, manages media liaison services.	<i>Rev</i>	1	0	0
		<i>Exp</i>	831	774	896
		<i>NET</i>	(830)	(774)	(896)

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Budget \$'000	Budget \$'000
<i>Customer Service</i>	Customer Service is responsible for providing a support service for all staff across the organisation through first point of external customer contact.	<i>Rev</i>	0	0	0
		<i>Exp</i>	1,147	959	999
		<i>NET</i>	(1,147)	(959)	(999)
<i>Corporate Strategy</i>	Corporate Strategy provides support to Council with meeting its statutory obligation to prepare and administer the Council Plan, to facilitate service and business planning, and monitoring the implementation of Council's strategy via performance monitoring and reporting.	<i>Rev</i>	0	0	0
		<i>Exp</i>	179	319	326
		<i>NET</i>	(179)	(319)	(326)
<i>Governance</i>	Governance provides the support to Councillors, Executive and the organisation in meeting its statutory governance provisions, and specifically includes Local Government Act compliance.	<i>Rev</i>	5	0	0
		<i>Exp</i>	1,203	1,304	1,548
		<i>NET</i>	(1,198)	(1,304)	(1,548)
<i>Occupational Health and Safety</i>	Occupational Health and Safety coordinates the development, review and delivery of workplace OHS frameworks, systems and initiatives.	<i>Rev</i>	0	0	0
		<i>Exp</i>	156	125	147
		<i>NET</i>	(156)	(125)	(147)
<i>Human Resources and Payroll</i>	Supports the Council in the management of its human resources and payroll.	<i>Rev</i>	2	0	0
		<i>Exp</i>	889	911	967
		<i>NET</i>	(887)	(911)	(967)
<i>Information Technology</i>	Information Technology provides technological systems, infrastructure, services and support for the delivery of all Council services.	<i>Rev</i>	0	0	0
		<i>Exp</i>	2,453	2,626	2,812
		<i>NET</i>	(2,453)	(2,626)	(2,812)
<i>Risk and Insurance Management</i>	This service provides risk management services, internal audit coordination and insurance management to the organisation.	<i>Rev</i>	24	0	0
		<i>Exp</i>	689	806	985
		<i>NET</i>	(665)	(806)	(985)
<i>Procurement</i>	Procurement provides the framework, oversight and advice to support Council in complying with statutory procurement provisions.	<i>Rev</i>	0	0	0
		<i>Exp</i>	251	251	254
		<i>NET</i>	(251)	(251)	(254)
<i>Revenue Services</i>	Revenue Services are custodian and manager of Council's property and rating system to optimise revenue and maintain data integrity. The unit is responsible for the management of Council's legislative compliance (Voters' Roll) and the annual revaluation.	<i>Rev</i>	362	263	143
		<i>Exp</i>	1,168	1,205	1,209
		<i>NET</i>	(806)	(942)	(1,066)

Major Initiatives

- 1) Continue Council's service planning and review program to improve the effectiveness and efficiency of Council services.
- 2) Implement recommendations from the service review of the Aged and Disability Services Program.
- 3) Review Council's engagement policy and commence work with the community to review the long-term Community Vision for the shire. Continue to advocate for Baw Baw Shire and its community through ongoing engagement with Government of priority issues and projects.
- 4)

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2020/21 Budget
Governance	Satisfaction Satisfaction with Council decisions	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.

Note- There are a number of expenses that have been excluded from the Service areas including Depreciation and Finance Charges. Refer "Reconciliation with Budgeted Operating Result 2020/21".

Actual costs for 2018/19 have been adjusted to reflect comparative budget data, where appropriate.

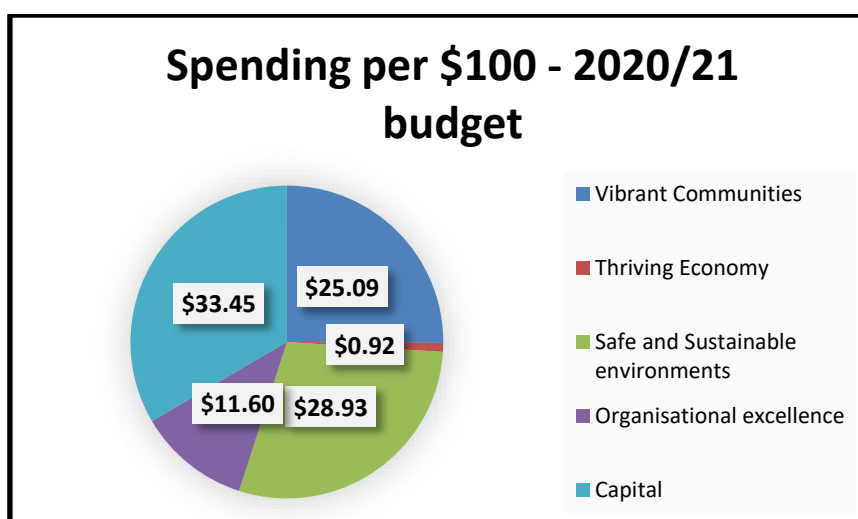
Service Performance Outcome Indicators

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

Reconciliation with budgeted operating result 2020/21

	Revenue \$'000	Expenditure \$'000	Net Cost (Revenue) \$'000
Vibrant Communities	7,250	26,820	(19,570)
Thriving Economy	5	983	(978)
Safe and Sustainable Environments	5,704	30,924	(25,220)
Organisational Excellence	904	12,402	(11,498)
Total	13,863	71,129	(57,266)
Expenses added in:			
Depreciation			(17,020)
Finance costs			(445)
Loss on disposal of assets			(1,250)
Lease adjustment for Accounting Standards			(30)
Deficit before funding sources			(76,011)
Funding sources added in:			
Rates and charges revenue (Excluding interest)			62,534
Financial Assistance Grants			9,600
Non monetary assets			6,896
Monetary contributions			3,459
Capital grants			7,600
Total funding sources			90,089
Operating surplus for the year			14,078
Less			
Non monetary assets			6,896
Monetary contributions			3,459
Non Recurrent capital grants			5,684
Adjusted underlying deficit for the year			(1,961)

Council expenditure allocations



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

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

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

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

Pending Accounting Standards

The 2020/21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of *AASB 16 Leases*, *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*, but pending accounting standards that will be in effect from the 2020/21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020/21 financial statements, not considered in the preparation of the budget include: *AASB 1059 Service Concession Arrangements: Grantors*

Comprehensive Income Statement

For the four years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	60,460	62,619	64,810	66,988	69,240
Statutory fees and fines	4.1.2	2,241	2,242	2,661	2,714	2,769
User fees	4.1.3	2,878	2,431	3,263	3,344	3,428
Grants - Operating	4.1.4	10,413	14,847	15,030	15,405	15,790
Grants - Capital	4.1.4	10,020	7,600	15,333	3,016	3,216
Contributions - monetary	4.1.5	4,421	3,459	5,063	4,257	4,364
Contributions - non-monetary	4.1.5	8,328	6,896	7,103	7,316	7,535
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	4.1.6	(1,329)	(1,250)	(1,200)	(1,060)	(1,124)
Share of net profits/(losses) of associates and joint ventures		37	37	37	37	38
Other income	4.1.7	1,313	1,258	1,384	1,431	1,479
Total income		98,782	100,139	113,484	103,449	106,735
Expenses						
Employee costs	4.1.8	28,813	30,146	31,195	32,194	33,224
Materials and services	4.1.9	32,645	33,716	33,976	35,287	35,879
Depreciation	4.1.10	16,003	16,768	16,896	17,949	18,673
Amortisation - intangible assets	4.1.11	363	252	805	460	472
Amortisation - right of use assets	4.1.12	687	580	415	307	291
Borrowing costs	4.1.13	440	445	598	602	752
Finance Costs - leases	4.1.14	40	31	25	19	14
Other expenses	4.1.15	3,892	4,123	4,187	4,305	4,426
Total expenses		82,883	86,061	88,097	91,123	93,731
Surplus/(deficit) for the year		15,899	14,078	25,386	12,326	13,004
Other comprehensive income		-	-	-	-	-
Total Comprehensive Result		15,899	14,078	25,386	12,326	13,004

Balance Sheet

For the four years ending 30 June 2024

	Notes	Forecast Actual	Budget	Strategic Resource Plan Projections		
		2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Assets						
Current assets						
Cash and cash equivalents		34,891	28,891	27,554	32,582	37,068
Trade and other receivables		6,969	7,348	8,486	7,673	7,900
Inventories		7	7	7	7	7
Non-current assets classified as held for sale		499	499	499	499	499
Other assets		992	992	992	992	992
Total current assets	4.2.1	<u>43,358</u>	<u>37,737</u>	<u>37,538</u>	<u>41,753</u>	<u>46,466</u>
Non-current assets						
Investments in associates, joint arrangement and subsidiaries		1,959	2,000	2,041	2,082	2,123
Property, infrastructure, plant & equipment		797,156	820,729	845,932	860,709	869,281
Right-of-use assets	4.2.4	2,225	1,642	1,227	920	629
Intangible assets		252	805	460	473	474
Total non-current assets	4.2.1	<u>801,592</u>	<u>825,176</u>	<u>849,660</u>	<u>864,184</u>	<u>872,507</u>
Total assets		<u>844,950</u>	<u>862,913</u>	<u>887,198</u>	<u>905,937</u>	<u>918,973</u>
Liabilities						
Current liabilities						
Trade and other payables		10,258	10,403	10,955	11,997	12,176
Trust funds and deposits		4,482	4,616	4,755	4,898	5,045
Provisions		6,534	6,449	6,449	6,449	6,449
Interest-bearing liabilities	4.2.3	4,000	3,889	-	-	-
Lease liabilities	4.2.4	549	375	315	294	246
Total current liabilities	4.2.2	<u>25,823</u>	<u>25,733</u>	<u>22,473</u>	<u>23,638</u>	<u>23,916</u>
Non-current liabilities						
Provisions		9,922	10,007	10,007	10,007	10,007
Interest-bearing liabilities	4.2.3	7,168	11,434	13,908	19,458	19,458
Lease liabilities	4.2.4	1,703	1,327	1,011	718	470
Total non-current liabilities	4.2.2	<u>18,793</u>	<u>22,768</u>	<u>24,926</u>	<u>30,183</u>	<u>29,935</u>
Total liabilities		<u>44,616</u>	<u>48,501</u>	<u>47,399</u>	<u>53,821</u>	<u>53,851</u>
Net assets		<u>800,334</u>	<u>814,412</u>	<u>839,798</u>	<u>852,117</u>	<u>865,122</u>
Equity						
Accumulated surplus		387,985	402,494	424,578	433,689	443,316
Reserves		412,349	411,918	415,221	418,428	421,806
Total equity		<u>800,334</u>	<u>814,412</u>	<u>839,798</u>	<u>852,117</u>	<u>865,122</u>

Statement of Changes in Equity
For the four years ending 30 June 2024

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020 Forecast Actual					
Balance at beginning of the financial year		784,435	373,293	404,676	6,466
Surplus/(deficit) for the year		15,899	15,899	-	-
Transfers to other reserves		-	(4,052)	-	4,052
Transfers from other reserves		-	2,845	-	(2,845)
Balance at end of the financial year		800,334	387,985	404,676	7,673
2021 Budget					
Balance at beginning of the financial year		800,334	387,985	404,676	7,673
Surplus/(deficit) for the year		14,078	14,078	-	-
Transfers to other reserves	4.3.1	-	(4,052)	-	4,052
Transfers from other reserves	4.3.1	-	4,482	-	(4,482)
Balance at end of the financial year	4.3.2	814,412	402,493	404,676	7,243
2022					
Balance at beginning of the financial year		814,412	401,098	404,676	7,243
Surplus/(deficit) for the year		25,386	25,386	-	-
Transfers to other reserves		-	(4,153)	-	4,153
Transfers from other reserves		-	852	-	(852)
Balance at end of the financial year		839,798	424,578	404,676	10,544
2023					
Balance at beginning of the financial year		839,798	424,578	404,676	10,544
Surplus/(deficit) for the year		12,319	12,319	-	-
Transfers to other reserves		-	(4,257)	-	4,257
Transfers from other reserves		-	1,049	-	(1,049)
Balance at end of the financial year		852,117	433,689	404,676	13,752
2024					
Balance at beginning of the financial year		852,117	433,689	404,676	13,752
Surplus/(deficit) for the year		13,004	13,004	-	-
Transfers to other reserves		-	(4,364)	-	4,364
Transfers from other reserves		-	987	-	(987)
Balance at end of the financial year		865,121	443,316	404,676	17,129

Statement of Cash Flows

For the four years ending 30 June 2024

	Note s	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Rates and charges		59,373	62,275	63,946	67,379	68,905
Statutory fees and fines		1,981	2,233	2,632	2,737	2,762
User fees		2,950	2,421	3,228	3,373	3,420
Grants - operating		12,904	14,602	14,869	15,535	15,754
Grants - capital		10,363	5,131	15,482	3,041	3,209
Interest received		630	715	736	759	781
Trust funds and deposits taken		84	134	138	143	147
Other receipts		3,355	4,661	4,831	5,051	5,126
Employee costs		(28,623)	(29,905)	(31,057)	(32,029)	(33,107)
Materials and services		(36,945)	(32,947)	(33,776)	(35,057)	(36,203)
Short-term, low value and variable lease payments		(8)	(6)	(1)	-	-
Other payments		(4,404)	(4,547)	(4,180)	(4,294)	(3,923)
Net cash provided by / (used in) operating activities	4.4.1	21,660	24,767	36,849	26,638	26,872
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(36,356)	(33,895)	(36,332)	(26,662)	(21,683)
Proceeds from sale of property, infrastructure, plant and equipment		171	250	300	440	376
Proceeds from sale of investments		25,115	-	-	-	-
Net cash provided by / (used in) investing activities	4.4.2	(11,070)	(33,645)	(36,032)	(26,222)	(21,307)
Cash flows from financing activities						
Finance costs		(447)	(512)	(524)	(605)	(771)
Proceeds from borrowings		4,000	8,155	2,474	5,550	0
Repayment of borrowings		(4,439)	(4,000)	(3,889)	-	-
Interest paid - lease liability		(40)	(31)	(25)	(19)	(14)
Repayment of lease liabilities		(658)	(550)	(374)	(314)	(295)
Net cash provided by / (used in) financing activities	4.4.3	(1,584)	3,062	(2,338)	4,612	(1,080)
Net increase / (decrease) in cash & cash equivalents		9,006	(5,816)	(1,521)	5,029	4,485
Cash and cash equivalents at the beginning of the financial year		25,885	34,707	29,075	27,554	32,582
Cash and cash equivalents at the end of the financial year		34,891	28,891	27,554	32,582	37,068

Statement of Capital Works
For the four years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	1,975	350	800	250
Total land		-	1,975	350	800	250
Buildings		9,332	5,199	11,512	7,542	2,551
Total buildings		9,332	5,199	11,512	7,542	2,551
Total property		9,332	7,174	11,862	8,342	2,801
Plant and equipment						
Plant, machinery and equipment		568	1,167	1,165	1,286	1,083
Computers and telecommunications		252	805	460	473	474
Total plant and equipment		820	1,972	1,625	1,759	1,557
Infrastructure						
Roads		12,905	14,004	11,395	8,786	8,873
Bridges		1,230	670	750	325	710
Footpaths and cycleways		1,844	2,863	1,973	1,673	1,095
Drainage		2,501	1,773	1,150	3,131	4,028
Recreational, leisure and community facilities		7,141	6,594	7,970	2,445	2,260
Waste management		40	-	-	-	-
Other infrastructure		543	700	200	200	200
Total infrastructure		26,204	26,604	23,438	16,560	17,166
Total capital works expenditure	4.5.1	36,356	35,750	36,925	26,661	21,524
Represented by:						
New asset expenditure		82	-	-	-	-
Asset renewal expenditure		15,342	15,183	15,568	14,468	14,715
Asset expansion expenditure		9,134	7,988	16,193	6,194	4,399
Asset upgrade expenditure		11,798	12,579	5,163	5,999	2,411
Total capital works expenditure	4.5.1	36,356	35,750	36,925	26,661	21,524
Funding sources represented by:						
Grants		10,020	7,600	15,333	3,016	3,057
Contributions		3,214	4,120	1,763	1,049	887
Council cash		23,122	19,875	17,357	17,046	17,581
Borrowings		-	4,155	2,472	5,550	-
Total capital works expenditure	4.5.1	36,356	35,750	36,925	26,661	21,524

Statement of Human Resources

For the four years ending 30 June 2024

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	28,813	30,146	31,195	32,194	33,224
Employee costs - capital	519	325	332	338	345
Total staff expenditure	29,332	30,471	31,527	32,532	33,569
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	292.0	296.0	297.5	299.0	300.5
Total staff numbers	292.0	296.0	297.5	299.0	300.5

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

Directorate	Budget 2020/21 \$'000	Comprises		
		Permanent		Casual
		Full Time \$'000	Part time \$'000	
Chief Executive	3,464	3,238	129	98
Corporate and Community Services	9,626	5,987	3,516	123
Community Infrastructure Planning and Development	8,379	8,167	195	17
	8,477	7,280	1,110	87
Total permanent staff expenditure	29,946	24,672	4,950	325
Fringe Benefits Tax	200			
Capitalised labour costs	325			
Total expenditure	30,471			

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

Directorate	Budget 2020/21	Comprises		
		Permanent		Casual
		Full Time	Part time	
Chief Executive	30.7	28.0	1.7	1.1
Corporate and Community Services	95.8	56.0	38.9	0.8
Community Infrastructure Planning and Development	87.0	85.0	1.8	0.2
	79.1	65.0	13.2	0.9
Total permanent staff expenditure	292.6	234.0	55.6	3.0
Capitalised labour costs	3.0			
Total staff	295.6			

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

Every effort has been made to minimise cost increases in the 2020/21 budget in order to achieve the surplus of \$14.1 million. This result has also enabled a total of \$19.87 million of rates revenue to be allocated to capital works in order for Council to maintain a robust capital infrastructure program that totals \$35.75 million. This allocation of rates to capital was able to be maintained even though the average rate increase is capped at the state government imposed rate cap of 2.0%.

This will raise total rates and charges for 2020/21 of \$62.62 million, including Supplementary rates and adjustments of \$0.50 million. The residential garbage charge per rateable property budgeted for 2020/21 increased on average by 2% and is \$392 per residential waste charge. The increase in the waste management charge income of 4.3% is due to the 2% charge increase plus additional waste collections.

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

	2019/20 Forecast \$'000	2020/21 Budget \$'000	Change \$'000	%
General rates*	50,943	53,133	2,190	4.3%
Waste management charge	8,537	8,901	364	4.3%
Supplementary rates and rate adjustments	860	500	(360)	(41.9%)
Interest on rates and charges	120	85	(35)	(29.2%)
Total rates and charges	60,460	62,619	2,159	3.6%

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

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

Type or class of land	2019/20 cents/\$CIV*	2020/21 cents/\$CIV*	Change
General rate for rateable residential properties	0.3433	0.3397	-1.0%
General rate for rateable commercial and industrial properties	0.4119	0.4077	-1.0%
General rate for rateable farm properties	0.3089	0.3058	-1.0%
General rate for rateable urban living properties	0.3089	0.3058	-1.0%
General rate for rateable residential development properties	0.4463	0.4417	-1.0%
General rate for rateable vacant land	0.6179	0.6115	-1.0%

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

Type or class of land	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Residential	32,548	34,718	2,170	6.7%
Commercial and industrial	4,973	5,044	71	1.4%
Farm	8,460	8,599	139	1.6%
Urban Living	1,322	1,307	(15)	(1.1%)
Residential Development	328	293	(35)	(10.7%)
Vacant Land	3,253	3,112	(141)	(4.3%)
Recreational	58	60	2	3.4%
Total amount to be raised by general rates	50,942	53,133	2,191	4.3%

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

Type or class of land	Budget 2019/20 Number	Budget 2020/21 Number	Change Number	%
Residential	20,534	21,290	756	3.7%
Commercial and industrial	1,568	1,603	35	2.2%
Farm	2,310	2,333	23	1.0%
Urban Living	130	131	1	0.8%
Residential Development	9	10	1	11.1%
Vacant Land	1,849	1,813	(36)	(1.9%)
Recreational	14	14	-	0.0%
Total number of assessments	26,414	27,194	780	3.0%

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

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

Type or class of land	Budget	Budget	Change	
	2019/20 \$'000	2020/21 \$'000	\$'000	%
Residential	9,481,026	10,214,612	733,586	7.7%
Commercial and industrial	1,207,391	1,239,360	31,969	2.6%
Farm	2,738,858	2,815,123	76,265	2.8%
Urban Living	427,979	431,490	3,511	0.8%
Residential Development	73,433	66,300	(7,133)	(9.7%)
Vacant Land	526,512	508,844	(17,668)	(3.4%)
Recreational	16,814	17,520	706	4.2%
Total value of land	14,472,013	15,293,249	821,236	5.7%

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

Type of Charge	Per	Per	Change	
	Rateable Property 2019/20 \$	Rateable Property 2020/21 \$	\$	%
Municipal	Not Applicable	Not Applicable	-	-

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

Type of Charge	Per	Per	Change	
	Rateable Property 2019/20 \$	Rateable Property 2020/21 \$	\$	%
Municipal	Not Applicable	Not Applicable	-	-

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

Type of Charge	Per	Per	Change	
	Rateable Property 2019/20 \$	Rateable Property 2020/21 \$	\$	%
Residential Garbage	384	392	8	2.1%
Residential additional green waste	74	75	1	1.4%
Residential additional 120 litre garbage	87	90	3	3.4%
Residential additional 240 litre recycling	49	50	1	2.0%
Tanjil Bren garbage	121	123	2	1.7%
Walhalla garbage	187	190	3	1.6%
Commercial garbage-120 litre	420	430	10	2.4%
Commercial garbage-240 litre	496	505	9	1.8%

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

Type of Charge	Budget	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$	\$	%
Residential Garbage	7,739,520	8,209,264	469,744	6.1%
Residential additional green waste	18,722	25,050	6,328	33.8%
Residential additional 120 litre garbage	56,811	65,160	8,349	14.7%
Residential additional 240 litre recycling	14,210	17,150	2,940	20.7%
Tanjil Bren garbage	5,203	5,289	86	1.7%
Walhalla garbage	13,277	13,490	213	1.6%
Commercial garbage-120 litre	202,440	205,110	2,670	1.3%
Commercial garbage-240 litre	250,480	260,580	10,100	4.0%
Total	8,300,663	8,801,093	500,430	6.0%

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

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Rates and charges	59,243	61,934	2,691	4.5%
Supplementary rates and charges	488	600	112	23.0%
Total Rates and charges	59,731	62,534	2,803	4.7%

4.1.1(l) Fair Go Rates System Compliance

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

	Budget	Budget
	2019/20	2020/21
Total Rates	\$ 49,719	\$ 52,110
Number of rateable properties	26,414	27,194
Base Average Rate	\$ 1,882	\$ 1,916
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate	\$ 1,929	\$ 1,955
Maximum General Rates and Municipal Charges Revenue	\$ 50,962	\$ 53,154
Budgeted General Rates and Municipal Charges Revenue	\$ 50,942	\$ 53,132
Budgeted Supplementary Rates	\$ 488	\$ 500
Budgeted Total Rates and Municipal Charges Revenue	\$ 51,430	\$ 53,632

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

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

- The making of supplementary valuations (2020/21: estimated \$0.50 million and 2019/20: \$0.86 million)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land may be reclassified to an alternate differential category

4.1.1(n) Differential rates

Rates to be levied

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

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

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

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

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

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

Or

A specific objective as described within the differential characteristic.

Types and Classes

Rateable land having the relevant characteristics described in each category below

Use and Level of Differential Rate

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

Geographical Location

Wherever located within the municipal district.

Use of Land

Any use permitted under the Baw Baw Shire Planning Scheme

Planning Scheme Zoning

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

Differential Tariff Definitions and Characteristics

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rating Category	Rating Differential	Rating Differential
	2019/20	2020/21
Residential	1.00	1.00
Commercial and Industrial	1.20	1.20
Farm	0.90	0.90
Urban Living	0.90	0.90
Residential Development	1.30	1.30
Vacant Land	1.80	1.80

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

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

Cultural and Recreation Land Property	2020/21 Rates
Properties receiving a 100% rebate	
Drouin Bowling Club	\$2,753
Drouin Golf Club	\$11,557
Garfield Wattle Raceway/Drouin Speedway	\$1,496
Longwarry Bowls Club	\$1,937
Moe Field and Game and Angling Club	\$476
Neerim District Bowling Club	\$2,209
Thorpdale Bowling Club	\$850
Trafalgar Bowls Club Incorporated	\$2,855
Trafalgar Golf Club	\$5,268
Trafalgar Park Bowls Club Incorporated	\$1,869
Warragul Bowling Club	\$2,889
Warragul Drouin Pistol Club Incorporated	\$2,379
Yarragon Bowls Club	\$918
Total 100% Rebate	\$37,456
Property receiving a 47% rebate	
Warragul Country Club Incorporated (rebate)	\$10,384
\$22,094 @ 47%	
Total Rebate	\$47,840
Warragul Country Club Incorporated (rate payable)	\$11,710
Total	\$59,550

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2019/20	2020/21	\$'000	%
Infringements and costs	347	288	(59)	(17.0%)
Town planning fees	548	592	44	8.0%
Land information certificates	135	145	10	7.4%
Permits	853	802	(51)	(6.0%)
Other fees	358	415	57	15.9%
Total statutory fees and fines	2,241	2,242	1	0.0%

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

Statutory fees are forecast to remain the same between the forecast for 2019/20 and the budget for 2020/21.

The impact of COVID-19 is reflected in both the forecast and the budget for statutory fees and fines with reductions expected in permits and income from infringements.

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

4.1.3 User fees

	Forecast	Budget	Change	
	2019/20	2020/21	\$'000	%
Aged and health services	853	835	(18)	(2.1%)
Arts Centre	564	455	(109)	(19.3%)
Registration and other permits	560	452	(108)	(19.3%)
Waste management services	302	291	(11)	(3.6%)
Leases and rents	165	89	(76)	(46.1%)
Other fees and charges	434	309	(125)	(28.8%)
Total user fees	2,878	2,431	(447)	(15.5%)

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

User fees are expected to decrease by \$0.45 million or 15.5%. The fees from the West Gippsland Arts Centre have been impacted by the closure of the facility due to COVID-19. This has impacted both the forecast and the budget for 2020/21.

An allowance has also been made for a reduction in user fees in the other categories above due to COVID-19.

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

4.1.4 Grants

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

	Forecast		Budget		Change	
	2019/20	2020/21	2020/21		\$'000	%
	\$'000	\$'000	\$'000			
Grants were received in respect of the following:						
Summary of grants						
Commonwealth funded grants	9,812	14,438	4,626		47%	
State funded grants	10,621	8,009	(2,612)		(24.6%)	
Total grants received	20,433	22,447	2,014		9.9%	
(a) Operating Grants						
Recurrent - Commonwealth Government						
Financial Assistance Grants	4,854	9,600	4,746		98%	
Family day care	710	700	(10)		(1.4%)	
Community Services	2,233	1,918	(315)		(14.1%)	
Recurrent - State Government						
Community Services	419	399	(20)		(4.8%)	
Aged care	56	55	(1)		(1.8%)	
School crossing supervisors	185	181	(4)		(2.2%)	
Maternal and child health	720	717	(3)		(0.4%)	
Preschool and Early Years	184	214	30		16.3%	
Environmental management	49	44	(5)		(10.2%)	
Fire prevention and emergency response	60	71	11		18.3%	
Other	125	66	(59)		(47.2%)	
Total recurrent grants	9,595	13,965	4,429		46.2%	
Non-recurrent - Commonwealth						
Bushfire Community Recovery Program	61	484	423		693.4%	
Non-recurrent - State Government						
Maternal and child health	245	-	(245)		(100.0%)	
Rural access inclusive communities	68	-	(68)		(100.0%)	
Community Health and Wellbeing	100	25	(75)		(75.0%)	
Arts Centre	130	130	0		0.0%	
Preschool and Early Years	28	-	(28)		(100.0%)	
Economic Development	131	-	(131)		(100.0%)	
Public Health	55	48	(7)		(12.7%)	
Fire prevention and emergency response	0	195	195		0.0%	
Total non-recurrent grants	818	882	64		8%	
Total operating grants	10,413	14,847	4,434		43%	
(b) Capital Grants						
Recurrent - Commonwealth Government						
Roads to recovery	1,954	1,736	(218)		(11.2%)	
Total recurrent grants	1,954	1,736	(218)		(11.2%)	
Non-recurrent - Commonwealth Government						
Roads	0	2,594	2,594		0.0%	
Bridges	260	250	250		0.0%	
Buildings	1,542	-	(1,542)		(100.0%)	
Natural Disaster	200	-	(200)		(100.0%)	
Non-recurrent - State Government						
Roads	1,244	922	(322)		(25.9%)	
Recreational, Leisure and Community facilities	2,008	2,098	90		4.5%	
Buildings	2,812	-	(2,812)		(100.0%)	
Total non-recurrent grants	8,066	5,864	(2,202)		(27.3%)	
Total capital grants	10,020	7,600	(2,420)		(24.2%)	
Total Grants	20,433	22,447	2,014		9.9%	

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services to ratepayers and the community. Overall the level of operating grants is expected to increase by \$4.43 million in 2020/21. This is predominantly due to the lower level of Financial Assistance Grants received in 2019/20 due to the early payment of grant funding the previous financial year.

Capital grants include all monies received from State, Federal and community sources for the purpose of funding the capital works program. Overall the level of capital funding has decreased by \$2.42 million compared to 2019/20. Funding was budgeted for some major buildings projects during 2019/20 that do not have further funding budgeted in 2020/21. These include the New Early Learning Centre Warragul, Trafalgar Early Learning Centre and Drouin Early Learning Centre.

4.1.4 Contributions

	Forecast	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	4,421	3,459	(962)	(21.8%)
Non-monetary	8,328	6,896	(1,432)	(17.2%)
Total contributions	12,749	10,355	(2,394)	(18.8%)

Contributions relate to monies from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies.

Contributions are projected to decrease by \$2.94 million or 18.8% compared to 2019/20. This is primarily due to an estimated decrease in the value of gifted assets to be contributed by developers. This budgeted decrease in development activity is an estimated position in light of the impacts of COVID-19 and the likely reduction to the level of economic activity.

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

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

4.1.7 Other income

	Forecast	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	701	630	(71)	(10.1%)
Other rent	292	263	(29)	(9.9%)
Other	320	365	45	14.06%
Total other income	1,313	1,258	(55)	(4.2%)

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

There has been some impact on other income due to the impact of COVID-19.

4.1.8 Employee costs

	Forecast	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000		
Wages and salaries	24,883	26,670	1,787	7.2%
WorkCover	370	383	13	3.5%
Casual Staff	888	292	(596)	(67.1%)
Superannuation	2,310	2,428	118	5.1%
Fringe Benefit Tax	200	200	0	0.0%
Other	162	173	11	6.8%
Total employee costs	28,813	30,146	1,333	4.6%

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

Employee costs are expected to increase by \$1.33 million or 4.6%. This increase is primarily due to a combination of three key factors:

- There has been an overall small increase in approved employee positions due to a change in service delivery requirements. There has been a reduction in staff for Community Services, and an increase in staff in emergency management, road maintenance and communications.
- Salary increases in order to comply with Council's Enterprise Bargaining Agreement (EBA).
- Individual employee progression within band levels.

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

4.1.9 Materials and services

	Forecast	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000		
Consultants	2,049	1,398	(651)	(31.8%)
Fleet	947	1,048	101	10.7%
General maintenance	1,538	1,351	(187)	(12.2%)
Insurance	679	844	165	24.3%
Information Technology	1,180	1,290	110	9.3%
Building maintenance	965	939	(26)	(2.7%)
Materials	708	433	(275)	(38.8%)
Utilities	821	814	(7)	(0.9%)
Office administration	1,008	1,020	12	1.2%
Contract payments	18,794	20,112	1,318	7.0%
Other	3,956	4,467	511	12.9%
Total materials and services	32,645	33,716	1,071	3.3%

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 \$1.07 million. This is mainly due to an increase in Contract payments of 7.0% mainly relating to the Road Maintenance contract. There have been some offsetting reductions in other contracts, some of which are due to reduced services as a result of COVID-19.

4.1.10 Depreciation

	Forecast	Budget	Change	
	2019/20	2020/21		
	\$'000	\$'000	\$'000	%
Property	2,942	2,200	742	25.2%
Plant & equipment	754	528	(226)	(30.0%)
Infrastructure	12,307	14,040	1,733	14.1%
Total depreciation	16,003	16,768	765	4.8%

Depreciation is an accounting measure which allocates the value of an asset over its useful life for Council's property, plant and equipment, including infrastructure assets such as roads and drains. The increase of \$0.76 million is due to an estimate of Council's asset value, based on valuation to date and the potential for capitalisation of works completed in the capital program.

4.1.11 Amortisation-Intangible assets

	Forecast	Budget	Change	
	2019/20	2020/21		
	\$'000	\$'000	\$'000	%
Intangible assets	363	252	(111)	(30.6%)
Total amortisation - intangible assets	363	252	(111)	(30.6%)

There is a decrease in Intangible assets of \$0.11 million or 30.6% due to IT software assets being fully amortised in the ensuing financial year with no remaining book value.

4.1.12 Amortisation-Right of Use assets

	Forecast	Budget	Change	
	2019/20	2020/21		
	\$'000	\$'000	\$'000	%
Right of use assets	687	580	(107)	(15.6%)
Total amortisation - right of use assets	687	580	(107)	(15.6%)

This is a new asset that has been created as a result of the implementation of *AASB 16 Leases*. This amount represents plant, IT equipment and property assets which were not purchased by Council, but which are for Council's exclusive use.

4.1.13 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed and are comparable between the forecast and the budget for 2020/21.

There are \$4.16 million new borrowings to partly fund the capital works program, and a rollover of \$4.00 million loan financing for the redevelopment of the West Gippsland Arts Centre.

4.1.14 Finance Costs - leases

As a result of the implementation of *AASB 16 Leases*, an amount of \$0.03 million is included to the 2020/21 Budget to repay the interest component of right of use assets that are the subject of lease agreements.

4.1.15 Other expenses

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Auditors remuneration – VAGO - audit of the financial statements, performance statement and grants acquittal	53	56	3	5.7%
Auditors remuneration - internal	43	48	5	11.6%
Councillor's allowances	402	415	13	3.2%
Operating rentals	81	144	63	77.8%
Bank charges	165	165	0	0.0%
Contributions - WGRLC	1,920	1,958	38	2.0%
Council grants	666	706	40	6.0%
Other	562	631	69	12.3%
Total other expenses	3,892	4,123	231	5.9%

Other expenses relate to a range of expenditure including contributions to West Gippsland Libraries, community groups, audit fees, rate rebates, operating leases, councillor allowances and other miscellaneous expenditure items. Other expenses are forecast to increase by 12.3% or \$0.69 million.

4.2 Balance Sheet

4.2.1 Assets

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

Current assets are a combination of cash and cash equivalents, trade and other receivables, prepayments and other financial assets. These balances are highly liquid, with an expectation that they could be converted into cash within twelve months. Current assets have decreased compared to forecast by \$5.62 million. Cash has decreased by \$6.00 million due to the utilisation of funds to finance the capital works program.

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) represents the value of Computer and telecommunications assets capitalised to the Balance Sheet and fully amortised in the ensuing financial year. The \$24.38 million increase, for PIP&E and IA, is attributable to the net result of the capital works program, depreciation of assets, the sale of assets and the inclusion of non-monetary assets.

4.2.2 Liabilities

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

Trade and other payables are those to whom Council owe money at the 30 June. These liabilities are budgeted to increase marginally in the 2020/21 budget.

Provisions (both current and non-current) include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are not expected to change.

Interest bearing loans and borrowings are borrowings of Council. There is an increase in borrowings during 2020/21 to fund the capital works program. In addition, Council will rollover the previous loan of \$4.00 million originally borrowed for the redevelopment of the West Gippsland Arts Centre.

4.2.3 Borrowings

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

	Forecast 2019/20	Budget 2020/21
	\$	\$
Amount borrowed as at 30 June of the prior year	11,607	11,168
Amount proposed to be borrowed	4,000	8,155
Amount projected to be redeemed	(4,439)	(4,000)
Amount of borrowings as at 30 June	11,168	15,323

4.2.4 Right-of-use assets

This is a new asset created in the Balance Sheet as a result of *AASB 16 leases*. It represents the lessee's right to use an asset over the life of a lease,

Details of the leases by category are listed below:

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		Budget
	2019/20		2020/21
	\$		\$
Right-of-use assets			
Property	1,384,914		1,175,765
Plant & vehicles	256,518		180,621
IT equipment	581,107		286,091
Total right-of-use assets	2,222,539		1,642,477
Lease liabilities			
Current lease Liabilities			
Property	180,357		191,212
Plant & vehicles	68,554		48,461
IT equipment	301,004		135,512
Total current lease liabilities	549,915		375,185
Non-current lease liabilities			
Property	1,243,745		1,052,533
Plant & vehicles	187,256		138,795
IT equipment	270,627		135,114
Total non-current lease liabilities	1,701,628		1,326,442
Total lease liabilities	2,251,543		1,701,627

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 1.32%.

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 \$14.51 million represents the surplus budgeted in the income statement during 2020/21 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 2020/21 budget, Council has transfers to reserves of \$4.05 million. The transfers to reserves are mainly from Development Contributions (DCP) and Public Open Space levy income. Council applies Public Open Space income to purchase or improve open space, parks or recreational assets. Development Contributions income is to be expended directly on infrastructure projects identified within the relevant DCP scheme. Baw Baw Shire is a rapidly growing region with extensive economic development occurring.

There are transfers from reserves of \$4.46 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 2020/21.

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 \$3.10 million when compared to the prior 2019/20 year. This is due to an increase in operating grants of \$1.70 million and lower expenditure on materials, services and contracts of \$4.00 million.

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

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

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

Payments for Property, infrastructure, plant and equipment decreased by \$2.46 million. The value of the capital works program is lower in the budget for 2020/21 than the forecast for 2019/20. The budgeted capital work program includes \$3.50 million relating to capital projects carried forward from the prior year and scheduled for completion in the 2020/21 budget. Further carryovers are yet to be approved with the finalisation of the 2019/20 year.

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 2020/21 year reports an increase of \$4.65 million cash used in financing activities. This is due to the proceeds from loan borrowings exceeding the repayment of borrowings.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 202/21 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 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Property	9,332	7,174	(2,150)	(23.1%)
Plant and equipment	820	1,972	1,152	140.4%
Infrastructure	26,204	26,604	400	1.5%
Total	36,356	33,750	(606)	(1.7%)

	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	7,174	-	1,805	1,201	4,168	500	759	4,916	1000
Plant and equipment	1,972	-	1,280	692	-	-	-	1,972	-
Infrastructure	26,604	-	12,098	10,686	3,819	7,100	3,361	12,988	3,155
Total	35,750	-	15,183	12,579	7,988	7,600	4,120	19,875	4,155

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
Land Acquisitions	750	-	-	750	-	-	707	43	-
Total Land	750	-	-	750	-	-	707	43	-
Buildings									
Access Compliance Program	50	-	50	-	-	-	-	50	-
Asbestos Removal Program	30	-	30	-	-	-	-	30	-
Building Renewal Program	210	-	210	-	-	-	-	210	-
Community Facilities Renewal Program	870	-	870	-	-	-	-	870	-
Community Facility Flooring Renewal Program	45	-	45	-	-	-	-	45	-
Community Facility Heating and Cooling Renewal Program	200	-	200	-	-	-	-	200	-
Community Facility Roof Renewal Program	145	-	145	-	-	-	-	145	-
Community Hubs Strategy Implementation Program	100	-	-	100	-	-	-	100	-
Council Building Cladding Program	120	-	120	-	-	-	-	120	-
DIOS008 Public toilets within linear parks, Warragul	200	-	-	-	200	-	52	148	-
Drouin Community Hub	500	-	-	-	500	-	-	500	-
Office Equipment Replacement	15	-	15	-	-	-	-	15	-
Public Art	95	-	-	-	95	-	-	95	-
Recreation Reserve – Risk and Minor Works Program	40	-	40	-	-	-	-	40	-
Toilets and Amenities Renewal Program	80	-	80	-	-	-	-	80	-
Trafalgar Recreation Reserve Multi Use Facility	1,500	-	-	-	1,500	500	-	-	1000
Solar Panel Program	81	-	-	-	81	-	-	81	-
Triple Interceptor wash down bay, Warragul Depot	330	-	-	-	330	-	-	330	-
Total Buildings	4,611	-	1,805	100	2,706	500	52	3,060	1,000
TOTAL PROPERTY	5,361	-	1,805	850	2,706	500	759	3,103	1,000

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	1,167	-	1,167	-	-	-	-	1,167	-
Total Plant, Machinery and Equipment	1,167	-	1,167	-	-	-	-	1,167	-
Computers and Telecommunications									
Equipment Replacement	113	-	113	-	-	-	-	113	-
Information Technology Program	317	-	-	317	-	-	-	317	-
Whole Shire Aerial Imagery Capture	55	-	-	55	-	-	-	55	-
Total Computers and Telecommunications	485	-	113	372	-	-	-	485	-
TOTAL PLANT AND EQUIPMENT	1,652	-	1,280	372	-	-	-	1,652	-

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
INFRASTRUCTURE									
Roads									
Accessible Parking Improvements	25	-	25	-	-	-	-	25	-
Carpark Reconstruction Program	160	-	160	-	-	-	-	160	-
Future Storm Event(s)	200	-	200	-	-	200	-	-	-
Gravel Roads Resheet Program	1,500	-	1,500	-	-	-	-	1,500	-
Guardrail Renewal Program	50	-	50	-	-	-	-	50	-
Intersection Safety Improvements	753	-	-	753	-	753	-	-	-
Kerb & Channel Renewal Program	150	-	150	-	-	-	-	150	-
Line marking Renewal Program	200	-	200	-	-	-	-	200	-
Local Area Traffic Management Program	50	-	-	50	-	-	-	50	-
Local Road Safety Improvements	80	-	24	56	-	-	-	80	-
Localised Pavement Repairs program	1,578	-	1,578	-	-	436	-	1,142	-
New parking and traffic signs	25	-	-	13	13	-	-	25	-
Replace damaged decorations and faulty Christmas lights	13	-	13	-	-	-	-	13	-
Road Reconstruction Program	2,000	-	2,000	-	-	1,300	-	700	-
Road Resealing Program	1,800	-	1,800	-	-	-	-	1,800	-
Roadside Signage & Fittings Renewal Program	50	-	50	-	-	-	-	50	-
Sealing Gravel Roads program	630	-	-	630	-	218	-	412	-
Street tree planting program	60	-	6	-	54	-	-	60	-
Subdivisions Program	50	-	-	35	15	-	-	50	-
Tourism and Township Signage	50	-	-	25	25	-	-	50	-
Warragul Parking Study Implementation	100	-	20	80	-	-	-	100	-
Bus Shelter replacements	25	-	25	-	-	-	-	25	-
Copelands Road Upgrade	2,650	-	-	2,650	-	-	2,650	-	-
Black Sport Program – Fisher Road, Drouin West	125	-	-	125	-	125	-	-	-
Black Sport Program – Thomson Dam Access Rd	257	-	-	257	-	257	-	-	-
Intersection Safety Improvements	103	-	-	370	-	103	-	-	-
McCarthy Court Upgrade, Warragul	370	-	-	650	-	370	-	-	-
LED Streetlighting Upgrade Project – Stage 2	650	-	-	94	-	650	-	-	-
Drouin South Bypass Bridge Design Project	94	-	-	150	-	94	-	-	-
Drouin Township Plan	150	-	-	-	-	-	-	150	-
Total Roads	13,844	-	7,801	5,937	107	4,402	2,650	6,792	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Bridges									
Vehicle Bridge Renewal Program	500	-	500	-	-	250	-	250	-
Major Culverts Renewal Program	170	-	170	-	-	-	-	170	-
Total Bridges	670	-	670	-	-	250	-	420	-
Footpaths and Cycleways									
DDA Upgrade Program	30	-	30	-	-	-	-	30	-
Footpath Bay Replacement and Trip Hazard Program	118	-	118	-	-	-	-	118	-
Gravel Path Renewal Program	100	-	100	-	-	-	-	100	-
Intertown Footpaths	0	-	-	-	-	-	-	-	-
New Footpaths in Major Towns	0	-	-	-	-	-	-	-	-
New Footpaths in Minor Towns	0	-	-	-	-	-	-	-	-
New Footpaths in Tourism towns	0	-	-	-	-	-	-	-	-
New Footpaths in Villages	0	-	-	-	-	-	-	-	-
Pram Ramp Renewal Program	25	-	25	-	-	-	-	25	-
Sealed Footpath Renewal Program	210	-	210	-	-	-	-	210	-
Accelerated footpath program	1,500	-	-	-	1,500	-	124	640	735
Erica to Rawson Trail	850	-	-	-	850	850	-	-	-
Total Footpaths and Cycleways	2,833	-	483	-	2,350	850	124	1,123	735
Drainage									
Dam rehabilitation Program	30	-	30	-	-	-	-	30	-
Minor Culverts Renewal Program	125	-	125	-	-	-	-	125	-
Roadside drains and flanking Program	450	-	450	-	-	-	-	450	-
Stormwater Pipe Renewal Program	170	-	170	-	-	-	-	170	-
Stormwater Pit Renewal Program	120	-	120	-	-	-	-	120	-
Wetland Establishment Program	75	-	75	-	-	-	-	75	-
Total Drainage	970	-	970	-	-	-	-	970	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Recreational, Leisure & Community Facilities									
Hard Playing Surface Program	45	-	45	-	-	-	-	45	-
Neerim South Oval Upgrade	35	-	-	35	-	-	-	35	-
Open Space Furniture and Fittings Renewal Program	50	-	50	-	-	-	-	50	-
Place Making Program	200	-	-	200	-	-	-	200	-
Playground Equipment Renewal Program	150	-	150	-	-	-	-	150	-
Public Lighting Renewal Program	25	-	25	-	-	-	-	25	-
Recreation and Open Space Forward Design Program	100	-	30	70	-	-	-	100	-
Skate and BMX Facility Renewal Program	10	-	10	-	-	-	-	10	-
Sports Equipment Renewal Program	25	-	25	-	-	-	-	25	-
Sports Field Surface Program	480	-	480	-	-	100	-	380	-
Sports Lighting Renewal Program	425	-	425	-	-	250	-	175	-
Swimming Pool Plant, Fixtures & Fittings Renewal Program	150	-	150	-	-	-	-	150	-
Baxter Reserve Synthetic Soccer Pitch	2,920	-	584	2,336	-	500	-	-	2,420
Master Plan Implementation	75	-	-	75	-	-	-	75	-
Western Park Warragul Stormwater for Irrigation Upgrade	608	-	-	608	-	425	-	183	-
Rawson Skate Park and RV Parking	503	-	-	-	503	323	180	-	-
DIOS005 Open Space Upgrades	356	-	36	71	249	-	356	-	-
Logan Park Cycling Centre of Excellence Feasibility Study	55	-	-	55	-	-	-	55	-
Trafalgar Tennis Hitting Wall	8	-	-	-	8	-	-	8	-
Total Recreational, Leisure & Community Facilities	6,219	-	2,010	3,450	760	1,598	536	1,666	2,420
Other Infrastructure									
Forward Design program	225	-	-	225	-	-	-	225	-
Accelerated Design Program	475	-	-	475	-	-	-	475	-
Total Other Infrastructure	700	-	-	225	-	-	-	700	-
TOTAL INFRASTRUCTURE	25,236	-	11,933	10,086	3,216	7,100	3,310	11,671	3,155
TOTAL NEW CAPITAL WORKS	32,249	-	15,018	11,308	5,923	7,600	4,069	16,425	4,155

Works carried forward from the 2019/20 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Land									
Yarragon Retardation - Land Acquisition	535	-	-	-	535	-	-	535	-
Sutton Street & Pharoah's Road (INL-NW-03) - Land Purchase	620	-	-	-	620	-	-	620	-
Main Street South Road & Weebar Road (INA-SE-01) - Land Purchase 18/19	70	-	-	-	70	-	-	70	-
Total Land	1,225	-	-	-	1,225	-	-	1,225	-
Buildings									
Community Hubs Strategy Implementation Program	71	-	-	71	-	-	-	71	-
Drouin Community Hub	101	-	-	-	101	-	-	101	-
Normanby Street Family & Children's Services Centre Expansion	136	-	-	-	136	-	-	136	-
Baw Baw Civic Precinct Masterplan	280	-	-	280	-	-	-	280	-
Total Buildings	588	-	-	351	237	-	-	588	-
TOTAL PROPERTY	1,813	-	-	351	1,462	-	-	1,813	-
PLANT AND EQUIPMENT									
Computers and Telecommunications									
Information Technology Program	320	-	-	320	-	-	-	320	-
Total Computers and Telecommunications	320	-	-	320	-	-	-	320	-
TOTAL PLANT AND EQUIPMENT	320	-	-	320	-	-	-	320	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Off Street Car Parks & Street Parking Rehabilitation Program	55	-	-	55	-	-	-	55	-
Warragul Parking Study Implementation	85	-	-	85	-	-	-	85	-
Warragul - Korumburra Rd & Murdie Rd (INA-SW-01) 18/18	20	-	-	-	20	-	-	20	-
Total Roads	160	-	-	140	20	-	-	160	-
Footpaths and Cycleways									
New Footpaths in Tourism Towns	30	-	-	-	30	-	-	30	-
Total Footpaths and Cycleways	30	-	-	-	30	-	-	30	-
Drainage									
Yarragon Drainage - Hazeldean Road Retarding Basin 18/19	173	-	-	-	173	-	-	173	-
Retarding basin construction - Trafalgar	250	-	-	250	-	-	-	250	-
Trafalgar Drainage - design & land acquisition retardation	380	-	-	-	380	-	-	380	-
Total Drainage	803	-	-	250	553	-	-	803	-
Recreational, Leisure & Community Facilities									
Annual playground equipment renewal & upgrade program 18/19	165	-	165	-	-	-	-	165	-
DISO007 Upgraded Playground Facilities for the disabled (Drouin)	80	-	-	80	-	-	51	29	-
Indoor Stadium (Stage 1) - Warragul Leisure Centre	130	-	-	130	-	-	-	130	-
Total Recreational, Leisure & Community Facilities	375	-	165	210	-	-	51	324	-
TOTAL INFRASTRUCTURE	1,368	-	165	600	603	-	51	1,317	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2019/20	3,501	-	165	1,271	2,065	-	51	3,450	-
TOTAL CAPITAL WORKS	35,750	-	15,183	12,579	7,988	7,600	4,120	19,875	4,155

5. Financial performance indicators

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

Indicator	Measure	Note	Actual 2018/19	Forecast 2019/20	Budget 2020/21	Strategic Resource Plan Projections			Trend
						2021/22	2022/23	2023/24	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	0.5%	(6.3%)	(2.6%)	(0.4%)	(0.6%)	(0.4%)	o
Liquidity									
Working Capital	Current assets / current liabilities	2	195.0%	167.9%	146.6%	167.0%	176.6%	194.3%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	17.3%	74.5%	66.2%	54.5%	58.9%	62.3%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rates & charges revenue	4	20.2%	18.5%	24.5%	21.5%	29.0%	28.1%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rates & charges revenue		9.3%	5.9%	12.2%	3.0%	7.4%	(1.1%)	o
Indebtedness	Non-current liabilities / own source revenue	5	26.3%	28.1%	33.2%	34.6%	40.5%	38.9%	o
Asset renewal	Asset renewal expenditure / depreciation	6	77.5%	95.9%	90.5%	92.1%	80.6%	78.8%	-
Stability									
Rates concentration	Rates & charges revenue / adjusted underlying revenue	7	69.0%	77.5%	74.6%	73.9%	73.9%	74.2%	o
Rates effort	Rates & charges revenue / CIV of rateable properties in the municipality		0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	o
Efficiency									
Expenditure level	Total expenditure / no. of property assessments		\$3,147	\$3,138	\$3,165	\$3,216	\$3,302	\$3,372	o
Revenue level (rates & charges)	Residential rate revenue / No. of residential property assessments		\$1,899	\$1,841	\$1,923	\$1,985	\$2,043	\$2,103	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		14.2%	19.3%	18.4%	13.5%	13.4%	13.4%	+

Key to Forecast Trend:

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

Notes to indicators

1. Adjusted underlying result

There is some variation in the adjusted underlying result, with predominantly positive results, moving into deficit from the forecast for 2019/20 onwards. This has been impacted by COVID-19, however these results still demonstrate a financially sustainable position. It is a measure of Council's ability to achieve its service delivery objectives after removing revenue sources that are specifically allocated to capital works.

2. Working Capital

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

3. Unrestricted Cash

The ratio indicates that there is capacity to pay for Council's liabilities as they fall due. The lower ratio for 2018/19 is due to the removal of cash investments with a maturity date greater than 90 days. The budget and future years do not allow for investments in excess of 90 days.

4. Debt compared to rates

Debt compared to rates is measured by the total of Council's loans & borrowings as a percentage of rates & charges. This ratio is forecast to be 18.6% for the 2020/21 year and projected to increase to 25.0% by 2023/24. Additional borrowings are proposed in order to fund new strategic projects during the 2020/21. The ratios are well within Council's Borrowing Policy parameter of a maximum of 40% indicating the capacity to increase further borrowing if required.

5. Indebtedness

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

6. Asset Renewal

Asset renewal ratio is 92.1% for the 2020/21 Budget year and expected to remain relatively constant until the 2023/24 year that reflects a decrease to 78.8%. While Council has allocated additional funding towards asset renewal, the impact of increased depreciation (renewal demand) has resulted in this ratio remaining below the preferred target of 100%.

7. Rates concentration

The rates concentration ratio indicates Council's reliance on rates & charges as a revenue source. The ratio remains relatively constant at approximately 74.6% for the 2020/21 Budget and ensuring three financial years.

Appendix A Fees and Charges Schedule

The appendix presents the rates and charges of a statutory and non-statutory nature, which will be charged in respect to various goods and services provided during the 2020/21 year.

<i>Description of Fees and Charges</i>	<i>Unit of Measure</i>	<i>GST Status</i>	<i>2019/20 Fee Including GST</i> \$	<i>2020/21 Fee Including GST</i> \$	<i>Fee Increase / Decrease</i> %
Community Infrastructure					
Bellbird Park Stadium Refer Note 8 of the Fees and Charges Schedule					
Bellbird Park Stadium- Stadium Sports					
3 months Pryme mover membership (Bellbird Park Only)	Membership	Taxable	\$ 124.10	\$ 127.80	3.0%
Casual squash court hire- (1/2 Hr)	Session	Taxable	\$ 13.40	\$ 13.80	3.0%
Casual squash court hire (Per Hour)	Hour	Taxable	\$ 27.00	\$ 27.80	3.0%
Casual Stadium Entry 10 Visit Pass	Pass	Taxable	\$ 38.70	\$ 39.90	3.1%
Casual Stadium Entry 10 Visit Pass- Concession	Pass	Taxable	\$ 30.60	\$ 31.50	2.9%
Casual Stadium Entry Concession	Session	Taxable	\$ 3.40	\$ 3.50	2.9%
Disability Netball	Each	Taxable	\$ 4.20	\$ 4.30	2.4%
Futsal - Team Sheet	Team	Taxable	\$ 64.20	\$ 66.10	3.0%
Futsal-Registration	Team	Taxable	\$ 103.00	\$ 106.00	2.9%
Group Fitness- Casual Adult Price	Person	Taxable	\$ 13.90	\$ 14.30	2.9%
Group Fitness- Concession	Person	Taxable	\$ 11.10	\$ 11.40	2.7%
Group Fitness- Pryme Mover	Person	Taxable	\$ 9.20	\$ 9.50	3.3%
Gymnastics Classes Fortnightly Direct Debit 46 weeks/year	Each	Taxable	\$ 20.00	\$ 20.60	3.0%
Gymnastics Classes Term (Price X Number of classes)	Each	Taxable	\$ 11.10	\$ 11.40	2.7%
Gymnastics GV Registration	Each	Taxable	\$ 33.90	\$ 34.90	2.9%
Keenagers	Each	Taxable	\$ 4.20	\$ 4.30	2.4%
Lifeball	Each	Taxable	\$ 4.20	\$ 4.30	2.4%
Netball (Service Provider) registration & insurance fee per team	Per team	Taxable	\$ 172.30	\$ 177.50	3.0%
Netball (Service Provider) Team Sheet	Team	Taxable	\$ 55.60	\$ 57.30	3.1%
Program Room Hire	Hour	Taxable	\$ 35.40	\$ 36.50	3.1%
Pryme Movers Group Fitness 10 Visit Pass	Pass	Taxable	\$ 83.70	\$ 86.20	3.0%
Racquet Hire	Each	Taxable	\$ 4.40	\$ 4.50	2.3%
Squash Club Membership	Membership	Taxable	\$ 33.70	\$ 34.70	3.0%

Squash Club Membership-Concession	Membership	Taxable	\$ 27.00	\$ 27.80	3.0%
Squash- Concession	Membership	Taxable	\$ 10.65	\$ 11.00	3.3%
Squash- Junior	Each	Taxable	\$ 10.60	\$ 11.00	3.8%
Squash Junior/Concession 10 Visit Pass (Competition)	Pass	Taxable	\$ 106.00	\$ 109.20	3.0%
Squash- Senior	Each	Taxable	\$ 13.50	\$ 13.90	3.0%
Squash Senior 10 Visit Pass (Competition)	Pass	Taxable	\$ 135.00	\$ 139.10	3.0%
Volleyball Junior	Each	Taxable	\$ 5.40	\$ 5.50	1.9%
Volleyball Junior 10 Visit Pass (Competition)	Pass	Taxable	\$ 54.00	\$ 55.60	3.0%
Volleyball Senior 10 Visit Pass (Competition)	Pass	Taxable	\$ 67.00	\$ 69.00	3.0%
Volleyball-Concession	Each	Taxable	\$ 5.40	\$ 5.50	1.9%
Volleyball-Family Pass (2 adults, 2 children)	Pass	Taxable	\$ 13.70	\$ 14.10	2.9%
Volleyball-Senior	Each	Taxable	\$ 6.70	\$ 6.90	3.0%
Bellbird Park Synthetic and Grass Fields					
Cleaning- Toilets/ change - Casual users	Each	Taxable	\$ 110.00	\$ 112.20	2.0%
Cleaning- Toilets/ change - User Groups	Each	Taxable	\$ 54.50	\$ 56.00	2.8%
Synthetic Field- Casual use- Full Field (per hour)	Hour	Taxable	\$ 64.00	\$ 65.30	2.0%
Synthetic Field- Casual use- Half Field (per hour)	Hour	Taxable	\$ 33.50	\$ 34.20	2.1%
Synthetic Field- Primary school (per term-maximum 10 hours)	Per Term	Taxable	\$ 130.00	\$ 132.60	2.0%
Synthetic Field- Secondary school (per term-maximum 10 hours)	Per Term	Taxable	\$ 259.00	\$ 264.20	2.0%
Synthetic Field- Tenants - Full Field (per hour)	Hour	Taxable	\$ 26.00	\$ 26.50	1.9%
Synthetic Field- Tenants - Half Field (per hour)	Hour	Taxable	\$ 14.00	\$ 14.30	2.1%
Equestrian Casual Hire					
Casual Hire (Baw Baw Equestrian Centre, Lardner)-daily	Daily	Taxable	\$ 360.00	\$ 367.20	2.0%
Casual Hire (Logan Park facility)- daily	Day	Taxable	\$ 170.00	\$ 173.40	2.0%
Event Bond					
Event Bond (refundable on final inspection)	Each	Non - Taxable	\$ 1,025.00	\$ 1,045.50	2.0%
Garbage and Tipping Fees					
Commercial tenements - 120 lit bin (optional service)- per annum	Service	Non - Taxable	\$ 420.00	\$ 430.00	2.4%
Commercial tenements -240 lit bin (optional service)- per annum	Service	Non - Taxable	\$ 496.00	\$ 505.00	1.8%

Garbage Charge - Additional 120 Collection- (per annum)	Service	Non - Taxable	\$ 87.00	\$ 90.00	3.4%
Garbage Charge - Additional 240 Recycling Collection- (per annum)	Service	Non - Taxable	\$ 49.00	\$ 50.00	2.0%
Garbage Charge - Declared Area (per annum)	Service	Non - Taxable	\$ 384.00	\$ 392.00	2.1%
Garbage Charge - Undeclared Area (optional service)- per annum	Service	Non - Taxable	\$ 384.00	\$ 392.00	2.1%
Green Waste – Additional (per annum)	Service	Non - Taxable	\$ 74.00	\$ 75.00	1.4%
Hard Rubbish Collection – Pensioners (pick up)	Each	Taxable	\$ 32.00	\$ 32.60	1.9%
Hard Rubbish Collection (pick up)	Each	Taxable	\$ 65.00	\$ 66.30	2.0%
Silage Wrap- Bulker bag purchase	Per bag	Taxable	\$ 10.00	\$ 10.00	0.0%
Tanjil Bren Collection Service (per annum)	Service	Non - Taxable	\$ 121.00	\$ 123.00	1.7%
Tip Fee - Car Bodies (each)	Each	Taxable	\$ 52.00	\$ 53.00	1.9%
Tip Fee - Domestic refuse (m3)	Cubic Metre	Taxable	\$ 34.00	\$ 36.00	5.9%
Tip Fee - Domestic refuse 6X4 trailer or Utility- Level Fill	Each	Taxable	\$ 26.00	\$ 27.00	3.8%
Tip Fee - Domestic refuse 8X5 Trailer - level fill or Utility- Fill above sides	Each	Taxable	\$ 34.00	\$ 35.00	2.9%
Tip Fee - Green Waste /Tree Pruning (m3)	Cubic Metre	Taxable	\$ 21.00	\$ 22.00	4.8%
Tip Fee - LPG / Gas Bottles Up to and including 20kg	Each	Taxable	\$ 10.00	\$ 11.00	10.0%
Tip Fee - LPG / Gas Bottles More than 20kg (each)	Each	Taxable	\$ 26.00	\$ 27.00	3.8%
Tip Fee - Paint Tin 1-5 litre (each)	Each	Taxable	\$ 3.00	\$ 3.00	0.0%
Tip Fee - Paint Tin 6-20 litre (each)	Each	Taxable	\$ 4.00	\$ 5.00	25.0%
Tip Fee - Paint Tin more than 20 litre (each)	Each	Taxable	\$ 10.00	\$ 10.00	0.0%
Tip Fee - Paper & Cardboard Commercial (m3)	Cubic Metre	Taxable	\$ 5.00	\$ 5.00	0.0%
Tip Fee - Tyres – car and motorbike (each)	Each	Taxable	\$ 5.00	\$ 5.00	0.0%
Tip Fee - Tyres - light truck and 4X4 (each)	Each	Taxable	\$ 9.00	\$ 10.00	11.1%
Tip Fee - Tyres - truck (each)- up to 1.2 diameter off rim	Each	Taxable	\$ 16.00	\$ 17.00	6.3%
Tip Fee - Tyres -tractor (up to 1.2m diameter)	Each	Taxable	\$ 91.00	\$ 93.00	2.2%
Tip Fee -Single Mattress	Each	Taxable	\$ 21.00	\$ 21.00	0.0%
Tip Fee-Domestic Refuse(Minimum)- up to 80L garbage bag	Each	Taxable	\$ -	\$ 4.00	0.0%
Tip Fee-Double/Queen/King Mattress	Each	Taxable	\$ 32.00	\$ 32.00	0.0%
Tip Fee-Sedans/Station Wagons with seats down	Each	Taxable	\$ -	\$ 16.00	0.0%
Tip Fee-Sedans/Station Wagons with seats up/240L bins/44 gallon drums	Each	Taxable	\$ -	\$ 12.00	0.0%
Tip Fee-Silage Wrap Disposal	Cubic Metre	Taxable	\$ -	\$ 25.00	0.0%
Tip Fee-Tyres-4X4 on rim	Each	Taxable	\$ 16.00	\$ 20.00	25.0%
Tip Fee-Tyres-Car on rim	Each	Taxable	\$ 9.00	\$ 10.00	11.1%

Walhalla Collection Service (per annum)	Service	Non - Taxable	\$ 187.00	\$ 190.00	1.6%
Miscellaneous					
Subdivision Engineering Supervision	Percentage	Non - Taxable	\$ 2.50	\$ 2.50	0.0%
Subdivision Plan Approval (Statutory-Subdivision Act)	Percentage	Non - Taxable	\$ 0.75	\$ 0.75	0.0%
Other Swimming Pools					
Adult Monthly Pass	Membership	Taxable	\$ 30.30	\$ 31.20	3.0%
Adult Season Pass	Membership	Taxable	\$ 102.70	\$ 105.80	3.0%
Concession Monthly Pass	Membership	Taxable	\$ 24.20	\$ 24.90	2.9%
Concession/Child Season Pass	Membership	Taxable	\$ 82.20	\$ 84.70	3.0%
Family Monthly Pass	Membership	Taxable	\$ 53.60	\$ 55.20	3.0%
Family Season Pass	Membership	Taxable	\$ 180.40	\$ 185.80	3.0%
Other Swimming Pools Refer Note 8 of the Fees and Charges Schedule					
Other Swimming Pools- Summer Pools Single Admissions					
Adult	Session	Taxable	\$ 5.60	\$ 5.80	3.6%
Concession	Session	Taxable	\$ 3.50	\$ 3.60	2.9%
Family	Session	Taxable	\$ 15.20	\$ 15.70	3.3%
Other Swimming Pools- Swimming Pools per Session					
Swimming Lessons (Service Provider Teacher)- per participant	Session	Taxable	\$ 7.70	\$ 7.90	2.6%
Property- Exhibition Hall Hire					
Community rate -full day	Each	Taxable	\$ 294.00	\$ 300.00	2.0%
Community rate -half day	Each	Taxable	\$ 150.00	\$ 153.00	2.0%
Exhibition Hall (Function without Alcohol - Bond)	Each	Non - Taxable	\$ 615.00	\$ 627.30	2.0%
Exhibition Hall (Function with Alcohol - Bond)	Each	Non - Taxable	\$ 615.00	\$ 627.30	2.0%
Exhibition Hall Commercial/Private/Govt/Not for Profit Hire - full day	Day	Taxable	\$ 767.00	\$ 782.30	2.0%
Exhibition Hall Commercial/Private/Govt/Not For Profit Hire - half day	Each	Taxable	\$ 384.00	\$ 391.70	2.0%

Property- Goods Shed Hire Fees					
Goods Shed Hire Fees-Community Day	Day	Taxable	\$ 85.00	\$ 86.70	2.0%
Goods Shed Hire Fees-Community Half Day	Half day	Taxable	\$ 43.00	\$ 43.90	2.1%
Goods Shed Hire Fees-Community Quarter Day	Quarter Day	Taxable	\$ 21.00	\$ 21.40	1.9%
Property- Hall Hire- Halls managed by COM's					
Commercial/Private- Full Day	Each	Taxable	\$ 133.50	\$ 136.20	2.0%
Commercial/Private- Night	Each	Taxable	\$ 187.00	\$ 190.70	2.0%
Community/Local	Hour	Taxable	\$ 11.00	\$ 11.20	1.8%
Community/Local- Full day	Each	Taxable	\$ 64.00	\$ 65.30	2.0%
Community/Local- Night	Each	Taxable	\$ 96.00	\$ 97.90	2.0%
Hall Hire- Bond - Events with alcohol	Each	Non - Taxable	\$ 615.00	\$ 627.30	2.0%
Hall Hire- Bond- Events without alcohol	Each	Non - Taxable	\$ 615.00	\$ 627.30	2.0%
Meeting Room	Hour	Taxable	\$ 11.00	\$ 11.20	1.8%
Property- Public Buildings-Casual Hire Rate					
Bond Alcohol	Each	Non - Taxable	\$ 615.00	\$ 627.30	2.0%
Bond-No Alcohol	Each	Non - Taxable	\$ 615.00	\$ 627.30	2.0%
Cleaning	Hour	Taxable	\$ 72.00	\$ 73.40	1.9%
Commercial/Private full day	Each	Taxable	\$ 256.00	\$ 261.10	2.0%
Commercial/Private half day	Each	Taxable	\$ 128.00	\$ 130.60	2.0%
Community- half day	Each	Taxable	\$ 32.00	\$ 32.60	1.9%
Community-full day	Each	Taxable	\$ 64.00	\$ 65.30	2.0%
Fitness Instructors	Hour	Taxable	\$ 26.00	\$ 26.50	1.9%
Hourly rate Community	Hour	Taxable	\$ 11.00	\$ 11.20	1.8%
Not for Profit/Government- full day	Each	Taxable	\$ 96.00	\$ 97.90	2.0%
Not for Profit/Government- half day	Each	Taxable	\$ 48.00	\$ 49.00	2.1%
Provision of Stormwater size, depth and offset information					
Notice of information through Section 200(1) of the Local Govt Act 1989	Each	Non - Taxable	\$ 67.00	\$ 68.30	1.9%
Recreation Facilities- Buildings					
Personal Trainers	Hour	Taxable	\$ 21.00	\$ 21.40	1.9%
Recreation Reserves					
Events-excludes bins and cleaning	Day	Taxable	\$ 855.00	\$ 872.10	2.0%
User fees (Maximum fee)- per annum (Refer to Council Pricing Policy)	Annum	Taxable	\$ 5,466.00	\$ 5,575.30	2.0%

Sporting Fields					
Grounds- Cleaning charge (per hour)	Hour	Taxable	\$ 67.00	\$ 68.30	1.9%
Grounds- Community Club, Group or School outside BBSC- Casual use (daily)	Day	Taxable	\$ 165.00	\$ 168.30	2.0%
Grounds- For Profit/Commercial Groups	Day	Taxable	\$ 438.00	\$ 446.80	2.0%
Grounds- Schools within Baw Baw Shire- Casual use (must be booked)	Day	Taxable	\$ -	\$ -	0.0%
Grounds-Community Club or Group within BBSC-Casual Use	Day	Taxable	\$ 110.00	\$ 112.20	2.0%
Lights- Full Field (per hour)	Hour	Taxable	\$ 26.00	\$ 26.50	1.9%
Lights- Half field (hourly)	Hour	Taxable	\$ 19.00	\$ 19.40	2.1%
Sporting Pavilion					
Pavilion- Cleaning charge (per use)	Each	Taxable	\$ 134.00	\$ 136.70	2.0%
Pavilion-Use	Hour	Taxable	\$ 21.00	\$ 21.40	1.9%
Turf Wicket					
Turf wicket pitch (per use)	Each	Taxable	\$ 315.00	\$ 321.30	2.0%
Warragul Leisure Centre					
Refer Note 8 of the Fees and Charges Schedule					
Warragul Leisure Centre- Aquatic Education					
Aquasafe Intensive 5 Day School Holiday Program	Membership	Taxable	\$ 64.20	\$ 66.10	3.0%
Aquasafe Plus- Fortnightly direct debit (48 week program)	Membership	Taxable	\$ 35.70	\$ 36.80	3.1%
Bronze Medallion	Session	Taxable	\$ 9.20	\$ 9.50	3.3%
Grey Medallion	Session	Taxable	\$ 9.00	\$ 9.30	3.3%
Private Lesson 0.5 hr	Each	Taxable	\$ 51.30	\$ 52.80	2.9%
School Swimming Lessons:Fun Day/Structured Water Plan/Water Safety. Price per student per one hr lesson (No ratio)	Session	Taxable	\$ 9.10	\$ 9.40	3.3%
School Swimming Lessons:Price per student per 45 min lesson (1:6 Ratio)	Session	Taxable	\$ 8.70	\$ 8.90	2.3%
School Swimming Lessons:Price per student per 45 min lesson (1:7 Ratio)	Session	Taxable	\$ 8.50	\$ 8.70	2.4%
School Swimming Lessons:Price per student per 45 min lesson (1:8 Ratio)	Session	Taxable	\$ 8.30	\$ 8.50	2.4%
School Swimming Lessons:Price per student per 45 min lesson (1:9+ Ratio)	Session	Taxable	\$ 8.10	\$ 8.30	2.5%
Schools per participant (School instructor)	Session	Taxable	\$ 6.60	\$ 6.80	3.0%
Schools Per student per 1 hour lesson (1:6 ratio)	Session	Taxable	\$ 9.10	\$ 9.40	3.3%

Schools Per student per 30 min lesson (1:6 ratio)	Session	Taxable	\$ 7.70	\$ 7.90	2.6%
Term Aquasafe (0.5 hr)	Membership	Taxable	\$ 19.60	\$ 20.20	3.1%
Warragul Leisure Centre- Aquatics (Casual)					
Adult Swim-Casual price entry to all aquatic facilities except warm water pool	Each	Taxable	\$ 7.40	\$ 7.60	2.7%
Child Swim- Casual price entry to all aquatic facilities except warm water pool	Each	Taxable	\$ 5.90	\$ 6.10	3.4%
Concession Swim- Casual concession price entry to all facilities except warm water pool	Each	Taxable	\$ 5.90	\$ 6.10	3.4%
Family Swim (Sunday)- Discount casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$ 15.80	\$ 16.30	3.2%
Family Swim- Casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$ 20.30	\$ 20.90	3.0%
Warm Water Pool (Adult)- Casual adult price entry to warm water pool- additional to adult swim fee	Each	Taxable	\$ 2.10	\$ 2.20	4.8%
Warm Water Pool (Concession)- Casual Concession price entry to Warm Water Pool-additional to concession swim fee	Each	Taxable	\$ 1.70	\$ 1.80	5.9%
Warragul Leisure Centre- Aquatics Visit Pass					
Adult Pools- 20 visits	Pass	Taxable	\$ 133.20	\$ 137.20	3.0%
Concession Pools- 20 visits	Pass	Taxable	\$ 106.20	\$ 109.40	3.0%
Master Swimming -10 Visits	Pass	Taxable	\$ 135.50	\$ 139.60	3.0%
Warm Water Pool (Adult)- 10 Visits	Pass	Taxable	\$ 85.50	\$ 88.10	3.0%
Warm Water Pool (Adult)- 20 Visits	Pass	Taxable	\$ 171.00	\$ 176.10	3.0%
Warm Water Pool (Concession) - 20 Visits	Pass	Taxable	\$ 136.80	\$ 140.90	3.0%
Warm Water Pool(Concession)-10 Visits	Pass	Taxable	\$ 68.40	\$ 70.50	3.1%
Warragul Triathlon/Swim Club- 25 Visit pass to lap aquatic facilities	Pass	Taxable	\$ 92.70	\$ 95.50	3.0%
Warragul Triathlon/Swim Club-50 Visit pass to lap aquatic facilities	Pass	Taxable	\$ 185.00	\$ 191.00	3.2%
Warragul Leisure Centre- Child Care per 10 Visits					
Additional Children	Pass	Taxable	\$ 17.10	\$ 17.60	2.9%
First Child	Pass	Taxable	\$ 32.40	\$ 33.40	3.1%
Occasional Care- First Child	Pass	Taxable	\$ 47.70	\$ 49.10	2.9%
Occasional Care-Additional Child	Pass	Taxable	\$ 33.30	\$ 34.30	3.0%

Warragul Leisure Centre- Child Care per 20 Visits					
Additional Children	Pass	Taxable	\$ 34.20	\$ 35.20	2.9%
First Child	Pass	Taxable	\$ 64.80	\$ 66.90	3.2%
Occasional Care- First Child	Pass	Taxable	\$ 95.40	\$ 98.30	3.0%
Occasional Care-Additional Child	Pass	Taxable	\$ 66.60	\$ 68.60	3.0%
Warragul Leisure Centre- Child Care per Session					
Additional Children	Hourly	Taxable	\$ 1.90	\$ 2.00	5.3%
First Child	Hourly	Taxable	\$ 3.60	\$ 3.70	2.8%
Occasional Care- First Child	Hourly	Taxable	\$ 5.30	\$ 5.50	3.8%
Occasional Care-Additional Child	Hourly	Taxable	\$ 3.70	\$ 3.80	2.7%
Warragul Leisure Centre- Children's Programs					
Late booking fee (less than 48 hours)	Each	Taxable	\$ 6.30	\$ 10.00	58.7%
School Holiday	Each	Taxable	\$ 57.90	\$ 59.60	2.9%
School Holiday Late pick up	Each	Taxable	\$ 12.70	\$ 13.10	3.1%
Warragul Leisure Centre- Facility hire					
Carnival Hire- Whole Day	Whole Day	Taxable	\$ 900.30	\$ 927.30	3.0%
Carnival Hire-Half Day- 2-4 Hours	Half Day	Taxable	\$ 450.20	\$ 463.70	3.0%
Inflatable Casual Use (Members Free)	Session	Taxable	\$ 2.00	\$ 2.00	0.0%
Inflatable Hire	Session	Taxable	\$ 381.90	\$ 393.40	3.0%
Lane Hire (pool per hour)	Hour	Taxable	\$ 45.50	\$ 46.90	3.1%
Program Room	Hour	Taxable	\$ 50.90	\$ 52.40	2.9%
Warm Water Pool	Hour	Taxable	\$ 64.40	\$ 66.30	3.0%
Whole Pool 25m (per hour-min 2 hours)	Session	Taxable	\$ 174.80	\$ 180.00	3.0%
Warragul Leisure Centre- Membership Direct Debit					
Full Membership- Start Up Fee	Membership	Taxable	\$ 80.80	\$ 83.20	3.0%
Full Aquatic Membership- Fortnightly Fee	Membership	Taxable	\$ 25.60	\$ 26.40	3.1%
Full Aquatic Membership- Fortnightly fee (Concession/Corporate)	Membership	Taxable	\$ 23.00	\$ 23.70	3.0%
Full Aquatic Membership- Start Up Fee	Membership	Taxable	\$ 80.80	\$ 83.20	3.0%
Full Aquatic Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$ 72.70	\$ 74.90	3.0%
Full Membership- Fortnightly Fee	Membership	Taxable	\$ 41.40	\$ 42.60	2.9%
Full Membership- Fortnightly Fee (Concession/Corporate)	Membership	Taxable	\$ 37.30	\$ 38.40	2.9%
Full Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$ 72.70	\$ 74.90	3.0%

Warragul Leisure Centre- Program per 10 Visits					
Group Fitness	Pass	Taxable	\$ 139.60	\$ 143.80	3.0%
Group Fitness (Concession)	Pass	Taxable	\$ 111.70	\$ 115.10	3.0%
Pryme Movers - Strength Training	Membership	Taxable	\$ 83.50	\$ 86.00	3.0%
Warragul Leisure Centre- Program per Session					
Group Fitness	Session	Taxable	\$ 15.50	\$ 16.00	3.2%
Group Fitness (Concession)	Session	Taxable	\$ 12.40	\$ 12.80	3.2%
Instructor hire - off site per hour	Session	Taxable	\$ 76.40	\$ 78.70	3.0%
Pryme Movers- Strength Training	Session	Taxable	\$ 9.20	\$ 9.50	3.3%
Virtual Classes	Session	Taxable	\$ 9.20	\$ 9.50	3.3%
Warragul Leisure Centre- Stadium Sports					
Netball Team Sheet	Team	Taxable	\$ 47.50	\$ 49.00	3.2%
Warragul Leisure Centre- Term Membership					
3 month insurance Aquatic Membership (inc. start up)	Membership	Taxable	\$ 301.40	\$ 310.40	3.0%
3 month Insurance Full Membership (inc. start up)	Membership	Taxable	\$ 476.00	\$ 490.30	3.0%
6 month aquatic membership	Membership	Taxable	\$ 333.80	\$ 343.80	3.0%
6 month aquatic membership (Concession)	Membership	Taxable	\$ 300.40	\$ 309.40	3.0%
6 month full membership	Membership	Taxable	\$ 536.70	\$ 552.80	3.0%
6 month full membership (Concession)	Membership	Taxable	\$ 485.70	\$ 500.20	3.0%
Warragul Leisure Centre/Bellbird Park- Membership Direct Debit					
Pryme Movers- Fortnightly Fee	Membership	Taxable	\$ 28.40	\$ 29.30	3.2%
Pryme Movers- Start Up Fee	Membership	Taxable	\$ 72.10	\$ 74.30	3.1%
Warragul Leisure Centre/Bellbird Park- Stadium Sports					
1 Court per Hour	Hour	Taxable	\$ 50.90	\$ 52.40	2.9%
Casual Court Entry	Hour	Taxable	\$ 4.30	\$ 4.40	2.3%
Warragul Leisure Centre/Bellbird Park- Term Membership					
12 month Pryme Mover membership	Membership	Taxable	\$ 738.60	\$ 760.80	3.0%
3 month Pryme Mover membership	Membership	Taxable	\$ 184.70	\$ 190.20	3.0%
6 month Pryme Mover membership	Membership	Taxable	\$ 369.30	\$ 380.40	3.0%

Chief Executive Officer

BBSC photocopying charges					
A3 black and white photocopying	Per page	Taxable	\$ 0.50	\$ 0.50	0.0%
A4 black and white photocopying	Per page	Taxable	\$ 0.30	\$ 0.30	0.0%
A4 or A3 colour photocopies	Per page	Taxable	\$ 0.70	\$ 0.70	0.0%
Freedom of Information					
Application fee	Each	Non - Taxable	\$ 29.60	\$ 29.60	0.0%
Charge for Access Supervision	Per quarter hour of part of a quarter of an hour	Non - Taxable	\$ 5.60	\$ 5.60	0.0%
Charge for searching	Per hour or part of an hour	Non - Taxable	\$ 22.20	\$ 22.20	0.0%
Provision of A4 black and white photocopying	Per page	Non - Taxable	\$ 0.25	\$ 0.25	0.0%
Payment Processing					
Cost recovery-online payment processing- Refer Note 11					

Corporate & Community Services

Debt Recovery- Legal Costs					
Refer Note 6 of the Fees and Charges Schedule					
Family and Children's services					
Baby capsule - Bond	Each	Non - Taxable	\$ 40.00	\$ 40.00	0.0%
Baby capsule fee	Each	Taxable	\$ 60.00	\$ 62.00	3.3%
Kindergarten application fee	Each	Taxable	\$ 25.00	\$ 25.50	2.0%
Family and Children's services- Family Day Care					
Family Day Care Admin Fee	Hour	Taxable	\$ 0.82	\$ 1.50	82.9%
Home and Community Care					
Community Respite (High) Single	Hour	Non - Taxable	\$ 25.70	\$ 26.20	1.9%
Community Respite (Low) Single & Double	Hour	Non - Taxable	\$ 5.20	\$ 5.30	1.9%
Community Respite Brokerage	Hour	Non - Taxable	\$ 8.60	\$ 8.80	2.3%
Community Respite Full cost	Hour	Taxable	\$ 56.10	\$ 57.20	2.0%

Community respite full cost (out of ordinary hours)	Hour	Taxable Non -	\$ 84.15	\$ 85.80	2.0%
Community Respite Hardship (b)	Hour	Taxable Non -	\$ 2.05	\$ 2.05	0.0%
Community Respite Hardship (c)	Hour	Taxable Non -	\$ 3.05	\$ 3.05	0.0%
Community Respite Hardship (d)	Hour	Taxable	\$ 4.10	\$ 4.10	0.0%
Full cost travel per km	Kilometer	Taxable Non -	\$ 1.10	\$ 1.10	0.0%
Home Care - (Low) Single	Hour	Taxable Non -	\$ 6.80	\$ 7.00	2.9%
Home Care - (Medium)	Hour	Taxable Non -	\$ 12.10	\$ 12.30	1.7%
Home Care (High) Double	Hour	Taxable	\$ 24.20	\$ 24.70	2.1%
Home Care full cost (out of ordinary hours)	Hour	Taxable Non -	\$ 79.20	\$ 80.85	2.1%
Home Care Hardship (b)	Hour	Taxable Non -	\$ 2.05	\$ 2.05	0.0%
Home Care Hardship (c)	Hour	Taxable Non -	\$ 3.05	\$ 3.05	0.0%
Home Care Hardship (d)	Hour	Taxable	\$ 4.10	\$ 4.10	0.0%
Home Care-Full cost	Hour	Taxable Non -	\$ 52.80	\$ 53.90	2.1%
Home Maintenance (High)	Hour	Taxable Non -	\$ 41.80	\$ 42.60	1.9%
Home Maintenance (Low)	Hour	Taxable Non -	\$ 12.20	\$ 12.60	3.3%
Home Maintenance (Medium)	Hour	Taxable	\$ 17.60	\$ 18.00	2.3%
Home Maintenance Full Cost	Hour	Taxable Non -	\$ 71.50	\$ 73.70	3.1%
Home Maintenance Hardship (b)	Hour	Taxable Non -	\$ 2.05	\$ 2.05	0.0%
Home Maintenance Hardship (c)	Hour	Taxable Non -	\$ 3.05	\$ 3.05	0.0%
Home Maintenance Hardship (d)	Hour	Taxable Non -	\$ 4.10	\$ 4.10	0.0%
Meals on Wheels - Budget (2 Course)	Each	Taxable	\$ 8.30	\$ 8.50	2.4%
Meals on Wheels - Full cost	Each	Taxable Non -	\$ 16.50	\$ 17.05	3.3%
Meals on Wheels - Hardship	Each	Taxable Non -	\$ 4.55	\$ 4.60	1.1%
Meals on Wheels - Normal	Each	Taxable Non -	\$ 9.30	\$ 9.80	5.4%
Meals on Wheels Hardship 2	Each	Taxable Non -	\$ 6.10	\$ 6.20	1.6%
PAG Long session	Session	Taxable Non -	\$ 7.70	\$ 8.00	3.9%
PAG Long session with meal	Session	Taxable Non -	\$ 14.45	\$ 14.70	1.7%
PAG Short session	Session	Taxable	\$ 3.70	\$ 5.00	35.1%

PAG Short session with refreshments	Session	Non - Taxable	\$ 5.35	\$ 6.00	12.1%
PAG Supported Community Access	Session	Non - Taxable	\$ 3.70	\$ 5.00	35.1%
Personal Care Full Cost (out of ordinary hours)	Hour	Taxable	\$ 82.50	\$ 84.70	2.7%
Personal care - full cost (weekend/public holidays)	Hour	Taxable	\$ 115.50	\$ 116.60	1.0%
Personal Care (High) Single	Hour	Non - Taxable	\$ 26.20	\$ 26.70	1.9%
Personal Care (Low) Single	Hour	Non - Taxable	\$ 6.20	\$ 6.30	1.6%
Personal Care (Medium) Single	Hour	Taxable	\$ 9.30	\$ 9.50	2.2%
Personal Care Full cost	Hour	Taxable	\$ 55.00	\$ 56.10	2.0%
Personal Care Hardship (c)	Hour	Non - Taxable	\$ 3.05	\$ 3.10	1.6%
Personal Care Hardship (b)	Hour	Non - Taxable	\$ 2.05	\$ 2.10	2.4%
Personal Care Hardship (d)	Hour	Taxable	\$ 4.10	\$ 4.20	2.4%
Respite - full cost (weekends/public holidays)	Hour	Taxable	\$ 121.00	\$ 123.20	1.8%
Social Support Group Long session	Session	Taxable	\$ 90.20	\$ 94.60	4.9%
Social Support Group Long session with meal	Session	Taxable	\$ 101.20	\$ 110.00	8.7%
Social Support Group Short session	Session	Taxable	\$ 45.10	\$ 47.30	4.9%
Property					
Agreement Preparation Fee	Each	Taxable	\$ 128.00	\$ 130.60	2.0%
Minimum Standard Annual Lease Fee	Each	Taxable	\$ 802.00	\$ 818.00	2.0%
Municipal or Government Road Closure or Discontinuance	Each	Non - Taxable	\$ 5,000.00	\$ 5,100.00	2.0%
Rural Grazing-Unmade Road-Major	Per annum	Taxable	\$ 564.00	\$ 575.30	2.0%
Rural Grazing-Unmade Road-Minor	Per annum	Taxable	\$ 308.00	\$ 314.20	2.0%
Unmade Government Road Fee-Consent	Each	Non - Taxable	\$ 512.00	\$ 522.20	2.0%
Property- Agistment					
Cattle Agistment (per head/per week)	Each	Taxable	\$ 10.50	\$ 10.70	1.9%
Horse agistment (minimum fee per month)	Each	Taxable	\$ 102.50	\$ 104.60	2.0%
Sheep and goat Agistment (per head/per week)	Each	Taxable	\$ 2.20	\$ 2.30	4.5%

Planning and Development

Arts Centre					
Advanced AV Operation	Per hour	Taxable	\$ 55.00	\$ 56.00	1.8%
Advertising Service Fee (per advertising week)	Week	Taxable	\$ 50.00	\$ 51.00	2.0%
Basic AV setup (set up and equipment only)	Per function	Taxable	\$ 148.00	\$ 150.00	1.4%
Board Operators per hour	Hour	Taxable	\$ 55.00	\$ 58.00	5.5%
Booking Fee Commercial	Each	Taxable	\$ 3.80	\$ 3.90	2.6%
Booking Fee- Education	Each	Taxable	\$ 1.95	\$ 2.00	2.6%
Booking Fee Non-Commercial	Each	Taxable	\$ 2.45	\$ 2.50	2.0%
Card Charges % of Gross Box Office	Percentage	Taxable	\$ 2.00	\$ 2.00	0.0%
Complimentary (per printed ticket)	Each	Taxable	\$ 1.00	\$ 1.05	5.0%
Conference Registration Fee (per delegate)	Each	Taxable	\$ 4.00	\$ 4.10	2.5%
Direct Mail per letter	Each	Taxable	\$ 3.00	\$ 3.10	3.3%
Fountain Room (half of room) full day (Commercial)	Day	Taxable	\$ 205.00	\$ 210.00	2.4%
Fountain Room (Shire)- Half Day/Half of Room	Half Day	Taxable	\$ 92.00	\$ 95.00	3.3%
Fountain Room (Shire)-Full Day/Half of Room	Day	Taxable	\$ 123.00	\$ 125.00	1.6%
Fountain Room half day (Commercial)	Half Day	Taxable	\$ 154.00	\$ 155.00	0.6%
Front of House Manager per hour	Hour	Taxable	\$ -	\$ 58.00	0.0%
Gaffer Tape	Roll	Taxable	\$ 24.00	\$ 25.00	4.2%
Intermediate AV (set up and equipment only)	Per function	Taxable	\$ 225.00	\$ 230.00	2.2%
Lyrebird Room (Commercial)- Full Day	Day	Taxable	\$ 390.00	\$ 398.00	2.1%
Lyrebird Room (Commercial)- Half Day	Half Day	Taxable	\$ 308.00	\$ 315.00	2.3%
Lyrebird Room (Shire)-Full Day	Day	Taxable	\$ 270.00	\$ 275.00	1.9%
Lyrebird Room (Shire)-Half Day	Half Day	Taxable	\$ 184.00	\$ 188.00	2.2%
Mechanists per hour	Hour	Taxable	\$ 50.00	\$ 53.00	6.0%
Piano Hire (including tuning)	Each	Taxable	\$ 280.00	\$ 280.00	0.0%
Postage fee	Each	Taxable	\$ 5.60	\$ 5.70	1.8%
Radio Microphones (includes batteries)	Each	Taxable	\$ 64.00	\$ 65.00	1.6%
Rehearsal-theatre stage hire-Under work light	Hour	Taxable	\$ 59.00	\$ 60.00	1.7%
Security Service-Licenced Events (Alcohol) (per hour)	Hour	Taxable	\$ 57.00	\$ 63.00	10.5%
Smoke Machine Hire (includes smoke fluid)	Performance	Taxable	\$ 58.00	\$ 59.00	1.7%
Stage floor repaint (excluding paint)	Each	Taxable	\$ 564.00	\$ 575.00	2.0%
Theatre Hire- (Commercial 2nd performance)	Performance	Taxable	\$ 760.00	\$ 775.00	2.0%
Theatre Hire- Commercial day hire	Day	Taxable	\$ 2,400.00	\$ 2,450.00	2.1%
Theatre Hire -Education (2nd performance)	Performance	Taxable	\$ 450.00	\$ 459.00	2.0%

Theatre Hire-Education Tier 1 (per performance)	Performance	Taxable	\$ 450.00	\$ 459.00	2.0%
Theatre Hire-Education Tier 2 (per performance)	Performance	Taxable	\$ 1,110.00	\$ 1,132.00	2.0%
Theatre Hire-Education Tier 3 (per performance)	Performance	Taxable	\$ 1,330.00	\$ 1,357.00	2.0%
Theatre Hire-Non Commercial (2nd performance)	Performance	Taxable	\$ 492.00	\$ 542.00	10.2%
Theatre Hire-Non Commercial Tier 1 (per performance)	Performance	Taxable	\$ 490.00	\$ 542.00	10.6%
Theatre Hire-Non Commercial-Tier 2 (per performance)	Performance	Taxable	\$ 1,215.00	\$ 1,240.00	2.1%
Theatre Hire-Non-Commercial Tier 3 (per performance)	Performance	Taxable	\$ 1,450.00	\$ 1,479.00	2.0%
Usher per hour	Hour	Taxable	\$ 50.00	\$ 53.00	6.0%
Building					
Annual POPE - Same event on multiple occasions	Annual	Taxable	\$ 1,283.00	\$ 1,308.70	2.0%
Bi-Annual POPE - Different events on multiple occasions	Bi-Annual	Taxable	\$ 2,138.00	\$ 2,180.80	2.0%
Bi-Annual POPE - Individual Event Certification	Bi-Annual	Taxable	\$ 1,283.00	\$ 1,308.70	2.0%
Building - Copy of Building Permit Documents	Each	Non - Taxable	\$ 102.00	\$ 104.00	2.0%
Building - Copy of Occupancy Permit	Each	Non - Taxable	\$ 102.00	\$ 104.00	2.0%
Building - Council Consent and Report - Dispensations	Each	Non - Taxable	\$ 290.40	\$ 296.40	2.1%
Building - Inspections (Existing Permits)	Each	Non - Taxable	\$ 214.00	\$ 218.30	2.0%
Building - Lodgement Fees	Each	Non - Taxable	\$ 121.90	\$ 121.90	0.0%
Building - Private Building Surveyor Property Information (Hazard Areas)	Each	Non - Taxable	\$ 47.25	\$ 47.25	0.0%
Building - Property Information (Building Permit Details, Notices & Orders Details)	Each	Non - Taxable	\$ 47.25	\$ 47.25	0.0%
Building - Statutory Demolition Charge	Each	Non - Taxable	\$ 85.15	\$ 85.15	0.0%
Building - Stormwater Point of Discharge	Each	Non - Taxable	\$ 144.70	\$ 144.70	0.0%
Building - Temp Occupation Permits for buildings	Each	Non - Taxable	\$ 1,016.00	\$ 1,036.00	2.0%
Building-Commercial applications over time allocation.	Per Hour	Non - Taxable	\$ 214.00	\$ 218.30	2.0%
Essential Safety Measures preparation of maintenance schedules	Per Hour	Non - Taxable	\$ 105.00	\$ 107.10	2.0%
Essential Safety Measures reports	Per Hour	Non - Taxable	\$ 105.00	\$ 107.10	2.0%
Lodgement of a barrier improvement notice	Each	Non - Taxable	\$ -	\$ 385.00	0.0%

Lodgement of compliance certificate-pools/spa	Each	Non - Taxable	\$ -	\$ 20.40	0.0%
Pool and Spa registration fee for pool/spa constructed before 1 June 2020	Each	Non - Taxable	\$ -	\$ 79.00	0.0%
Pool and spa registration fee-pools/spa constructed after 1 June 2020	Each	Non - Taxable	\$ -	\$ 31.80	0.0%
POPE - Commercial Operators	Each	Taxable	\$ 1,283.00	\$ 1,308.70	2.0%
POPE - Volunteer & Not for profit Organisations	Each	Taxable	\$ 695.00	\$ 709.00	2.0%
Siting Approval of Temporary Structure	Each	Taxable	\$ 641.00	\$ 653.80	2.0%
Swimming pool and spa safety barrier reports	Each	Non - Taxable	\$ 472.00	\$ 481.40	2.0%
Compliance					
Adoption fee for cat	Each	Taxable	\$ 180.00	\$ 180.00	0.0%
Adoption Fees – Dog (per activity)	Each	Taxable	\$ 300.00	\$ 300.00	0.0%
Advertising display permit (per annum)	Annum	Non - Taxable	\$ 80.50	\$ 82.00	1.9%
Alcohol Permits	Each	Non - Taxable	\$ 80.00	\$ 81.50	1.9%
Asset Protection Permit	Each	Non - Taxable	\$ 225.00	\$ 229.50	2.0%
Community Local Law Infringement-Penalty Unit of \$100	Each	Non - Taxable	\$ 100.00	\$ 100.00	0.0%
Impounded vehicle release fee	Each	Non - Taxable	\$ 161.00	\$ 164.00	1.9%
Impounded vehicle storage	Per Day	Non - Taxable	\$ 12.50	\$ 13.00	4.0%
Impounded vehicle towing- At contractors cost	Each	Non - Taxable	\$ -	\$ -	0.0%
Local Laws Permit Fees – Other	Each	Non - Taxable	\$ 78.50	\$ 80.00	1.9%
Occupation of road or footpath permit	Each	Non - Taxable	\$ 78.60	\$ 80.00	1.8%
Open Air Burning (per activity)	Each	Non - Taxable	\$ 53.50	\$ 54.50	1.9%
Open air burning permit-Commercial	Each	Non - Taxable	\$ 214.00	\$ 218.00	1.9%
Outdoor eating & goods for sale permit per Sq m (per annum)	Annum	Non - Taxable	\$ 46.00	\$ 47.00	2.2%
Penalty Notice Reminder Fee- Refer Note 5	Each	Non - Taxable	\$ 24.50	\$ 25.80	5.3%
Permit application lodgement fees	Each	Non - Taxable	\$ 37.70	\$ 38.50	2.1%
Registration-Domestic Animal Business per annum- Refer Note 3	Annum	Non - Taxable	\$ 256.00	\$ 520.00	103.1%
Roadside Trading Permit (1 mth) Outside designated area	per mth	Non - Taxable	\$ 267.00	\$ 272.00	1.9%
Roadside Trading Permit (6 mths) Outside designated area	6 mths	Non - Taxable	\$ 1,176.00	\$ 1,199.50	2.0%

Roadside Trading Permit (per annum) Outside designated area	annum	Non - Taxable	\$ 1,924.00	\$ 1,962.50	2.0%
Roadside Trading Permit (per day) Outside designated area	per day	Non - Taxable	\$ 107.00	\$ 109.00	1.9%
Roadside Trading Permit- Inside designated area (1 month)	Per Month	Non - Taxable	\$ 534.50	\$ 545.00	2.0%
Roadside Trading Permit- Inside designated area (6 months)	6 Months	Non - Taxable	\$ 2,352.00	\$ 2,399.00	2.0%
Roadside Trading Permit- Inside designated area (per annum)	Per Annum	Non - Taxable	\$ 3,850.00	\$ 3,927.00	2.0%
Roadside Trading Permit- Inside designated area (per day)	Per Day	Non - Taxable	\$ 214.00	\$ 218.00	1.9%
Sausage Sizzle Permit	Each	Non - Taxable	\$ 80.00	\$ 81.50	1.9%
Vic Roads stock on roads (per activity)	Each	Non - Taxable	\$ 588.00	\$ 599.00	1.9%
Works Within Road Reserve Permit (each)	Each	Non - Taxable	\$ 150.00	\$ 180.00	20.0%
Compliance- Animals					
Animal Register Certificate/Record	Each	Non - Taxable	\$ 15.35	\$ 15.50	1.0%
Animal Register Inspection Fee	Each	Non - Taxable	\$ 35.80	\$ 36.00	0.6%
Cat Cage - Bond	Each	Non - Taxable	\$ 61.50	\$ 62.50	1.6%
Cat Registration - Desexed- Refer Note 4	Each	Non - Taxable	\$ 40.00	\$ 41.00	2.5%
Cat Registration - Not desexed- Refer Note 4	Each	Non - Taxable	\$ 120.00	\$ 122.50	2.1%
Cat registration- desexed (Pensioner concession)- Refer Note 4	Each	Non - Taxable	\$ 20.00	\$ 20.50	2.5%
Cat registration- Not desexed (Pensioner concession)- Refer Note 4	Each	Non - Taxable	\$ 60.00	\$ 61.00	1.7%
Dog Registration - Desexed- Refer Note 4	Each	Non - Taxable	\$ 40.00	\$ 41.00	2.5%
Dog Registration - Not desexed- Refer Note 4	Each	Non - Taxable	\$ 120.00	\$ 122.50	2.1%
Dog registration- dangerous, restricted and menacing- Refer Note 4	Each	Non - Taxable	\$ 266.50	\$ 272.00	2.1%
Dog registration- desexed (Pensioner concession)- Refer Note 4	Each	Non - Taxable	\$ 20.00	\$ 20.50	2.5%
Dog registration- Not desexed (Pensioner concession)- Refer Note 4	Each	Non - Taxable	\$ 60.00	\$ 61.00	1.7%
Droving Livestock Permit (5 years)	Each	Non - Taxable	\$ 276.50	\$ 282.00	2.0%
Foster Care Cat Registration- (desexed and entire)	Each	Non - Taxable	\$ -	\$ 8.00	0.0%
Foster Care Dog Registration- (desexed and entire)	Each	Non - Taxable	\$ -	\$ 8.00	0.0%
Foster Care, Dog, Cat Permit Fee	Each	Non - Taxable	\$ -	\$ 55.00	0.0%

Keeping of Excess Animals Permit (per annum)	Annum	Non - Taxable	\$ 79.00	\$ 80.50	1.9%
Livestock CROSSING BOND	Each	Non - Taxable	\$ -	\$ 1,500.00	0.0%
Livestock CROSSING permit-5 years	Each	Non - Taxable	\$ -	\$ 410.00	0.0%
Livestock Pound fees (per day)- Refer Note 10	Day	Non - Taxable	\$ -	\$ -	0.0%
Local Law Impound Fee	Each	Non - Taxable	\$ 82.00	\$ 84.00	2.4%
Microchipping fee- dog or cat	Each	Non - Taxable	\$ 64.00	\$ 65.00	1.6%
Roadside GRAZING permit	Each	Non - Taxable	\$ -	\$ 81.50	0.0%
Compliance- Service					
Pound fees (per day)	Day	Non - Taxable	\$ 25.00	\$ 25.50	2.0%
Pound Release fees	Each	Non - Taxable	\$ 143.50	\$ 147.00	2.4%
Domestic Animal Infringements Refer Note 2 of the Fees and Charges Schedule					
Emergency Management					
CFA Remove Fire Hazard (Admin fee)	Each	Non - Taxable	\$ 107.00	\$ 109.10	2.0%
CFA Remove Fire Hazard- Refer Note 5	Each	Non - Taxable	\$ 1,611.90	\$ 1,611.90	0.0%
Health					
Accommodation greater than 10 persons	Each	Non - Taxable	\$ 290.00	\$ 295.50	1.9%
Accommodation less than 10 persons	Each	Non - Taxable	\$ 215.00	\$ 219.00	1.9%
Health- Food					
Food-Health Inspection following non-compliance	Per Hour	Non - Taxable	\$ 149.00	\$ 152.00	2.0%
Food-Health Registration - Class 1	Each	Non - Taxable	\$ 575.00	\$ 586.50	2.0%
Food-Health Registration - Class 2	Each	Non - Taxable	\$ 675.00	\$ 688.50	2.0%
Food-Health Registration - Class 3	Each	Non - Taxable	\$ 430.00	\$ 438.50	2.0%
Food-Health Registration-Class2 or 3 trading for charity or community	Each	Non - Taxable	\$ -	\$ 193.80	0.0%
Food-Pre Transfer Inspection Fee	Each	Non - Taxable	\$ 297.00	\$ 302.50	1.9%
Food-Transfer of Registration	Each	Non - Taxable	\$ 404.85	\$ 413.00	2.0%

Street Trader Class 2 or 3 trading for charity or community	Each	Non - Taxable	\$ -	\$ -	0.0%
Street Trader Class 2 Trading for Profit	Each	Non - Taxable	\$ 340.00	\$ 346.50	1.9%
Street Trader Class 3 Trading for Profit	Each	Non - Taxable	\$ 215.00	\$ 219.00	1.9%
Health- New Premises					
Health Registration-New premises registration - All Health Premises	Each	Non - Taxable	\$ 290.00	\$ 295.50	1.9%
Late payment fee-renewal of registration for all health premises- Refer Note 7	Each	Non - Taxable	\$ -	\$ -	0.0%
Health- Onsite Waste Disposal					
Septic - Copy of plans (hard copy)	Each	Non - Taxable	\$ 97.00	\$ 99.00	2.1%
Septic- Copy of plan(electronic)	Each	Non - Taxable	\$ 43.00	\$ 44.00	2.3%
Septic Tank Fees - All - Fast Track Option	Each	Non - Taxable	\$ 646.00	\$ 660.00	2.2%
Septic Tank Fees - Alterations (Additional fixtures)	Hour	Non - Taxable	\$ 297.00	\$ 303.00	2.0%
Septic Tank Fees - Alterations (upgrades, Additional lines, Tank)	Each	Non - Taxable	\$ 374.00	\$ 381.50	2.0%
Septic Tank Fees - Amendment to Permit Expiry Date	Each	Non - Taxable	\$ 74.00	\$ 75.50	2.0%
Septic Tank Fees - Amendment to Plans Submitted	Each	Non - Taxable	\$ 220.00	\$ 224.50	2.0%
Septic Tank Fees-Permit to Install and Permit to Use	Each	Non - Taxable	\$ 589.00	\$ 600.00	1.9%
Septic-Conveyancing Enquiry	Each	Taxable	\$ 220.00	\$ 224.50	2.0%
Septic-Land Capability Assessment Report	Each	Non - Taxable	\$ 74.00	\$ 75.50	2.0%
Health- Public Health and Wellbeing					
Accommodation Premises-Health Registration-Transfer of Registration	Each	Non - Taxable	\$ 297.00	\$ 302.50	1.9%
Health Registration - Business involving skin penetration: s68(d)	Each	Non - Taxable	\$ 290.00	\$ 296.00	2.1%
Health Registration-Business involving colonic irrigation s 68(c)	Each	Non - Taxable	\$ 297.00	\$ 302.50	1.9%
Health Registration-Business involving tattooing: s68(e)	Each	Non - Taxable	\$ 297.00	\$ 302.50	1.9%
Health Registration-Business of applying cosmetics that does not involve skin penetration or tattooing: s68(ab)	Each	Non - Taxable	\$ 297.00	\$ 302.50	1.9%
Health Registration-Transfer of Registration -Prescribed Premise: s68	Each	Non - Taxable	\$ 297.00	\$ 302.50	1.9%

Health- Residential Tenancies					
Caravan Park-Health Registration-Less than 25 sites	Fee units	Non - Taxable	\$ 235.00	\$ 235.00	0.0%
Caravan Park-Health Registration-More than 100 but less than 150 sites	Fee Units	Non - Taxable	\$ 1,435.00	\$ 1,435.00	0.0%
Caravan Park-Health Registration-More than 150 but less than 200 sites	Fee Units	Non - Taxable	\$ 2,380.00	\$ 2,380.00	0.0%
Caravan Park-Health Registration-More than 200 but less than 250 sites	Fee Units	Non - Taxable	\$ 2,850.00	\$ 2,850.00	0.0%
Caravan Park-Health Registration-More than 25 but less than 50 sites	Fee units	Non - Taxable	\$ 470.00	\$ 470.00	0.0%
Caravan Park-Health Registration-More than 50 but less than 100 sites	Fee units	Non - Taxable	\$ 885.00	\$ 885.00	0.0%
Caravan Park-Transfer of Registration	Fee Units	Non - Taxable	\$ 69.70	\$ 69.70	0.0%
Health- Services					
Food and Water Sampling Report and Consent Section 801 Building Regulations 2006	Per Hour	Non - Taxable	\$ 318.00	\$ 324.40	2.0%
Sharp bins-small	Each	Taxable	\$ 3.70	\$ 3.80	2.7%
Sharp bins-tall	Each	Taxable	\$ 6.65	\$ 6.80	2.3%
Thermometer	Each	Taxable	\$ 55.00	\$ 56.10	2.0%
Parking Infringements					
Refer Note 1 of the Fees and Charges Schedule					
Planning & subdivision fee- Amendment to Planning Scheme					
Consideration by the Minister of a request	Each	Non - Taxable	\$ 496.60	\$ 481.30	-3.1%
Considering a request to amend a planning scheme	Each	Non - Taxable	\$ 2,976.70	\$ 3,050.90	2.5%
Considering from 11-20 submissions to a planning scheme amendment	Each	Non - Taxable	\$ 29,478.00	\$ 30,212.40	2.5%
Considering more than 20 submissions to a planning scheme amendment	Each	Non - Taxable	\$ 39,478.00	\$ 40,386.90	2.3%
Considering up to 10 submissions to a planning scheme amendment	Each	Non - Taxable	\$ 14,753.50	\$ 15,121.00	2.5%
Submitting the amendment for approval by the Minister	Each	Non - Taxable	\$ 496.60	\$ 481.30	-3.1%
Planning & subdivision fee- Application for Permits					
01 Class 1 Change or allow the new use of the land	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
02 Single Dwelling Class 2 Up to \$10,000	Each	Non - Taxable	\$ 195.10	\$ 199.90	2.5%

02 Single Dwelling Class 3 \$10,001-\$100,000	Each	Non - Taxable	\$ 614.10	\$ 629.40	2.5%
02 Single Dwelling Class 4 \$100,001 to \$500,000	Each	Non - Taxable	\$ 1,257.20	\$ 1,288.50	2.5%
02 Single Dwelling Class 5 \$500,001 to 1 million	Each	Non - Taxable	\$ 1,358.30	\$ 1,392.10	2.5%
02 Single Dwelling Class 6 \$1 Million to \$2 Million	Each	Non - Taxable	\$ 1,450.50	\$ 1,495.80	3.1%
03 VicSmart Class 7 Up to \$10,000	Each	Non - Taxable	\$ 195.10	\$ 199.90	2.5%
03 VicSmart Class 8 More than \$10,000	Each	Non - Taxable	\$ 419.10	\$ 429.50	2.5%
03 VicSmart Class 9 Application to subdivide or consolidate land	Each	Non - Taxable	\$ 195.10	\$ 199.90	2.5%
04 All Other Developments Class 10 Up to \$100,000	Each	Non - Taxable	\$ 1,119.90	\$ 1,147.80	2.5%
04 All Other Developments Class 11 \$100,001 to \$1 million	Each	Non - Taxable	\$ 1,510.00	\$ 1,547.80	2.5%
04 All Other Developments Class 12 \$1 million to \$5 million	Each	Non - Taxable	\$ 3,330.70	\$ 3,413.70	2.5%
04 All Other Developments Class 13 \$5 million to \$15 million	Each	Non - Taxable	\$ 8,489.40	\$ 8,700.90	2.5%
04 All Other Developments Class 14 \$15 million to \$50 million	Each	Non - Taxable	\$ 25,034.60	\$ 25,658.30	2.5%
04 All Other Developments Class 15 More than \$50 million	Each	Non - Taxable	\$ 56,268.30	\$ 57,670.10	2.5%
05 Subdivision Class 16 Subdivide an existing building	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
05 Subdivision Class 17 Subdivide land into 2 lots	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
05 Subdivision Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
05 Subdivision Class 19 To subdivide land (other than class 9,16,17 or 18)	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
Class 20 To create or vary a restriction	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
Class 21 A permit not otherwise provided for in this Regulation	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
Planning & subdivision fee- Application to Amend Permit					
01 Class 1 Change the use of the land allowed by the permit	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
01 Class 2- Amendment to change what the permit allows or any condition	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
02 Single Dwelling Class 3 Up to \$10,000 (amendment to class 2 permit)	Each	Non - Taxable	\$ 195.10	\$ 199.90	2.5%
02 Single Dwelling Class 4 \$10,001-\$100,000 (amend to class 3 permit)	Each	Non - Taxable	\$ 614.10	\$ 629.40	2.5%

02 Single Dwelling Class 5 \$100,001-\$500,000 (amendment to class 4 permit)	Each	Non - Taxable	\$ 1,257.20	\$ 1,288.50	2.5%
02 Single Dwelling Class 6 \$500,001 to \$2 million (amendment to class 5 or 6 permit)	Each	Non - Taxable	\$ 1,358.30	\$ 1,358.30	0.0%
03 VicSmart Class 7 Up to \$10,000	Each	Non - Taxable	\$ 195.10	\$ 199.90	2.5%
03 VicSmart Class 8 More than \$10,000	Each	Non - Taxable	\$ 419.10	\$ 419.10	0.0%
03 VicSmart Class 9 Application to subdivide or consolidate	Each	Non - Taxable	\$ 195.10	\$ 199.90	2.5%
04 All Other Developments additional dev cost over \$1 million (amendment to class 13,14,15 or 16 permit)	Each	Non - Taxable	\$ 3,330.70	\$ 3,413.70	2.5%
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	\$ 1,119.90	\$ 1,147.80	2.5%
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	\$ 1,510.00	\$ 1,547.80	2.5%
05 All other developments Class 19 A permit not otherwise provided for this Regulation (amendment to class 22)	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
05 Subdivision Class 16 To subdivide land	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
05 Subdivision Class 17 To create or remove restriction	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
05 Subdivision Class 17 to subdivide land (per 100 lots created) (amendment to a class 20 permit)	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
05 Subdivision Class 18 A permit not otherwise provided for in this Regulation	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
05 Subdivision Class 18 to create or remove restriction (amendment to a class 21 permit)	Each	Non - Taxable	\$ 1,286.10	\$ 1,318.10	2.5%
Planning & subdivision fee-Certificates					
Land Information Certificates	Each	Non – Taxable	\$ 27.00	\$ 27.00	0.0%
Priority Certificates (within 24 hrs)	Each	Non - Taxable	\$ 64.30	\$ 64.30	0.0%
Planning & subdivision fee-Enforcement					
Certificate of Compliance Under Section 97N	Each	Non - Taxable	\$ 317.90	\$ 325.80	2.5%

Planning & subdivision fee- Other fees					
Amend an Application for a Planning Permit prior to Advertising	Each	Non - Taxable	\$ 102.00	\$ 102.00	0.0%
Copy of Planning Permit and Endorsed Plans for Land Owner	Each	Non - Taxable	\$ 87.00	\$ 90.00	3.4%
Copy of Planning Permit and Endorsed Plans if not owner	Each	Non - Taxable	\$ 154.00	\$ 155.00	0.6%
Extend a planning permit	Each	Non - Taxable	\$ 300.00	\$ 300.00	0.0%
Regulation 16-For an agreement to a proposal to amend or end an agreement under section 173 of the act	Each	Non - Taxable	\$ 643.10	\$ 659.00	2.5%
Regulation 18-Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority	Each	Non - Taxable	\$ 318.00	\$ 325.80	2.5%
Regulation 7-Request minister to prepare amendment to planning scheme exempted Section 20(4) of the Act	Each	Non - Taxable	\$ 3,901.50	\$ 3,998.70	2.5%
Regulation 8-Request minister to prepare amendment to planning scheme exempted Section 20A of the Act	Each	Non - Taxable	\$ 939.30	\$ 962.70	2.5%
Secondary Consent and Written Consent	Each	Non - Taxable	\$ 318.00	\$ 320.00	0.6%
Written advice(Written Response to request for planning information)	Each	Non - Taxable	\$ 90.00	\$ 95.00	5.6%
Planning & subdivision fee- Public Notice					
Laminated Sign On site	Each	Non - Taxable	\$ 107.00	\$ 109.10	2.0%
Public Notices in Newspapers at cost	Each	Non - Taxable	\$ 267.00	\$ 272.30	2.0%
Public Notification service (includes 10 letters)	Each	Non - Taxable	\$ 128.90	\$ 131.50	2.0%
Planning & subdivision fee- Public Notice Fee					
Additional letter	Each	Non - Taxable	\$ 5.85	\$ 6.00	2.6%
Planning & subdivision fee- Statutory Fees					
Refer Note 9 of the Fees and Charges Schedule					

Planning & subdivision fee- Subdivision Certificates					
Alteration of plan under Section 10(2) of the Act	Each	Non - Taxable	\$ 108.40	\$ 111.10	2.5%
Amendment of certified plan under section 11(1) of the Act	Each	Non - Taxable	\$ 137.30	\$ 140.70	2.5%
Certification of a plan of subdivision	Each	Non - Taxable	\$ 170.50	\$ 174.80	2.5%

General Notes on Fees and Charges:

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

Council is currently preparing a support package to assist ratepayers impacted by COVID-19. This will result in a reduction to some fees.

Fees and Charges References:

Note 1	Parking infringement fees are set by the State Government under the provisions of the Road Safety Road Rules. The fees vary and are indexed and published by the State Government each year.
Note 2	Domestic animal infringement fees are set by the State Government under the provisions of the Domestic Animals Act 1994. The fees vary and are indexed and published by the State Government each year.
Note 3	Registration-Domestic Animal Business - Fee includes State Government Levy on Domestic Animal Business Registration of \$10.00.
Note 4	Animal registration fees - Fee includes State Government Levy on registrations of \$4.00 per dog and \$4.00 per cat.
Note 5	Penalty units are set by the State Government. The fees vary and are indexed and published by the State Government each year. Penalty units are an amount of money used to compute pecuniary penalties for many breaches of statutory law.
Note 6	Legal costs are recovered in accordance with those set by the Magistrates Court of Victoria.
Note 7	Late payment will incur a charge of 50% of the relevant registration fee.
Note 8	3% increase as per YMCA tender submission. Fees have been rounded.
Note 9	Increases to statutory planning and subdivision fees will be released by the State Government in April.
Note 10	Livestock Pound fees (per day) is at cost.
Note 11	Payment processing fee is the percentage of the transaction plus \$0.30 cents transaction fee.