

SOUTH GIPPSLAND SHIRE COUNCIL

# Draft Budget 2021/22



*South Gippsland  
Shire Council*

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## Administrator Chair's

### Introduction

I am pleased to present the 2021/22 Budget to the people of South Gippsland. The Council Budget is a foundation document for Council as it provides the basis from which we will deliver on the goals and aspirations of the Council Plan. The Council Budget outlines our intentions for the year ahead – how we plan to provide for our community through both services and facilities.

It will come as no surprise to know that – like every other business and organisation in the world – it has been a difficult year to frame a budget. The COVID-19 pandemic is a long way from being contained, with the vaccine roll-out still in its early stages. Thoughtfully balancing community needs and the income available to us is always complicated, but in all my time working in and with local governments I don't know that I've ever known a challenge as profound as this. It goes without saying that every service and facility that Council provides must be appropriately funded, but the reality is that we are still seeing the impacts of the pandemic on both sides of that equation.

South Gippsland Shire Council has a commitment and obligation to adhere to sound financial management principles including managing and monitoring financial risks. I am pleased that this Budget does so, despite a globally challenging environment. Our overall financially sound position is reflected in:

- Careful management of expenditure by reviewing services and ensuring efficiencies in our operations are found and maintained
- A strong underlying result for future financial years, demonstrating that Council is able to fund its ordinary course of business
- Maintaining prudential debt management performance indicators, well within the financial sustainability indicators specified by the Victorian Auditor General's Office.

There are also a number of notable new initiatives:

- Welcoming South Gippsland's new Councillors and delivering a comprehensive induction and transition program to support them to form an effective team so they are set up for success during their term.
- Working in partnership with the community and key stakeholders to develop a ten-year Vision for the future of South Gippsland, to capture community aspirations, and guide future action planning and resource allocation. This work needs to be undertaken within 12 months of the new Council being elected.
- Developing the 2022-2025 Municipal Public Health and Wellbeing Plan, which will include the Liveability Study to inform health and wellbeing planning.
- Developing a Municipal Emergency Management Plan 2021-2025, to plan for preparedness for and response to emergencies across the Shire.
- Commencing implementation of the Economic Development and Visitor Economy Strategies 2021-2025.
- Developing and implementing a Visitation and Marketing Plan for the extended Great Southern Rail Trail to foster community and visitor attraction to the Trail.
- Developing a ten-year Asset Plan to better plan for the development, management and renewal of community assets, and to meet legislative requirements.
- Developing a Council Advocacy Strategy to deliver improved and better targeted advocacy for projects that will achieve improved quality of life for the South Gippsland community.

It is also important to draw attention to the regionally-significant Capital Works projects that will be progressed or commenced in the 2021/22 financial year including:

- The Korumburra Hub project will go out to tender in the final months of 2020/21 with construction expected to commence before the end of 2021.
- The Great Southern Rail Trail extension is underway and should be finalised before the end of this calendar year.
- Redevelopment of the Little Commercial Street Streetscape in Korumburra will progress in conjunction with the Korumburra Hub project.
- A feasibility study for a Leongatha Community Precinct including library, community house, redevelopment of Memorial Hall and investigation of an arts precinct.
- The Bair Street streetscape works will be finalised.
- Commencement the Leongatha Railway Site Transformation project, which includes a pedestrian bridge to provide access to and from Bair Street and improvements to the Apex Park car park.
- Commencement of the Korumburra Railway Precinct project.

- Commence investigation and consultation into the future uses of Memorial Hall in response to the outcomes of the revised Arts Strategy.

The overall Capital Works program for 2020/21 totals \$44.283 M, which includes \$10.047M of projects that have been carried forward from 2020/21. This total has increased from the time of advertising of the budget in April due to an additional \$5.060M of projects which will be carried forward to the new financial year.

The Budget was on public exhibition from 16 April with submissions closing on 17 May 2021.

A total of 25 submissions were received and ten submitters chose to present at an Open Hearing on 2 June 2021. Following this period of community engagement, many of the initiatives were able to be absorbed within the existing budget, and an additional amount of \$0.030 was included to assist with funding a sewerage infrastructure research and development exercise with the Fish Creek Community Group.

Council remains in a strong financial position to deliver against the Council Plan and balances the needs of our diverse community. In that context, I commend the 2021/22 Budget to the South Gippsland community.

**Julie Eisenbise – Chair Administrator**



## Executive Summary

The 2021/22 Budget forms an integral part of Council's overall strategic planning framework as it delivers on the second year of the Council Plan 2020 – 2024. It should be noted that *The Local Government (South Gippsland Shire Council) Act 2019* provides for a general election of Councillors to be held October 2021, and adopt a Council Plan in the year following that election, and as such the forward look budgets in this document may change for the years following the election.

## Operating Result

Operating Result	2020/21	2021/22	Change
	Forecast Actual	Budget	
	\$'000	\$'000	\$'000
<b>Operating</b>			
Total income	82,749	73,387	- 9,362
Total expense	66,650	69,518	- 2,868
<b>Surplus for the year</b>	<b>16,099</b>	<b>3,869</b>	- 12,230
<b>Less non-operating income and expenditure</b>			
Grants capital (non-recurrent)	11,689	8,498	3,191
Non-monetary contributions	1,819	413	1,406
Capital contributions other sources	722	464	258
<b>Adjusted underlying surplus (deficit)</b>	<b>1,869</b>	<b>5,506</b>	- 7,375

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary contributions and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can mask the operating result.

The adjusted result for 2021/22 is a deficit of \$5.506 million which is primarily a result of:

- The Federal Government's decision to bring forward 2021/22 financial assistance grants to the 2020/21 financial year (**\$5.197** million reduction in the 2021/22 budget).
- **\$0.500** million from the COVID-19 Community Support Package transferred to the 2021/22 budget to ensure ensure our community and economy continue to be supported.
- Project expenditure of **\$0.337** million transferred from the 2020/21 financial year to the 2021/22 financial year mainly due to delays in delivery (mainly related to the Local Roads and Infrastructure Program Phase 2 works).
- Increase of **\$0.100** million of funds to be spent subsequent to initial consultation for on-boarding of new Councillors and a contribution to the Fish Creek Community Development Group Inc for sewerage infrastructure research and development in Fish Creek.

**It should be noted that these movements are reflected in the 2020/21 forecast surplus of \$1.869 million.**

In terms of Employee costs, there is a rise in the 2021/22 budget and ensuing decline in the 2022/23 budget as various grant funded positions come to an end such as the movement of the valuations function to the Valuer-General. As a service provider, employee costs are a major proportion of our operating budget so careful management of costs is vital.

## Property Revaluations and the Rate Rise

Average rates in 2021/22 will increase by 1.50 per cent in line with the rate cap set by the Victorian Government under the *Fair Go Rates System*. The valuation function is performed internally at South Gippsland Shire Council and is expected to transition to the Valuer General's office in the 2022/23 financial year.

The following table highlights that overall Council properties have increased by 10.35% from the 2020/21 valuations, with all classes increasing. It should be noted that Rural residential properties are now included in General/ Residential.

It is important for residents to understand these two matters are quite independent of each other. The rate cap is applied to the total rates that Council can raise and not to individual properties. A resident's rate bill may vary by more or less than the rate cap due to the relative property valuation, the type of property it is and also the waste charge.

Type or class of land	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General / Residential	5,384,545	6,062,970	678,425	12.60%
Industrial	245,774	261,873	16,099	6.55%
Commercial	280,381	294,040	13,659	4.87%
Farm	3,297,230	3,562,463	265,233	8.04%
Rural residential	22,752	-	22,752	-100.00%
Vacant Rural	32,199	36,926	4,727	14.68%
Vacant other	198,127	222,359	24,232	12.23%
Cultural and recreational	8,279	8,497	218	2.63%
<b>Total value of land</b>	<b>9,469,287</b>	<b>10,449,128</b>	<b>979,841</b>	<b>10.35%</b>

The objective of the differential rates is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. Council has chosen to define the categories of land to which each differential rate applies by reference to the Australian Valuation Property Classification Code (AVPCC) that is allocated to it in accordance with the Valuation of Land Act 1960.

The 2021/22 year sees the removal of the differential rate for rural residential properties, as the Administrator decision to phase this category out comes to fruition. The phased approach to removal was to set the differential to 80% of the general rate in the 2019/20 budget, 90% of the general rate in 2020/21 budget and then these properties would revert to the general rate in the 2021/22 budget year.

The Adopted Rating Strategy 2019-22 recommends the following differential rates be applied:

Type or class of land	Number of Assessments	2021/22	% to General Rate 2021/22
	2021/22	cents/\$CIV	
General / Residential properties	6,062,970	0.439174	100.00%
Industrial properties	261,873	0.461133	105.00%
Commercial properties	294,040	0.461133	105.00%
Farm properties	3,562,463	0.307422	70.00%
Rural residential properties	-	-	N/A
Vacant Rural properties	36,926	0.307422	70.00%
Vacant other properties	222,359	0.878348	200.00%
Cultural and recreational properties	8,497	0.219587	50.00%

## Waste charges

The Victorian State Governments introduction of Recycling Victoria – A New Economy released in February 2020 aims to reform the state's waste and recycling systems over the next decade. Reported changes to the landfill levy rates were deferred from 2020/21 (due to COVID) until 2021/22. The rate payable for the Rural municipal landfill levy are increasing by 60%, from \$33.03 per tonne in 2021/22 to \$52.95.

The costs of Council's waste management services is fully funded by waste fees and charges through the transfer station and kerbside collections. The 2021/22 budget proposes an increase of \$0.481 million or 14.28% in total waste management charges (inclusive of the State Government landfill levy).

	2020/21 Forecast Actual \$'000	2021/22 Budget \$'000	Change \$'000	%
Waste management charge	3,371	3,852	481	14.28%
General rates	41,193	42,228	1,035	2.51%
Special rates and charges	7	7	-	0.00%
Supplementary rates and rate adjustments	307	311	4	1.30%
Interest on rates and charges	181	185	4	2.21%
Revenue in lieu of rates	193	194	1	0.52%
<b>Total rates and charges</b>	<b>45,252</b>	<b>46,777</b>	<b>1,525</b>	<b>3.37%</b>

## Budget Influences

This section sets out the key budget influences arising from the internal and external environment within which Council operates. Whilst we are still impacted globally by the pandemic, we continue to operate in unprecedented and uncertain environment.

The four years represented within the Budget are 2021-22 through to 2024-25. In preparing the 2021-22 budget, a number of external influences have been taken into consideration. These are outlined below:

- Council elections – *The Local Government (South Gippsland Shire Council) Act 2019* provides for a general election of Councillors to be held on the fourth Saturday in October 2021. The cost of the elections and onboarding the new Council has been included in this budget.
- Council Vision and Plan - *The Local Government Act 2020* requires Council to develop or review the Community Vision and Council Plan in accordance with its deliberative engagement practices and adopt the Community Vision by 31 October in the years following the general election. These costs have been included in this budget.
- Superannuation – Compulsory employer contributions for superannuation will increase to 10% in July 2021 from the 2021/22 year onwards. Further increases which have been legislated (up to 12% in 1 July 2026 and onwards) are also included in forward look budgets.
- Financial Assistance Grants – The largest source of government funding to Council is through the annual Victorian Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant. As noted above, the Federal government has made a decision to bring forward 50 per cent of the 2021/22 allocation to the 2020/21 financial year.
- Capital Grant Funding – Capital grant opportunities arise continually and may vary substantially year on year.
- Cost shifting - this occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time, the funds received by Local Governments' does not increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.
- Rate Capping – The Victorian State Government continues with a cap on rate increases. The cap for 2021-21 has been set at 1.50%.
- Waste Disposal Costs – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfills sites (as detailed in the previous section). Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g. recycling sorting and acceptance.
- Developer Contributions – The rate of growth and flow of developer contributions income depends on land sales and the desire of developers to construct new developments within the municipality which makes the budget difficult to predict.
- Coronavirus (COVID-19) – COVID-19 has presented a fast-evolving significant challenge to businesses, households, and the economy worldwide. Council has acted in the interest of keeping our community residents and workforce safe.
- Statutory fees and fines – Fees and fines set by legislation were frozen as part of the State Government's COVID relief package. At the time of drafting this budget, it is unknown if this will continue.



## Key dates for the Budget process:

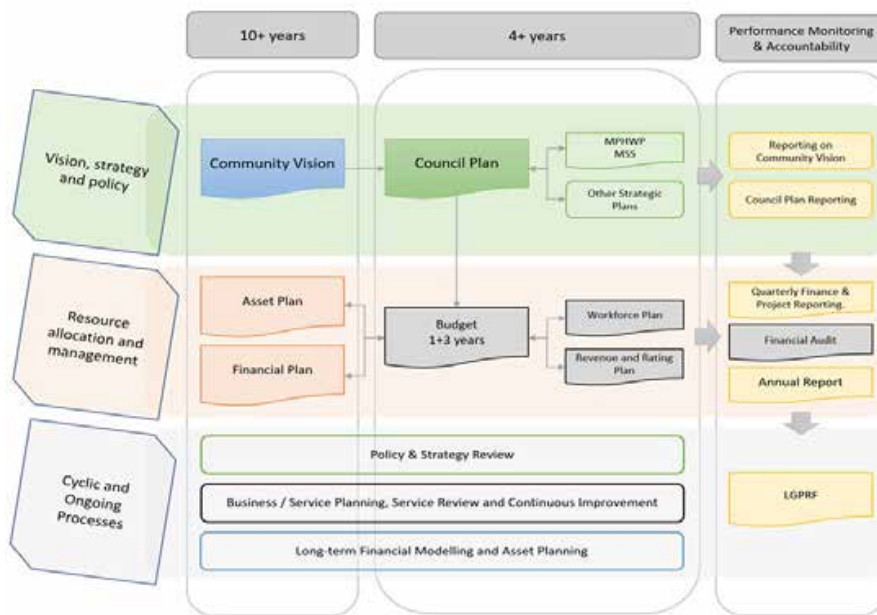
Budget Process		Timing
Proposed Budget submitted to Council for approval "in principal" and endorse for public exhibition	Council Meeting	14 April 2021
Proposed Budget available for public inspection and submissions	Council Website (hard copy at Council offices dependant on COVID restrictions)	16 April 2021 to 17 May 2021
Community Budget Submissions Open Hearing	Open Hearing	2 June 2021
Draft Budget and submissions presented to Council for adoption	Council Meeting	23 June 2021
Adopted Budget submitted to the Minister		Within 28 days of adoption

# 1. Link to the Integrated Planning and Reporting Framework

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

## 1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

### 1.1.2 Key planning considerations

#### Service Level Planning

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, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. 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 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. Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.

## 1.2 Our purpose

### Our Purpose

*To serve in the best interests of the whole Shire, delivering quality services and advocating for community needs.*

### Our Values & Commitment

- *Customer Focused;*
- *Accountable;*
- *Respectful;*
- *Acting in the interests of the whole Shire; and*
- *Pursuing excellence in everything we do.*

### Our Vision

*By 2024 Council aims to:*

- *Be known for being Customer focused;*
- *Have made significant progress to entrench a sense of shared community direction across the Shire;*
- *Have successfully delivered the agreed Capital Works Program; and*
- *Be known for excellence in the services we deliver.*

## 1.3 Strategic objectives

*The 2020-2024 Council Plan responds to community priorities in relation to Infrastructure, Lifestyle, Growth and Prosperity and Communication. The Strategic Objectives with their Strategic Overviews and Strategic Outcomes provide the overarching direction for the Council over its four year term.*

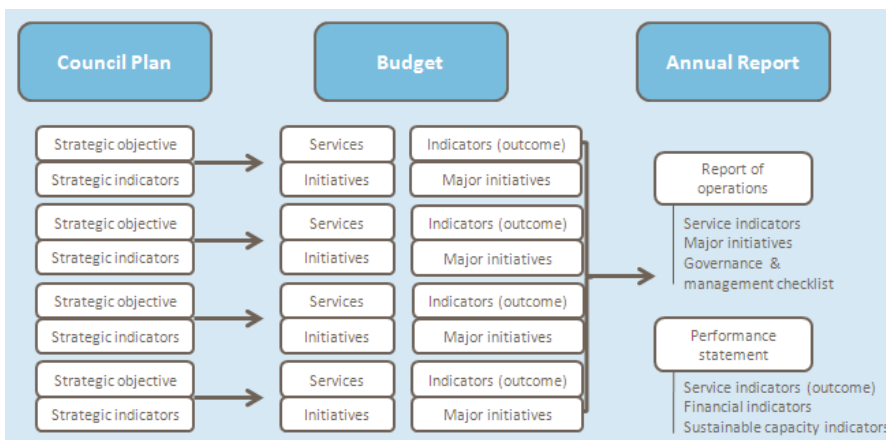
*The Strategies provide greater detail on the focus areas that Council aims to address and the Strategic Indicators assist in monitoring progress to achieve them.*

Strategic Objective	Description
1. United Shire	To establish a shared long term community direction that unites the Shire and guides its future direction. To provide services that are accessible and support the various sectors of the community.
2. Economic Prosperity	To establish the Shire as a thriving and diverse local economy that builds on our region's natural advantages.
3. Integrated Services and Infrastructure	To provide the community with services and infrastructure that enhance liveability and environmental sustainability for current and future generations. To establish a long term program for capital works, in conversation with the community.
4. Customer Focused Organisation	To be recognised as a customer focused organisation, aligning Council services to changing community needs.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2021/22 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 Jobs, Precincts and Regions

### 2.1 Strategic Objective 1 - United Shire

The strategies to assist Council achieving this objective are to:

- 1.1 Develop a shared vision for the future direction of the Shire in partnership with the community.

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- 1.2 Develop and support the leadership skills of existing and emerging community leaders, volunteers, community groups and networks.

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- 1.3 Deliver efficient and responsive services that enhance the health, safety and well-being of the community

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- 1.4 Deliver Council's 'Community Support Package' to support the community to respond to the COVID-19 pandemic in the recovery and re-investment of community and economic activity across the Shire.

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**Services**

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Executive Office Management	The Executive Office builds strong and productive relationships with government and key regional agencies to strengthen the performance of Council. It also provides services including:  - Community Information & Advocacy which encompasses - Communications; and - Customer Service	<i>Inc</i>	-	176	-
		<i>Exp</i>	637	659	655
		<i>Surplus / (deficit)</i>	(637)	(483)	(655)
Community Services	The Community Services Department supports, connects, engages and advocates for communities, children, families and individuals in South Gippsland:  - Children and Family Services including Maternal & Child Health - Community Strengthening - Regional Assessment Service - Social Planning	<i>Inc</i>	1,488	1,257	1,184
		<i>Exp</i>	3,050	4,107	3,384
		<i>Surplus / (deficit)</i>	(1,562)	(2,850)	(2,200)

**Measures of Success Indicators****Target**

1 The effectiveness of Council and community partnerships will be measured by the quality of community projects supported financially by Council through the Community Grants Program.

All Community Grants recommended to Council for funding will require a minimum of 70% of the maximum possible assessment score.

2 The effectiveness of the Community Leadership Development Program will be measured by the number of participants actively engaged in the Program and the representation across the Shire.

Minimum of 75 participants with broad representation from across the Shire per annum.

(Note this is a two-year initiative and also includes participants from the Youth Leadership Program.)

95% of children enrolled through central enrolment are granted their first or second preference

3 The effectiveness of the Three Year Old Kindergarten Program will be measured by the increase in the number of children participating in the Program, the diversity of locations in which those children reside and the optimum use of Kindergarten facilities.

Aim for equal to or greater than 75% of existing providers offering a 15 hour Kindergarten Program weekly

Baseline aims for 75% of eligible children in each location attending subsidised Three Year Old Kindergarten Program

Major Initiatives	Target
CP1.1 Work in partnership with the community and key stakeholders to develop a ten-year Community Vision for the future of South Gippsland, to capture community aspirations, and guide future action planning and resource allocation.	by 31 October 2022
CP1.2 Develop the 2022-2025 Municipal Public Health and Wellbeing Plan, including: -Undertaking the Liveability Study to inform health and wellbeing planning, and development of the Community Vision; and -Undertaking community consultation on health and wellbeing issues and priorities for action	by 31 October 2022
CP1.3 Develop a 2021-2025 Municipal Emergency Management Plan, to plan for preparedness for and response to emergencies across the Shire.	by 31 December 2021
CP1.4 Deliver year two of the Community Leadership Program, to foster and develop the quality of community leadership in South Gippsland.	by 30 June 2022

### Service Performance Outcome Indicators

Service	Indicator	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Aquatic Facilities	Utilisation of aquatic facilities	4	Equal to or slightly higher than 2019/20	5 to 10 visits
Libraries	Participation - active Library borrowers in municipality	16%	Equal to or slightly higher than 2019/20	> 16%
Maternal and Child Health	Participation in the MCH service	76%	Equal to or slightly higher than 2019/20	> 70%
Maternal and Child Health	Participation in the MCH service by Aboriginal Children	83%	Equal to or slightly higher than 2019/20	> 60%

\* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

## 2.2 Strategic Objective 2 - Economic Prosperity

The strategies to assist Council achieving this objective are to:

- Build a sustainable and growing economy that:
    - Attracts and supports businesses to thrive and grow;
  - 2.1 - Broadens, builds and strengthens industry sectors;
  - Creates and sustains local employment opportunities; and
  - Establishes the Shire as the 'food hub' that feeds our State and beyond.
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- 2.2 Develop plans that will balance and utilise the natural values of the environment, improve the Shire's liveability and build on the benefits of our proximity to Melbourne
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- 2.3 Deliver services that support the growth of the local and regional economy.
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- 2.4 Work together with surrounding councils to support regional growth and prosperity.
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### Services

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic & Community Development Management	The Economic & Community Development Directorate provides services including:	<i>Inc</i>	-	-	-
		<i>Exp</i>	194	359	365
		<i>Surplus/ (deficit)</i>	(194)	(359)	(365)
		- Economy, Arts and Tourism; - Planning Services; - Community Safety; and - Community Services			
Economy, Arts & Tourism	The Economy, Arts and Tourism Department strategically leads, and responsively plans economic and cultural activities to support:	<i>Inc</i>	1,047	1,187	1,050
		<i>Exp</i>	2,703	3,181	2,966
		<i>Surplus/ (deficit)</i>	(1,656)	(1,994)	(1,916)
		- investment and growth of key industries; - tourism development and increased visitation; - enhanced liveability; - increased capacity and capabilities within the creative industries.			
Planning Services	The Planning Services Department undertakes strategic planning to prepare long-term land-use planning policies and planning schemes, aligned to State Government requirements, to address a range of environments, economic and social matters. It supports community members to ensure their development needs align with these policies and planning schemes through their planning permits.	<i>Inc</i>	819	954	1,063
		<i>Exp</i>	1,846	1,791	1,982
		<i>Surplus/ (deficit)</i>	(1,027)	(837)	(919)
Community Safety	The Community Safety Department provides services to the community including animal management, building/planning enforcement, fire prevention, local laws development/enforcement, litter prevention, permits for places of public entertainment, parking control, registration of food, health and accommodation premises, report and consent applications for new buildings, school crossings and wastewater.	<i>Inc</i>	2,320	2,053	1,268
		<i>Exp</i>	2,843	2,551	2,554
		<i>Surplus/ (deficit)</i>	(523)	(498)	(1,286)

Measures of Success Indicators		Target
Advocacy efforts by Council aim to influence:		
-	an increase in the Gross Regional Product (the measure of all goods and services produced within the Shire)	Equal to or greater than 5% increase by 2024 BASELINE: Gross Regional Product \$1,741,092
1 -	an increase in the Gross Revenue of businesses of all industry sectors in South Gippsland	Equal to or greater than 5% increase by 2024 BASELINE: Gross Revenue Baseline \$3,543,907
-	an increase in the number of businesses in the Shire as measured by the Australian Business Register	Equal to or greater than 5% increase in business registrations by 2024 BASELINE: of 7,300
2	The effectiveness of supporting small businesses will be measured by reducing timelines and streamlining the regulatory process through the Better Approvals Program.	90% of business applications processed utilising the Better Approval Program
3	The effectiveness of efforts to increase local procurement will be measured by the percentage of local spend on Council goods and services.	An adopted policy position and definition of 'local spend', together with baseline targets established by June 2021
4	Time taken to decide planning applications.	Aim to reduce the number of days from 2019/20 baseline of 77 days, down to equal to or less than 60 days by June 2024

Major Initiatives		Target
CP2.1	Commence implementation of the 2021-2025 Economic Development and Visitor Economy Strategies.	by 30 June 2022
CP2.2	Develop a Visitation and Marketing Plan for the extended Great Southern Rail Trail (GSRT), and commence implementation to foster community and visitor attraction to the Trail.	by 30 June 2022

Service Performance Outcome Indicators				
Service	Indicator	2019/20	2020/21	2021/22
		Actual	Forecast	Budget
Statutory Planning	Council planning decision upheld at VCAT	71%	Equal to or slightly higher than 2019/20	71% or higher

\* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators



### 2.3 Strategic Objective 3 - Integrated Services & Infrastructure

The strategies to assist Council achieving this objective are to:

3.1 Establish a sustainable long-term program for capital works.

3.2 Optimise the lifecycle of Council's infrastructure through the use of predictive modelling to develop the asset renewal program.

3.3 Deliver services that enhance liveability and environmental sustainability for current and future generations.

Services					
Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Infrastructure Services Management	The Infrastructure Services Development Directorate provides services including:	<i>Inc</i>	-	-	-
		<i>Exp</i>	349	355	365
		<i>Surplus/ (deficit)</i>	(349)	(355)	(365)
	- Infrastructure Planning;				
	- Infrastructure Delivery;				
	- Infrastructure Maintenance; and				
	- Open Space & Environment				
Infrastructure Planning	The Infrastructure Planning Department plans and manages Council's asset portfolio, including the development of sustainable and cost effective maintenance and capital programs. It delivers asset management services such as waste management, and sourcing external grant funding for major projects. It promotes a sustainable environment and solutions, including the delivery of projects through Council's Revolving Sustainability Fund.	<i>Inc</i>	3,648	2,958	3,377
		<i>Exp</i>	9,540	9,387	11,351
		<i>Surplus/ (deficit)</i>	(5,892)	(6,429)	(7,974)
Infrastructure Delivery	The Infrastructure Delivery Department delivers Council's civil and building capital works program, building maintenance programs, and community infrastructure works. This includes the delivery of associated services such as civil design, building maintenance, and oversight of engineering for developments in accordance with the service levels for development referrals.	<i>Inc</i>	430	1,079	156
		<i>Exp</i>	4,231	3,474	3,554
		<i>Surplus/ (deficit)</i>	(3,801)	(2,395)	(3,398)
Infrastructure Maintenance	The Infrastructure Maintenance Department provides a safe and trafficable road network by maintaining Council and associated gravel and sealed roads, and road infrastructure assets including roads, drainage, bridges, culverts, footpaths, and waterway assets. It delivers construction projects and provides a rapid response and afterhours call out service to maintain Council's roads and associated road infrastructure assets.	<i>Inc</i>	3,441	3,934	3,825
		<i>Exp</i>	11,055	10,772	12,120
		<i>Surplus/ (deficit)</i>	(7,614)	(6,838)	(8,295)
Open Space & Environment	The Open Space & Environment Department manages recreational and public areas in the form of open space, natural and foreshore bush reserves, and parks and gardens. It includes grass mowing, garden maintenance and planting, urban / rural tree maintenance, public amenities and BBQ cleaning, playground replacement, landscape structure maintenance, rural roadside vegetation maintenance, urban fire hazard slashing, Great Southern Rail Trail maintenance, and control of roadside weeds to improve biodiversity outcomes.	<i>Inc</i>	71	111	53
		<i>Exp</i>	5,115	5,136	5,011
		<i>Surplus/ (deficit)</i>	(5,044)	(5,025)	(4,958)

Measures of Success Indicators		Target
1	The sustainability and improvement of Council's infrastructure will be measured by the percentage of completed capital works projects due for delivery in the current financial year, excluding grant funding reliant projects with funding pending.	70% or greater completion each year
2	The sustainability and improvement of Council's infrastructure will be measured by the renewal projects returning the condition of the asset back to 'as new' condition. <i>(Level 1 condition score)</i>	100% of renewal projects to 'as new' condition
3	Optimising the lifecycle of Council's infrastructure will be measured by establishing asset management baselines from predictive modelling to develop the asset renewal program.	Baseline established for Roads and Buildings, and funding requirements reviewed against long term financial plans by June 2021

Major Initiatives		Target
CP3.1	Develop a ten-year Asset Plan to better plan for the development, management and renewal of community assets, and to meet legislative requirements.	by 30 June 2022
CP3.2	Progress delivery of Council's program of Major Capital Projects including: <ul style="list-style-type: none"> <li>a. Korumburra Hub;</li> <li>b. Little Commercial Street Streetscape, Korumburra;</li> <li>c. Commence investigation and consultation into the future uses of Memorial Hall in response to the outcomes of the revised Arts Strategy; and</li> <li>d. Leongatha Railway Site Transformation Project including Bair Street Bridge and Apex Park car park.</li> </ul>	by 30 June 2022
CP3.3	Deliver the Great Southern Rail Trail Project sections from Leongatha to Nyora.	by 30 June 2022

Service Performance Outcome Indicators				
Service	Indicator	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Animal Management	Health and safety - Animal management prosecutions	100%	Equal to or slightly higher than 2019/20	100%
Food Safety	Health and safety - Critical and major non-compliance outcome notifications	100%	Equal to or slightly higher than 2019/20	100%
Roads	Satisfaction with sealed local roads	47	Equal to or slightly higher than 2019/20	>47
Waste Collection	Waste diversion from landfill	53%	Equal to or slightly higher than 2019/20	50% to 57%

\* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

## 2.4 Strategic Objective 4 - Customer Focused Organisation

The strategies to assist Council achieving this objective are to:

- 4.1 Engage the community in developing significant strategic plans and continued involvement in decision making.
- 4.2 Review and implement changes to Council plans, policies and practices to align with the new Local Government Act and the Commission of Inquiry recommendations.
- 4.3 Provide meaningful and timely communication and quality customer service.
- 4.4 Build on the organisation's leadership, governance, financial sustainability, shared values and cultural capabilities.

Services					
Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Performance & Innovation Management	The Performance & Innovation Directorate provides services including:	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,744	1,845	1,885
		<i>Surplus/ (deficit)</i>	(1,744)	(1,845)	(1,885)
Financial Services	The Financial Strategy Department delivers financial planning, budget management, legislative compliance, rates and valuation services and internal support to departments, teams and individuals in relation to finance functions.	<i>Inc</i>	821	280	431
		<i>Exp</i>	1,576	3,038	2,446
		<i>Surplus/ (deficit)</i>	(755)	(2,758)	(2,015)
Innovation & Technology	The Innovation and Technology Department work across all areas of Council to provide cost-effective technology and services. It aims to deliver the best quality services to the Community and provide contemporary tools for staff to operate efficiently. The team consists of Information systems, Information Management, and Innovation.	<i>Inc</i>	-	-	-
		<i>Exp</i>	2,652	3,190	2,819
		<i>Surplus/ (deficit)</i>	(2,652)	(3,190)	(2,819)
People & Culture	The People & Culture Department strive for a safe, healthy and high performing workplace, in which our people can grow both personally and professionally. It manages recruitment, workplace relations and industrial relations, gender equity & diversity and inclusion, organisational learning & development, occupational health, safety & wellbeing, human resources & performance management, workers compensation and return to work management and payroll.	<i>Inc</i>	216	228	208
		<i>Exp</i>	1,336	1,767	1,481
		<i>Surplus/ (deficit)</i>	(1,120)	(1,539)	(1,273)
Governance	The Governance Department delivers services from the Risk, Procurement and Council Business teams to the community, Councillors and staff. It provides support for Council meetings, briefings and hearings, is responsible for contract management, risk and insurance, Freedom of Information and Privacy, internal audit, regulatory compliance, tendering, corporate planning, monitoring and reporting, including development of the Council Plan and Annual Report. It leads policy review and provides reform support including the <i>Local Government Act</i> .	<i>Inc</i>	47	51	87
		<i>Exp</i>	2,355	2,887	3,427
		<i>Surplus/ (deficit)</i>	(2,308)	(2,836)	(3,340)

Community Information & Advocacy	The Customer Information and Advocacy Department services to the community include phone-based customer service, website maintenance, social media, front-desk customer service, media liaison, coordination of Council Noticeboard and the Administrators' Message, advocacy materials to support Council's key projects, maintenance of the online Community Directory, production and distribution of the e-newsletter In The Know, Australia Day Awards and ceremonies.	<i>Inc</i>	-	-	-
		<i>Exp</i>	962	1,074	1,192
		<i>Surplus/ (deficit)</i>	(962)	(1,074)	(1,192)

Measures of Success Indicators		Target
		Prepare a comprehensive review of the Community Engagement Policy by 1 March 2021
		<i>Note: Target Achieved</i>
1	Measure customer satisfaction with community consultation and engagement.	Aim for a result of equal to or greater than 50 points in the annual Customer Satisfaction Survey results by June 2024 ( <i>Note: LGPRF indicator</i> )
2	Community satisfaction with Council's performance in Customer Service.	Equal to or greater than the average annual Customer Service result for large rural Councils by June 2024 ( <i>Note: Local Government Community Satisfaction Survey</i> )
3	Council continues to actively explore options for delivery of shared services in partnership with other Councils.	Progress update reports included in the Organisational Performance Reports
4	All legislated policies and procedures reviewed and adopted.	Prepared and adopted in accordance with legislated timelines
5	Council meets its legislative requirements for annual financial performance reporting and the Local Government Performance Framework (LGPRF).	Annual Report adopted and unqualified VAGO Audit achieved in accordance with legislative requirements and timelines

Major Initiatives		Target
CP4.1	Develop a Council Advocacy Strategy to deliver improved and better targeted advocacy for projects that will achieve improved quality of life for the South Gippsland community.	by 30 June 2022
CP4.2	Develop and deliver a range of key strategic plans, in partnership with the community and key stakeholders: -2022-2026 Council Plan, to commence achievement of the new Community Vision; -Revenue and Rating Plan for a period of the next four financial years; and -Four-year Budget and ten-year Long-Term Financial Plan.	by 30 June 2022
CP4.3	Welcome South Gippsland's new Councillors, and deliver a comprehensive induction and transition program, to support Councillors to form an effective team and set them up for success during their term.	by 28 February 2022
CP4.4	Continue to roll out Council's Customer First Project, to deliver improved customer service and customer feedback processes.	by 31 December 2021
CP4.5	Continue to deliver Council's program of Service Reviews to identify process enhancements, customer service improvements, definition of community services and operational efficiencies.	by 30 June 2022
CP4.6	Continue to develop and deliver Council's Good Governance Framework to continuously improve Council's good governance practices, and respond to the Commission of Inquiry recommendations.	by 30 June 2022

Service Performance Outcome Indicators				
Service	Indicator	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Governance	Satisfaction with Council's decisions	37	Equal to or slightly higher than 2019/20	37 or higher

\* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council 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 the performance of Council in making decisions in the interest of the community
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
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.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
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

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
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 financial year) / Number of children enrolled in the MCH service] x100
		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 financial year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
United Shire	(2,855)	4,039	1,184
Economic Prosperity	(4,486)	7,867	3,381
Integrated Services and Infrastructure	(24,990)	32,401	7,411
Customer Focused Organisation	(12,524)	13,250	726
<b>Total</b>	<b>(44,855)</b>	<b>57,557</b>	<b>12,702</b>
<b>Expenses added in:</b>			
Depreciation	14,599		
Finance costs	71		
Others	601		
<b>Surplus/(Deficit) before funding sources</b>	<b>(60,126)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	42,882		
Waste charge revenue	3,888		
Capital Grants	10,883		
Operating Grants	5,379		
Others	963		
<b>Total funding sources</b>	<b>63,995</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>3,869</b>		



# Financial Statements



### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

**Comprehensive Income Statement**

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Income</b>						
Rates and charges	4.1.1	45,252	46,777	47,987	49,337	50,836
Statutory fees and fines	4.1.2	941	1,006	1,047	1,050	1,096
User fees	4.1.3	4,016	4,955	5,107	5,222	5,352
Grants - Operating	4.1.4	13,359	6,947	11,949	12,189	12,437
Grants - Capital	4.1.4	14,074	10,883	6,799	2,708	3,069
Contributions - monetary	4.1.5	1,340	535	1,222	676	1,142
Contributions - non-monetary	4.1.5	1,819	413	422	431	442
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		509	177	2,606	690	(9)
Other income	4.1.6	1,439	1,694	1,837	1,859	1,881
<b>Total income</b>		<b>82,749</b>	<b>73,387</b>	<b>78,976</b>	<b>74,162</b>	<b>76,246</b>
<b>Expenses</b>						
Employee costs	4.1.7	26,809	28,317	27,898	28,458	29,447
Materials and services	4.1.8	23,855	23,441	21,612	22,064	22,852
Depreciation	4.1.9	12,886	14,276	13,229	14,365	13,887
Amortisation - intangible assets	4.1.10	240	240	-	232	232
Amortisation - right of use assets	4.1.11	83	83	-	-	-
Borrowing costs		14	71	67	59	51
Other expenses	4.1.12	2,763	3,090	3,234	3,300	3,374
<b>Total expenses</b>		<b>66,650</b>	<b>69,518</b>	<b>66,040</b>	<b>68,478</b>	<b>69,843</b>
<b>Surplus/(deficit) for the year</b>		<b>16,099</b>	<b>3,869</b>	<b>12,936</b>	<b>5,684</b>	<b>6,403</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
<b>Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)</b>						
		-	-	-	-	-
<b>Total comprehensive result</b>		<b>16,099</b>	<b>3,869</b>	<b>12,936</b>	<b>5,684</b>	<b>6,403</b>

**Notes:**

- Capital Grants vary greatly between years as they are generally project specific
- Net gain/ (loss) on disposal of property, infrastructure, plant and equipment in 2022/23 relates to the disposal of assets related to the construction of the Korumburra Community Hub
- The decrease in employee costs in 2022/23 relates to a number of grant funded and fixed term positions ending in 2021/22.

**Balance Sheet**

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		19,043	2,088	1,950	4,632	6,014
Trade and other receivables		5,676	5,676	5,676	5,676	5,676
Other financial assets		16,000	12,000	12,000	12,000	12,000
Inventories		208	208	208	208	208
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		218	218	218	218	218
<b>Total current assets</b>	4.2.1	<b>41,145</b>	<b>20,190</b>	<b>20,052</b>	<b>22,734</b>	<b>24,116</b>
<b>Non-current assets</b>						
Trade and other receivables		1,479	1,479	1,479	1,479	1,479
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		1,541	1,541	1,541	1,541	1,541
Property, infrastructure, plant & equipment		576,639	606,328	622,181	623,957	627,747
Right-of-use assets	4.2.4	85	85	-	-	-
Investment property		620	620	620	620	620
Intangible assets		-	-	-	-	-
<b>Total non-current assets</b>	4.2.1	<b>580,364</b>	<b>610,053</b>	<b>625,821</b>	<b>627,597</b>	<b>631,387</b>
<b>Total assets</b>		<b>621,509</b>	<b>630,243</b>	<b>645,873</b>	<b>650,331</b>	<b>655,503</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		5,347	5,347	5,347	5,347	5,347
Trust funds and deposits		1,332	1,332	1,332	1,332	1,332
Provisions		5,959	5,999	6,039	6,079	6,119
Interest-bearing liabilities	4.2.3	352	1,333	1,341	1,349	1,356
Lease liabilities	4.2.4	85	85	-	-	-
<b>Total current liabilities</b>		<b>13,075</b>	<b>14,096</b>	<b>14,059</b>	<b>14,107</b>	<b>14,154</b>
<b>Non-current liabilities</b>						
Provisions		4,341	4,411	4,483	4,558	4,636
Interest-bearing liabilities	4.2.3	2,985	6,759	9,418	8,069	6,713
Lease liabilities	4.2.4	-	-	-	-	-
<b>Total non-current liabilities</b>		<b>7,326</b>	<b>11,170</b>	<b>13,901</b>	<b>12,627</b>	<b>11,349</b>
<b>Total liabilities</b>	4.2.2	<b>20,401</b>	<b>25,266</b>	<b>27,960</b>	<b>26,734</b>	<b>25,503</b>
<b>Net assets</b>		<b>601,108</b>	<b>604,977</b>	<b>617,913</b>	<b>623,597</b>	<b>630,000</b>
<b>Equity</b>						
Accumulated surplus	4.3.1	243,693	247,562	260,053	265,389	271,456
Reserves		357,415	357,415	357,860	358,208	358,544
<b>Total equity</b>		<b>601,108</b>	<b>604,977</b>	<b>617,913</b>	<b>623,597</b>	<b>630,000</b>

**Statement of Changes in Equity**

For the four years ending 30 June 2025

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2021 Forecast Actual</b>					
Balance at beginning of the financial year		585,009	227,621	357,115	273
Surplus/(deficit) for the year		16,099	16,099	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(1,342)	-	1,342
Transfers from other reserves		-	1,315	-	(1,315)
<b>Balance at end of the financial year</b>		<b>601,108</b>	<b>243,693</b>	<b>357,115</b>	<b>300</b>
<b>2022 Budget</b>					
Balance at beginning of the financial year		601,108	243,693	357,115	300
Surplus/(deficit) for the year		3,869	3,869	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(1,599)	-	1,599
Transfers from other reserves	4.3.1	-	1,633	-	(1,633)
<b>Balance at end of the financial year</b>	4.3.2	<b>604,977</b>	<b>247,596</b>	<b>357,115</b>	<b>266</b>
<b>2023</b>					
Balance at beginning of the financial year		604,977	247,596	357,115	266
Surplus/(deficit) for the year		12,936	12,936	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(2,414)	-	2,414
Transfers from other reserves		-	1,969	-	(1,969)
<b>Balance at end of the financial year</b>		<b>617,913</b>	<b>260,087</b>	<b>357,115</b>	<b>711</b>
<b>2024</b>					
Balance at beginning of the financial year		617,913	260,087	357,115	711
Surplus/(deficit) for the year		5,684	5,684	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(1,821)	-	1,821
Transfers from other reserves		-	1,473	-	(1,473)
<b>Balance at end of the financial year</b>		<b>623,597</b>	<b>265,423</b>	<b>357,115</b>	<b>1,059</b>
<b>2025</b>					
Balance at beginning of the financial year		623,597	265,423	357,115	1,059
Surplus/(deficit) for the year		6,403	6,403	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(2,073)	-	2,073
Transfers from other reserves		-	1,737	-	(1,737)
<b>Balance at end of the financial year</b>		<b>630,000</b>	<b>271,490</b>	<b>357,115</b>	<b>1,395</b>

**Statement of Cash Flows**

For the four years ending 30 June 2025

Notes	Forecast					
	Actual	Budget	Projections			
	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	
<b>Cash flows from operating activities</b>						
Rates and charges	45,252	46,777	47,987	49,337	50,836	
Statutory fees and fines	941	1,006	1,047	1,050	1,096	
User fees	4,016	4,955	5,107	5,222	5,352	
Grants - operating	13,359	6,947	11,949	12,189	12,437	
Grants - capital	14,074	10,883	6,799	2,708	3,069	
Contributions - monetary	1,340	535	1,222	676	1,142	
Interest received	300	550	550	550	550	
Dividends received	-	-	-	-	-	
Trust funds and deposits taken	-	-	-	-	-	
Other receipts	1,139	1,144	1,287	1,309	1,331	
Net GST refund / payment	-	-	-	-	-	
Employee costs	(26,702)	(28,207)	(27,786)	(28,343)	(29,329)	
Materials and services	(23,855)	(23,441)	(21,612)	(22,064)	(22,852)	
Other payments	(2,763)	(3,090)	(3,234)	(3,300)	(3,374)	
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	27,101	18,059	23,316	19,334	20,258
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment	(33,430)	(44,283)	(30,593)	(16,639)	(18,126)	
Proceeds from sale of property, infrastructure, plant and equipment	1,156	668	4,539	1,387	650	
Proceeds from sale of investments	14,000	4,000				
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(18,274)	(39,615)	(26,054)	(15,252)	(17,476)
<b>Cash flows from financing activities</b>						
Finance costs	(14)	(71)	(67)	(59)	(51)	
Proceeds from borrowings	2,788	6,000	4,000	-	-	
Repayment of borrowings	(263)	(1,245)	(1,333)	(1,341)	(1,349)	
Repayment of lease liabilities	(87)	(83)	-	-	-	
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	2,424	4,601	2,600	(1,400)	(1,400)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		11,251	(16,955)	(138)	2,682	1,382
Cash and cash equivalents at the beginning of the financial year		7,792	19,043	2,088	1,950	4,632
<b>Cash and cash equivalents at the end of the financial year</b>		19,043	2,088	1,950	4,632	6,014

**Statement of Capital Works**

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual				
		2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	-	-	-	-
<b>Total land</b>		-	-	-	-	-
Buildings		1,981	15,068	7,178	886	2,909
Heritage buildings		-	275	-	-	-
<b>Total buildings</b>		1,981	15,343	7,178	886	2,909
<b>Total property</b>		1,981	15,343	7,178	886	2,909
<b>Plant and equipment</b>						
Plant, machinery and equipment		2,885	2,919	2,277	2,823	2,815
Computers and telecommunications		2,246	956	508	985	754
<b>Total plant and equipment</b>		5,131	3,875	2,785	3,808	3,569
<b>Infrastructure</b>						
Roads		11,031	12,189	11,779	8,673	9,067
Bridges		528	-	253	372	593
Footpaths and cycleways		2,672	5,530	568	511	531
Drainage		959	732	67	290	259
Waste management		108	108	2,820	1,093	-
Parks, open space and streetscapes		-	1,767	4,321	86	-
Off street car parks		-	375	-	-	-
Other infrastructure		11,020	4,364	822	920	1,198
<b>Total infrastructure</b>		26,318	25,065	20,630	11,945	11,648
<b>Total capital works expenditure</b>	4.5.1	33,430	44,283	30,593	16,639	18,126
<b>Represented by:</b>						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		29,079	27,910	20,792	15,181	16,855
Asset expansion expenditure		3,579	12,436	2,598	201	277
Asset upgrade expenditure		772	3,937	7,203	1,257	994
<b>Total capital works expenditure</b>	4.5.1	33,430	44,283	30,593	16,639	18,126
<b>Funding sources represented by:</b>						
Grants		14,074	10,883	6,799	2,708	3,069
Contributions		722	464	1,149	601	1,066
Council cash		15,846	26,936	18,645	13,330	13,991
Borrowings		2,788	6,000	4,000	-	-
<b>Total capital works expenditure</b>	4.5.1	33,430	44,283	30,593	16,639	18,126

### Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	26,809	28,317	27,898	28,458	29,447
Employee costs - capital	1,697	1,598	1,403	1,403	1,447
<b>Total staff expenditure</b>	<b>28,506</b>	<b>29,915</b>	<b>29,301</b>	<b>29,861</b>	<b>30,894</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	263.1	271.3	259.1	256.7	257.9
<b>Total staff numbers</b>	<b>263.1</b>	<b>271.3</b>	<b>259.1</b>	<b>256.7</b>	<b>257.9</b>

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

Department	Budget 2021/22 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Performance & Innovation	5,458	4,450	159	-	849
Economic & Community Development	9,045	5,662	1,947	285	1,151
Chief Executive Office	1,402	1,229	83	90	-
Sustainable Infrastructure	11,746	10,041	1,222	105	378
Total permanent staff expenditure	27,651	21,382	3,411	480	2,378
Other employee related expenditure	666				
Capitalised labour costs	1,598				
<b>Total expenditure</b>	<b>29,915</b>				

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

Department	Budget 2021/22	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Performance & Innovation	44.2	42.0	2.2	-	-
Economic & Community Development	78.9	51.7	20.5	6.8	-
Chief Executive Office	11.4	9.5	1.0	0.9	-
Sustainable Infrastructure	119.9	113.3	5.3	1.4	-
Total permanent staff	254.4	216.4	28.9	9.1	-
Capitalised labour	16.9				
<b>Total staff</b>	<b>271.3</b>				

*\*Please note these tables includes employee costs and FTE that are capital in nature, and therefore represents higher totals than that shown in the Comprehensive Income Statement.*



**Summary of Planned Human Resources Expenditure  
For the four years ended 30 June 2025**

These totals include capitalised employee costs.

Amounts have been summarised where disclosures may breach privacy.

	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000
<b>Performance &amp; Innovation</b>				
Permanent - Full time	5,210	4,706	4,845	4,998
Female	2,863	2,700	2,780	2,868
Male	2,164	1,900	1,955	2,017
Vacant	184	107	110	113
Permanent - Part time	248	190	196	202
Female	72	74	76	79
Male	145	116	120	123
Vacant	31	0	0	0
<b>Total Performance &amp; Innovation</b>	<b>5,458</b>	<b>4,896</b>	<b>5,040</b>	<b>5,200</b>
<b>Economic &amp; Community Development</b>				
Permanent - Full time	6,505	6,622	6,684	6,893
Female	3,547	3,679	3,791	3,910
Male	2,561	2,637	2,715	2,800
Vacant	398	306	178	184
Permanent - Part time	2,255	1,996	2,056	2,121
Female	1,710	1,462	1,506	1,553
Male	167	172	177	183
Vacant	378	362	373	385
<b>Total Economic &amp; Community Development</b>	<b>8,760</b>	<b>8,619</b>	<b>8,740</b>	<b>9,014</b>
<b>Chief Executive Office</b>				
Permanent - Full time	1,230	1,265	1,302	1,343
Female	1,058	1,088	1,120	1,155
Male	172	177	182	188
Vacant	0	0	0	0
Permanent - Part time	82	85	88	109
Female	82	85	88	109
Male	0	0	0	0
Vacant	0	0	0	0
<b>Total Chief Executive Office</b>	<b>1,312</b>	<b>1,350</b>	<b>1,390</b>	<b>1,452</b>
<b>Sustainable Infrastructure</b>				
Permanent - Full time	11,075	11,470	11,679	12,035
Female	1,539	1,584	1,630	1,680
Male	8,945	9,277	9,544	9,835
Vacant	592	610	505	521
Permanent - Part time	1,233	1,198	1,233	1,272
Female	268	276	284	293
Male	483	498	512	528
Vacant	482	425	438	451
<b>Total Sustainable Infrastructure</b>	<b>12,308</b>	<b>12,668</b>	<b>12,912</b>	<b>13,307</b>
<b>Casuals, temporary and other expenditure</b>	<b>479</b>	<b>365</b>	<b>377</b>	<b>474</b>
<b>Capitalised labour costs</b>	<b>1,598</b>	<b>1,403</b>	<b>1,403</b>	<b>1,447</b>
<b>Total staff expenditure</b>	<b>29,915</b>	<b>29,301</b>	<b>29,861</b>	<b>30,895</b>
	2021/22	2022/23	2023/24	2024/25
	FTE	FTE	FTE	FTE
<b>Performance &amp; Innovation</b>				
Permanent - Full time	42.0	37.5	37.5	37.5
Female	23.2	21.5	21.5	21.5
Male	17.0	15.0	15.0	15.0
Vacant	1.8	1.0	1.0	1.0
Permanent - Part time	2.2	1.7	1.7	1.7
Female	0.7	0.7	0.7	0.7
Male	1.0	1.0	1.0	1.0
Vacant	0.4	0.0	0.0	0.0
<b>Total Performance &amp; Innovation</b>	<b>44.2</b>	<b>39.3</b>	<b>39.3</b>	<b>39.3</b>
<b>Economic &amp; Community Development</b>				
Permanent - Full time	54.1	53.2	52.2	52.2
Female	31.6	31.6	31.6	31.6

Male	19.0	19.0	19.0	19.0
Vacant	3.5	2.6	1.6	1.6
Permanent - Part time	22.6	19.6	19.6	19.6
Female	16.3	13.6	13.6	13.6
Male	2.0	2.0	2.0	2.0
Vacant	4.4	4.0	4.0	4.0
<b>Total Economic &amp; Community Development</b>	<b>76.7</b>	<b>72.8</b>	<b>71.8</b>	<b>71.8</b>
<b>Chief Executive Office</b>				
Permanent - Full time	9.5	9.5	9.5	9.5
Female	8.5	8.5	8.5	8.5
Male	1.0	1.0	1.0	1.0
Vacant	0.0	0.0	0.0	0.0
Permanent - Part time	1.0	1.0	1.0	1.0
Female	1.0	1.0	1.0	1.0
Male	0.0	0.0	0.0	0.0
Vacant	0.0	0.0	0.0	0.0
<b>Total Chief Executive Office</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>
<b>Sustainable Infrastructure</b>				
Permanent - Full time	107.1	107.3	106.3	106.5
Female	14.5	14.5	14.5	14.5
Male	87.6	87.8	87.8	88.0
Vacant	5.0	5.0	4.0	4.0
Permanent - Part time	11.5	11.5	11.5	11.5
Female	3.0	3.0	3.0	3.0
Male	5.6	5.6	5.6	5.6
Vacant	3.0	3.0	3.0	3.0
<b>Total Sustainable Infrastructure</b>	<b>118.6</b>	<b>118.8</b>	<b>117.8</b>	<b>118.0</b>
<b>Casuals and temporary staff</b>	<b>4.4</b>	<b>3.3</b>	<b>3.3</b>	<b>4.3</b>
<b>Capitalised labour</b>	<b>16.9</b>	<b>14.5</b>	<b>14.1</b>	<b>14.1</b>
<b>Total staff numbers</b>	<b>271.3</b>	<b>259.1</b>	<b>256.7</b>	<b>257.9</b>

## 4. Notes to 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 budget.

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period. This is required to be in place after a general election. The *Local Government (South Gippsland Shire Council) Act 2019* provides for a general election of Councillors to be held on the fourth Saturday in October 2021. Therefore, South Gippsland is not required to have this in place until the 2022/23 financial year when the newly elected Council can have their input.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The *Fair Go Rates System* (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. 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.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.5% in line with the rate cap.

This will raise total rates and charges for 2021/22 to \$46.27 million, not including supplementary rates, interest on rates and special rates and charges.

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

	2020/21 Forecast Actual \$'000	2021/22 Budget \$'000	Change \$'000	%
Waste management charge	3,371	3,852	481	14.28%
Service rates and charges	41,193	42,228	1,035	2.51%
Special rates and charges	7	7	7	100.00%
Supplementary rates and rate adjustments	307	311	4	1.30%
Interest on rates and charges	181	185	185	102.21%
Revenue in lieu of rates	193	194	1	0.52%
<b>Total rates and charges</b>	<b>45,252</b>	<b>46,777</b>	<b>1,713</b>	<b>3.79%</b>

Note: Service rates are subject to the rate cap established under the FGRS. For 2021/22 the rate cap has been set at 1.5%. Forecast Actual General rates does not reflect the annualisation of supplementary rates received during the year, therefore the percentage will not equate to the rate cap of 1.5%. See 4.1.1(l) below.

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year. NB: Properties rated as Rural residential in 2020/21 will be rated as General / Residential in 2021/22 after a three year phased reduction strategy.

Type or class of land	2020/21 cents/\$CIV*	2021/22 cents/\$CIV*	Change
General / Residential properties	0.474112	0.439174	-7.37%
Industrial properties	0.497818	0.461133	-7.37%
Commercial properties	0.497818	0.461133	-7.37%
Farm properties	0.331879	0.307422	-7.37%
Rural residential properties	0.426701	-	-100.00%
Vacant Rural properties	0.331879	0.307422	-7.37%
Vacant other properties	0.948224	0.878348	-7.37%
Cultural and recreational properties	0.237056	0.219587	-7.37%

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General / Residential	25,528	26,627	1,099	4.31%
Industrial	1,224	1,207	- 17	-1.39%
Commercial	1,396	1,356	- 40	-2.87%
Farm	10,943	10,952	9	0.08%
Rural residential	97	-	97	-100.00%
Vacant Rural	107	114	7	6.54%
Vacant other	1,878	1,953	75	3.99%
Cultural and recreational	20	19	- 1	-5.00%
<b>Total amount to be raised by general rates</b>	<b>41,193</b>	<b>42,228</b>	<b>1,035</b>	<b>2.51%</b>

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

Type or class of land	2020/21	2021/22	Change	
	Number	Number	Number	%
General / Residential	14,093	14,323	230	1.63%
Industrial	352	368	16	4.55%
Commercial	647	650	3	0.46%
Farm	3,270	3,263	- 7	-0.21%
Rural residential	35	-	35	-100.00%
Vacant Rural	197	196	- 1	-0.51%
Vacant other	1,302	1,325	23	1.77%
Cultural and recreational	22	22	-	0.00%
<b>Total number of assessments</b>	<b>19,918</b>	<b>20,147</b>	<b>229</b>	<b>1.15%</b>

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

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

Type or class of land	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General / Residential	5,384,545	6,062,970	678,425	12.60%
Industrial	245,774	261,873	16,099	6.55%
Commercial	280,381	294,040	13,659	4.87%
Farm	3,297,230	3,562,463	265,233	8.04%
Rural residential	22,752	-	22,752	-100.00%
Vacant Rural	32,199	36,926	4,727	14.68%
Vacant other	198,127	222,359	24,232	12.23%
Cultural and recreational	8,279	8,497	218	2.63%
<b>Total value of land</b>	<b>9,469,287</b>	<b>10,449,128</b>	<b>979,841</b>	<b>10.35%</b>

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22		
	\$	\$	\$	%
Municipal	-	-	-	0.00%

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

Type of Charge	2020/21	2021/22	Change	
	\$	\$	\$	%
Municipal	-	-	-	0.00%

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. The increases for the 2021/22 budget are due to a number of factors. The State Government has imposed a significant increase in the landfill levy payable by Councils. In addition to the increased levy, the costs of recycling waste has increased due to an instability in the recycling industry and finally, there have been material cost increases to the collection and disposal of landfill leachate.

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21 \$	2021/22 \$	\$	%
<b>Waste Services Charge A</b> - Kerbside garbage and recycling collection service charge – Residential (120 litre weekly garbage/240 litre fortnightly recycling).	217.35	247.30	29.95	13.78%
<b>Waste Services Charge B</b> - Kerbside recycling only collection service charge - Commercial (2 x 240 litre fortnightly recycling service only),	217.35	247.30	29.95	13.78%
<b>Waste Services Charge C</b> - Kerbside garbage and recycling collection service – Commercial premises only (240 litre weekly garbage / 240 litre fortnightly recycling).	306.10	348.20	42.10	13.75%
<b>Waste Services Charge D</b> – Kerbside garbage and recycling collection service - Sandy Point (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer).	224.70	255.60	30.90	13.75%
<b>Waste Services Charge E</b> – Kerbside garbage and recycling collection service - Waratah Bay (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer).	257.55	293.00	35.45	13.76%
<b>Waste Services Charge G</b> – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April	164.30	186.90	22.60	13.76%
<b>Waste Services Charge H</b> – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months	261.10	297.00	35.90	13.75%
<b>Waste Services Charge J</b> – Kerbside garbage and recycling collection service – Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April	150.65	171.40	20.75	13.77%
<b>Waste Services Charge K</b> – Kerbside garbage and recycling collection service Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months	268.65	305.60	36.95	13.75%
<b>Garb Green Waste Bin</b> – Kerbside green waste collection service (240 litre fortnightly) for 12 months	84.35	85.70	1.35	1.60%

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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	2020/21	2021/22	Change	
	\$	\$	\$	%
Waste Services Charge A	2,066,346	2,392,380	326,034	15.78%
Waste Services Charge B	14,780	16,816	2,037	13.78%
Waste Services Charge C	84,790	101,674	16,885	19.91%
Waste Services Charge D	156,841	179,176	22,335	14.24%
Waste Services Charge E	29,361	33,988	4,627	15.76%
Waste Services Charge G	179,251	180,919	1,668	0.93%
Waste Services Charge H	172,065	241,758	69,693	40.50%
Waste Services Charge J	904	857	-47	-5.19%
Waste Services Charge K	7,791	12,835	5,044	64.75%
Garb Green Waste Bin	658,858	692,028	33,170	5.03%
<b>Total</b>	<b>3,370,986</b>	<b>3,852,432</b>	<b>481,445</b>	<b>14.28%</b>

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

	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General rates	41,193	42,228	1,035	2.51%
Revenue in lieu	193	194	1	0.52%
Waste service charges	3,371	3,852	481	14.28%
<b>Total Rates and charges</b>	<b>44,757</b>	<b>46,274</b>	<b>1,517</b>	<b>3.39%</b>

4.1.1(l) Fair Go Rates System Compliance

South Gippsland 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.

	2020/21	2021/22
Total Rates	\$ 40,385,000	\$ 41,603,490
Number of rateable properties	19,918	20,147
Base Average Rate	\$ 2,027.56	\$ 2,065.00
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate	\$ 2,068.11	\$ 2,095.97
Maximum General Rates and Municipal Charges Revenue	\$ 41,193	\$ 42,228
Budgeted General Rates and Municipal Charges Revenue	\$ 41,193	\$ 42,228
Budgeted Supplementary Rates	\$ 307	\$ 311
Budgeted Total Rates and Municipal Charges Revenue	\$ 41,500	\$ 42,539

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 amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates (Please refer to Appendix 1)

#### 4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000	\$'000	%
Property and Revenue	39	41	2	5.13%
Election fines	-	35	35	100.00%
Statutory Planning	481	491	10	2.08%
Strategic Planning	19	-	19	-100.00%
Environmental Health	16	3	13	-81.25%
Local Laws	131	181	50	38.17%
Building & Planning Compliance	178	178	-	0.00%
Design Services	77	77	-	0.00%
<b>Total statutory fees and fines</b>	<b>941</b>	<b>1,006</b>	<b>65</b>	<b>6.91%</b>

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning and building applications, some engineering permits, animal registrations and parking infringements. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees and fines are budgeted to increase by 6.91% or \$0.07 million compared to 2020/21 Budget. The statutory fees and fines increase primarily relates to election fines as a result of Council returning to an elected Council in October 2021 and local laws fees due to fee waivers allowed for in 2020/21. A detailed listing of Council's fees and charges is included as part of the 2021/22 Budget documents.

#### 4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000	\$'000	%
Caravan Parks	752	979	227	30.19%
Coal Creek	42	16	26	-61.90%
Statutory Planning	66	67	1	1.52%
Strategic Planning	2	2	-	0.00%
Environmental Health	297	253	44	-14.81%
Local Laws	460	518	58	12.61%
Building & Compliance	11	11	-	0.00%
Immunisation	-	4	15	-375.00%
Facility Management and Cleaning	10	19	9	90.00%
Design Services	15	15	-	0.00%
Waste	2,362	3,061	699	29.59%
Civil Asset Planning	3	3	-	0.00%
<b>Total user fees</b>	<b>4,016</b>	<b>4,955</b>	<b>939</b>	<b>23.38%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These fees are determined through market forces, with consideration given to cost recovery and community affordability. User fees are projected to increase by 23.4%. Fee increases relating to caravan parks are due to Council's COVID-19 response where a number of fees were waived or reduced in 2020/21 and Waste has increased significantly as a result of the State Governments increased cost for landfill levies and leachate management costs. A detailed listing of Council's fees and charges is included as part of the 2021/22 Budget

## 4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	\$'000	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	19,415	10,414	- 9,001	-46%
State funded grants	8,018	7,416	- 602	-8%
<b>Total grants received</b>	<b>27,433</b>	<b>17,830</b>	<b>- 9,603</b>	<b>-35%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	10,236	5,378	- 4,858	-47%
General home care	264	264	-	0%
Immunisation	3	3	-	0%
<b>Recurrent - State Government</b>				
General home care	96	95	- 1	-1%
Senior Citizens	2	2	-	0%
Immunisation	9	9	-	0%
Local Laws	9	9	-	0%
Valuations	170	168	- 2	-1%
Maternal and child health	528	522	- 6	-1%
Coal Creek - Strategic Partnerships Program	8	8	-	0%
Childrens Crossings	62	63	1	2%
Environmental Health	5	5	-	0%
PreSchool Inclusion	83	85	2	2%
Supported Playgroups	117	120	3	3%
<b>Total recurrent grants</b>	<b>11,592</b>	<b>6,731</b>	<b>- 4,861</b>	<b>-42%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Storm Events	106	-	- 106	-100%
<b>Non-recurrent - State Government</b>				
Property and Revenue	51	52	1	2%
People and Culture	20	-	- 20	-100%
Economic Development	366	-	- 366	-100%
Municipal Emergency Resourcing Program	60	-	- 60	-100%
Flood Events	672	-	- 672	-100%
HACC - Assessment	105	-	- 105	-100%
Community Strengthening Coordination	50	-	- 50	-100%
Community Building	-	13	13	0%
Access and Inclusion	60	-	- 60	-100%
Youth Development	63	64	1	2%
Customer Information & Advocacy	21	-	- 21	-100%
Leongatha Soccer Club - Lights and Pitch Upgrade	10	-	- 10	-100%
LDNA Courts Redevelopment	50	-	- 50	-100%
Poowong Netball Court Redevelopment	10	-	- 10	-100%
Boat Ramps	60	60	-	0%
Garbage and Recycling	10	-	- 10	-100%
Biodiversity	53	53	-	0%
<b>Total non-recurrent grants</b>	<b>1,767</b>	<b>216</b>	<b>- 1,551</b>	<b>-88%</b>
<b>Total operating grants</b>	<b>13,359</b>	<b>6,947</b>	<b>- 6,412</b>	<b>-48%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	2,385	2,385	-	0%
<b>Total recurrent grants</b>	<b>2,385</b>	<b>2,385</b>	<b>-</b>	<b>0%</b>



## 4.1.4 Grants (continued)

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Non-recurrent - Commonwealth Government</b>				
Local Government Infrastructure Program (LGIP)	3,568	1,184	- 2,384	-67%
Leongatha Business Precinct Project - Bair Street	1,500	1,200	- 300	-20%
Federal Blackspot Program	953	-	953	-100%
Mirboo North Pool Refurbishment	400	-	-	
<b>Non-recurrent - State Government</b>				
Leongatha Business Precinct Project - Bair Street	300	-	300	-100%
Great Southern Rail Trail	1,300	1,710	410	32%
Timms Road Bridge	80	-	80	-100%
Clancy's Road, Korumburra	914	-	914	-100%
Korumburra Skate Park	-	10	10	
Mirboo North Pool Refurbishment	18	-	18	-100%
Pools Renewal Program	25	-	25	-100%
Baromi Park Masterplan & Associated Works	25	-	25	-100%
Foster Indoor Stadium Redevelopment	2,034	-	2,034	-100%
Early Years Renewal Program	245	950	705	288%
Flood Event - August 2019	-	3,444	3,444	
E-Waste	117	-	117	-100%
Toora Jetty Pontoon	210	-	210	-100%
<b>Total non-recurrent grants</b>	<b>11,689</b>	<b>8,498</b>	<b>- 3,191</b>	<b>-27%</b>
<b>Total capital grants</b>	<b>14,074</b>	<b>10,883</b>	<b>- 3,191</b>	<b>-23%</b>
<b>Total Grants</b>	<b>27,433</b>	<b>17,830</b>	<b>- 9,603</b>	<b>-35%</b>

Operating grants and subsidies include all operating monies received from state and federal sources for the purposes of funding the delivery of Council's services to residents.

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works Program and receipt of this income is project dependant. Council expects to receive 23% or \$3.2 million less in capital grants in 2021/22 compared to the 2020/21 forecast.

#### 4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Monetary	1,340	535	- 805	-60.07%
Non-monetary	1,819	413	- 1,406	-77.30%
<b>Total contributions</b>	<b>3,159</b>	<b>948</b>	<b>- 2,211</b>	<b>-69.99%</b>

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2021/22 budget reflects a decrease of 70.0% or \$2.2 million of contributions towards various projects. Non-monetary contributions represent sub divisional components donated by developers upon completion of sub divisions and include infrastructure assets such as roads, drainage, footpaths, kerb and channel in lieu of cash contributions.

#### 4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Interest	300	550	250	83.33%
Sundry	84	116	32	38.10%
Reimbursements	788	761	- 27	-3.43%
Rental	267	267	-	0.00%
<b>Total other income</b>	<b>1,439</b>	<b>1,694</b>	<b>255</b>	<b>17.72%</b>

Other income is projected to increase by 17.7% or \$0.26 million in 2021/22 predominantly due to a reduction in interest received from investments. This is due to the expectation that it will receive less legal fee reimbursements.

#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Wages and salaries	23,636	24,853	1,217	5.15%
WorkCover	744	794	50	6.72%
Superannuation	2,291	2,529	238	10.39%
AAS27 Provision	107	110	3	2.80%
Fringe Benefits Tax	31	31	-	0.00%
<b>Total employee costs</b>	<b>26,809</b>	<b>28,317</b>	<b>1,508</b>	<b>5.62%</b>

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and WorkCover insurance as well as staff development and training costs. Employee costs in total are budgeted to increase by \$1.51 million or 5.62% compared to 2020/21.

## 4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Consultancies	581	792	211	36.32%
Building maintenance	933	1,129	196	21.01%
General maintenance	389	425	36	9.25%
Contract Payments	2,837	1,683	- 1,154	-40.68%
Fuel & Oil	830	895	65	7.83%
Leisure Centre Operations	1,041	1,066	25	2.40%
Waste Management	4,048	4,110	62	1.53%
Municipal Lighting Project	22	878	856	3890.91%
Parks and Gardens	483	494	11	2.28%
Roads	1,142	1,054	- 88	-7.71%
Utilities	975	994	19	1.95%
Materials General	4,066	3,736	- 330	-8.12%
Insurance Premiums	952	987	35	3.68%
Levies, Licenses & Permits	924	1,474	550	59.52%
Subscriptions and Memberships	179	188	9	5.03%
COVID-19	1,299	500	- 799	-61.51%
Software Support & Licenses	1,694	1,322	- 372	-21.96%
Office Administration	1,460	1,714	254	17.40%
<b>Total materials and services</b>	<b>23,855</b>	<b>23,441</b>	<b>- 414</b>	<b>-1.74%</b>

Materials and services expenditure is budgeted to decrease by \$0.4 million or 1.7% compared to 2020/21. The main contributor to the reduction in 2021/22 was the Council COVID-19 initiative in 2020/21 that was allowed to assist local businesses during the lockdown period. A significant increase in costs attributable to Levies, Licenses & Permits is due to the State Government increasing the landfill levy payable by Council. The reduction in contract payments is for a number of operating projects and initiatives undertaken in 2020/21.

#### 4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Property	3,560	3,734	174	4.89%
Plant & equipment	2,139	2,416	277	12.95%
Infrastructure	7,187	8,126	939	13.07%
<b>Total depreciation</b>	<b>12,886</b>	<b>14,276</b>	<b>1,390</b>	<b>10.79%</b>

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads, bridges, carparks, culverts, footpaths, kerb and channel and drains. Depreciation expense is budgeted to increase by \$1.4 million or 10.8% in 2020/21.

#### 4.1.10 Amortisation - Intangible assets

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Waste Management AirSpace	240	240	-	0.00%
<b>Total amortisation - intangible assets</b>	<b>240</b>	<b>240</b>	<b>-</b>	<b>0.00%</b>

#### 4.1.11 Amortisation - Right of use assets

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Right of use assets	83	83	-	0.00%
<b>Total amortisation - right of use assets</b>	<b>83</b>	<b>83</b>	<b>-</b>	<b>0.00%</b>

#### 4.1.12 Other expenses

Add additional tables for each material component of the Comprehensive Income Statement

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Grants, Contributions & Discretionary Funds	2,331	2,442	111	4.76%
Audit	111	114	3	2.70%
Fees & Charges	320	313	-7	-2.19%
Allowances	1	221	220	22000.00%
<b>Total other expenses</b>	<b>2,763</b>	<b>3,090</b>	<b>327</b>	<b>11.83%</b>

Other expenses include audit fees, contributions, Councillor allowances/Administrator fees and community grants. Other expenses are budgeted to increase by \$0.33 million or 11.8%. The main contributor to the increase in 2021/22 is allowances as Council returns to elected officials in October 2021 (Administrators paid as employees).

## 4.2 Balance Sheet

### 4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to decrease by \$16.9 million during the year, assuming that the carry forward program from prior years and current capital works program will be completed in 2021/22. Other financial assets represent deposits held with long term maturities (> 90 days) and these are projected to reduce by \$4.0 million as a result of lower overall cash assets at 30 June.

### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. Trusts funds and deposits are funds or bank guarantees held by council on behalf of other parties pending the completion of certain contractual obligations. Provisions include accrued annual leave and long service leave. These employee entitlements are expected to increase as a result of the provisions contained within the Enterprise Agreement during 2021/22. Interest-bearing loans and borrowings include borrowings held by Council. Council is budgeting to repay \$1.2 million loan principal during 2021/22.

### 4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual 2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	812,000	3,337,000	8,092,000	10,759,000	9,418,000
Amount proposed to be borrowed	2,788,000	6,000,000	4,000,000	-	-
Amount projected to be redeemed	- 263,000	- 1,245,000	- 1,333,000	- 1,341,000	- 1,349,000
<b>Amount of borrowings as at 30 June</b>	<b>3,337,000</b>	<b>8,092,000</b>	<b>10,759,000</b>	<b>9,418,000</b>	<b>8,069,000</b>

Council has borrowed \$3.6 million from Treasury Corporation Victoria (TCV) through the Community Sports Infrastructure loan scheme. Council has also been approved for \$10 million loan for the Korumburra Hub and streetscape from TCV through the Community Infrastructure Loan Scheme with a heavily discounted interest rate. Council draw down on the funds through a construction facility during the build phase and then convert the drawn down funds to a principal and interest loan upon project completion.

### 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	Budget
	Actual 2020/21	2021/22
	\$	\$
<b>Right-of-use assets</b>		
Property	85	85
<b>Total right-of-use assets</b>	<b>85</b>	<b>85</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	85	85
<b>Total current lease liabilities</b>	<b>85</b>	<b>85</b>
<b>Non-current lease liabilities</b>		
Land and buildings		
Plant and equipment		
<b>Total non-current lease liabilities</b>	<b>-</b>	<b>-</b>
<b>Total lease liabilities</b>	<b>85</b>	<b>85</b>

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 4.24%.

### 4.3 Statement of changes in Equity

#### 4.3.1 Reserves

The 2021/22 budget allows for transfers to reserves of \$1.598 million for developer contributions and Caravan Parks. These funds will also be expended in the budget (net zero effect).

#### 4.3.2 Equity

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

- Asset revaluation reserve, which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council has 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 Council to be separately disclosed
- Accumulated surplus, which is the value of all net assets less Reserves that have accumulated over time.

### 4.4 Statement of Cash Flows

The significance of budgeting cash flows for Council is that it is a key factor in setting the level of rates and provides a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2020/21 year. The analysis is based on three main categories of cash flows:

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

The \$1.5 million increase in rates and charges income reflects a 1.5% increase in the average general rate in line with the State Government rate cap offset by increasing costs of service delivery and a reduction in capital grants. The net cash flows from operating activities does not equal the surplus for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Statement of Cash Flows.

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

The comparative increase in net cash used in investing activities is primarily due to a \$10 million decrease in sales of investments payments in 2021/22 compared to 2020/21. This reflects a reclassification of term deposits with longer maturities (> 90 days) to cash and cash equivalents in order to meet ongoing minimum liquidity requirements. An increase in capital expenditure of \$11 million is largely due to carry forward of incomplete capital projects during 2020/21.

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

For 2021/22 the total of principal repayments is projected to be \$1.2 million and interest expenses repayment is \$0.7 million.

## 5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### Summary

	Forecast	Budget	Change	%
	Actual 2020/21	2021/22		
	\$'000	\$'000	\$'000	
Property	1,981	15,343	13,362	674.51%
Plant and equipment	5,131	3,875	- 1,256	-24.48%
Infrastructure	26,318	25,065	- 1,253	-4.76%
<b>Total</b>	<b>33,430</b>	<b>44,283</b>	<b>10,853</b>	<b>32.46%</b>

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Property	15,343	-	8,501	69	6,773	950	-	11,393	3,000
Plant and equipment	3,875	-	3,875	-	-	-	-	3,875	-
Infrastructure	25,065	-	15,847	3,555	5,663	9,933	464	11,668	3,000
<b>Total</b>	<b>44,283</b>	<b>-</b>	<b>28,223</b>	<b>3,624</b>	<b>12,436</b>	<b>10,883</b>	<b>464</b>	<b>26,936</b>	<b>6,000</b>

Capital works for the 2021/22 year of \$44.283 million have been funded by grants (\$10.9 million), contributions (\$0.464 million), borrowings of \$6.00 million and Council cash (\$29.936 million). Major projects include the Korumburra Hub project, the Great Southern Rail Trail extension and commencement of projects at the Leongatha and Korumburra railway sites.

*Please note that in the Proposed Budget 2021/22, carry forward projects were included in the totals for new capital works in table 5.1. This has now been corrected and the amounts separated accordingly in table 5.1 and 5.2.*

*Total new capital works totals \$34.236 million and there are carry forward works of \$10.047 million, which equates to the budgeted total of \$44.283 million.*

## 5.1 2021/22 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
73530-23790 - Integrated Early Years Facility	3,800				3,800	688		3,112	
73580-11010 - Korumburra Tennis Club - Lighting Replacement	174		174					174	
73580-11010 - Korumburra Tennis Club - Design	82		82					82	
73580-23760 - Leongatha Basketball Stadium Roof	240		240					240	
73580-14860 - Korumburra Recreation Centre Toilet Refurbishment	40		40					40	
73580-15800 - Meeniyah Public Toilets	90		90					90	
73580-15990 - Baromi Park Toilets Design	26		26					26	
73620-11010 - Coal Creek	137		137					137	
73630-11010 - Korumburra Community Hub	665		665				-	2,335	3,000
73630-14480 - Korumburra Community Hub Technology	200				200			200	
73730-11010 - Foster Indoor Stadium	1,013		1,013					1,013	
73760-11010 - Leongatha Hub & Shire Offices	2,562				2,562			2,562	
93240-11010 - Port Welshpool Coast Guard	67		67					67	
73870-11010 - Korumburra Caravan Park Electrical Project	26		26					26	
73880-11010 - Foster Depot Building and Yard Improvements	400		400					400	
74130-11010 - Facility Energy Assessment and Improvements	50				50			50	
73970-11010 - Korumburra Coal Creek Carpark / Picnic Area	25		25					25	
74150-11010 - SPLASH - Adult Change Facilities	20			20				20	
74110-11010 - Nerrena Clubrooms Roof Renewal	21		21					21	
98010-11010 - Long Jetty Caravan Park	51		51					51	
98020-11010 - Yanakie Caravan	92		92					92	
<b>Heritage buildings</b>									
73580-15860 - Memorial Hall Roof Replacement	115		115					115	
73890-11010 - Leongatha Memorial Hall	35		35					35	
<b>TOTAL PROPERTY</b>	<b>9,931</b>	<b>-</b>	<b>3,299</b>	<b>20</b>	<b>6,612</b>	<b>688</b>	<b>-</b>	<b>6,243</b>	<b>3,000</b>



Capital Works Area	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
79110-11010 - Fleet Purchases	961		961					961	
79120-11010 - Plant Purchases	1,368		1,368					1,368	
<b>Computers and Telecommunications</b>									
80110-23970 - Innovation Initiative	99		99					99	
80110-16280 - Network Infrastructure	700		700					700	
80110-36120 - Data & Reporting	52		52					52	
80110-36130 - Website Upgrade	52		52					52	
80110-36140 - Staff Ecosystem	52		52					52	
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>3,284</b>	-	3,284	-	-	-	-	3,284	-
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
82110-11010 - Reseals	1,692		1,692					1,692	
82120-11010 - Reseal Preparation	946		946					946	
82210-Various - Sealed Rehabilitation	3,115		3,115					3,115	
82225-11010 - Roads to Recovery	713		713			2,385	-	1,672	
82240-Various - Guard Rails	136		96		40			136	
82270-11010 - Korumburra Commercial Streetscape	3,512		3,512					512	3,000
43300-11010 - Local Government Infrastructure Program (LGIP)	-					1,184	-	1,184	
82420-11010 - Gardner Lane Poowong Turning Circle	3		3					3	
93230-11010 - Rayson Drive, Leongatha	66				66			66	
82480-24150 - Flood Event - August 2019 - Mount Eccles Road	-					1,812	-	1,812	
82480-24200 - Flood Event - August 2019 - Grand Ridge Road	325		325			826	-	501	
82480-24250 - Flood Event - August 2019 - Clarkes Road	246		246			806	-	560	
<b>Footpaths and Cycleways</b>									
88040-11010 - Extension Program - General	61				61			61	
88040-19480 - Extension Program - Peart St, Leongatha	37				37			37	
88040-19480 - Victoria Street, Toora	69				69			69	
88050-14090 - Harriet St, Toora	70		70					70	
88050-14380 - Horn St, Leongatha	94		94					94	
88050-17340 - Ridgway, Mirboo North	123		123					123	
93120-21320 - Great Southern Rail Trail - Welshpool to Hedley	1,900				1,900	1,710		190	
93120-36000 - Great Southern Rail Trail - Korumburra to Nyora	2,376				2,376			2,376	

Capital Works	Project Cost \$'000	New				Grants \$'000	Contribs \$'000	Council \$'000	Borrowings \$'000
		New \$'000	Renewal \$'000	Upgrade \$'000	Upgrade \$'000				
<b>Drainage</b>									
85050-11380 - Armstrongs Road, Meeniyian	103		103					103	
85050-15770 - McKnights Road, Foster North	54		54					54	
91010-21400 - Cumberland Court, Tarwin Lower	390			390				390	
<b>Waste Management</b>									
95020-12850 - Landfills Design	88			88				88	
95070-11010 - Transfer Stations	20		20					20	
<b>Parks, Open Space and Streetscapes</b>									
73810-11010 - Korumburra Coleman Park Electrical & Lighting	40		40					40	
93100-11010 - Toora - Franklin River Reserve	27			27				27	
93260-25220 - Korumburra Railway Station	600			600				600	
93260-23170 - Leongatha Railway Station	1,100			1,100				1,100	
<b>Off Street Car Parks</b>									
82460-11010 - Jones Street, Foster	215			215				215	
73400-11010 - Mirboo North Pool	160		160					160	
<b>Other Infrastructure</b>									
82040-11470 - Leongatha Business Precinct - Bair Street	740		740		1,200	-		460	
93070-14920 - Korumburra Swimming Pool	82		82					82	
99020-11010 - Refurbishment of Mirboo North Pool						40	-	40	
80150-11010 - Developer Contributions						424	-	424	
98010-11010 - Long Jetty Caravan Park	40		40					40	
73800-11010 - Leongatha Depot Electrical Cabinet Renewal	40		40					40	
73580-14860 - Korumburra Rec Centre – Gas Heater Replacement	26		26					26	
93270-11010 - Toora Jetty Pontoon	208		208					208	
97030-11010 - Port Welshpool Boat Ramp Car Park Enhancement	1,050			1,050				1,050	
93010-11010 - Community Infrastructure Projects	415		415					415	
93020-15120 - Leongatha Childrens Centre	45		45					45	
93060-13160 - Ellen Lyndon Park, Leongatha	48		48					48	
93060-18110 - Playground Replacement - SPLASH, Leongatha	46		46					46	
<b>TOTAL INFRASTRUCTURE</b>	<b>21,021</b>	<b>-</b>	<b>13,002</b>	<b>3,470</b>	<b>4,549</b>	<b>9,923</b>	<b>464</b>	<b>7,634</b>	<b>3,000</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>34,236</b>	<b>-</b>	<b>19,585</b>	<b>3,490</b>	<b>11,161</b>	<b>10,611</b>	<b>464</b>	<b>17,161</b>	<b>6,000</b>

## 5.2 Works carried forward from the 2020/21 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
73530-23790 - Integrated Early Years Facility	55				55	262	-	207	
73530-11010 - Integrated Early Years Facility	49			49				49	
73630-11010 - Korumburra Community Hub	3,973		3,973					3,973	
73580-12410 - Coleman Park, Korumburra	34		34					34	
73580-23740 - Roof Improvements	30		30					30	
73580-23780 - Port Welshpool Maritime Museum	45		45					45	
73580-15120 - Leongatha Childrens Centre	65		65					65	
73580-23760 - Leongatha Basketball Stadium Roof	210		210					210	
73790-11010 - SPLASH - Solar System	106				106			106	
73730-11010 - Foster Indoor Stadium	720		720					720	
<b>Heritage buildings</b>									
73580-15860 - Memorial Hall Roof Replacement	125		125					125	
<b>TOTAL PROPERTY</b>	<b>5,412</b>	-	5,202	49	161	262	-	5,150	-
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
79110-11010 - Fleet Purchases	106		106					106	
79120-11010 - Plant Purchases	454		454					454	
79120-22970 - Immunisation Trailer	31		31					31	
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>591</b>	-	591	-	-	-	-	591	-

<b>INFRASTRUCTURE</b>										
<b>Roads</b>										
82210-Various - Sealed Rehabilitation	1,004		1,004							1,004
82420-11010 - Gardner Lane Poowong Turning Circle	251		251							251
82450-11010 - Clancy's Road, Korumburra	150		150							150
93230-11010 - Rayson Drive, Leongatha	30					30				30
<b>Footpaths and Cycleways</b>										
93120-35990 - Great Southern Rail Trail - Leongatha to Korumburra	800					800				800
<b>Capital Works</b>	<b>Project Cost \$'000</b>	<b>New \$'000</b>	<b>Renewal \$'000</b>	<b>Upgrade \$'000</b>	<b>Expansion \$'000</b>	<b>Grants \$'000</b>	<b>Contribs \$'000</b>	<b>Council \$'000</b>	<b>Borrowings \$'000</b>	
<b>Drainage</b>										
85050-20320 - Boundary Road, Foster	100		100							100
82430-11010 - Upgrade Works - Walkerville Retarding Basin	85			85						85
<b>Other Infrastructure</b>										
93070-13510 - Foster Swimming Pool	197		197							197
93180-11010 - Korumburra Skate Park	234				234	10				224
93210-11010 - Foster Showgrounds Irrigation and Resurfacing	300		300							300
93220-11010 - Venus Bay Activity Centre	323		323							323
98020-13150 - Yanakie Caravan Park Electrical Upgrade	166		166							166
98020-18150 - Yanakie Caravan Park Stage 2 Fire Fighting	140		140							140
98020-19740 - Yanakie Caravan Park Water Management	120		120							120
98050-11010 - Portable Stage	50				50					50
93060-13040 - Dumbalk Memorial Park	45		45							45
93060-15580 - Mary Checklky Reserve, Leongatha	49		49							49
<b>TOTAL INFRASTRUCTURE</b>	<b>4,044</b>	<b>-</b>	<b>2,845</b>	<b>85</b>	<b>1,114</b>	<b>10</b>	<b>-</b>	<b>4,034</b>	<b>-</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2020/21</b>	<b>10,047</b>	<b>-</b>	<b>8,638</b>	<b>134</b>	<b>1,275</b>	<b>272</b>	<b>-</b>	<b>9,775</b>	<b>-</b>	<b>-</b>

**Summary of Planned Capital Works Expenditure  
For the four years ended 30 June  
2025**

2021/22	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>										
Heritage Buildings	275	0	275	0	0	275	0	0	275	0
Building improvements	15,068	0	8,226	6,773	69	15,068	950	0	11,118	3,000
<b>Total Buildings</b>	<b>15,343</b>	<b>0</b>	<b>8,501</b>	<b>6,773</b>	<b>69</b>	<b>15,343</b>	<b>950</b>	<b>0</b>	<b>11,393</b>	<b>3,000</b>
<b>Total Property</b>	<b>15,343</b>	<b>0</b>	<b>8,501</b>	<b>6,773</b>	<b>69</b>	<b>15,343</b>	<b>950</b>	<b>0</b>	<b>11,393</b>	<b>3,000</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,920	0	2,920	0	0	2,920	0	0	2,920	0
Computers and telecommunications	955	0	955	0	0	955	955	0	0	0
<b>Total Plant and Equipment</b>	<b>3,875</b>	<b>0</b>	<b>3,875</b>	<b>0</b>	<b>0</b>	<b>3,875</b>	<b>955</b>	<b>0</b>	<b>2,920</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	12,189	0	12,053	30	106	12,189	7,013	0	2,176	3,000
Footpaths and cycleways	5,530	0	287	800	4,443	5,530	1,710	0	3,820	0
Drainage	732	0	257	390	85	732	0	0	732	0
Waste management	108	0	20	88	0	108	0	0	108	0
Parks, open space and streetscapes	1,767	0	40	1,727	0	1,767	0	0	1,767	0
Off street car parks	375	0	160	215	0	375	0	0	375	0
Other infrastructure	4,364	0	3,030	1,334	0	4,364	1,210	464	2,690	0
<b>Total Infrastructure</b>	<b>25,065</b>	<b>0</b>	<b>15,847</b>	<b>4,584</b>	<b>4,634</b>	<b>25,065</b>	<b>9,933</b>	<b>464</b>	<b>11,668</b>	<b>3,000</b>
<b>Total Capital Works Expenditure</b>	<b>44,283</b>	<b>0</b>	<b>28,223</b>	<b>11,357</b>	<b>4,703</b>	<b>44,283</b>	<b>11,838</b>	<b>464</b>	<b>25,981</b>	<b>6,000</b>

2022/23	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>										
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>7,178</b>	<b>0</b>	<b>4,771</b>	<b>2,188</b>	<b>219</b>	<b>7,178</b>	<b>1,414</b>	<b>0</b>	<b>3,764</b>	<b>2,000</b>
<b>Total Property</b>	<b>7,178</b>	<b>0</b>	<b>4,771</b>	<b>2,188</b>	<b>219</b>	<b>7,178</b>	<b>1,414</b>	<b>0</b>	<b>3,764</b>	<b>2,000</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,277	0	2,277	0	0	2,277	0	0	2,277	0
Computers and telecommunications	508	0	508	0	0	508	0	0	508	0
<b>Total Plant and Equipment</b>	<b>2,785</b>	<b>0</b>	<b>2,785</b>	<b>0</b>	<b>0</b>	<b>2,785</b>	<b>0</b>	<b>0</b>	<b>2,785</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	11,779	0	11,685	94	0	11,779	2,385	0	7,394	2,000
Bridges	253	0	253	0	0	253	0	0	253	0
Footpaths and cycleways	568	0	253	315	0	568	0	0	568	0
Drainage	67	0	67	0	0	67	0	0	67	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0

Waste management	2,820	0	315	0	2,505	2,820	0	0	2,820	0
Parks, open space and streetscapes	4,321	0	21	0	4,300	4,321	3,000	0	1,321	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	822	0	643	0	179	822	0	1,149	-327	0
<b>Total Infrastructure</b>	<b>20,630</b>	<b>0</b>	<b>13,237</b>	<b>409</b>	<b>6,984</b>	<b>20,630</b>	<b>5,385</b>	<b>1,149</b>	<b>12,096</b>	<b>2,000</b>
<b>Total Capital Works Expenditure</b>	<b>30,593</b>	<b>0</b>	<b>20,793</b>	<b>2,597</b>	<b>7,203</b>	<b>30,593</b>	<b>6,799</b>	<b>1,149</b>	<b>18,645</b>	<b>4,000</b>

2023/24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	886	0	836	50	0	886	108	0	778	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>886</b>	<b>0</b>	<b>836</b>	<b>50</b>	<b>0</b>	<b>886</b>	<b>108</b>	<b>0</b>	<b>778</b>	<b>0</b>
<b>Total Property</b>	<b>886</b>	<b>0</b>	<b>836</b>	<b>50</b>	<b>0</b>	<b>886</b>	<b>108</b>	<b>0</b>	<b>778</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,823	0	2,823	0	0	2,823	0	0	2,823	0
Computers and telecommunications	985	0	985	0	0	985	0	0	985	0
<b>Total Plant and Equipment</b>	<b>3,808</b>	<b>0</b>	<b>3,808</b>	<b>0</b>	<b>0</b>	<b>3,808</b>	<b>0</b>	<b>0</b>	<b>3,808</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	8,673	0	8,673	0	0	8,673	2,385	0	6,288	0
Bridges	372	0	372	0	0	372	0	0	372	0
Footpaths and cycleways	511	0	360	151	0	511	0	0	511	0
Drainage	290	0	151	0	139	290	0	0	290	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	1,093	0	0	0	1,093	1,093	0	0	1,093	0
Parks, open space and streetscapes	86	0	86	0	0	86	0	0	86	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	920	0	895	0	25	920	215	601	104	0
<b>Total Infrastructure</b>	<b>11,945</b>	<b>0</b>	<b>10,537</b>	<b>151</b>	<b>1,257</b>	<b>11,945</b>	<b>2,600</b>	<b>601</b>	<b>8,744</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>16,639</b>	<b>0</b>	<b>15,181</b>	<b>201</b>	<b>1,257</b>	<b>16,639</b>	<b>2,708</b>	<b>601</b>	<b>13,330</b>	<b>0</b>

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	2,909	0	2,009	50	850	2,909	485	242	2,182	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>2,909</b>	<b>0</b>	<b>2,009</b>	<b>50</b>	<b>850</b>	<b>2,909</b>	<b>485</b>	<b>242</b>	<b>2,182</b>	<b>0</b>
<b>Total Property</b>	<b>2,909</b>	<b>0</b>	<b>2,009</b>	<b>50</b>	<b>850</b>	<b>2,909</b>	<b>485</b>	<b>242</b>	<b>2,182</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,815	0	2,745	70	0	2,815	0	0	2,815	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	754	0	0	754	0	754	0	0	754	0
<b>Total Plant and Equipment</b>	<b>3,569</b>	<b>0</b>	<b>2,745</b>	<b>824</b>	<b>0</b>	<b>3,569</b>	<b>0</b>	<b>0</b>	<b>3,569</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	9,067	0	9,067	0	0	9,067	2,385	0	6,682	0
Bridges	593	0	593	0	0	593	0	0	593	0
Footpaths and cycleways	531	0	374	157	0	531	0	0	531	0
Drainage	259	0	115	0	144	259	0	0	259	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	1,198	0	1,198	0	0	1,198	197	823	178	0
<b>Total Infrastructure</b>	<b>11,648</b>	<b>0</b>	<b>11,347</b>	<b>157</b>	<b>144</b>	<b>11,648</b>	<b>2,582</b>	<b>823</b>	<b>8,243</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>18,126</b>	<b>0</b>	<b>16,101</b>	<b>1,031</b>	<b>994</b>	<b>18,126</b>	<b>3,067</b>	<b>1,065</b>	<b>13,994</b>	<b>0</b>



## 6. 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.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-7.5%	2.7%	-8.6%	9.5%	5.9%	6.0%	o
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	346.0%	314.7%	143.2%	142.6%	161.2%	170.4%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	133.9%	191.0%	88.6%	84.7%	100.9%	108.0%	+
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	1.8%	7.4%	17.3%	22.4%	19.1%	15.9%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		7.8%	0.6%	2.8%	2.9%	2.8%	2.8%	o
Indebtedness	Non-current liabilities / own source revenue		10.3%	14.0%	20.5%	23.7%	21.7%	19.2%	-
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	119.1%	231.7%	223.1%	211.6%	114.4%	128.5%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	64.1%	66.0%	73.1%	65.7%	67.8%	68.4%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$3,693	\$3,346	\$3,451	\$3,258	\$3,358	\$3,404	+
Revenue level	Total rate revenue / no. of property assessments		\$3,554	\$4,154	\$3,643	\$3,896	\$3,636	\$3,716	o

**Key to Forecast Trend:**

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

**Notes to indicators****1. Adjusted underlying result**

This measures an entity's ability to generate surplus in the ordinary course of business—excluding non-recurrent capital grants, non-monetary asset contributions, and other contributions to fund capital expenditure from net result. Negative results in prior financial years are a result of brought forward expenditure for prior years which is funded within the accumulated surplus. The negative result for 2021/22 reflects the Federal Government's decision to pay 50% of the 2021/22 financial assistance grants early in 2020/21.

**2. Working Capital**

The decrease in working capital is due to the assumption that all capital works will be completed in the 2020/21 financial year.

**3. Unrestricted Cash**

The decrease in unrestricted cash is due to the assumption that all capital works will be completed in the 2020/21 financial year.

**4. Debt compared to rates**

The increase in debt reflects borrowings for the construction of the Korumburra Community Hub.

**5. Asset renewal**

This compares the rate of spending on existing assets through renewing, restoring, and replacing existing assets with depreciation.

**6. Rates concentration**

This measure remains stable.

# Schedule of Fees and Charges



## 7. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2021/22.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
<b>Economic &amp; Community Development - Immunisation</b>							
Flu	Per Dose	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non - Statutory
Hep A Paediatric	Per Dose	Non-Taxable	\$ 49.00	\$ 49.00	\$ -	0%	Non - Statutory
Hep A Adult	Per Dose	Non-Taxable	\$ 78.00	\$ 78.00	\$ -	0%	Non - Statutory
Hep B Paediatric	Per Dose	Non-Taxable	\$ 19.00	\$ 19.00	\$ -	0%	Non - Statutory
Hep B Adult	Per Dose	Non-Taxable	\$ 32.00	\$ 32.00	\$ -	0%	Non - Statutory
Boostrix	Per Dose	Non-Taxable	\$ 42.00	\$ 42.00	\$ -	0%	Non - Statutory
Twinrix	Per Dose	Non-Taxable	\$ 80.00	\$ 80.00	\$ -	0%	Non - Statutory
Varicella	Per Dose	Non-Taxable	\$ 80.00	\$ 80.00	\$ -	0%	Non - Statutory
<b>Performance &amp; Innovation - Council Business Operations</b>							
Non Voters - VEC Infringements (50% of one penalty unit) To be updated once notified and gazetted	Each	Non-Taxable	\$ 83.00	\$ 83.00	\$ -	0%	Statutory
<b>Economic &amp; Community Development - Arts and Culture</b>							
Music For the People At Mossvale Park - Adult (Over 15 years of age)	Each	Taxable	\$ 15.00	\$ -	\$ (15.00)	-100%	Non - Statutory
<b>Economic &amp; Community Development - Coal Creek - Community Services</b>							
Auditorium /Boardroom Hire - 1/2 day	Each	Taxable	\$ 95.00	\$ 120.00	\$ 25.00	26%	Non - Statutory
Auditorium /Boardroom Hire - Full Day	Each	Taxable	\$ 180.00	\$ 200.00	\$ 20.00	11%	Non - Statutory
<b>Economic &amp; Community Development - Coal Creek - Education Programs</b>							
Coal Creek Package - A Pioneers Life	Each	Taxable	\$ 14.00	\$ -	\$ (14.00)	-100%	Non - Statutory
Coal Creek Package - Coal Creek Discovery	Each	Taxable	\$ 11.25	\$ -	\$ (11.25)	-100%	Non - Statutory
Coal Creek Package - Hands on Past	Each	Taxable	\$ 12.00	\$ -	\$ (12.00)	-100%	Non - Statutory
Coal Creek Package - Everyday Life	Each	Taxable	\$ 12.00	\$ -	\$ (12.00)	-100%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Education Program - Self Guided Interactive Tour	Each	Taxable	\$ 5.00	\$ -	\$ (5.00)	-100%	Non - Statutory
Coal Creek Package - It's a child's life! 1901 Style (2020)	Each	Taxable	\$ 14.50	\$ -	\$ (14.50)	-100%	Non - Statutory
Coal Creek Package - It's a child's life! 1901 Style (2021)	Each	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non - Statutory
Coal Creek Package - Changing Technologies	Each	Taxable	\$ 12.00	\$ -	\$ (12.00)	-100%	Non - Statutory
Coal Creek Package - Virtual School Lesson - Changing Technologies	Each	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non - Statutory
General Store Demonstration	Each	Taxable	\$ 2.10	\$ -	\$ (2.10)	-100%	Non - Statutory
School Group Administration Fee - Base Fee	Each	Taxable	\$ 27.50	\$ 30.00	\$ 2.50	9%	Non - Statutory
<b><i>Economic &amp; Community Development - Coal Creek - Gardens</i></b>							
Loads of Fire wood sold to volunteers	Each	Taxable	\$ 86.90	\$ -	\$ (86.90)	-100%	Non - Statutory
<b><i>Economic &amp; Community Development - Coal Creek - Tramway</i></b>							
Train Rides	Each	Taxable	\$ 7.20	\$ 7.30	\$ 0.10	1%	Non - Statutory
Education Program - Bush Tramway Ride	Each	Taxable	\$ 3.50	\$ -	\$ (3.50)	-100%	Non - Statutory
<b><i>Economic &amp; Community Development - Coal Creek - Weddings</i></b>							
Venue Hire - General	Each	Taxable	\$ 377.50	\$ 420.00	\$ 42.50	11%	Non - Statutory
<b><i>Economic &amp; Community Development - Information Centres</i></b>							
Maps	Per Item	Taxable	\$ 12.00	\$ -	\$ (12.00)	-100%	Non - Statutory
Postcards	Each	Taxable	\$ 1.20	\$ -	\$ (1.20)	-100%	Non - Statutory
<b><i>Economic &amp; Community Development- Long Jetty Caravan Park</i></b>							
Large Deluxe Jayco Cabin (Off Peak)	Each	Taxable	\$ 145.00	\$ 150.00	\$ 5.00	3%	Non - Statutory
Deluxe Cabins (Jaycos) (Peak)	Each	Taxable	\$ 158.00	\$ 165.00	\$ 7.00	4%	Non - Statutory
Powered sites (Bonus Night / Negotiable Rate)	Each	Taxable	\$ 33.00	\$ 35.00	\$ 2.00	6%	Non - Statutory
Powered Sites (Peak)	Each	Taxable	\$ 50.00	\$ 55.00	\$ 5.00	10%	Non - Statutory
Powered sites Peak - Concession	Each	Taxable	\$ 43.00	\$ 45.00	\$ 2.00	5%	Non - Statutory
Standard Cabins (Bonus Night / Negotiable Rate)	Each	Taxable	\$ 86.00	\$ 90.00	\$ 4.00	5%	Non - Statutory
Standard Cabins(Peak)	Each	Taxable	\$ 145.00	\$ 150.00	\$ 5.00	3%	Non - Statutory
Extra Adult (Off Peak)	Each	Taxable	\$ 10.00	\$ 12.00	\$ 2.00	20%	Non - Statutory
Extra Adult Peak	Each	Taxable	\$ 10.00	\$ 12.00	\$ 2.00	20%	Non - Statutory
Extra Child Peak	Each	Taxable	\$ 5.00	\$ 6.00	\$ 1.00	20%	Non - Statutory
Extra Child (Off Peak)	Each	Taxable	\$ 5.00	\$ 6.00	\$ 1.00	20%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Large Deluxe Jayco Cabin (Bonus Night / Negotiable Rate)	Each	Taxable	\$ 126.00	\$ 130.00	\$ 4.00	3%	Non - Statutory
Large Deluxe Jayco Cabin (Peak)	Each	Taxable	\$ 180.00	\$ 185.00	\$ 5.00	3%	Non - Statutory
Deluxe Cabins (Jaycos) (Bonus Night / Negotiable Rate)	Each	Taxable	\$ 110.00	\$ 115.00	\$ 5.00	5%	Non - Statutory
Deluxe Cabins (Jaycos) (Off Peak)	Each	Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
Powered Sites (Off Peak)	Each	Taxable	\$ 40.00	\$ 40.00	\$ -	0%	Non - Statutory
Standard Cabins (Off Peak)	Each	Taxable	\$ 118.00	\$ 120.00	\$ 2.00	2%	Non - Statutory
Weekly hardship rental Cabins (Standard)	Each	Taxable	\$ 400.00	\$ 410.00	\$ 10.00	3%	Non - Statutory
Weekly hardship rental Deluxe Jayco	Each	Taxable	\$ 434.00	\$ 440.00	\$ 6.00	1%	Non - Statutory
Weekly hardship rental Large Deluxe	Each	Taxable	\$ 498.00	\$ 510.00	\$ 12.00	2%	Non - Statutory
Weekly powered site hardship rental	Each	Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
Weekly unpowered hardship site rental	Each	Taxable	\$ 111.00	\$ 115.00	\$ 4.00	4%	Non - Statutory
Standard Cabins off peak stay 7 pay 6	Each	Taxable	\$ 708.00	\$ 720.00	\$ 12.00	2%	Non - Statutory
Deluxe Cabin off peak stay 7 pay 6	Each	Taxable	\$ 840.00	\$ 870.00	\$ 30.00	4%	Non - Statutory
Large Deluxe Jayco off peak stay 7 pay 6	Each	Taxable	\$ 870.00	\$ 900.00	\$ 30.00	3%	Non - Statutory
Powered site off peak stay 7 pay 6	Each	Taxable	\$ 240.00	\$ 240.00	\$ -	0%	Non - Statutory
Unpowered off peak stay 7 pay 6	Each	Taxable	\$ 192.00	\$ 198.00	\$ 6.00	3%	Non - Statutory
Large Deluxe Jayco peak	Each	Taxable	\$ 1,160.00	\$ 1,200.00	\$ 40.00	3%	Non - Statutory
Powered site peak stay 7 pay 6	Each	Taxable	\$ 320.00	\$ -	\$ (320.00)	-100%	Non - Statutory
Unpowered site peak stay 7 pay 6	Each	Taxable	\$ 256.00	\$ -	\$ (256.00)	-100%	Non - Statutory
Standard Cabins off peak stay 10 pay 8	Each	Taxable	\$ 944.00	\$ 960.00	\$ 16.00	2%	Non - Statutory
Deluxe Cabin (Off Peak) Stay 10 Pay 8	Each	Taxable	\$ 1,120.00	\$ 1,160.00	\$ 40.00	4%	Non - Statutory
Unpowered Site (Off Peak)	Each	Taxable	\$ 32.00	\$ 33.00	\$ 1.00	3%	Non - Statutory
Unpowered Site (Peak)	Each	Taxable	\$ 40.00	\$ 42.00	\$ 2.00	5%	Non - Statutory
Unpowered Site (Bonus Night/Negotiable Rate)	Each	Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non - Statutory
Small Deluxe Cabin (Off Peak)	Each	Taxable	\$ 130.00	\$ 135.00	\$ 5.00	4%	Non - Statutory
Small Deluxe Cabin (Peak)	Each	Taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non - Statutory
Small Deluxe Cabin (Off Peak) Stay 7 Pay 6	Each	Taxable	\$ 780.00	\$ 810.00	\$ 30.00	4%	Non - Statutory
Small Deluxe Cabin (Off Peak) Stay 10 Pay 8	Each	Taxable	\$ 1,040.00	\$ 1,080.00	\$ 40.00	4%	Non - Statutory
Small Deluxe Cabin (Bonus Night/Negotiable Rate)	Each	Taxable	\$ 96.00	\$ 100.00	\$ 4.00	4%	Non - Statutory
Weekly hardship rental Small Deluxe Cabin	Each	Taxable	\$ 420.00	\$ 430.00	\$ 10.00	2%	Non - Statutory
Couples Deluxe Cabin Linen Included (Off Peak)	Each	Taxable	\$ 140.00	\$ 143.00	\$ 3.00	2%	Non - Statutory
Couples Deluxe Cabin Linen Included ( Peak)	Each	Taxable	\$ 170.00	\$ 175.00	\$ 5.00	3%	Non - Statutory
Couples Deluxe Cabin Linen Included (Off Peak) Stay 10 Pay 8	Each	Taxable	\$ 1,120.00	\$ 1,144.00	\$ 24.00	2%	Non - Statutory
Couples Deluxe Cabin Linen Included (Off Peak) stay 7 pay 6	Each	Taxable	\$ 840.00	\$ 858.00	\$ 18.00	2%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Seasonal Site Holder 6 month	Each	Taxable	\$ 2,368.00	\$ 2,403.50	\$ 35.50	1%	Non - Statutory
Annual Site Holders	Each	Taxable	\$ 3,645.00	\$ 3,699.70	\$ 54.70	2%	Non - Statutory
Permanent Site Holders (Weekly Fee)	Each	Taxable	\$ 92.00	\$ 93.50	\$ 1.50	2%	Non - Statutory
Electricity quarterly Reading Charge to each Annual and Permanent Sites	Each	Taxable	\$ 92.00	\$ 93.50	\$ 1.50	2%	Non - Statutory
Electricity Usage Charge - quarterly estimates - Annuals and Permans	Each	Taxable	\$ 90.00	\$ 93.50	\$ 3.50	4%	Non - Statutory
56 night/3 month special Long Jetty C/P	Each	Taxable	\$ -	\$ 1,650.00	\$ 1,650.00		Non - Statutory
Laundry / Linen Hire Extra	Each	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non - Statutory
Boom Gate Pass / Security Deposit (Refundable)	Each	Taxable	\$ 21.00	\$ 25.00	\$ 4.00	19%	Non - Statutory
Cleaning Charge	Each	Taxable	\$ 32.00	\$ 32.50	\$ 0.50	2%	Non - Statutory
Laundry / Washing Machines	Each	Taxable	\$ 3.00	\$ 3.00	\$ -	0%	Non - Statutory
Laundry / Linen Hire	Each	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non - Statutory
Administration Fee	Each	Taxable	\$ 21.00	\$ 25.00	\$ 4.00	19%	Non - Statutory
Cleaning Charge - Hourly Rate	Each	Taxable	\$ 55.00	\$ 60.00	\$ 5.00	9%	Non - Statutory
<b><i>Economic &amp; Community Development - Yanakie Caravan Park</i></b>							
6 Standard cabins (Off Peak)	Each	Taxable	\$ 97.00	\$ 99.00	\$ 2.00	2%	Non - Statutory
6 Standard Cabins (Peak)	Each	Taxable	\$ 122.00	\$ 125.00	\$ 3.00	2%	Non - Statutory
2 Seaview Cabins (Peak)	Each	Taxable	\$ 180.00	\$ 185.00	\$ 5.00	3%	Non - Statutory
Seaview Cottage (Off Peak)	Each	Taxable	\$ 240.00	\$ 245.00	\$ 5.00	2%	Non - Statutory
Seaview Cottage (Peak)	Each	Taxable	\$ 298.00	\$ 305.00	\$ 7.00	2%	Non - Statutory
Powered sites (Peak)	Each	Taxable	\$ 50.00	\$ 55.00	\$ 5.00	10%	Non - Statutory
Unpowered Site (Off Peak)	Each	Taxable	\$ 33.00	\$ 33.00	\$ -	0%	Non - Statutory
Unpowered Sites (Peak)	Each	Taxable	\$ 40.00	\$ 42.00	\$ 2.00	5%	Non - Statutory
Extra Adult Peak	Each	Taxable	\$ 10.00	\$ 12.00	\$ 2.00	20%	Non - Statutory
Extra Child Peak	Each	Taxable	\$ 5.00	\$ 6.00	\$ 1.00	20%	Non - Statutory
2 Couples Cabin (Peak)	Each	Taxable	\$ 175.00	\$ 180.00	\$ 5.00	3%	Non - Statutory
2 Seaview Cabins (Off Peak)	Each	Taxable	\$ 143.00	\$ 145.00	\$ 2.00	1%	Non - Statutory
Powered Sites (Off Peak)	Each	Taxable	\$ 41.00	\$ 41.50	\$ 0.50	1%	Non - Statutory
Premium Powered Site (beach front / larger sites) Peak	Each	Taxable	\$ 58.00	\$ 60.00	\$ 2.00	3%	Non - Statutory
2 Couples Cabin (Off Peak)	Each	Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
Extra Adult (Off Peak)	Each	Taxable	\$ 10.00	\$ 12.00	\$ 2.00	20%	Non - Statutory
Extra Child (Off Peak)	Each	Taxable	\$ 5.00	\$ 6.00	\$ 1.00	20%	Non - Statutory
Premium Powered Site (Beach front / larger sites) Off peak	Each	Taxable	\$ 47.00	\$ 48.00	\$ 1.00	2%	Non - Statutory
Weekly Standard cabin hardship rental	Each	Taxable	\$ 330.00	\$ 335.00	\$ 5.00	2%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Weekly Couples cabin hardship rental	Each	Taxable	\$ 484.00	\$ 491.00	\$ 7.00	1%	Non - Statutory
Weekly Seaview cabins Hardship rental	Each	Taxable	\$ 499.00	\$ 506.50	\$ 7.50	2%	Non - Statutory
Weekly Seaview Cottage Hardship rental	Each	Taxable	\$ 825.00	\$ 837.50	\$ 12.50	2%	Non - Statutory
Weekly Powered site Hardship rental	Each	Taxable	\$ 200.00	\$ 203.00	\$ 3.00	2%	Non - Statutory
Weekly Unpowered Hardship rental	Each	Taxable	\$ 158.00	\$ 160.50	\$ 2.50	2%	Non - Statutory
7 Night Special Standard Cabins Off Peak Stay 7 pay 6	Each	Taxable	\$ 582.00	\$ 594.00	\$ 12.00	2%	Non - Statutory
7 Night Special Seaview Cabins Off Peak Stay 7 pay 6	Each	Taxable	\$ 858.00	\$ 870.00	\$ 12.00	1%	Non - Statutory
7 Night Special Couples Cabins Off Peak Stay 7 pay 6	Each	Taxable	\$ 840.00	\$ -	\$ (840.00)	-100%	Non - Statutory
7 Night Special Seaview Cottage Off Peak Stay 7 pay 6	Each	Taxable	\$ 1,440.00	\$ 1,470.00	\$ 30.00	2%	Non - Statutory
7 Night Special Powered Off Peak Stay 7 pay 6	Each	Taxable	\$ 246.00	\$ 249.00	\$ 3.00	1%	Non - Statutory
7 Night Special Unpowered Off Peak Stay 7 pay 6	Each	Taxable	\$ 198.00	\$ 198.00	\$ -	0%	Non - Statutory
7 Night Special Premium Off Peak Stay 7 Pay 6	Each	Taxable	\$ 282.00	\$ 288.00	\$ 6.00	2%	Non - Statutory
10 Night Special Standard Cabins Off Peak Stay 10 pay 8	Each	Taxable	\$ 776.00	\$ 792.00	\$ 16.00	2%	Non - Statutory
10 Night Special Seaview Cabins Off Peak Stay 10 pay 8	Each	Taxable	\$ 1,144.00	\$ 1,160.00	\$ 16.00	1%	Non - Statutory
10 Night Special Couples Cabins Off Peak Stay 10 pay 8	Each	Taxable	\$ 1,120.00	\$ -	\$ (1,120.00)	-100%	Non - Statutory
10 Night Special Seaview Cottage Off Peak Stay 10 pay 8	Each	Taxable	\$ 1,920.00	\$ 1,960.00	\$ 40.00	2%	Non - Statutory
10 Night Special Powered Off Peak Stay 10 pay 8	Each	Taxable	\$ 328.00	\$ 332.00	\$ 4.00	1%	Non - Statutory
10 Night Special Unpowered Sites Off Peak Stay 10 pay 8	Each	Taxable	\$ 264.00	\$ 264.00	\$ -	0%	Non - Statutory
10 Night Special Premium Powered site Off Peak Stay 10 pay 8	Each	Taxable	\$ 376.00	\$ 384.00	\$ 8.00	2%	Non - Statutory
Annual Site Holders	Each	Taxable	\$ 4,401.85	\$ 4,468.00	\$ 66.15	2%	Non - Statutory
Seasonal Site Holders 6 Month	Each	Taxable	\$ 2,850.80	\$ 2,894.00	\$ 43.20	2%	Non - Statutory
Laundry / Linen Hire	Each	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non - Statutory
Boom Gate Pass / Security Deposit (Refundable)	Each	Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non - Statutory
Cleaning Charge	Each	Taxable	\$ 40.00	\$ 32.50	\$ (7.50)	-19%	Non - Statutory
Laundry Usage / Washing Machines	Each	Taxable	\$ 3.00	\$ 3.00	\$ -	0%	Non - Statutory
Administration Fee	Each	Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non - Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee	
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
<b>Performance &amp; Innovation - Property and Revenue</b>								
Land Information Certificates	Per Request	Non-Taxable	\$ 27.00	\$ 27.00	\$ -	0%	Statutory	
<b>Performance &amp; Innovation - Freedom of Information</b>								
Applicant B&W Photocopying (Amount per A4 page)	Per Page	Non-Taxable	\$ 0.20	\$ 0.20	\$ -	0%	Statutory	
Applicant B&W Photocopying (Amount per A3 page)	Per Page	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0%	Statutory	
Applicant B&W Photocopying (Amount per A1 page)	Per Page	Non-Taxable	\$ 10.75	\$ 10.75	\$ -	0%	Statutory	
FOI Application Fee	Per Application	Non-Taxable	\$ 29.60	\$ 29.60	\$ -	0%	Statutory	
FOI Supervision Search Fee (per 15 minutes)	Per 1/4 hr	Non-Taxable	\$ 5.55	\$ 5.55	\$ -	0%	Statutory	
FOI Council Search Fee	Per Hour	Non-Taxable	\$ 22.21	\$ 22.21	\$ -	0%	Statutory	
<b>Sustainable Infrastructure - Design Services</b>								
Plan Checking (Up to 0.75% per job)	Each	Non-Taxable	0.75% per job	0.75% per job			Statutory	
Road Reserve Activity Permit (Road RAP)	Each	Non-Taxable	\$ 93.05	\$ 94.40	\$ 1.35	1%	Non - Statutory	
Supervision Fees (Up to 2.50% per job)	Each	Non-Taxable	Up to 2.50% per job	Up to 2.50% per job			Statutory	
<b>Sustainable Infrastructure - Facility Management and Cleaning</b>								
Private Functions - Korumburra Office Meeting Room full day	Per Day	Taxable	\$ 160.00	\$ 162.40	\$ 2.40	2%	Non - Statutory	
Private Functions - Korumburra Office Meeting Room 1/2 day	Per Half Day	Taxable	\$ 82.00	\$ 83.25	\$ 1.25	2%	Non - Statutory	
Commercial - Korumburra Office Meeting Room full day	Per Day	Taxable	\$ 195.00	\$ 197.95	\$ 2.95	2%	Non - Statutory	
Commercial - Korumburra Office Meeting Room 1/2 day	Per Half Day	Taxable	\$ 105.00	\$ 106.60	\$ 1.60	2%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 3,255.00	\$ 3,303.85	\$ 48.85	2%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 130.00	\$ 131.95	\$ 1.95	1%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 95.00	\$ 96.45	\$ 1.45	2%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 28.00	\$ 28.40	\$ 0.40	1%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.00	\$ 25.40	\$ 0.40	2%	Non - Statutory	

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Trade, Commercial & Individual Users - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.00	\$ 25.40	\$ 0.40	2%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.00	\$ 15.25	\$ 0.25	2%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 23.00	\$ 23.35	\$ 0.35	2%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Rehearsals (1-4 Hours)	Per Booking	Taxable	\$ 65.00	\$ 66.00	\$ 1.00	2%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall set up where hall deemed unusable by other parties (Weddings Expos Lyric Theatre Catwalks - capped at 8 hours per day)	Per Hour	Taxable	\$ 70.00	\$ 71.05	\$ 1.05	2%	Non - Statutory
Trade, Commercial & Individual Users - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 920.00	\$ 933.80	\$ 13.80	2%	Non - Statutory
Trade, Commercial & Individual Users - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 225.00	\$ 228.40	\$ 3.40	2%	Non - Statutory
Trade, Commercial & Individual Users - Sale of Alcohol during event	Per Booking	Taxable	\$ 400.00	\$ 406.00	\$ 6.00	2%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Contractor Set Up	Per Hour	Taxable	\$ 35.00	\$ 35.55	\$ 0.55	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 1,600.00	\$ 1,624.00	\$ 24.00	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 100.00	\$ 101.50	\$ 1.50	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 75.00	\$ 76.15	\$ 1.15	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 23.00	\$ 23.35	\$ 0.35	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.00	\$ 15.25	\$ 0.25	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.00	\$ 15.25	\$ 0.25	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.15	\$ 0.15	2%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ (Decrease)	/ (Decrease)	
			\$	\$	\$	%	
Rebated Organisations (users) - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.00	\$ 15.25	\$ 0.25	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Rehearsals (1-4 Hours)	Per Booking	Taxable	\$ 50.00	\$ 50.75	\$ 0.75	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall set up where hall deemed unusable by other parties (Weddings Expos Lyric Theatre Catwalks - capped at 8 hours per day)	Per Hour	Taxable	\$ 50.00	\$ 50.75	\$ 0.75	2%	Non - Statutory
Rebated Organisations (users) - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 735.00	\$ 746.05	\$ 11.05	2%	Non - Statutory
Rebated Organisations (users) - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 190.00	\$ 192.85	\$ 2.85	2%	Non - Statutory
Rebated Organisations (users) - Sale of Alcohol during event	Per Booking	Taxable	\$ 200.00	\$ 203.00	\$ 3.00	2%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Contractor Set Up	Per Hour	Taxable	\$ 26.00	\$ 26.40	\$ 0.40	2%	Non - Statutory
<b>Sustainable Infrastructure - Assets</b>							
Unused Road Opening Application Fee	Per Application	Taxable	\$ 723.80	\$ 734.65	\$ 10.85	1%	Non - Statutory
<b>Sustainable Infrastructure - Hard Waste Collection</b>							
Hard Waste Collection - Pensioner	Each	Taxable	\$ 36.00	\$ 36.00	\$ -	0%	Non - Statutory
Hard Waste Collection - Regular	Each	Taxable	\$ 102.00	\$ 102.00	\$ -	0%	Non - Statutory
<b>Sustainable Infrastructure - Landfills Operations</b>							
Asbestos	Per Tonne	Taxable	\$ 194.00	\$ 249.00	\$ 55.00	28%	Non - Statutory
Concrete	Per Tonne	Taxable	\$ 86.00	\$ 87.50	\$ 1.50	2%	Non - Statutory
Prescribed Waste	Per Tonne	Taxable	\$ 245.00	\$ 302.00	\$ 57.00	23%	Non - Statutory
Commercial Waste by weight	Per Tonne	Taxable	\$ 194.00	\$ 249.00	\$ 55.00	28%	Non - Statutory
Transfer Station Waste to Landfill	Per Tonne	Taxable	\$ 165.00	\$ 218.00	\$ 53.00	32%	Non - Statutory
Disposal of Clean Fill	Per Tonne	Taxable	\$ 194.00	\$ 249.00	\$ 55.00	28%	Non - Statutory

The increases for the 2021/22 budget are due to a number of factors. The State Government has imposed a significant increase in the landfill levy payable by Councils. In addition to the increased levy, the costs of recycling waste has increased due to an instability in the recycling industry and finally, there have been material cost increases to the collection and disposal of landfill leachate management.

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
<b>Sustainable Infrastructure - Swimming Pools - Operational</b>							
Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 5.60	\$ 5.90	\$ 0.30	5%	Non - Statutory
Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 4.60	\$ 4.80	\$ 0.20	4%	Non - Statutory
Outdoor Swimming Pool - Daily Family Entry	Per Entry	Taxable	\$ 18.00	\$ 18.50	\$ 0.50	3%	Non - Statutory
Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 164.00	\$ 168.00	\$ 4.00	2%	Non - Statutory
Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 4.20	\$ 4.30	\$ 0.10	2%	Non - Statutory
Outdoor Swimming Pool - Season Ticket Child	Per Entry	Taxable	\$ 69.00	\$ 70.00	\$ 1.00	1%	Non - Statutory
Outdoor Swimming Pool - Single Season Ticket	Per Applicant	Taxable	\$ 84.00	\$ 86.00	\$ 2.00	2%	Non - Statutory
Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee (Family)	Per Applicant	Taxable	\$ 25.50	\$ 25.90	\$ 0.40	2%	Non - Statutory
SPLASH - Aquatic Adventure Day - Per participant	Per Applicant	Taxable	\$ 9.20	\$ 9.30	\$ 0.10	1%	Non - Statutory
SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee	Per Applicant	Taxable	\$ 31.90	\$ 32.40	\$ 0.50	2%	Non - Statutory
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee	Per Applicant	Taxable	\$ 35.40	\$ 36.00	\$ 0.60	2%	Non - Statutory
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee (Family Membership)	Per Applicant	Taxable	\$ 28.40	\$ 28.80	\$ 0.40	1%	Non - Statutory
SPLASH - Aquatic Membership Concession Fee	Each	Taxable	\$ 23.40	\$ 23.50	\$ 0.10	0%	Non - Statutory
SPLASH - Aquatic Membership Fortnightly Fee	Each	Taxable	\$ 29.00	\$ 29.40	\$ 0.40	1%	Non - Statutory
SPLASH - Aquatics (Casual) Adult Rec Swim	Per Entry	Taxable	\$ 6.70	\$ 6.80	\$ 0.10	1%	Non - Statutory
SPLASH - Aquatics (Casual) Child Rec Swim	Per Entry	Taxable	\$ 5.40	\$ 5.50	\$ 0.10	2%	Non - Statutory
SPLASH - Aquatics (Casual) Concession Rec Swim	Per Entry	Taxable	\$ 5.40	\$ 5.50	\$ 0.10	2%	Non - Statutory
SPLASH - Aquatics (Casual) Family Rec Swim	Per Entry	Taxable	\$ 18.90	\$ 19.20	\$ 0.30	2%	Non - Statutory
SPLASH - Aquatics (Casual) Spectator	Per Entry	Taxable	\$ 2.00	\$ 2.00	\$ -	0%	Non - Statutory
SPLASH - Children's Programs Facility Rental - Casual Lane Hire	Per Applicant	Taxable	\$ 33.70	\$ 34.20	\$ 0.50	1%	Non - Statutory
SPLASH - Full Centre Membership Concession Family Fortnightly Fee	Each	Taxable	\$ 24.70	\$ 25.50	\$ 0.80	3%	Non - Statutory
SPLASH - Full Centre Membership Concession Fee	Each	Taxable	\$ 33.40	\$ 34.00	\$ 0.60	2%	Non - Statutory
SPLASH - Full Centre Membership Family Fortnightly Fee	Each	Taxable	\$ 33.40	\$ 33.90	\$ 0.50	1%	Non - Statutory
SPLASH - Full Centre Membership Fortnightly Fee	Each	Taxable	\$ 41.80	\$ 42.50	\$ 0.70	2%	Non - Statutory
SPLASH - Group Fitness Aqua Aerobics	Per Applicant	Taxable	\$ 13.30	\$ 13.50	\$ 0.20	2%	Non - Statutory
SPLASH - Group Fitness Aqua Aerobics (Concession)	Per Applicant	Taxable	\$ 10.60	\$ 10.80	\$ 0.20	2%	Non - Statutory
SPLASH - Memberships Aquasafe School Holiday Program Participant Fee	Per Applicant	Taxable	\$ 68.30	\$ 69.30	\$ 1.00	1%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
SPLASH - Memberships Aquatic Membership Monthly Fee	Per Applicant	Taxable	\$ 59.60	\$ 60.50	\$ 0.90	2%	Non - Statutory
SPLASH - Memberships Aquatic Membership Monthly Fee (Concession)	Per Applicant	Taxable	\$ 52.00	\$ 52.80	\$ 0.80	2%	Non - Statutory
SPLASH - Memberships Pryme Movers Membership Monthly Fee	Per Applicant	Taxable	\$ 44.60	\$ 45.20	\$ 0.60	1%	Non - Statutory
SPLASH - Older Adults Programs Aqua Movers	Per Applicant	Taxable	\$ 8.10	\$ 8.20	\$ 0.10	1%	Non - Statutory
SPLASH - Older Adults Programs Disability Access Program	Per Applicant	Taxable	\$ 8.10	\$ 8.20	\$ 0.10	1%	Non - Statutory
SPLASH - Older Adults Programs Strength Training Session	Per Applicant	Taxable	\$ 8.10	\$ 8.20	\$ 0.10	1%	Non - Statutory
SPLASH - Schools - Aquatic Carnival Hire	Per Day	Taxable	\$ 800.00	\$ 812.00	\$ 12.00	2%	Non - Statutory
SPLASH - Schools - Aquatic Full Pool Hire (Sole Use)	Per Hour	Taxable	\$ 120.00	\$ 121.00	\$ 1.00	1%	Non - Statutory
SPLASH - Schools - Aquatic Education (School Instructor)	Per Applicant	Taxable	\$ 4.50	\$ 4.60	\$ 0.10	2%	Non - Statutory
SPLASH - Schools - Aquatic Education (YMCA Teacher)	Per Applicant	Taxable	\$ 8.10	\$ 8.20	\$ 0.10	1%	Non - Statutory
SPLASH - Stadium Basketball Clinic	Per Entry	Taxable	\$ 15.50	\$ 15.80	\$ 0.30	2%	Non - Statutory
SPLASH - Stadium Basketball Rental (single court)	Per Hour	Taxable	\$ 44.00	\$ 44.65	\$ 0.65	1%	Non - Statutory
SPLASH - Stadium Birthday Parties	Per Applicant	Taxable	\$ 19.50	\$ 19.80	\$ 0.30	2%	Non - Statutory
SPLASH - Stadium Entry fee - all persons	Per Entry	Taxable	\$ 2.00	\$ -	\$ (2.00)	-100%	Non - Statutory
SPLASH - Stadium Indoor Soccer Team Registration (Senior)	Per Entry	Taxable	\$ 67.00	\$ 68.00	\$ 1.00	1%	Non - Statutory
SPLASH - Stadium Indoor Soccer Team sheet (Senior)	Per Entry	Taxable	\$ 46.00	\$ 46.70	\$ 0.70	2%	Non - Statutory
SPLASH - Stadium Netball Team Registration Fee (Senior)	Per Entry	Taxable	\$ 67.00	\$ 68.00	\$ 1.00	1%	Non - Statutory
SPLASH - Stadium Netball Team sheet Fee (Senior)	Per Entry	Taxable	\$ 46.00	\$ 46.70	\$ 0.70	2%	Non - Statutory
SPLASH - Stadium Netta / Fun Net Clinic	Per Entry	Taxable	\$ 15.50	\$ 15.70	\$ 0.20	1%	Non - Statutory
SPLASH - Stadium Schools Rental (single court)	Per Hour	Taxable	\$ 44.00	\$ 44.70	\$ 0.70	2%	Non - Statutory
SPLASH - Stadium Soccer Clinic	Per Entry	Taxable	\$ 15.50	\$ 15.75	\$ 0.25	2%	Non - Statutory
Toora - Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 6.60	\$ 6.70	\$ 0.10	2%	Non - Statutory
Toora - Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 5.40	\$ 5.50	\$ 0.10	2%	Non - Statutory
Toora - Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 330.00	\$ 335.00	\$ 5.00	2%	Non - Statutory
Toora - Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 4.00	\$ 4.30	\$ 0.30	8%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Adult	Per Applicant	Taxable	\$ 180.00	\$ 183.00	\$ 3.00	2%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Toora - Outdoor Swimming Pool - Single Season Ticket Child	Per Applicant	Taxable	\$ 130.00	\$ 132.00	\$ 2.00	2%	Non - Statutory
Toora - Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
Toora - Outdoor Swimming Pool - Weekly Family Ticket	Per Application	Taxable	\$ 80.00	\$ 81.00	\$ 1.00	1%	Non - Statutory
<b>Sustainable Infrastructure - Transfer Stations</b>							
Car Tyres	Size	Taxable	\$ 10.00	\$ 10.50	\$ 0.50	5%	Non - Statutory
Concrete Bricks Fill up to one m3	Per Cubic metre	Taxable	\$ 47.00	\$ 47.50	\$ 0.50	1%	Non - Statutory
E-Waste - Bag up to 120L capacity (excluding e-waste items with specific fees)	Each	Taxable	\$ 5.50	\$ 5.50	\$ -	0%	Non - Statutory
E-Waste - Fridge, freezer or air conditioner not de-gassed	Each	Taxable	\$ -	\$ 6.00	\$ 6.00	100%	Non - Statutory
E-Waste - Laptops, Computers, Printers, DVD & VCR Players etc	Each	Taxable	\$ 7.50	\$ 8.00	\$ 0.50	7%	Non - Statutory
E-Waste - Large CRT TV (Larger than 40cm)	Each	Taxable	\$ 21.50	\$ 22.00	\$ 0.50	2%	Non - Statutory
E-Waste - Large Fluoro Tube (longer than 4 foot)	Each	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
E-Waste - Large Plasma/LCD TV (Larger than 100cm)	Each	Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3%	Non - Statutory
E-Waste - Light globe or small fluoro tube (less than 4 foot)	Each	Taxable	\$ 0.50	\$ 0.50	\$ -	0%	Non - Statutory
E-Waste - Small CRT TV/Computer Monitor (Smaller than 40cm)	Each	Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3%	Non - Statutory
E-Waste - Small Plasma/LCD TV (Smaller than 100cm)	Each	Taxable	\$ 7.00	\$ 7.00	\$ -	0%	Non - Statutory
E-Waste - Solar panel (less than 1m in length)	Each	Taxable	\$ 7.00	\$ 7.00	\$ -	0%	Non - Statutory
E-Waste - Solar panel (over 1m in length)	Each	Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3%	Non - Statutory
Extra Charge for Tyre on Rim	Size	Taxable	\$ 13.00	\$ 13.00	\$ -	0%	Non - Statutory
Gas Bottles - 10 to 20kg	Each	Taxable	\$ 15.50	\$ 16.00	\$ 0.50	3%	Non - Statutory
Gas Bottles - Larger than 20kg	Each	Taxable	\$ 27.50	\$ 28.00	\$ 0.50	2%	Non - Statutory
Gas Bottles - up to 10kg	Each	Taxable	\$ 7.50	\$ 7.50	\$ -	0%	Non - Statutory
General Waste - 120 L Bin	Per Bin	Taxable	\$ 6.50	\$ 8.50	\$ 2.00	31%	Non - Statutory
General Waste - 240L Bin	Per Bin	Taxable	\$ 13.00	\$ 17.00	\$ 4.00	31%	Non - Statutory
General Waste - Car Boot	Per Car Boot	Taxable	\$ 23.50	\$ 31.00	\$ 7.50	32%	Non - Statutory
General Waste - Garbage Bag up to 120L	Per Bag	Taxable	\$ 5.50	\$ 7.00	\$ 1.50	27%	Non - Statutory
General Waste - Large tandem trailer over 8 X 5 (Heaped Load)	Each	Taxable	\$ 209.00	\$ 272.00	\$ 63.00	30%	Non - Statutory
General Waste - Large tandem trailer over 8 X 5 (Level Load)	Each	Taxable	\$ 104.00	\$ 136.00	\$ 32.00	31%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
General Waste - Large tandem trailer over 8 X 5 (With a Cage)	Each	Taxable	\$ 313.00	\$ 405.00	\$ 92.00	29%	Non - Statutory
General Waste - Other Domestic	Per Cubic metre	Taxable	\$ 47.00	\$ 62.00	\$ 15.00	32%	Non - Statutory
General Waste - Single axle trailer over 6 x 4 (Heaped Load)	Each	Taxable	\$ 122.00	\$ 159.00	\$ 37.00	30%	Non - Statutory
General Waste - Single axle trailer over 6 x 4 (Level Load)	Each	Taxable	\$ 60.50	\$ 79.00	\$ 18.50	31%	Non - Statutory
General Waste - Single axle trailer over 6 x 4 (With a Cage)	Each	Taxable	\$ 184.00	\$ 240.00	\$ 56.00	30%	Non - Statutory
General Waste - Small tandem trailer up to 8 X 5 (Heaped Load)	Each	Taxable	\$ 140.00	\$ 183.00	\$ 43.00	31%	Non - Statutory
General Waste - Small tandem trailer up to 8 X 5 (Level Load)	Each	Taxable	\$ 70.00	\$ 91.00	\$ 21.00	30%	Non - Statutory
General Waste - Small tandem trailer up to 8 X 5 (With a Cage)	Each	Taxable	\$ 209.00	\$ 272.00	\$ 63.00	30%	Non - Statutory
General Waste - Standard single axle trailer up to 6 x 4 (Heaped Load)	Each	Taxable	\$ 83.00	\$ 109.00	\$ 26.00	31%	Non - Statutory
General Waste - Standard single axle trailer up to 6 x 4 (Level Load)	Each	Taxable	\$ 47.00	\$ 62.00	\$ 15.00	32%	Non - Statutory
General Waste - Standard single axle trailer up to 6 x 4 (With a Cage)	Each	Taxable	\$ 126.50	\$ 165.00	\$ 38.50	30%	Non - Statutory
General Waste - Ute - Heaped Load	Per Ute	Taxable	\$ 83.00	\$ 109.00	\$ 26.00	31%	Non - Statutory
General Waste - Ute - up to one cubic meter	Per Ute	Taxable	\$ 47.00	\$ 62.00	\$ 15.00	32%	Non - Statutory
Green Waste - 120L Bin	Each	Taxable	\$ 3.00	\$ 3.00	\$ -	0%	Non - Statutory
Green Waste - 240L Bin	Each	Taxable	\$ 6.00	\$ 6.00	\$ -	0%	Non - Statutory
Green Waste - 6 x 4 Trailer With Cage	Each	Taxable	\$ 45.00	\$ 45.50	\$ 0.50	1%	Non - Statutory
Green Waste - Amnesty Period (No Fees Charged) 1st November to 31st December	Each	Taxable	\$ -	\$ -	\$ -	0%	Non - Statutory
Green Waste - Car Boot / Station Wagon	Each	Taxable	\$ 7.00	\$ 7.00	\$ -	0%	Non - Statutory
Green Waste - Large Single Axle Trailer (Heaped Load)	Each	Taxable	\$ 30.00	\$ 30.50	\$ 0.50	2%	Non - Statutory
Green Waste - Large Single Axle Trailer (Level Load)	Each	Taxable	\$ 16.50	\$ 17.00	\$ 0.50	3%	Non - Statutory
Green Waste - Large Single Axle Trailer With Cage	Each	Taxable	\$ 61.00	\$ 62.00	\$ 1.00	2%	Non - Statutory
Green Waste - Standard 6 x 4 Trailer (Heaped Load)	Each	Taxable	\$ 22.50	\$ 23.00	\$ 0.50	2%	Non - Statutory
Green Waste - Standard 6 x 4 Trailer (Level Load)	Each	Taxable	\$ 13.00	\$ 13.00	\$ -	0%	Non - Statutory
Green Waste - Tandem Trailer (Heaped Load)	Each	Taxable	\$ 45.00	\$ 45.50	\$ 0.50	1%	Non - Statutory
Green Waste - Tandem Trailer (Level Load)	Each	Taxable	\$ 24.50	\$ 25.00	\$ 0.50	2%	Non - Statutory
Green Waste - Tandem Trailer With Cage	Each	Taxable	\$ 91.00	\$ 92.50	\$ 1.50	2%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Green Waste - Ute (Heaped Load)	Each	Taxable	\$ 22.50	\$ 23.00	\$ 0.50	2%	Non - Statutory
Green Waste - Ute (Level Load)	Each	Taxable	\$ 13.00	\$ 13.00	\$ -	0%	Non - Statutory
Large Truck Tyre	Size	Taxable	\$ 46.00	\$ 46.50	\$ 0.50	1%	Non - Statutory
Mattress - Double Bed	Each	Taxable	\$ 22.50	\$ 23.00	\$ 0.50	2%	Non - Statutory
Mattress - Single Bed	Each	Taxable	\$ 16.50	\$ 17.00	\$ 0.50	3%	Non - Statutory
Silage Wrap bundled	Per Cubic metre	Taxable	\$ 47.00	\$ -	\$ (47.00)	-100%	Non - Statutory
Small Truck / Four Wheel Drive Tyres	Size	Taxable	\$ 22.50	\$ 23.00	\$ 0.50	2%	Non - Statutory
Tractor Tyre	Size	Taxable	\$ 115.00	\$ 117.00	\$ 2.00	2%	Non - Statutory

The increases for the 2021/22 budget are due to a number of factors. The State Government has imposed a significant increase in the landfill levy payable by Councils. In addition to the increased levy, the costs of recycling waste has increased due to an instability in the recycling industry and finally, there have been material cost increases to the collection and disposal of landfill leachate.

#### **Sustainable Infrastructure - Parks and Gardens**

Mossvale Park Event - Commercial - Electricity	Each	Taxable	\$ 100.00	\$ 101.50	\$ 1.50	2%	Non - Statutory
Mossvale Park Event - Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 200.00	\$ 203.00	\$ 3.00	2%	Non - Statutory
Mossvale Park Event - Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 400.00	\$ 406.00	\$ 6.00	2%	Non - Statutory
Mossvale Park Event - Commercial (market / event that makes profit)	Each	Taxable	\$ 500.00	\$ 507.50	\$ 7.50	2%	Non - Statutory
Mossvale Park Event - Non Commercial - Electricity	Each	Taxable	\$ 50.00	\$ 50.75	\$ 0.75	2%	Non - Statutory
Mossvale Park Event - Non Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 200.00	\$ 203.00	\$ 3.00	2%	Non - Statutory
Mossvale Park Event - Non Commercial Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 100.00	\$ 101.50	\$ 1.50	2%	Non - Statutory

#### **Economic & Community Development - Statutory Planning**

All Other Development Class 11 - Up to \$100,000	Per Permit	Non-Taxable	\$ 1,119.90	\$ 1,119.90	\$ -	0%	Statutory
All Other Development Class 12 - \$100,001 to \$1M	Per Permit	Non-Taxable	\$ 1,510.00	\$ 1,510.00	\$ -	0%	Statutory
All Other Development Class 13 - \$1M to \$5M	Per Permit	Non-Taxable	\$ 3,330.70	\$ 3,330.70	\$ -	0%	Statutory
All Other Development Class 14 - \$5M to \$15M	Per Permit	Non-Taxable	\$ 8,489.40	\$ 8,489.40	\$ -	0%	Statutory
All Other Development Class 15 - \$15M to \$50M	Per Permit	Non-Taxable	\$ 25,034.60	\$ 25,034.60	\$ -	0%	Statutory
All Other Development Class 16 - More than \$50M	Per Permit	Non-Taxable	\$ 56,268.30	\$ 56,268.30	\$ -	0%	Statutory
Application to Amend or end a Section 173 agreement under Section 178A	Per Application	Non-Taxable	\$ 643.00	\$ 643.00	\$ -	0%	Statutory
Applications or Requests to respond to written Planning Enquiries	Each	Taxable	\$ 94.10	\$ 95.50	\$ 1.40	1%	Non - Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Certificate of Compliance	Per Application	Non-Taxable	\$ 317.90	\$ 317.90	\$ -	0%	Statutory
Class 1 - Change or allow a new use of the land	Per Permit	Non-Taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Notification of an application (cost of each additional letter where more than 10 letters required, no sign, no newspaper)	Each	Taxable	\$ 6.15	\$ 6.20	\$ 0.05	1%	Non - Statutory
Notification of an application (less than 10 letters - does not include cost of sign or newspaper notice)	Each	Taxable	\$ 130.90	\$ 132.85	\$ 1.95	1%	Non - Statutory
Notification of an application (per newspaper notice - some applications may require notices in multiple papers)	Each	Taxable	\$ 314.90	\$ 319.60	\$ 4.70	1%	Non - Statutory
Notification of an application (sign on site)	Each	Taxable	\$ 261.80	\$ 265.70	\$ 3.90	1%	Non - Statutory
Re-checking plans if plans for endorsement are not submitted in line with the condition on the permit	Each	Taxable	\$ 105.40	\$ 106.90	\$ 1.50	1%	Non - Statutory
Reg. 6 - Certification of a plan of subdivision	Per Application	Non-Taxable	\$ 170.50	\$ 170.50	\$ -	0%	Statutory
Reg. 7 - Alteration of plan	Per Application	Non-Taxable	\$ 108.40	\$ 108.40	\$ -	0%	Statutory
Reg. 8 - Amendment of certified plan	Per Application	Non-Taxable	\$ 137.30	\$ 137.30	\$ -	0%	Statutory
Request for copies of Planning Permit and Approved Plans	Each	Taxable	\$ 147.30	\$ 149.50	\$ 2.20	1%	Non - Statutory
Request for copies of Planning Permit Applications on Advertising (per page)	Each	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
Request for copies of Planning Permit or Approved Plans	Each	Taxable	\$ 83.80	\$ 85.05	\$ 1.25	1%	Non - Statutory
Request for extension of time (first request)	Each	Taxable	\$ 288.30	\$ 292.60	\$ 4.30	1%	Non - Statutory
Request for extension of time (second or subsequent request)	Each	Taxable	\$ 523.55	\$ 531.40	\$ 7.85	1%	Non - Statutory
Satisfaction matters	Per Application	Non-Taxable	\$ 317.90	\$ 317.90	\$ -	0%	Statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by less than 100,000	Each	Taxable	\$ 659.60	\$ 669.50	\$ 9.90	2%	Non - Statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by more than 1,000,000	Each	Taxable	\$ 1,743.50	\$ 1,769.65	\$ 26.15	1%	Non - Statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000 but less than 1,000,000	Each	Taxable	\$ 862.85	\$ 875.80	\$ 12.95	2%	Non - Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development does not increase by more than 10,000	Each	Taxable	\$ 104.30	\$ 105.85	\$ 1.55	1%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by 10,001 - 100,000	Each	Taxable	\$ 323.10	\$ 327.95	\$ 4.85	2%	Non - Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000	Each	Taxable	\$ 659.60	\$ 669.50	\$ 9.90	2%	Non - Statutory
Secondary Consent (subdivision)	Each	Taxable	\$ 675.00	\$ 685.15	\$ 10.15	2%	Non - Statutory
Single Dwelling Class 2 - Up to \$10,000	Per Permit	Non-Taxable	\$ 195.10	\$ 195.10	\$ -	0%	Statutory
Single Dwelling Class 3 - \$10,001 to \$100,000	Per Permit	Non-Taxable	\$ 614.10	\$ 614.10	\$ -	0%	Statutory
Single Dwelling Class 4 - \$100,001 to \$500,000	Per Permit	Non-Taxable	\$ 1,257.20	\$ 1,257.20	\$ -	0%	Statutory
Single Dwelling Class 5 - \$500,001 to \$1M	Per Permit	Non-Taxable	\$ 1,358.30	\$ 1,358.30	\$ -	0%	Statutory
Single Dwelling Class 6 - \$1M to \$2M	Per Permit	Non-Taxable	\$ 1,459.50	\$ 1,459.50	\$ -	0%	Statutory
Subdivision Class 17 - Subdivide an existing building	Per Permit	Non-Taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Subdivision Class 18 - Subdivide land into 2 lots	Per Permit	Non-Taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Subdivision Class 19 - Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Per Permit	Non-Taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Subdivision Class 20 - To subdivide land (per 100 lots created)	Per Permit	Non-Taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Subdivision Class 21 - To create, vary or remove a restriction Subdivision Act 1988; or Create or move a right of way/easement	Per Permit	Non-Taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Subdivision Class 22 - A permit not otherwise provided for in this Regulation	Per Permit	Non-Taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Title Search Statement Only - Does not include Copies of Plans Transfers, Mortgages, Agreements or Dealing Nos or other Instrument Search	Each	Taxable	\$ 18.70	\$ 19.00	\$ 0.30	2%	Non - Statutory
Title Searches	Each	Taxable	\$ 40.90	\$ 41.50	\$ 0.60	1%	Non - Statutory
Title Searches - Copy of Plans	Each	Taxable	\$ 13.50	\$ 13.70	\$ 0.20	1%	Non - Statutory
Title Searches (cost of each covenant or Section 173 Agreement listed on title)	Each	Taxable	\$ 11.20	\$ 11.35	\$ 0.15	1%	Non - Statutory
To register a new Section 173 Agreement with titles office or to remove or amend Section 173 Agreement from title by agreement of all parties	Each	Taxable	\$ 674.85	\$ 684.95	\$ 10.10	1%	Non - Statutory
VicSmart Class 10 - Application other than Class 7, 8 or 9	Per Permit	Non-Taxable	\$ 195.10	\$ 195.10	\$ -	0%	Statutory
VicSmart Class 7 - Up to \$10,000	Per Permit	Non-Taxable	\$ 195.10	\$ 195.10	\$ -	0%	Statutory
VicSmart Class 8 - More than \$10,001	Per Permit	Non-Taxable	\$ 419.10	\$ 419.10	\$ -	0%	Statutory
VicSmart Class 9 - Application to subdivide or consolidate land	Per Permit	Non-Taxable	\$ 195.10	\$ 195.10	\$ -	0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
<b><i>Economic &amp; Community Development - Strategic Planning</i></b>							
Development Plans and subsequent amendments to development plans	Each	Taxable	\$ 607.75	\$ 616.85	\$ 9.10	1%	Non - Statutory
Notification of a Development Plan 0-10 letters	Each	Taxable	\$ 130.90	\$ 132.85	\$ 1.95	1%	Non - Statutory
Notification of Development Plan – sign on site	Each	Taxable	\$ 288.20	\$ 292.50	\$ 4.30	1%	Non - Statutory
Notification of Development Plan - each additional letter above 10	Each	Taxable	\$ 6.15	\$ 6.25	\$ 0.10	2%	Non - Statutory
Planning Scheme Amendment - Stage 1 - Considering a request to Amend a planning scheme, Exhibition and notice and considering submissions that do not seek to change the amendment Application Fee - (All non-council initiated amendments pay this fee)	Each	Non-Taxable	\$ 3,050.85	\$ 3,050.85	\$ -	0%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if up to 10 public submissions to an amendment are made)	Each	Non-Taxable	\$ 15,121.00	\$ 15,121.00	\$ -	0%	Statutory
Planning Scheme Amendment – Stage 3 – Adopting the amendment, submitting the amendment for approval or giving notice of the approval of the amendment Fee - (All non-council initiated amendments pay this fee)	Each	Non-Taxable	\$ 481.30	\$ 481.30	\$ -	0%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if 21+ public submissions to an amendment are made)	Each	Non-Taxable	\$ 40,386.90	\$ 40,386.90	\$ -	0%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if between 11 to 20 public submissions to an amendment are made)	Each	Non-Taxable	\$ 30,212.40	\$ 30,212.40	\$ -	0%	Statutory
<b><i>Economic &amp; Community Development - Environmental Health</i></b>							
Assessment of Land Capability Assessment	Per Request	Taxable	\$ 113.00	\$ 114.70	\$ 1.70	2%	Non - Statutory
Class 1 (Non Standard FSP) Food Act Premises	Per Permit	Non-Taxable	\$ 759.00	\$ 770.40	\$ 11.40	2%	Non - Statutory
Class 1 (Standard FSP) Food Act Premises	Per Permit	Non-Taxable	\$ 1,050.00	\$ 1,065.75	\$ 15.75	2%	Non - Statutory
Class 1 Initial Registration	Each	Non-Taxable	\$ 1,227.00	\$ 1,245.40	\$ 18.40	1%	Non - Statutory
Class 2 - Food Act Premises	Per Permit	Non-Taxable	\$ 608.00	\$ 617.10	\$ 9.10	1%	Non - Statutory
Class 2 - Sporting Club	Each	Non-Taxable	\$ 304.00	\$ 308.55	\$ 4.55	1%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Class 2 Initial Registration	Each	Non-Taxable	\$ 985.00	\$ 999.80	\$ 14.80	2%	Non - Statutory
Class 3 - Commercial Food Premises	Per Permit	Non-Taxable	\$ 387.00	\$ 392.80	\$ 5.80	1%	Non - Statutory
Class 3 - Sporting Club	Each	Non-Taxable	\$ 193.00	\$ 195.90	\$ 2.90	2%	Non - Statutory
Class 3 Commercial Initial Registration	Each	Non-Taxable	\$ 573.00	\$ 581.60	\$ 8.60	2%	Non - Statutory
Class 3 Domestic Initial Registration	Each	Non-Taxable	\$ 290.00	\$ 294.35	\$ 4.35	2%	Non - Statutory
Class 3-Domestic Food Premises	Each	Non-Taxable	\$ 199.00	\$ 202.00	\$ 3.00	2%	Non - Statutory
Comb Hair/Beauty & Skin - Health Act	Per Permit	Non-Taxable	\$ 269.00	\$ 273.05	\$ 4.05	2%	Non - Statutory
Extension of time to existing Septic Tank PTI	Per Permit	Non-Taxable	\$ 204.00	\$ 207.05	\$ 3.05	1%	Non - Statutory
Hair/Beauty- Health Act	Per Permit	Non-Taxable	\$ 209.00	\$ 212.15	\$ 3.15	2%	Non - Statutory
Major permit amendment - includes inspection	Per Request	Non-Taxable	\$ 381.00	\$ 386.70	\$ 5.70	1%	Non - Statutory
Minor permit amendment - no inspection	Per Request	Non-Taxable	\$ 204.00	\$ 207.05	\$ 3.05	1%	Non - Statutory
New Premises Establishment Fee - Large	Each	Taxable	\$ 469.00	\$ 476.05	\$ 7.05	2%	Non - Statutory
New Premises Establishment Fee - Small	Each	Taxable	\$ 114.00	\$ 115.70	\$ 1.70	1%	Non - Statutory
PA8FC2 - Prescribed Accommodation with Food Class 2 for 8 or less people	Per Permit	Non-Taxable	\$ 382.00	\$ 387.75	\$ 5.75	2%	Non - Statutory
PA8FC2 Initial Registration	Each	Non-Taxable	\$ 473.00	\$ 480.10	\$ 7.10	2%	Non - Statutory
PA8FC3 - Prescribed Accommodation with Food Class 3 for 8 or less people.	Per Permit	Non-Taxable	\$ 271.00	\$ 275.05	\$ 4.05	1%	Non - Statutory
PA8FC3 Initial Registration	Each	Non-Taxable	\$ 362.00	\$ 367.45	\$ 5.45	2%	Non - Statutory
PA8FC4 - Prescribed Accommodation with Food Class 4 for 8 or less people.	Per Permit	Non-Taxable	\$ 199.00	\$ 202.00	\$ 3.00	2%	Non - Statutory
PAFC2 - Prescribed Accommodation with Food Class 2 for > 8 people.	Per Permit	Non-Taxable	\$ 764.00	\$ 775.45	\$ 11.45	1%	Non - Statutory
PAFC2 Initial Registration	Each	Non-Taxable	\$ 1,138.00	\$ 1,155.05	\$ 17.05	1%	Non - Statutory
PAFC3 - Prescribed accommodation with Food Class 3 for > 8 people.	Per Permit	Non-Taxable	\$ 545.00	\$ 553.20	\$ 8.20	2%	Non - Statutory
PAFC3 Initial Registration	Each	Non-Taxable	\$ 729.00	\$ 739.95	\$ 10.95	2%	Non - Statutory
PAFC4 - Prescribed Accommodation with Food Class 4 for > 8 people.	Per Permit	Non-Taxable	\$ 199.00	\$ 202.00	\$ 3.00	2%	Non - Statutory
Permit to alter a septic tank - Minor Works	Per Permit	Non-Taxable	\$ 429.00	\$ 435.45	\$ 6.45	2%	Non - Statutory
Permit to alter a septic tank system - Major Works	Per Permit	Non-Taxable	\$ 541.00	\$ 549.10	\$ 8.10	1%	Non - Statutory
Permit to Install a septic tank	Per Permit	Non-Taxable	\$ 767.00	\$ 778.50	\$ 11.50	1%	Non - Statutory
Registration of Temporary or Mobile Food Premises (attached to principal premises)	Per Permit	Non-Taxable	\$ 119.00	\$ 120.80	\$ 1.80	2%	Non - Statutory
Report & Consent (Septic)	Per Permit	Non-Taxable	\$ 273.20	\$ 273.20	\$ -	0%	Statutory
Request for Assessment of the Waste Water Disposal System for a constructed dwelling or extra initial, construction or Final Inspection	Per Request	Taxable	\$ 215.00	\$ 218.25	\$ 3.25	2%	Non - Statutory
Request for copies of plans for septic.	Per Copy	Taxable	\$ 82.00	\$ 83.25	\$ 1.25	2%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Request for Septic Plans and Permit	Each	Taxable	\$ 144.00	\$ 146.15	\$ 2.15	1%	Non - Statutory
Skin Penetration - Health Act	Per Permit	Non-Taxable	\$ 270.00	\$ 274.05	\$ 4.05	2%	Non - Statutory
Transfer of Registrations (50% of rego fee)	Per Transfer	Non-Taxable	50% rego fee	50% rego fee	\$ -	0%	Non - Statutory
<b><i>Economic &amp; Community Development - Local Laws</i></b>							
Access - Additional Records	Each	Taxable	\$ 9.50	\$ 9.65	\$ 0.15	2%	Non - Statutory
Access - All Records	Per Record	Taxable	\$ 17.00	\$ 17.25	\$ 0.25	1%	Non - Statutory
All other Local Law 1 permits-that are not specifically excluded	Per Permit	Non-Taxable	\$ 123.00	\$ 124.85	\$ 1.85	2%	Non - Statutory
Animal permit - Excess animals	Per Permit	Non-Taxable	\$ 58.00	\$ 58.85	\$ 0.85	1%	Non - Statutory
Animal registration for micro-chipped and desexed dogs and cats (C3)	Each	Non-Taxable	\$ 55.00	\$ 55.85	\$ 0.85	2%	Non - Statutory
Animal registration undesexed dogs and cats (C2)	Each	Non-Taxable	\$ 58.00	\$ 58.85	\$ 0.85	1%	Non - Statutory
Block Clearing (Fire Prevention / Hazards)	Each	Taxable	\$ 123.00	\$ 124.85	\$ 1.85	2%	Non - Statutory
Bulk rubbish container permit	Per Application	Non-Taxable	\$ 137.00	\$ 139.05	\$ 2.05	1%	Non - Statutory
Burning off offensive material permit	Per Permit	Non-Taxable	\$ 541.00	\$ 549.10	\$ 8.10	1%	Non - Statutory
Buskers Fee	Per Permit	Non-Taxable	\$ 20.00	\$ -	\$ (20.00)	-100%	Non - Statutory
Cattle (First animal) - Release fee	Each	Taxable	\$ 149.00	\$ 151.25	\$ 2.25	2%	Non - Statutory
Cattle (Subsequent animals) - Release fee	Each	Taxable	\$ 7.25	\$ 7.35	\$ 0.10	1%	Non - Statutory
Dog registration for dangerous, menacing and restricted breeds (RDM)	Each	Non-Taxable	\$ 313.00	\$ 317.70	\$ 4.70	2%	Non - Statutory
Dog registration for working dogs, microchipped only (C4)	Each	Non-Taxable	\$ 55.00	\$ 55.85	\$ 0.85	2%	Non - Statutory
Dogs / Cats - First Offence - Pound release fee	Each	Taxable	\$ 100.00	\$ 101.50	\$ 1.50	2%	Non - Statutory
Dogs / Cats - Subsequent Offence - Pound release fee	Each	Taxable	\$ 162.00	\$ 164.45	\$ 2.45	2%	Non - Statutory
Domestic Animal Business Registration	Each	Non-Taxable	\$ 311.00	\$ 315.65	\$ 4.65	1%	Non - Statutory
Door to Door trading permit	Per Application	Non-Taxable	\$ 498.00	\$ 505.45	\$ 7.45	1%	Non - Statutory
Droving Cattle - daily fee per head	Per Head	Taxable	\$ 3.25	\$ 3.30	\$ 0.05	2%	Non - Statutory
Droving of Livestock - Application fee (no refund)	Per Application	Non-Taxable	\$ 260.00	\$ 263.90	\$ 3.90	1%	Non - Statutory
Droving of Livestock - Bond	Per Application	Non-Taxable	\$ 2,284.00	\$ 2,318.25	\$ 34.25	1%	Non - Statutory
Droving Other Livestock - daily fee per head	Per Head	Taxable	\$ 3.25	\$ 3.30	\$ 0.05	2%	Non - Statutory
Droving Sheep - daily fee per head	Per Head	Taxable	\$ 1.75	\$ 1.80	\$ 0.05	3%	Non - Statutory
Exotic Animals (First animal)	Per Animal	Taxable	\$ 61.00	\$ 61.90	\$ 0.90	1%	Non - Statutory
Exotic Animals (Subsequent animals)	Per Animal	Taxable	\$ 7.15	\$ 7.25	\$ 0.10	1%	Non - Statutory
Failure to display permit - Port Welshpool Boat Ramp - 0.6 penalty units	Per Infringement	Non-Taxable	\$ 82.82	\$ 82.82	\$ -	0%	Statutory
Fire Fines - 10 penalty units	Per Infringement	Non-Taxable	\$ 1,648.25	\$ 1,648.25	\$ -	0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
FOI Supervision Search Fee	Each	Non-Taxable	\$ 14.25	\$ 14.45	\$ 0.20	1%	Non - Statutory
Goats & Pigs (First animal)	Per Animal	Taxable	\$ 61.00	\$ 61.90	\$ 0.90	1%	Non - Statutory
Goats & Pigs (Subsequent animals)	Per Animal	Taxable	\$ 7.15	\$ 7.25	\$ 0.10	1%	Non - Statutory
Grazing Cattle - daily fee per head	Per Head	Non-Taxable	\$ 1.75	\$ 1.80	\$ 0.05	3%	Non - Statutory
Grazing of Livestock - Application Fee (no refund)	Per Application	Non-Taxable	\$ 128.00	\$ 129.90	\$ 1.90	1%	Non - Statutory
Grazing Other Livestock - daily fee per head	Per Head	Taxable	\$ 1.75	\$ 1.80	\$ 0.05	3%	Non - Statutory
Grazing Sheep - daily fee per head	Per Head	Taxable	\$ 1.12	\$ 1.15	\$ 0.03	3%	Non - Statutory
Impounded vehicle release	Each	Taxable	\$ 236.00	\$ 239.55	\$ 3.55	2%	Non - Statutory
Infringement - Dog at large (daytime) - 1.5 penalty units	Per Infringement	Non-Taxable	\$ 248.00	\$ 248.00	\$ -	0%	Statutory
Infringement - Dog at large (night times) - 2 penalty units	Per Infringement	Non-Taxable	\$ 329.00	\$ 329.00	\$ -	0%	Statutory
Infringement - Fail to register - 2 penalty units	Per Infringement	Non-Taxable	\$ 329.25	\$ 329.25	\$ -	0%	Statutory
Infringement - No Standing / Disabled Parking - 1 penalty units	Per Infringement	Non-Taxable	\$ 164.62	\$ 164.62	\$ -	0%	Statutory
Infringement - No tag displayed - 0.5 penalty units	Per Infringement	Non-Taxable	\$ 82.80	\$ 82.80	\$ -	0%	Statutory
Infringement - Overtime Parking - 0.5 penalty units	Per Infringement	Non-Taxable	\$ 82.82	\$ 82.82	\$ -	0%	Statutory
Infringement - Permit Zone - 0.6 penalty units	Per Infringement	Non-Taxable	\$ 99.20	\$ 99.20	\$ -	0%	Statutory
Late Application for Cattle Crossing	Per Application	Non-Taxable	\$ 437.00	\$ 443.55	\$ 6.55	1%	Non - Statutory
Local Law 1 release fees	Each	Taxable	\$ 148.00	\$ 150.20	\$ 2.20	1%	Non - Statutory
Local Law Footpath Occupation Permit	Per Application	Non-Taxable	\$ 64.00	\$ 64.95	\$ 0.95	1%	Non - Statutory
Local Law Infringement - 2 penalty units	Per Infringement	Non-Taxable	\$ 204.50	\$ 204.50	\$ -	0%	Statutory
Local Law Infringement - 5 penalty units	Per Infringement	Non-Taxable	\$ 500.00	\$ 500.00	\$ -	0%	Statutory
NC1 – Dogs/Cats not included under NC2	Each	Non-Taxable	\$ 162.00	\$ 164.45	\$ 2.45	2%	Non - Statutory
NC1P - Dogs/Cats not included under NC2 Pension	Each	Non-Taxable	\$ 81.00	\$ 82.20	\$ 1.20	1%	Non - Statutory
NC2 – Dogs/Cats that qualify for reduced fee	Each	Non-Taxable	\$ 55.00	\$ 55.85	\$ 0.85	2%	Non - Statutory
NC2P – Dogs/Cats that qualify for reduced fee Pension	Each	Non-Taxable	\$ 27.00	\$ 27.40	\$ 0.40	1%	Non - Statutory
Open Air Burning Local Law Permit	Each	Taxable	\$ 64.00	\$ 64.95	\$ 0.95	1%	Non - Statutory
Other (Per animal)	Per Animal	Taxable	\$ 3.25	\$ 3.30	\$ 0.05	2%	Non - Statutory
Pensioner fee for dog registration for working dogs, microchipped only (C4P)	Each	Non-Taxable	\$ 27.50	\$ 27.90	\$ 0.40	1%	Non - Statutory
Pensioner fee for micro-chipped and desexed dogs and cats (C3P)	Each	Non-Taxable	\$ 27.00	\$ 27.40	\$ 0.40	1%	Non - Statutory
Pensioner fee for undesexed dogs and cats (C2P)	Each	Non-Taxable	\$ 27.00	\$ 27.40	\$ 0.40	1%	Non - Statutory
Roadside trading permit	Each	Non-Taxable	\$ 1,111.00	\$ 1,127.65	\$ 16.65	1%	Non - Statutory
Sheep (First animal) - Release fee	Per Animal	Taxable	\$ 30.00	\$ 30.45	\$ 0.45	2%	Non - Statutory
Sheep (Subsequent animals) - Release fee	Per Animal	Taxable	\$ 3.25	\$ 3.30	\$ 0.05	2%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Sustenance Cat & Dog	Per Animal Per D	Taxable	\$ 15.00	\$ 15.25	\$ 0.25	2%	Non - Statutory
Sustenance Stock	Per Animal Per D	Taxable	\$ 17.00	\$ 17.25	\$ 0.25	1%	Non - Statutory
Vic Roads (Stock Control on Declared Roads)	Each	Taxable	\$ 755.00	\$ 766.35	\$ 11.35	2%	Non - Statutory
<b><i>Economic &amp; Community Development - Municipal Building</i></b>							
Building and Planning Infringements	Each	Non-Taxable	\$ 826.00	\$ 826.00	\$ -	0%	Statutory
Building Approval Lodgement - Commercial	Per Applicant	Non-Taxable	\$ 121.90	\$ 121.90	\$ -	0%	Statutory
Building Approval Lodgement - Residential	Per Application	Non-Taxable	\$ 121.90	\$ 121.90	\$ -	0%	Statutory
Building Permit Document Search / Certificate Fees	Per Application	Taxable	\$ 168.00	\$ -	\$ (168.00)	-100%	Non - Statutory
Building Permit Document Search / Certificate Fees **Provision of Electronic Copies only**	Per Application	Taxable	\$ 78.90	\$ 80.10	\$ 1.20	2%	Non - Statutory
Building Permit Document Search / Certificate Fees **Provision of Hard Copies**	Per Application	Taxable	\$ 157.80	\$ 160.15	\$ 2.35	1%	Non - Statutory
Building/Property Information Requests	Per Application	Non-Taxable	\$ 47.20	\$ 47.20	\$ -	0%	Statutory
Farm Shed Permit Expemptions	Per Application	Taxable	\$ 296.00	\$ 300.45	\$ 4.45	2%	Non - Statutory
Place of public entertainment occupancy permit	Per Application	Taxable	\$ 689.00	\$ 699.35	\$ 10.35	2%	Non - Statutory
Report & Consent	Per Application	Non-Taxable	\$ 290.40	\$ 290.40	\$ -	0%	Statutory
Report & Consent (reg 116 Protection of Public)	Each	Non-Taxable	\$ 290.40	\$ 290.40	\$ -	0%	Statutory
Section 29A demolition report and consent	Each	Non-Taxable	\$ 85.20	\$ 85.20	\$ -	0%	Statutory
Stormwater information Request	Per Application	Non-Taxable	\$ 144.70	\$ 144.70	\$ -	0%	Statutory
Registration of private swimming pool or spa	Per application	Non-Taxable	\$ 31.80	\$ 31.80	\$ -	0%	Statutory
Information search fee to determine construction date of swimming pool/spa	Per application	Non-Taxable	\$ 47.20	\$ 47.20	\$ -	0%	Statutory
Lodgement of certificate of pool/spa barrier compliance	Per lodgement	Non-Taxable	\$ 20.40	\$ 20.40	\$ -	0%	Statutory
Lodgement of a certificate of pool/spa barrier non-compliance	Per lodgement	Non-Taxable	\$ 385.00	\$ 385.00	\$ -	0%	Statutory

## Appendix 1 - Differential Rates

### 1.1 Rates to be Levied

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

- a general rate of 0.439174% (0.00439174 cents in the dollar of CIV) for all rateable General / Residential Land;
- a general rate of 0.461133% (0.00461133 cents in the dollar of CIV) for all rateable Commercial Land;
- a general rate of 0.461133% (0.00461133 cents in the dollar of CIV) for all rateable Industrial Land;
- a general rate of 0.307422% (0.00307422 cents in the dollar of CIV) for all rateable Rural Vacant Land;
- a general rate of 0.878348% (0.00878348 cents in the dollar of CIV) for all rateable Vacant Land other;
- a general rate of 0.307422% (0.00307422 cents in the dollar of CIV) for all rateable Farming Land; and
- a general rate of 0.219587% (0.00219587 cents in the dollar of CIV) for all rateable Cultural and Recreational Lands.

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

The objective of the differential rates is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. Council has chosen to define the categories of land to which each differential rate applies by reference to the Australian Valuation Property Classification Code (AVPCC) that is allocated to it in accordance with the Valuation of Land Act 1960.

Details of the objectives of each differential rate, the types and classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

### 1.2 General Land

1.2.1 General Land is any land which is not:

- 1.2.1.1 Commercial land as described in 1.3.1
- 1.2.1.2 Industrial land as described in 1.4.1
- 1.2.1.3 Vacant land as described in 1.5.1
- 1.2.1.4 Farming land as described in 1.6.1
- 1.2.1.5 Cultural and recreation land as described in 1.7.1
- 1.2.1.6 Rural vacant land as described in 1.8.1

1.2.2 The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- 1.2.2.1 construction and maintenance of infrastructure assets;
- 1.2.2.2 development and provision of health and community services; and
- 1.2.2.3 provision of general support services.

1.2.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.2.1 above.

1.2.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.



- 1.2.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.2.6 The use of the land within this differential rate is, in the case of improved land, any use of land creating the relevant characteristics described in paragraph 1.2.1 above.
- 1.2.7 The use of the land within this differential rate is, in the case of improved land, any use of land creating the relevant characteristics described in paragraph 1.2.1 above.
- 1.2.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2021/22 financial year.
- 1.2.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

### 1.3 Commercial Land

- 1.3.1 Commercial Land is any land which is used predominantly for commercial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated: AVPCC 202-299, 656, 657, 669-672, 674, 675, 684, 687, 688, 690, 696, 711, 715, 803-816, 818-820, 822, 823, 825, 827 and 828.
- 1.3.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
  - 1.3.2.1 construction and maintenance of infrastructure assets;
  - 1.3.2.2 development and provision of health and community services; and
  - 1.3.2.3 provision of general support services.
- 1.3.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.3.1 above.
- 1.3.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.3.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.3.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.3.1 above.
- 1.3.7 The land affected by this rate is that which is in any zone where commercial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.3.1 above.
- 1.3.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2021/22 financial year.
- 1.3.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

#### 1.4 Industrial Land

- 1.4.1 Industrial Land is any land which is used predominantly for industrial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated: AVPCC 303-399, 400-481, 483-499, 602-612, 615-623, 626-637, 639-644, 647-649, 659, 661-664, 666, 667, 673, 676-679, 681-683, 685, 689, 691 and 693-699.
- 1.4.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.4.2.1 construction and maintenance of infrastructure assets;
  - 1.4.2.2 development and provision of health and community services; and
  - 1.4.2.3 provision of economic development and general support services.
- 1.4.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.4.1 above.
- 1.4.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.4.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.4.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.4.1 above.
- 1.4.7 The land affected by this rate is that which is in any zone where industrial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.4.1 above.
- 1.4.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2021/22 financial year.
- 1.4.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

#### 1.5 Vacant Land

- 1.5.1 Vacant Land is any land which is vacant, to the extent that no buildings are erected on it, and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated: AVPCC 100-108, 150, 151, 200, 201, 300, 301, 482, 600, 601, 700-706, 782 or 800-802.
- 1.5.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
- 1.5.2.1 promote responsible land management through appropriate maintenance and development of the land;
  - 1.5.2.2 ensure that foregone community and economic development resulting from underutilisation of land is minimised; and
  - 1.5.2.3 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited) to the:
    - 1.5.2.4 construction and maintenance of infrastructure assets;
    - 1.5.2.5 development and provision of health and community services; and
    - 1.5.2.6 provision of economic development and general support services.

- 1.5.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.5.1 above.
- 1.5.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.5.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.5.6 The vacant land affected by this rate is that which is located in any zone under the South Gippsland Planning Scheme and which displays the characteristics described under subparagraph 1.5.1 above.
- 1.5.7 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## 1.6 Farm Land

- 1.6.1 Farm Land is any land on which the business of farming is being carried out, and which:
  - 1.6.1.1 **has a total area of less than 2 hectares and is –**
    - 1.6.1.1.1 used predominantly for farming purposes; AND
    - 1.6.1.1.2 forms part of a farm business which straddles the boundary with an adjoining municipality; OR
    - 1.6.1.1.3 (where the farm business is entirely within the municipality) to which any of the following AVPCC codes, or AVPCC codes in the following range, have been allocated: AVPCC 540-543 or 564; OR
    - 1.6.1.1.4 used predominantly for farming purposes; AND
    - 1.6.1.1.5 is operated in combination with other property within Council's municipal district which, when combined, have a total area exceeding 20 hectares, to which AVPCC codes in the following range apply: AVPCC 570-572; OR
  - 1.6.1.2 **has a total area of between 2 and 20 hectares and –**
    - 1.6.1.2.1 is used predominantly for farming purposes; AND
    - 1.6.1.2.2 if there is a dwelling situated on the land, or a current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range: AVPCC 540-583; OR
    - 1.6.1.2.3 if there is no dwelling situated on the land, and no current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range: AVPCC 500-583; OR
  - 1.6.1.3 **has a total area exceeding 20 hectares and –**
    - 1.6.1.3.1 used predominantly for farming purposes; AND
    - 1.6.1.3.2 has applied to it an AVPCC code within the following range: AVPCC 500-583.

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: has a significant and substantial commercial purpose or character; and seeks to make a profit on a continuous or repetitive basis from its activities on the land; and is making a profit from its activities on the land, or that 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.

- 1.6.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
- 1.6.2.1 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
    - 1.6.2.1.1 construction and maintenance of public infrastructure assets;
    - 1.6.2.1.2 development and provision of health, environmental and community services; and
    - 1.6.2.1.3 provision of general support services; encourage and support the business of primary production; and retain and, where appropriate, expand the business of primary production.
  - 1.6.2.2 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.6.1 above.
  - 1.6.2.3 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
  - 1.6.2.4 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
  - 1.6.2.5 The use of the land within this differential rate is any use of land creating the relevant characteristics described in subparagraph 1.6.1 above.
  - 1.6.2.6 The land affected by this rate is that which is in any zone where farming is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.6.1 above.
  - 1.6.2.7 The types of buildings on the land within this differential rate (if any) are all buildings which are present on the land at the date of declaration of rates for the 2021/22 financial year.
  - 1.6.2.8 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## 1.7 Cultural and Recreational Land

- 1.7.1 Cultural and Recreational Land is any land that has the characteristics of 'recreational lands' as defined by section 2 of the Cultural and Recreational Lands Act 1963.
- 1.7.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
- 1.7.2.1 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
    - 1.7.2.1.1 construction and maintenance of public infrastructure assets;
    - 1.7.2.1.2 development and provision of health, environmental and community services; and
    - 1.7.2.1.3 provision of general support services; and
  - 1.7.2.2 encourage the provision of land and facilities for the enjoyment of residents of and visitors to the municipal district.
- 1.7.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.7.1 above.

- 1.7.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.7.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.7.6 The use of the land within this differential rate is any use of land creating the relevant characteristics described in subparagraph 1.7.1 above.
- 1.7.7 The land affected by this rate is that which is located in any zone under the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.7.1 above.
- 1.7.8 The types of buildings on the land within this differential rate (if any) are all buildings which are present on the land at the date of declaration of rates for the 2021/22 financial year.
- 1.7.9 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## 1.8 Rural Vacant Land

- 1.8.1 Vacant Land is any land which is vacant, to the extent that no buildings are erected on it, and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated: AVPCC 100-108, 150, 151, 200, 201, 300, 301, 482, 600, 601, 700-706, 782 or 800-802.
- 1.8.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
  - 1.8.2.1.1 promote responsible land management through appropriate maintenance and development of the land;
  - 1.8.2.1.2 ensure that foregone community and economic development resulting from underutilisation of land is minimised; and
  - 1.8.2.1.3 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
    - 1.8.2.1.3.1 construction and maintenance of public infrastructure assets;
    - 1.8.2.1.3.2 development and provision of health, environmental and community services; and
    - 1.8.2.1.3.3 provision of general support services; encourage and support the business of primary production; and retain and, where appropriate, expand the business of primary production.
- 1.8.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.8.1 above.
- 1.8.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.8.5 The geographic location of the land within this differential rate is rural land wherever located within the municipal district, without reference to ward boundaries.
- 1.8.6 The rural vacant land affected by this rate is that which is located in a farming or rural activity zone under the South Gippsland Planning Scheme and which displays the characteristics described under subparagraph 1.5.1 above.
- 1.8.7 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.