



Have
your
say

Annual Budget 2021/22

Draft version for
community consultation



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Mayor's Introduction

I am pleased to introduce Baw Baw Shire Council's 2021/22 Draft Annual Budget on behalf of my fellow Councillors.

As we move ahead from the challenges of the COVID-19 pandemic, Council is continuing to invest in crucial infrastructure projects while delivering over 100 services to our growing community.

The draft budget considers all aspects of funding required to deliver essential community services – from road maintenance, waste management and public health services to libraries, maternal and child health and recreation services.

As the fastest-growing peri-urban municipality in Victoria, we are facing the challenge of providing services across the community, maintaining our infrastructure and investing in crucial new projects such as early learning centres and social and sporting infrastructure. Council is committed to continuing to call on the State and Federal Governments to provide the necessary funding to help keep up with rapid residential growth.

Our population is set to reach close to 70,000 people in the next five years, with an average growth rate of 3.46 per cent. The liveability and prosperity of our Shire is under threat. Without funding support from both levels of government, families will struggle to find a kinder place, our roads will become more congested and our sporting infrastructure will begin to deteriorate, and we refuse to allow this to happen.

Extensive planning has gone into the \$38.92 million Capital Works program to develop and enhance community infrastructure at the right time, in the right places, and in a way that represents the best value for money and the sustainable use of resources. Of the \$38.92 million in capital funding required, \$16.46 million will come from Council operations, \$15.56 million from capital grants and \$3.05 million of contributions from developers, with the balance funded by other contributions and new borrowings.

Projects will be delivered across all corners of our municipality as part of the Capital Works program. Many of these projects will draw on the skills of local contractors and rely on local suppliers, helping to support local employment and boosting our economy at a time where it is highly needed.

Significant projects (most of which need Government Grants or other non-Council Funding) for 2021/22 include:

- Warragul Indoor Stadium – Stage 1: \$6 million*
- Rokeby to Noojee Trail: \$2.25 million*
- Bellbird Park East Multiuse Pavilion: \$2 million*
- Accelerated Footpath Program – Shire-wide: \$1.53 million*
- Drouin Townscape Works: \$1.53 million*

As part of Council's ongoing commitment to road maintenance, a further \$8 million will be dedicated to improving the condition and safety of our local roads.

Rate revenue is Council's largest source of funding. The total rates increase for 2021/22 has been capped at one and a half per cent in line with the Victorian Government's Fair Go Rates System.

Along with this, Council has a strategy of full cost recovery of the waste function.

This budget presents one of the many opportunities available each year for our residents to have input into our decision making for the future of the Shire. I encourage you to join in and Have Your Say on what you believe is important. You can make a budget submission during the community consultation period of 15 April 2021 to 15 May 2021 located on Council's website.

We appreciated everyone who takes the time to share with us what they think can be improved, changed or included following the release of this draft budget.

We look forward to working with you, our community, to deliver these exciting projects throughout the coming year.

Cr Danny Goss
Mayor

Executive Summary

Council has prepared an Annual Budget for 2021/22 which is aligned to the vision in the Council Plan 2017-2021. It has been developed to enable Council to continue to provide a wide range of services to the community and to improve infrastructure within a rate capping environment, during a time of unprecedented growth in the Baw Baw Shire.

1. Rate rise

The Fair Go Rates System (FGRS) sets out the maximum amount Council's may increase rates in a year. For 2021/22 the FGRS cap has been set at one and a half per cent.

The draft 2021/22 Annual Budget focuses on achieving financial sustainability whilst at the same time delivering the objectives of the Council Plan 2017 – 2021. The increase in rate revenue is fixed to a maximum of one and a half per cent in line with the State Government rate cap. The Annual Budget is formulated to provide sufficient funding for Council to continue to deliver essential community services and programs as well as a significant capital works program.

The major challenges have been to meet the needs of the growing population of the Shire, continuing to review its critical infrastructure renewal requirements, and improve Council's overall financial proposition, within the constraints of the rate cap. The growing population brings greater expectation for service delivery and infrastructure.

The waste charges have increased by an average of two and a half per cent compared to the prior year in order to cover the full costs of managing the waste services function. The increased charge income will mainly be applied to fund additional operating costs of both a recurring and one-off nature.

2. The financial result

This Annual Budget projects a surplus of \$21.4 million for 2021/22 compared to the forecast surplus for 2020/21 of \$14.4 million.

The most significant changes impacting the movement in the surplus between the 2021/22 Annual Budget and the 2020/21 forecast are:

- Increase in rates and charges of \$2.2 million.
- Decrease in Operating Grants of \$1.7 million, mainly due to a fire prevention grant of \$0.8 million being received in 2020/21.
- Increase in Capital Grants of \$7.4 million, mainly related to \$6.0 million in grants for stage 1 of the Warragul Indoor Stadium (subject to successful grant).
- Increase in the cost of the road maintenance contract of \$0.5 million in 2021/22.
- Increase in costs due to additional new initiatives totalling \$1.6 million in 2021/22.
- Increase in employee includes costs of \$0.7 million due to exiting aged and disability services in 2021/22. Costs of exiting include staff redundancies.

The surplus of \$21.4 million is converted into an adjusted underlying result that better reflects Council's level of financial sustainability. This result excludes grants received for capital purposes which are non-recurrent and capital contributions from other sources to arrive at the adjusted result for 2021/22 of a deficit of \$2.96 million. The deficit is due to rates being capped at one and a half per cent, thereby limiting Council's ability to raise sufficient revenue in a growing municipality. The costs for exiting Aged and Disability services are also included in 2021/2022, which add to the deficit on a once off basis. Council has prepared the Annual Budget in the continuing unprecedented times of dealing with the after effects of COVID-19 and as such the 2021/22 Annual Budget includes the financial impact of providing continual stimulus to the community for services, jobs and infrastructure.

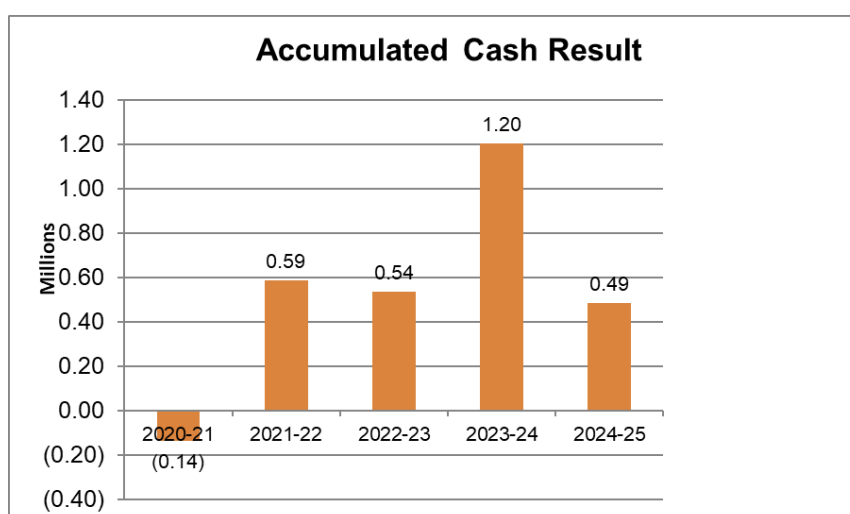
Accumulated Cash Result

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

While the accounting standards provide a large surplus within the Income Statement, this accounting surplus is not a true reflection of available cash as it includes non-cash income such as gifted assets. Council's 2021/22 draft Annual Budget reports an accounting surplus of \$21.4 million that includes \$7.1 million of non-cash income, excludes the cost of the \$38.9 million capital works program as well as including \$16.9 million of non-cash depreciation expense.

Removing these non-cash items from the \$21.4 million surplus then adding back the cash items, not included to the accounting surplus, results in an accumulated cash result or cash surplus of \$0.59 million for the 2021/22 Budget year. The Accumulated Cash Position also differs from the Statement of Cash Flows as the cash flow statement is designed to show a high level summary of the cash inflows and cash outflows for each financial year. By contrast the Accumulated Cash Position reports the unallocated cash remaining after funding the operating budget, the capital works program and after quarantining cash to the reserve funds.

The bar graph below reflects the estimated accumulated cash surplus for the years 2020/21 to 2024/25 after adjusting for non-cash items and adding back cash items, such as capital works, not included to the accounting surplus. The Accumulated Cash Result is the remaining cash after allocation of available cash to reserves and after funding all expenditure identified in both the operating budget and the capital works program. The results indicate that Council has limited cash that remains unallocated.



Capital Works Program

Council continues to make a major investment in infrastructure, with an increase of \$6.67 million in capital expenditure for 2021/22 totally \$38.92 million, compared with \$32.25 million (excluding carryovers) from 2020/21.

Some of the most significant capital projects budgeted for 2021/22 include:

- Warragul Indoor Stadium Stage 1 - \$6 million
- Rokeby Noojee Trail - \$2.25 million
- Bellbird Park East Multi Use Pavilion - \$2 million
- Trafalgar Recreation Reserve Multi Use Facility - \$1.7 million
- Accelerated Footpath Program - \$1.53 million
- Drouin Townscape Works - \$1.53 million
- Recreation Hard Playing Surface Program - \$1.3 million

The Capital Works program for 2021/22 is funded on the following basis:

- \$15.561 million of capital grants.
- \$3.054 million of contributions from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies.
- \$1.368 million of contributions from others.
- \$16.482 million of Council contributions (allocation from rates).
- \$2.472 million of new borrowings.

3. Annual Budget Influences

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

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

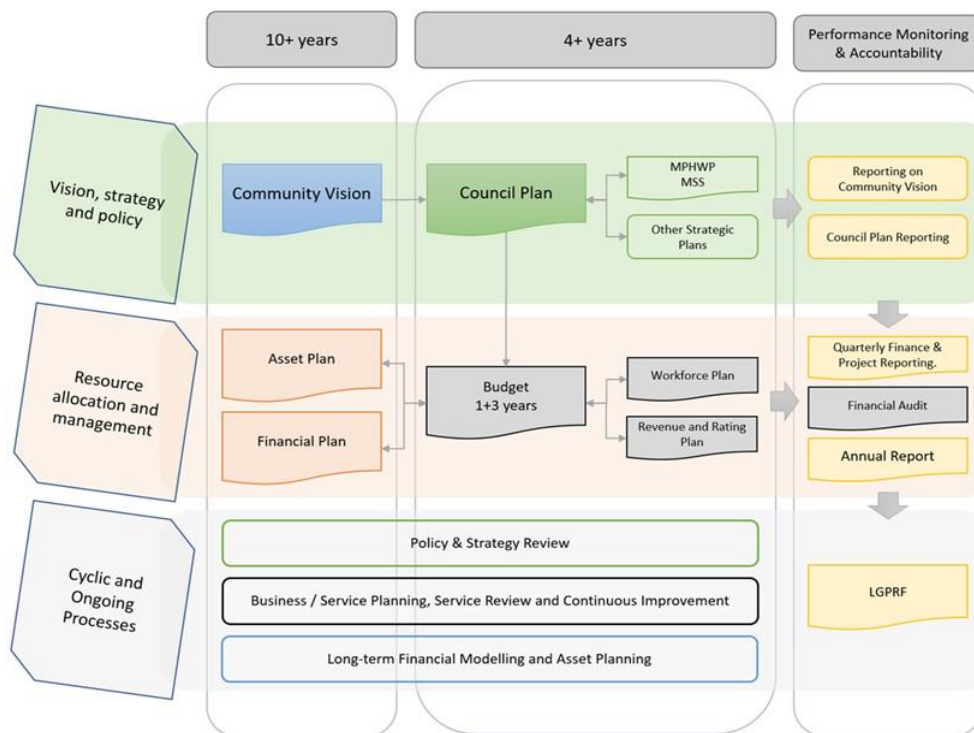
1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the 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 (Annual Budget) and then holding itself accountable (Annual Report).

As a result of the *Local Government Act 2020* and the requirement to develop a Community Vision, Council Plan and Finance Plan by 31 October 2021, the 2021/22 Annual Budget has been developed using the existing Council Plan (2017-2021) and Long Term Financial Strategy (2020/21 to 2029/30).

1.1 Legislative Planning and accountability framework

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



Source: Engage Victoria

Baw Baw 2050 is the community’s long-term vision for the Shire which Council responds to by developing its Council Plan, Strategic Resource Plan and Annual Budget.

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

1.1.2 Key planning considerations

Although Councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most Council services are not legally mandated, 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 Council's adopted Community Engagement Policy and Public Transparency Policy. This budget includes funding for the service review program.

1.2 Our purpose

Our vision

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

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

Our mission

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

Our values

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

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

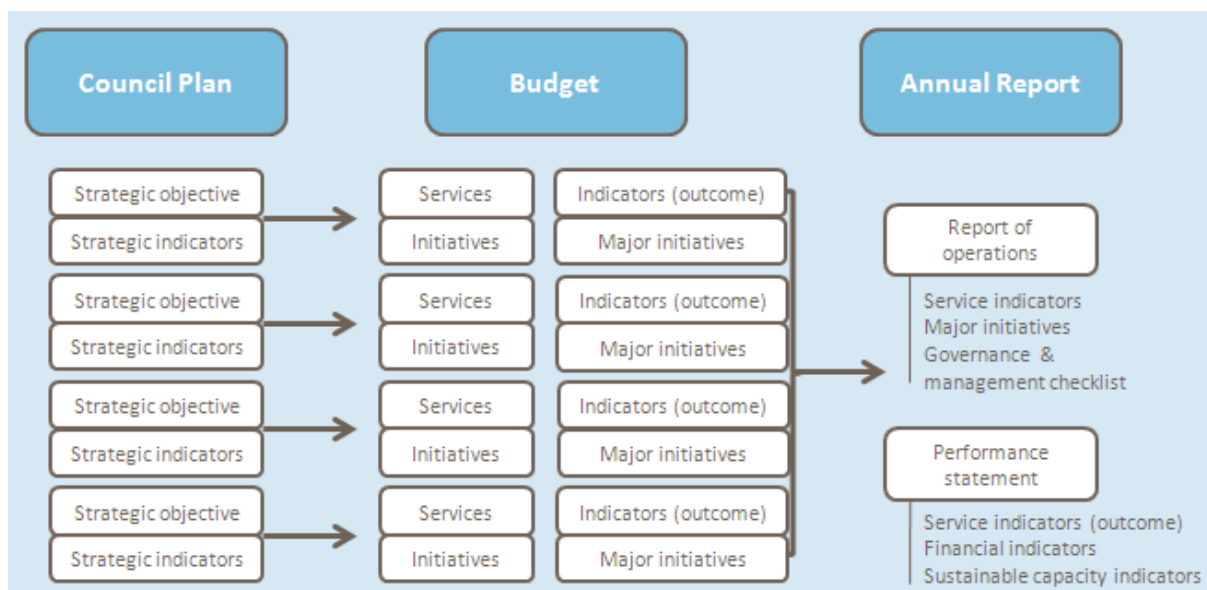
1.3 Strategic objectives

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

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

2. Services and initiatives and service performance outcome indicators

This section provides a description of the services and initiatives to be funded in the Annual 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 Annual 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 Annual Budget and the Annual Report is shown below.



Source: Engage Victoria

2.1 Strategic Objective 1: Vibrant Communities

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

Under this objective, Council will work to contribute to:

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

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

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
<i>Arts</i>	The Arts service manages and administers programs at Baw Baw Shire's iconic West Gippsland Arts Centre, a major regional arts facility.	<i>Rev</i>	831	625	863
		<i>Exp</i>	2,013	1,594	1,838
		<i>NET</i>	-1,182	-969	-975
<i>Aged and Disability Assessment</i>	Provides the the Aged and Disability Assessment service which is responsible for assessing the needs of individuals and their carer's for support services.	<i>Rev</i>	375	58	58
		<i>Exp</i>	677	104	74
		<i>NET</i>	-302	-46	-16
<i>Aged and Disability Services</i>	Aged and Disability Services supports aged and disability residents to improve and or maintain their independence through the provision of entry-level, planned, quality, innovative and flexible community-based support services.	<i>Rev</i>	3,121	3,000	2,929
		<i>Exp</i>	4,401	4,328	5,331
		<i>NET</i>	-1,280	-1,328	-2,402
<i>Community Cultural Development</i>	Community Cultural Development services support and encourage community-based groups and individuals by providing networks, assisting with skills development initiatives and ensuring a high level of communication about services and opportunities.	<i>Rev</i>	13	11	0
		<i>Exp</i>	291	371	360
		<i>NET</i>	-278	-360	-360
<i>Family and Children's Services</i>	Family and Children's Services supports families and their children (from birth to 12 years) through services including Maternal and Child Health, Family Day Care and kindergarten enrolments.	<i>Rev</i>	1,382	2,112	1,984
		<i>Exp</i>	3,226	3,383	3,621
		<i>NET</i>	-1,844	-1,271	-1,637

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
<i>Events</i>	Council's Events aims to increase participation in events by working with community groups and individuals who wish to run an event in a public space, to ensure that events are safe and compliant with all controls and permits.	<i>Rev</i>	9	2	6
		<i>Exp</i>	144	150	159
		<i>NET</i>	-135	-148	-153
<i>Libraries</i>	The library service is delivered through a service agreement between the West Gippsland Regional Library Corporation (WGRLC), Baw Baw, Bass Coast and South Gippsland Councils.	<i>Rev</i>	165		
		<i>Exp</i>	2,089	2,128	2,128
		<i>NET</i>	-1,924	-2,128	-2,128
<i>Building and Open Space Assets</i>	Responsible for the overall management of Council's property portfolio, including building and facility management and compliance with regulations and statutory requirements.	<i>Rev</i>	321	241	337
		<i>Exp</i>	716	748	707
		<i>NET</i>	-395	-507	-370
<i>Open Space Maintenance</i>	Open Space Maintenance is responsible for the management of Council's urban parks and gardens including mowing, planting and sports field maintenance and management of the natural environment including community education programs, pest plant and animal programs and management of the Shire's wetland and bushland reserves.	<i>Rev</i>	84	58	61
		<i>Exp</i>	4,309	4,483	5,082
		<i>NET</i>	-4,225	-4,425	-5,021
<i>Property Management</i>	Manages the legal and financial aspects of Council's portfolio of property for the most efficient and effective use of properties including the rationalisation of non-essential property and maximising the use of Council property.	<i>Rev</i>	84	49	58
		<i>Exp</i>	231	416	292
		<i>NET</i>	-147	-367	-234
<i>Recreation</i>	The Recreation team is responsible for the management of Council's leisure and pool facilities contracts, support for committees of management of public halls and recreation reserves, and the planning and delivery of recreation services and facilities to the community.	<i>Rev</i>	50	43	8
		<i>Exp</i>	2,003	2,335	2,221
		<i>NET</i>	-1,953	-2,292	-2,213

Service area	Description of services provided	2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000	
<i>Statutory Planning</i>	Statutory Planning undertakes Council's statutory functions and obligations under the Planning and Environment Act 1987, the Subdivision Act 1988 and associated legislation.	<i>Rev</i>	640	715	620
		<i>Exp</i>	1,182	1,270	1,399
		<i>NET</i>	-542	-555	-779
<i>Priority Development</i>	Priority Development undertakes council's statutory functions and obligations under the Planning and Environment Act 1987, the Subdivision Act 1988, and associated legislation. It is tasked with supervising construction ensuring that all and requirements within subdivision planning permits have been satisfied, including Engineering works and Development Contribution requirements.	<i>Rev</i>			
		<i>Exp</i>	805	1215	1,300
		<i>NET</i>	-805	-1,215	-1,300
<i>Strategic and Community Planning</i>	The Strategic and Community Planning unit provides strategic direction and planning for future land use for the municipality. It also carries out functions in relation to community and social planning including municipal public health planning.	<i>Rev</i>	700	736	769
		<i>Exp</i>	1,574	1,887	2,333
		<i>NET</i>	-874	-1,151	-1,564
<i>Infrastructure Maintenance</i>	Infrastructure Maintenance is responsible for the maintenance of Council's urban infrastructure and cleansing in town areas, including public toilets, signage, drainage, street sweeping and street tree maintenance.	<i>Rev</i>			
		<i>Exp</i>	1,122	1,116	1,322
		<i>NET</i>	-1,122	-1,116	-1,322

Major Initiatives

- 1) Commence the upgrade and construction of two additional basketball courts at the Warragul Leisure Centre (subject to grant funding).
- 2) Progress stage one of the Baw Baw Civic Precinct Masterplan to preliminary design and planning phase.
- 3) Plan and advocate for funding to enable the services and functions of a Drouin Community Hub to be integrated with the Bellbird Park Multi Use Pavilion and the existing Drouin Senior Citizens Centre Hall.
- 4) Commence the construction of a Multi Use Pavilion at Bellbird Park, Drouin (subject to a successful grant application).
- 5) Complete construction of the Trafalgar Recreation Reserve Multi Use Pavilion.
- 6) Finalise the proposal for the Rokeby to Noojee trail project and seek external funding support.
- 7) Develop designs for the Logan Park Cycling Centre of Excellence project.
- 8) Continue implementation of the small town and rural communities Placemaking Program.
- 9) Continue implementation of the long-term Drouin Township Plan.

- 10) Work with key stakeholders and partners to support the Victorian Government's commitment to implement three-year-old kindergarten for all children.
- 11) Implement the Municipal Public Health and Wellbeing Plan annual action plan.
- 12) Finalise the Sporting Reserve Masterplans for future sporting reserves as outlined in the Warragul and Drouin Precinct Structure Plans.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2021/22 Budget
Aquatic Facilities	Utilisation <i>Utilisation of aquatic facilities</i>	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.
Libraries	Participation <i>Active library borrowers in the municipality</i>	
Maternal and Child Health (MCH)	Participation <i>Participation in the MCH Service</i>	
	<i>Participation in the MCH Service by Aboriginal children</i>	
Statutory Planning	Decision Making <i>Council planning decisions upheld at VCAT</i>	

2.2 Strategic Objective 2: Thriving Economy

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

Council will work to contribute to:

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

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

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
<i>Economic Development and Tourism- Including Grants and Advocacy</i>	The Economic Development and Tourism unit is primarily responsible for facilitating business growth, investment and visitation. The unit also promotes the key attributes of the municipality by positioning Baw Baw Shire as a great place to live, work and play. Grants and Advocacy works to identify priority projects, and advocates to seek funding from other government authorities on behalf of the community.	<i>Rev</i>	314	276	5
		<i>Exp</i>	1019	1,348	1201
		<i>NET</i>	-705	-1072	-1196

Major Initiatives

- 1) Implement Council's Economic Development Strategy that is based on four pillars: business engagement, business attraction, advocacy and tourism.
- 2) Adopt and implement phase one of the Recreational Vehicle Strategy.

Service Performance Outcome Indicators

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

2.3 Strategic Objective 3: Safe and Sustainable Environments

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

Council will work to contribute to:

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

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

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
<i>Asset Management</i>	Asset Management provides Council the framework for the development, implementation and review of the asset management program.	<i>Rev</i>	1134	1,289	1,352
		<i>Exp</i>	-1,134	-1,289	-1,352
		<i>NET</i>	0	0	0
<i>Building Services</i>	Building Services is responsible for the provision of statutory services pursuant to the (Building Act 1993).	<i>Rev</i>	492	565	530
		<i>Exp</i>	971	1,038	884
		<i>NET</i>	-479	-473	-354
<i>Community Compliance</i>	Community Compliance aims to protect the community and Council amenity through education and enforcement of local laws and State Government legislation. Key service areas include local laws, parking enforcement, animal and Municipal Animal Pound management, planning enforcement, asset protection, permit administration and school crossing program.	<i>Rev</i>	1,272	883	989
		<i>Exp</i>	2,242	2,318	2,342
		<i>NET</i>	-970	-1,435	-1,353
<i>Environment Sustainability</i>	Environment Sustainability carries out functions in relation to management of the built and natural environment, including implementation of Council's Environmental Sustainability Strategy and Action Plan, environmental community education programs, waste education and advocacy, Council energy efficiency and sustainability, operation of Council's Native Vegetation Offset Scheme, and provision of environmental planning and compliance advice.	<i>Exp</i>	107	68	58
		<i>Rev</i>	1,414	1,364	1,302
		<i>NET</i>	-1,307	-1,296	-1,244

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
<i>Fleet and Depot Support</i>	The Fleet and Depot Support management unit delivers the management and maintenance of Council's fleet of passenger vehicles, light and heavy commercial vehicles and all plant and equipment. The unit also manages on a day to day basis the Depot infrastructure.	<i>Rev</i>	180	158	158
		<i>Exp</i>	2,368	2,429	2,601
		<i>NET</i>	-2,188	-2,271	-2,443
<i>Emergency Management</i>	The Emergency Management service team provides the support to Council to comply with statutory provisions under the Country Fire Authority Act 1958 and Emergency Management Act 1986. The objective of the service is to improve Council's preparation and planning in the three functional areas of emergency management, prevention, response and recovery.	<i>Rev</i>	565	1055	277
		<i>Exp</i>	429	1179	674
		<i>NET</i>	136	-124	-397
<i>Civil Asset Planning- including Major Projects</i>	Coordinates Council's functions in relation to planning, delivery and prioritisation of drainage, roads, traffic, parking and footpath infrastructure works across the shire. It also manages Council's long-term capital works program including Major Projects. Major Projects coordinates Council's functions in relation to major projects including buildings, roads and bridges, structures, upgrading or extending existing builds, major road works that upgraded existing roads.	<i>Rev</i>	0	0	0
		<i>Exp</i>	498	879	848
		<i>NET</i>	-498	-879	-848
<i>Infrastructure Delivery</i>	Coordinates Council's functions in relation to planning and delivery of Council's annual and long-term capital works program.	<i>Rev</i>	48	277	521
		<i>Exp</i>	1062	1040	1288
		<i>NET</i>	-1,014	-763	-767

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
<i>Public Health</i>	Public Health is responsible for the delivery of public health services that includes: <ul style="list-style-type: none"> • Food safety inspections and sampling. • Investigate infectious/ communicable illness in the community. • Conducting tobacco education and education and enforcement inspections. • Monitoring and registration of prescribed accommodation and caravan park. • Investigation of nuisance complaints. • Management of onsite waste disposal. 	<i>Rev</i>	451	335	370
		<i>Exp</i>	603	578	588
		<i>NET</i>	-152	-243	-218
<i>Road Maintenance</i>	The Road Maintenance team is responsible for roads including road maintenance, contract management and delivery of the allocated road capital works program, Road Management Plan compliance and customer enquiries for Council's road network.	<i>Rev</i>	0	0	0
		<i>Exp</i>	8,737	9,864	9,966
		<i>NET</i>	-8,737	-9,864	-9,966
<i>Waste</i>	The Waste management team carries out the following functions: <ul style="list-style-type: none"> • Overseeing the contracts for the kerbside waste collection and disposal, and transfer station operations. • Street litter collection, illegal dumping and the responding to related customer queries on the waste management. • Managing customer queries on waste management including waste education facilitation. • Managing all the Environment \ Protection Authority (EPA) compliance requirements for the Trafalgar Landfill. 	<i>Rev</i>	561	437	368
		<i>Exp</i>	10,052	8,364	9,162
		<i>NET</i>	-9,491	-7,927	-8,794

Major Initiatives

- 1) Review the Environmental Sustainability Policy to guide the development of an updated Environmental Sustainability Strategy.
- 2) Prepare for the introduction of food organics and green organics (FOGO) collection into Council's kerbside waste services.
- 3) Implement and deliver Council's Accelerated Footpath Program.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2021/22 Budget
Animal Management	Health and Safety Animal management prosecutions	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.
Food Safety	Health and Safety Critical and major non-compliance outcome notifications	
Roads	Satisfaction Satisfaction with sealed local roads	
Waste Collection	Waste diversion Kerbside collection waste diverted from landfill	

2.4 Strategic Objective 4: Organisational Excellence

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

Council will work to contribute to:

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

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

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
<i>Accounting Services</i>	The Accounting Services function is to manage Council's financial activities to ensure statutory compliance and financial sustainability. This includes development of the annual budget, long term financial plan and annual statutory financial statements.	<i>Rev</i>	666	271	269
		<i>Exp</i>	1177	1449	1644
		<i>NET</i>	-511	-1178	-1375
<i>Business Information</i>	Business Information provides mail, courier, document management, and information management compliance services to support Council and Council customers. This includes Freedom of Information, privacy, public records and evidence protection legislation.	<i>Rev</i>	0	0	0
		<i>Exp</i>	399	415	459
		<i>NET</i>	-399	-415	-459
<i>Chief Executive's Office</i>	The Chief Executive's Office represents the management of Council, including the core governance functions of the Chief Executive Officer and expenses relating to: <ul style="list-style-type: none"> • Maintaining an appropriate organisational structure. • Ensuring the decisions of the Council are implemented without undue delay. • Day-to-day management of the operations of the organisation in accordance with the Council Plan. • Providing timely advice to the Council • Proactively advocating to other levels of government and stakeholders on behalf of the Council and community. 	<i>Rev</i>	0	0	0
		<i>Exp</i>	814	997	867
		<i>NET</i>	-814	-997	-867
<i>Communications</i>	Communications is responsible for informing the community about Council issues via traditional and new media, manages media liaison services.	<i>Rev</i>	0	-20	0
		<i>Exp</i>	760	896	977
		<i>NET</i>	-760	-916	-977

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
<i>Customer Service</i>	Customer Service is responsible for providing a support service for all staff across the organisation through first point of external customer contact and resolution.	<i>Rev</i>	0	0	0
		<i>Exp</i>	1,165	1013	1313
		<i>NET</i>	-1165	-1013	-1313
<i>Corporate Strategy</i>	Corporate Strategy provides support to Council with meeting its statutory obligation to prepare and administer the Council Plan, to facilitate service and business planning, and monitoring the implementation of Council's strategy via performance monitoring and reporting.	<i>Rev</i>	0	74	0
		<i>Exp</i>	319	449	463
		<i>NET</i>	-319	-375	-463
<i>Governance</i>	Governance provides the support to Councillors, Executive and the organisation in meeting its statutory governance provisions, and specifically includes <i>Local Government Act</i> compliance.	<i>Rev</i>	5	0	74
		<i>Exp</i>	1,182	1,566	1,325
		<i>NET</i>	-1,177	-1,566	-1,251
<i>Occupational Health and Safety</i>	Occupational Health and Safety coordinates the development, review and delivery of workplace OHS frameworks, systems and initiatives.	<i>Rev</i>	1	0	0
		<i>Exp</i>	1041	1180	1259
		<i>NET</i>	-1040	-1180	-1259
<i>Human Resources and Payroll</i>	Supports the Council in the management of its human resources and payroll.	<i>Rev</i>	0	0	0
		<i>Exp</i>	1047	1108	1088
		<i>NET</i>	-1047	-1108	-1088
<i>Information Technology</i>	Information Technology provides technological systems, infrastructure, services and support for the delivery of all Council services.	<i>Rev</i>	1	0	0
		<i>Exp</i>	2,620	2,782	3,143
		<i>NET</i>	-2,619	-2,782	-3,143
<i>Procurement</i>	Procurement provides the framework, oversight and advice to support Council in complying with statutory procurement provisions.	<i>Rev</i>	0	25	0
		<i>Exp</i>	254	277	263
		<i>NET</i>	-254	-252	-263
<i>Revenue Services</i>	Revenue Services are custodian and manager of Council's property and rating system to optimise revenue and maintain data integrity. The unit is responsible for the management of Council's legislative compliance (Voters' Roll) and the annual revaluation.	<i>Rev</i>	207	158	143
		<i>Exp</i>	854	883	870
		<i>NET</i>	-647	-725	-727

Major Initiatives

- 1) Continue Council's service planning program to improve the effectiveness and efficiency of Council services.
- 2) Transition and exit from aged and disability direct care services as per service review and Council decision. This action is in response to the Aged Care sector reforms.
- 3) Implement Council's Community Engagement Policy by working with the community to review the long-term Community Vision for Baw Baw Shire.
- 4) Respond to the Community Vision through development of the 2021-25 Council Plan and Finance Plan 2021-31.
- 5) Continue to advocate for Baw Baw Shire and its community through ongoing engagement with Government on priority issues and projects.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure and Computation 2021/22 Budget
Governance	Satisfaction Satisfaction with Council decisions	* Refer to the table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.

Note- There are a number of expenses that have been excluded from the Service areas including Depreciation and Finance Charges. Refer "Reconciliation with Budgeted Operating Result 2021/22".

Actual costs for 2019/20 have been adjusted to reflect comparative budget data, where appropriate.

Service Performance Outcome Indicators¹

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

¹ In 2019/20 and possibly beyond, performance measure outcomes may be impacted by COVID-19, in particular venues which involve public attendance such as the Warragul Leisure Centre, and the West Gippsland Regional Library Corporation.

Reconciliation with budgeted operating result 2021/22

	Revenue \$'000	Expenditure \$'000	Net Cost (Revenue) \$'000
Vibrant Communities	7,693	28,167	(20,474)
Thriving Economy	5	1201	(1,196)
Safe and Sustainable Environments	3,271	31,007	(27,736)
Organisational Excellence	486	13,671	(13,185)
Total	11,455	74,046	(62,591)

Expenses added in:

Depreciation	(16,896)
Finance costs	0

Deficit before funding sources (79,487)

Funding sources added in:

Rates and charges revenue (excluding interest)	65,269
Financial Assistance Grants	9,600
Non-monetary assets	7,103
Monetary contributions	3,459
Other Revenue	(100)
Capital grants	15,560

Total funding sources 100,891

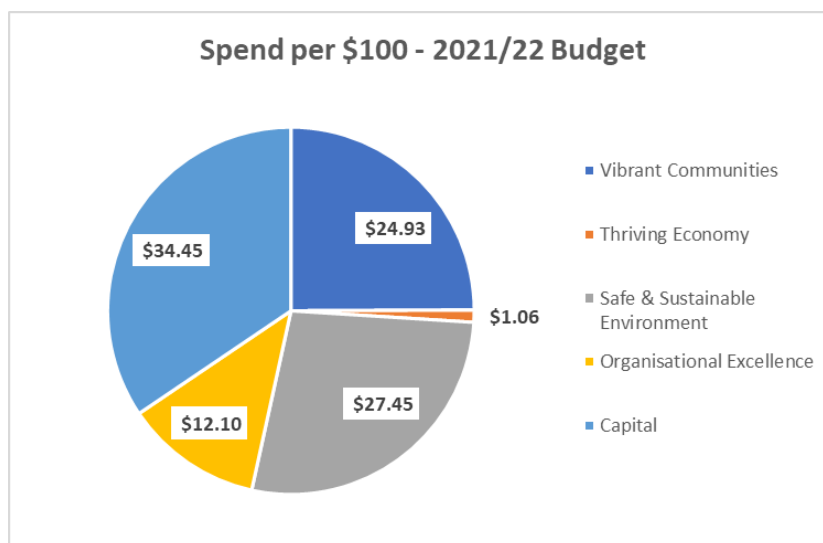
Operating surplus for the year 21,404

Less

Non-monetary assets	7,103
Monetary contributions	3,459
Non-recurrent capital grants	13,824

Adjusted underlying deficit for the year (2,982)

Council expenditure allocations



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

3. Financial statements

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

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

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

Comprehensive Income Statement

For the four years ending 30 June 2025

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000
	NOTES					
Income						
Rates and charges	4.1.1	63,129	65,355	67,199	69,386	71,942
Statutory fees and fines	4.1.2	2,357	2,609	2,661	2,714	2,769
User fees	4.1.3	2,150	2,735	2,790	2,845	2,902
Grants - Operating	4.1.4	16,363	14,703	15,066	15,438	15,800
Grants - Capital	4.1.4	8,150	15,560	12,411	2,807	16,094
Contributions - monetary	4.1.5	3,459	3,459	3,807	4,261	3,666
Contributions - non-monetary	4.1.5	6,896	7,103	7,316	7,535	7,761
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	4.1.6	(1,343)	(250)	(610)	(1,174)	(1,174)
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures		37	37	38	38	39
Other income	4.1.7	815	1,035	903	921	939
Total income		102,013	112,346	111,581	104,771	120,738
Expenses						
Employee costs	4.1.8	30,860	33,725	34,465	35,824	37,235
Materials and services	4.1.9	34,394	34,629	35,738	36,374	38,037
Depreciation	4.1.10	16,928	16,896	17,949	18,673	19,911
Amortisation - intangible assets	4.1.11	252	363	455	550	647
Amortisation - right of use assets	4.1.12	580	601	601	601	1,025
Bad and doubtful debts	4.1.13	-	-	-	-	-
Borrowing costs		447	596	647	826	1,034
Finance Costs - leases		-	-	-	-	-
Other expenses	4.1.14	4,168	4,132	4,161	4,191	4,222
Total expenses		87,629	90,942	94,016	97,039	102,111
Surplus/(deficit) for the year		14,384	21,404	17,565	7,732	18,627
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment/(decrement)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)						
		-	-	-	-	-
Total comprehensive result		14,384	21,404	17,565	7,732	18,627

Balance Sheet

For the four years ending 30 June 2025

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		31,311	25,689	23,248	22,592	19,696
Trade and other receivables		6,221	6,744	6,869	6,900	7,352
Other financial assets		-	-	-	-	-
Inventories		-	-	-	-	-
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		3,820	3,820	3,820	3,820	3,820
Total current assets	4.2.1	41,352	36,253	33,937	33,312	30,868
Non-current assets						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		2,278	2,315	2,352	2,391	2,429
Property, infrastructure, plant & equipment		823,167	850,740	875,573	888,949	910,312
Right-of-use assets	4.2.4	4,830	4,229	3,628	3,027	4,121
Investment property		-	-	-	-	-
Intangible assets		1,814	1,451	1,458	1,382	1,221
Total non-current assets	4.2.1	832,089	858,735	883,011	895,749	918,083
Total assets		873,441	894,988	916,948	929,061	948,951
Liabilities						
Current liabilities						
Trade and other payables		10,300	12,589	12,886	13,235	13,752
Trust funds and deposits		4,179	4,263	4,348	4,435	4,523
Provisions		6,518	6,747	6,747	6,747	6,747
Interest-bearing liabilities	4.2.3	3,889	-	-	-	7,279
Lease liabilities	4.2.4	432	435	457	480	402
Total current liabilities	4.2.2	25,318	24,034	24,438	24,897	32,703
Non-current liabilities						
Provisions		12,299	11,670	11,070	10,470	9,870
Interest-bearing liabilities	4.2.3	11,434	13,906	18,956	23,955	16,676
Lease liabilities	4.2.4	1,353	937	480	-	1,335
Total non-current liabilities	4.2.2	25,086	26,513	30,506	34,425	27,881
Total liabilities		50,404	50,547	54,944	59,322	60,584
Net assets		823,037	844,441	862,004	869,739	888,367
Equity						
Accumulated surplus		396,762	419,536	436,891	444,249	462,344
Reserves		426,275	424,905	425,113	425,490	426,023
Total equity		823,037	844,441	862,004	869,739	888,367

Statement of Changes in Equity
For the four years ending 30 June 2025

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2021 Forecast Actual					
Balance at beginning of the financial year		814,159	387,476	418,613	8,070
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		814,159	387,476	418,613	8,070
Surplus/(deficit) for the year		14,384	14,384	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to/from other reserves		(5,506)	(5,098)	-	(408)
Balance at end of the financial year		823,037	396,762	418,613	7,662
2022 Budget					
Balance at beginning of the financial year		823,037	396,762	418,613	7,662
Surplus/(deficit) for the year		21,405	21,405	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.2	-	(4,153)	-	4,153
Transfers from other reserves	4.3.2	-	5,252	-	(5,252)
Balance at end of the financial year	4.3.1	844,441	419,266	418,613	6,563
2023					
Balance at beginning of the financial year		844,441	419,266	418,613	6,563
Surplus/(deficit) for the year		17,565	17,565	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(4,257)	-	4,257
Transfers from other reserves		-	4,049	-	(4,049)
Balance at end of the financial year		862,004	436,623	418,613	6,771
2024					
Balance at beginning of the financial year		862,004	436,623	418,613	6,771
Surplus/(deficit) for the year		7,732	7,732	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(4,364)	-	4,364
Transfers from other reserves		-	3,987	-	(3,987)
Balance at end of the financial year		869,739	443,978	418,613	7,148
2025					
Balance at beginning of the financial year		869,739	443,978	418,613	7,148
Surplus/(deficit) for the year		18,627	18,627	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(4,473)	-	4,473
Transfers from other reserves		-	3,900	-	(3,900)
Balance at end of the financial year		888,367	462,032	418,613	7,721

Statement of Cash Flows

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
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		62,625	64,938	67,047	69,222	71,717
Statutory fees and fines		2,357	2,592	2,657	2,711	2,764
User fees		2,150	2,718	2,785	2,842	2,897
Grants - operating		10,463	14,681	15,059	15,432	15,792
Grants - capital		8,150	15,537	12,472	2,991	15,839
Contributions - monetary		3,459	3,459	3,459	3,807	4,261
Interest received		287	200	204	208	212
Dividends received		-	-	-	-	-
Trust funds and deposits taken		134	84	85	87	89
Other receipts		815	808	1,029	1,130	179
Net GST refund / payment		-	-	-	-	-
Employee costs		(31,742)	(32,107)	(34,344)	(35,597)	(36,966)
Materials and services		(34,934)	(34,142)	(35,683)	(36,578)	(37,441)
Short-term, low value and variable lease payments		(6)	-	-	-	-
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(4,777)	(4,346)	(4,639)	(4,466)	(5,171)
Net cash provided by/(used in) operating activities	4.4.1	18,981	34,422	30,131	21,789	34,172
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(39,520)	(38,916)	(37,478)	(26,538)	(35,549)
Proceeds from sale of property, infrastructure, plant and equipment		250	1,300	940	376	376
Payments for investments		19,121	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Loan and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(20,149)	(37,616)	(36,538)	(26,162)	(35,173)
Cash flows from financing activities						
Finance costs		(512)	(516)	(589)	(790)	(923)
Proceeds from borrowings		8,155	2,472	5,050	5,000	-
Repayment of borrowings		(4,000)	(3,889)	-	-	-
Interest paid - lease liability		(31)	(80)	(59)	(36)	(110)
Repayment of lease liabilities		(550)	(413)	(435)	(457)	(863)
Net cash provided by/(used in) financing activities	4.4.3	3,062	(2,426)	3,967	3,717	(1,896)
Net increase/(decrease) in cash & cash equivalents		1,894	(5,620)	(2,440)	(656)	(2,897)
Cash and cash equivalents at the beginning of the financial year		29,417	31,311	25,689	23,248	22,592
Cash and cash equivalents at the end of the financial year		31,311	25,689	23,248	22,592	19,696

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
Property						
Land		1,975	1,500	-	1,050	-
Land improvements		-	-	-	-	-
Total land		1,975	1,500	-	1,050	-
Buildings		5,199	6,266	18,571	7,712	2,485
Heritage buildings		-	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		5,199	6,266	18,571	7,712	2,485
Total property		7,174	7,766	18,571	8,762	2,485
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		-	1,167	1,286	1,083	896
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		805	240	473	454	487
Library books		-	-	-	-	-
Total plant and equipment		1,972	1,405	1,759	1,536	1,383
Infrastructure						
Roads		14,004	14,005	8,787	8,973	9,803
Bridges		670	994	475	710	750
Footpaths and cycleways		2,863	4,253	1,823	1,075	1,140
Drainage		1,773	868	3,028	2,528	2,828
Recreational, leisure and community facilities		6,594	9,525	2,375	2,380	16,475
Waste management		-	-	-	-	-
Parks, open space and streetscapes		-	-	-	-	-
Aerodromes		-	-	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		700	100	200	100	200
Total infrastructure		26,604	29,745	16,687	15,767	31,195
Total capital works expenditure	4.5.1	35,750	38,916	37,017	26,064	35,064
Represented by:						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		15,183	17,835	14,220	14,732	14,959
Asset expansion expenditure		7,988	15,166	11,698	4,464	2,784
Asset upgrade expenditure		12,579	5,915	11,098	6,869	17,321
Total capital works expenditure	4.5.1	35,750	38,916	37,017	26,064	35,064
Funding sources represented by:						
Grants		7,600	15,561	12,416	2,807	16,086
Contributions		4,120	4,402	564	887	670
Council cash		19,875	16,482	18,987	17,371	18,308
Borrowings		4,155	2,472	5,050	5,000	-
Total capital works expenditure	4.5.1	35,750	38,916	37,017	26,064	35,064

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
Staff expenditure					
Employee costs - operating	30,860	33,725	34,465	35,824	37,235
Employee costs - capital	-	360	374	389	405
Total staff expenditure	30,860	34,085	34,839	36,213	37,640
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	302.30	315.85	316.85	318.80	318.85
Total staff numbers	302.30	315.85	316.85	318.80	318.85

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

Department	Notes	Budget	Comprises		
		2021/22	Permanent		Casual
		\$'000	Full Time	Part time	\$'000
Chief Executive Officer		437	437	-	-
Community Infrastructure		9,564	8,830	734	-
Economic Development, Arts & Advocacy		2,380	2,149	231	-
Governance & Information Services		3,000	2,913	87	-
Planning & Development		7,619	6,559	1,060	-
Strategy & Organisational Performance		10,725	5,498	4,988	239
Total permanent staff expenditure		33,725	26,386	7,100	239
Other employee related expenditure		-	-	-	-
Capitalised labour costs		360	360	-	-
Total expenditure	4.6.1	34,085	26,746	7,100	239

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

Department	Notes	Budget	Comprises		
		2021/22	Permanent		Casual
			Full Time	Part time	
Chief Executive Officer		2.00	2.00	-	-
Community Infrastructure		92.75	88.50	6.85	-
Economic Development, Arts & Advocacy		22.70	19.79	2.91	-
Governance & Information Services		28.28	26.00	2.28	-
Planning & Development		69.82	56.65	13.17	-
Strategy & Organisational Performance		97.70	42.68	52.55	2.47
Total permanent staff FTE		313.25	235.62	77.76	2.47
Other Employee related costs		-	-	-	-
Capitalised labour FTE		2.60			
Total staff	4.6.1	315.85			

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Annual Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Annual Budget process. The 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 one and a half per cent. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

Every effort has been made to minimise cost increases in the 2021/22 Annual Budget in order to achieve the surplus of \$21.4 million. This result has also enabled a total of \$15.20 million of rates revenue to be allocated to capital works in order for Council to maintain a robust capital infrastructure program that totals \$38.92 million. This allocation of rates to capital was able to be maintained even though the average rate increase is capped at the state government-imposed rate cap of one and a half per cent.

This will raise total rates and charges for 2021/22 of \$65.35 million, including Supplementary rates and adjustments of \$0.75 million. The residential garbage charge per rateable property budgeted for 2021/22 increased on average by two and a half per cent and is \$402 per residential waste charge. The increase in the waste management charge income of three and a half per cent is due to the two and a half per cent charge increase plus additional waste collections.

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

	Actual 2019/20 \$'000	2020/21 Forecast Actual \$'000	2021/22 Budget \$'000	Change \$'000	%
Waste management charge	8,428	8,901	9,519	618	6.94%
Service rates and charges	50,815	53,143	55,001	1,858	3.50%
Special rates and charges	-	-	-	-	0.00%
Supplementary rates and rate adjustments	1,064	1,000	750	(250)	-25.00%
Interest on rates and charges	157	85	85	-	0.00%
Total rates and charges	60,464	63,129	65,355	2,226	3.53%

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

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

Type or class of land	2020/21 cents/\$CIV*	2021/22 cents/\$CIV*	Change
General rate for rateable residential properties	0.003397	0.003199	-5.83%
General rate for rateable commercial properties	0.004077	0.003838	-5.86%
General rate for vacant land	0.006115	0.005758	-5.84%
General rate for farm	0.003058	0.002879	-5.85%
General rate for urban living	0.003058	0.002879	-5.85%
General rate for residential development	0.004417	0.004158	-5.86%

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	%
Residential	34,699	36,119	1,420	4.09%
Commercial	5,053	5,196	143	2.83%
Farm	8,607	9,174	567	6.59%
Urban Living	1,320	1,327	7	0.53%
Residential Development	293	241	(52)	-17.75%
Vacant Land	3,111	2,884	(227)	-7.30%
Recreational	60	60	-	0.00%
Total amount to be raised by general rates	53,143	55,001	1,858	3.50%

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	%
Residential	21,290	22,034	744	3.49%
Commercial	1,603	1,637	34	2.12%
Farm	2,333	2,341	8	0.34%
Urban Living	131	128	(3)	-2.29%
Residential Development	10	8	(2)	-20.00%
Vacant Land	1,813	1,633	(180)	-9.93%
Recreational	14	14	-	0.00%
Total number of assessments	27,194	27,795	601	2.21%

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	%
Residential	10,214,612	11,290,685	1,076,073	10.53%
Commercial	1,239,360	1,353,640	114,280	9.22%
Farm	2,815,123	3,186,204	371,081	13.18%
Urban Living	431,490	460,960	29,470	6.83%
Residential Development	66,300	58,150	(8,150)	-12.29%
Vacant Land	508,844	500,702	(8,142)	-1.60%
Recreational	17,520	18,505	985	5.62%
Total value of land	15,293,249	16,868,846	1,575,597	10.30%

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	-	-	-	#DIV/0!

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	-	-	-	#DIV/0!

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22	\$	%
	\$	\$		
Residential Garbage	392	402	10	2.55%
Residential additional green waste	75	77	2	2.67%
Residential additional 120 litre recycling	90	93	3	3.33%
Tanjil Bren garbage	50	52	2	4.00%
Walhalla garbage	123	127	4	3.25%
Commercial garbage - 120 litre	190	195	5	2.63%
Commercial garbage - 240 litre	430	441	11	2.56%

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	
	\$	\$	\$	%
Residential Garbage	8,209,265	8,751,138	541,873	6.60%
Residential additional green waste	90,210	119,826	29,616	32.83%
Residential additional 120 litre recycling	17,150	21,580	4,430	25.83%
Tanjil Bren garbage	5,289	5,461	172	3.25%
Walhalla garbage	13,490	13,845	355	2.63%
Commercial garbage - 120 litre	205,110	209,916	4,806	2.34%
Commercial garbage - 240 litre	260,580	297,332	36,752	14.10%
Total	8,801,094	9,419,098	618,004	7.02%

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	%
Rates and charges	62,129	64,605	2,476	3.99%
Supplementary rates and charges	1,000	750	- 250	-25.00%
Total Rates and charges	63,129	65,355	2,226	3.53%

4.1.1(l) Fair Go Rates System Compliance

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

	2020/21	2021/22	2022/23	2023/24	2024/25
Total Rates	\$52,110	\$54,227	\$55,733	\$57,358	\$59,034
Number of rateable properties	27,194	27,795	28,295	28,795	29,295
Base Average Rate	\$1,916	\$1,951	\$1,970	\$1,992	\$2,015
Maximum Rate Increase (set by the State Government)	2.00%	1.50%	1.50%	1.50%	1.50%
Capped Average Rate	\$1,955	\$1,980	\$1,999	\$2,022	\$2,045
Maximum General Rates and Municipal Charges Revenue	\$53,152	\$55,040	\$56,569	\$58,218	\$59,920
Budgeted General Rates and Municipal Charges Revenue	\$53,143	\$55,001	\$56,569	\$58,218	\$59,920
Budgeted Supplementary Rates	\$1,000	\$750	\$792	\$819	\$846
Budgeted Total Rates and Municipal Charges Revenue	\$54,143	\$55,751	\$57,361	\$59,037	\$60,766

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

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

- The making of supplementary valuations (2021/22: estimated \$0.75 million and 2020/21: \$1.00 million)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land may be reclassified to an alternate differential category

4.1.1(n) Differential rates

Rating Category	Rating Differential	Rating Differential
	2020/21	2021/22
Residential	1.00	1.00
Commercial and Industrial	1.20	1.20
Farm	0.90	0.90
Urban Living	0.90	0.90
Residential Development	1.30	1.30
Vacant Land	1.80	1.80

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

Rates to be levied

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

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

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

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

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

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

Or

A specific objective as described within the differential characteristic.

Types and Classes

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

Use and Level of Differential Rate

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

Geographical Location

Wherever located within the municipal district.

Use of Land

Any use permitted under the Baw Baw Shire Planning Scheme.

Planning Scheme Zoning

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

Differential Tariff Definitions and Characteristics

1. Residential Land – means any land:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cultural and Recreation Land Property**2021/22
Rates \$****Properties receiving a 100 per cent rebate**

Drouin Bowling Club	2,591
Drouin Golf Club	10,877
Garfield Wattle Raceway/Drouin Speedway	1,504
Longwarry Bowls Club	2,303
Moe Field and Game and Angling Club	528
Neerim District Bowling Club	2,367
Thorpdale Bowling Club	928
Trafalgar Bowls Club Incorporated	3,679
Trafalgar Golf Club	5,118
Trafalgar Park Bowls Club Incorporated	1,823
Warragul Bowling Club	2,207
Warragul Drouin Pistol Club Incorporated	3,135
Yarragon Bowls Club	1,344

Total 100 per cent Rebate 38,404**Property receiving a 47 per cent rebate**

Warragul Country Club Incorporated (rebate)	9,773
\$22,094 @ 47%	

Total Rebate 48,177

Warragul Country Club Incorporated (rate payable)	11,020
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Total 59,197

4.1.2 Statutory fees and fines

	Actual	Forecast Actual	Budget	Change	
	2019/20	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Infringements and costs	304	245	288	43	17.55%
Town planning fees	592	670	600	(70)	-10.45%
Land information certificates	137	150	150	-	0.00%
Permits	835	862	1,185	323	37.47%
Other fees	370	430	386	(44)	-10.23%
Total statutory fees and fines	2,238	2,357	2,609	252	10.69%

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

Statutory fees are forecast to increase in 2021/22, returning to pre COVID-19 levels.

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

4.1.3 User fees

	Actual	Forecast Actual	Budget	Change	
	2019/20	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Aged and health services	986	545	573	28	5.14%
Arts Centre	584	344	574	230	66.86%
Registration and other permits	629	452	614	162	35.84%
Waste management services	341	391	340	(51)	-13.04%
Leases and rents	177	93	167	74	79.57%
Other fees and charges	333	325	467	142	43.69%
Total user fees	3,050	2,150	2,735	585	27.21%

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

User fees are expected to increase by \$0.58 million or 27.2 per cent, returning to pre COVID-19 levels.

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

4.1.4 Grants

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

	Actual 2019/20 \$'000	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
				\$'000	%
Grants were received in respect of the following:					
Summary of grants					
Commonwealth funded grants	17,543	17,049	15,781	(1,268)	-7%
State funded grants	6,722	7,464	14,484	7,020	94%
Total grants received	24,265	24,513	30,265	5,752	23%
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	10,055	9,600	9,600	-	0%
Family day care	785	653	700	47	7%
Aged care	1,747	2,041	2,011	(30)	-1%
Recurrent - State Government					
Aged care	213	58	58	-	0%
Arts Culture & Events	130	155	130	(25)	-16%
Community safety/public health	68	80	68	(12)	-15%
Disability Services	373	523	635	112	21%
Fire prevention & emergency response	60	-	-	-	0%
Maternal and child health	792	937	871	(66)	-7%
Preschool and early years	160	230	100	(130)	-57%
School crossing supervisors	186	181	180	(1)	-1%
Other	58	-	-	-	0%
Total recurrent grants	14,627	14,458	14,353	(105)	-1%
Non-recurrent - Commonwealth Government					
Other	80	50	-	(50)	-100%
Non-recurrent - State Government					
Aged care	189	124	-	(124)	-100%
Arts Culture & Events	17	30	-	(30)	-100%
Community safety/public health	97	226	48	(178)	-79%
Economic Development	153	320	-	(320)	-100%
Emergency Management/Landcare	-	53	43	(10)	-19%
Fire prevention & emergency response	301	1,037	259	(778)	-75%
Garbage Recycling	192	-	-	-	0%
Maternal and child health	61	-	-	-	0%
Recreations	4	-	-	-	0%

Rural Access and inclusive communities	26	11	-	(11)	-100%
Waste	12	10	-	(10)	-100%
Other	2	44	-	(44)	-100%
Total non-recurrent grants	1,134	1,905	350	(1,555)	-82%
Total operating grants	15,761	16,363	14,703	(1,660)	-10%
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to recovery	3,340	1,954	1,736	(218)	-11%
Total recurrent grants	3,340	1,954	1,736	(218)	-11%
Non-recurrent - Commonwealth Government					
Buildings	1,536	-	-	-	0%
Emergency Management	-	200	200	-	0%
Local and Collector Roads	-	2,426	1,534	(892)	-37%
Non-recurrent - State Government					
Local and collector roads	625	922	2,446	1,524	165%
Waste	40	-	-	-	0%
Recreation	1,916	2,148	1,645	(503)	-23%
Buildings	1,047	500	8,000	7,500	1500%
Total non-recurrent grants	5,164	6,196	13,825	7,629	123%
Total capital grants	8,504	8,150	15,561	7,411	91%
Total Grants	24,265	24,513	30,264	5,751	0

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services to ratepayers and the community. Overall the level of operating grants is expected to decrease by \$1.6 million in 2021/22. This is predominantly due to the expiration of a fire prevention grant in 2019/20.

Capital grants include all monies received from State, Federal and community sources for the purpose of funding the capital works program. Overall the level of capital funding has increased by \$7.4 million compared to 2020/21, mainly due to \$6 million in funding for the Warragul Indoor Stadium Stage 1 in the Long Term Infrastructure Plan.

4.1.5 Contributions

	Actual 2019/20 \$'000	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
				\$'000	%
Monetary	3,644	3,459	3,459	-	0.00%
Non-monetary	13,679	6,896	7,103	207	3.00%
Total contributions	17,323	10,355	10,562	207	2.00%

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

Contributions are projected to increase by \$0.207 million or two per cent compared to 2020/21.

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

The net gain/(loss) on disposal of property, infrastructure, plant and equipment relates to income received by Council from the sale of assets less the written down value of those assets. Council is budgeting for a \$0.250 million loss due to the impact of adjustments at year end for infrastructure write-offs.

4.1.7 Other income

	Actual 2019/20 \$'000	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
				\$'000	%
Interest	671	202	200	(2)	-0.99%
Other Rent	243	214	282	68	31.78%
Other	2,436	399	553	154	38.60%
Total other income	3,350	815	1,035	220	26.99%

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

There was some impact on other income in 2020/21 due to COVID-19. 2019/20 included income relating to reimbursement of expenses relating to natural disasters including storm events and fire events.

4.1.8 Employee costs

	Actual 2019/20 \$'000	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
				\$'000	%
Wages and salaries	24,582	27,281	29,911	2,630	9.64%
Work Cover	344	381	420	39	10.24%
Casual Staff	956	427	214	(213)	-49.88%
Superannuation	2,275	2,406	2,798	392	16.29%
Fringe Benefits Tax	200	200	200		0.00%
Other	280	165	182	17	10.30%
Total employee costs	28,637	30,860	33,725	2,865	9.28%

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

Employee costs are expected to increase by \$2.865 million or 9.28 per cent. This increase is primarily due to a combination of three key factors:

- There has been an overall increase in approved employee positions due to a change in service delivery requirements.
- Additional one-off costs will be incurred in 2021/22 due to exiting aged care and disability services.
- Salary increases in order to comply with Council's Enterprise Bargaining Agreement (EBA).
- Individual employee progression within band levels.

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

The exiting of aged care and disability services will result in the incurring of extra employee costs in 2021/22 that are not reflected in future years budgets.

4.1.9 Materials and services

	Actual	Forecast Actual	Budget	Change	
	2019/20	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Consultants	1,166	1,645	1,689	44	2.67%
Contracts	12,555	14,257	13,742	(515)	-3.61%
Fleet	889	977	1,053	76	7.78%
General maintenance	2,016	1,872	1,830	(42)	-2.24%
Insurance	756	842	914	72	8.55%
Legal Fees	737	391	454	63	16.11%
Building Maintenance	2,773	2,955	3,040	85	2.88%
Materials	712	325	179	(146)	-44.92%
Contract Payments	11,560	10,376	10,931	555	5.35%
Utilities	714	753	797	44	5.84%
Total materials and services	33,878	34,394	34,629	235	0.68%

Materials and services include payments to contractors as well as costs for the provision of day to day services, utilities, maintenance charges, insurance and office administration. There is an overall increase in Materials and services of \$0.235 million. This is mainly due to an increase in Contract payments of 5.35 per cent mainly relating to the Road Maintenance contract.

4.1.10 Depreciation

	Actual	Forecast Actual	Budget	Change	
	2019/20	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Property	2,309	2,200	2,200		0.00%
Plant & equipment	584	528	513	(15)	-2.84%
Infrastructure	13,562	14,200	14,183	(17)	-0.12%
	-	-	-	-	0.00%
Total depreciation	16,455	16,928	16,896	(32)	-0.19%

Depreciation is an accounting measure which allocates the value of an asset over its useful life for Council's property, plant and equipment, including infrastructure assets such as roads and drains. The decrease of \$0.032 million is due to an estimate of Council's asset value, based on valuation to date and the potential for capitalisation of works completed in the capital program.

4.1.11 Amortisation-Intangible assets

	Actual	Forecast Actual	Budget	Change	
	2019/20	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Software	120	252	363	111	44.05%
Total amortisation - intangible assets	120	252	363	111	44.05%

There is an increase in Intangible assets of \$0.111 million or 44.05 per cent due to IT software assets.

4.1.12 Amortisation-Right of Use assets

	Actual	Forecast	Budget	Change	
	2019/20	Actual	2021/22	\$'000	%
	\$'000	2020/21	\$'000		
Right of use assets	735	580	601	21	3.62%
Total amortisation - right of use assets	735	580	601	21	3.62%

There is an increase in Right of Use assets as a result of the implementation of *AASB 16 Leases*. This amount represents plant, IT equipment and property assets which were not purchased by Council, but which are for Council's exclusive use.

4.1.13 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed and are comparable between the forecast and the Annual Budget for 2021/22.

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

4.1.14 Other expenses

	Actual	Forecast	Budget	Change	
	2019/20	Actual	2021/22	\$'000	%
	\$'000	2020/21	\$'000		
External Auditors remuneration	44	56	56	-	0.00%
Internal Auditor remuneration	34	48	60	12	20.00%
Councillor's Allowances	360	415	413	-2	-0.48%
Operating rentals	48	119	137	18	13.13%
Bank charges	164	165	173	8	4.62%
Contributions - WGRLC	1,894	1,958	1,958	-	0.00%
Council Grants	597	779	706	(73)	-10.34%
Other	503	628	629	1	0.15%
Total other expenses	3,644	4,168	4,132	(36)	-0.87%

Other expenses relate to a range of expenditure including contributions to West Gippsland Regional Library Corporation (WGRLC), community groups, audit fees, rate rebates, operating leases, councillor allowances and other miscellaneous expenditure items. Other expenses are forecast to decrease by 0.87 per cent or \$0.036 million.

4.2 Balance Sheet

4.2.1 Assets

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

Current assets are a combination of cash and cash equivalents, trade and other receivables, prepayments and other financial assets. These balances are highly liquid, with an expectation that they could be converted into cash within twelve months. Current assets have decreased compared to forecast by \$5 million. Cash has decreased by \$5.5 million due to the utilisation of funds to finance the capital works program.

Property, infrastructure, plant and equipment (PIP&E) is the largest component of Council's assets, and represents the value of all land, buildings, roads, vehicles, equipment etc. which has been built up over many years. Intangible assets (IA) represents the value of Computer and telecommunications assets capitalised to the Balance Sheet and fully amortised in the ensuing financial year. The \$27.5 million increase, for PIP&E and IA, is attributable to the net result of the capital works program, depreciation of assets, the sale of assets and the inclusion of non-monetary assets.

4.2.2 Liabilities

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

Trade and other payables are those to whom Council owe money at the 30 June. These liabilities are budgeted to increase marginally in the 2021/22 Annual Budget.

Provisions (both current and non-current) include accrued long service leave, annual leave and rostered days off owing to employees, plus provision for the make good of the Trafalgar Landfill. These entitlements are expected to decrease over time as the end date of the Trafalgar Landfill approaches.

Interest bearing loans and borrowings are borrowings of Council. There is a slight decrease in borrowings during 2021/22 to fund the capital works program. In addition, Council will rollover the previous loan of \$4.00 million originally borrowed for the redevelopment of the West Gippsland Arts Centre.

4.2.3 Borrowings

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

	Actual	Forecast	Budget
	2019/20	Actual	2021/22
	\$'000	2020/21	2021/22
		\$	\$
Amount borrowed as at 30 June of the prior year	11,168	11,168	15,323
Amount proposed to be borrowed	-	4,155	2,472
Amount projected to be redeemed	-	-	- 3,889
Amount of borrowings as at 30 June	11,168	15,323	13,906

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.

	Actual 2019/20 \$'000	Forecast Actual 2020/21 \$	Budget 2021/22 \$	Projections		
				2022/23 \$	2023/24 \$	2024/25 \$
Right-of-use assets	-	-	-	-	-	-
Property	4,683	4,307	3,924	3,400	2,897	3,851
Vehicles	258	191	168	140	90	250
Other, etc.	640	332	137	88	40	20
Total right-of-use assets	5,581	4,830	4,229	3,628	3,027	4,121
Lease liabilities						
Current lease Liabilities						
Land and buildings	606	197	190	207	240	162
Plant and equipment	-	235	245	250	240	240
Other, etc.	-	-	-	-	-	-
Total current lease liabilities	606	432	435	457	480	402
Non-current lease liabilities						
Land and buildings	1,729	1,065	782	400	0	1,100
Plant and equipment	-	288	155	80	0	235
Other, etc.	-	-	-	-	-	-
Total non-current lease liabilities	1,729	1,353	937	480	0	1,335
Total lease liabilities	2,335	1,785	1,370	937	480	1,737

4.3 Statement of Changes in Equity

4.3.1 Equity

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

- Other reserves that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase of \$21.4 million represents the surplus budgeted in the income statement during 2021/22 less any movement in other reserves.
- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.

4.3.2 Reserves

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

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

Within the 2021/22 Annual Budget, Council has transfers to reserves of \$4.1 million. The transfers to reserves are mainly from Development Contributions (DCP) and Public Open Space levy income. Council applies Public Open Space income to purchase or improve open space, parks or recreational assets. Development Contributions income is to be expended directly on infrastructure projects identified within the relevant DCP scheme. Baw Baw Shire is a rapidly growing region with extensive economic development occurring.

There are transfers from reserves of \$5.2m. These funds comprise Development Contribution and Open Space levies which were collected in previous years which will now be used to partly fund the capital works program for 2021/22.

4.4 Statement of Cash Flows

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

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

The net cash from operating activities is expected to increase by \$15.44 million when compared to the prior 2020/21 year. This is mainly due to an increase in rates revenue of \$2.3 million, operating grants of \$4.2 million, and capital grants of \$7.4 million.

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

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

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

Payments for Property, infrastructure, plant and equipment decreased by \$0.6 million. The value of the capital works program is lower in the Annual Budget for 2021/22 than the forecast for 2021/20 (including carryovers). 2021/22 carryovers are yet to be approved.

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

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

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

The 2021/22 year reports a decrease of \$2.64 million in cash from financing activities. This is due to the proceeds from loan borrowings being less than the repayment of borrowings.

4.5 Capital works program

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

4.5.1 Summary

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Property	5,361	7,766	2,405	44.86%
Plant and equipment	1,651	1,405	(246)	-14.89%
Infrastructure	28,738	29,745	1,007	3.50%
Total	35,750	38,916	3,166	8.86%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	7,766	-	1,670	320	5,776	2,000	1,088	2,978	1,700
Plant and equipment	1,405	-	1,350	55	-	-	-	1,405	-
Infrastructure	29,745	-	14,815	5,540	9,390	13,561	3,313	12,099	772
Total	38,916	-	17,835	5,915	15,166	15,561	4,402	16,482	2,472

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
<i>DIOS014 Land acquisition bush area, rear Roberts Court (Drouin)</i>	370	-	-	-	370	-	222	148	-
<i>Balfour Road Water Tank, Drouin</i>	30	-	-	-	30	-	-	30	-
<i>Land Acquisitions - Pharoahs Rd/Sutton St/Tarwin St, Warragul</i>	250	-	-	250	-	-	250	-	-
<i>Land Acquisitions - 69A Bowen Street, Warragul</i>	850	-	-	-	850	-	616	234	-
Buildings									
<i>Access Compliance Program</i>	50	-	50	-	-	-	-	50	-
<i>Asbestos Removal Program</i>	30	-	30	-	-	-	-	30	-
<i>Building Renewal Program</i>	210	-	210	-	-	-	-	210	-
<i>Community Facilities Renewal Program</i>	800	-	800	-	-	-	-	800	-
<i>Community Facility Flooring Renewal Program</i>	95	-	95	-	-	-	-	95	-
<i>Community Facility Heating and Cooling Renewal Program</i>	150	-	150	-	-	-	-	150	-
<i>Community Facility Roof Renewal Program</i>	190	-	190	-	-	-	-	190	-
<i>Office Equipment Replacement</i>	15	-	15	-	-	-	-	15	-
<i>Public Art</i>	106	-	-	-	106	-	-	106	-
<i>Recreation Reserve – Risk and Minor Works Program</i>	40	-	40	-	-	-	-	40	-
<i>Toilets and Amenities Renewal Program</i>	90	-	90	-	-	-	-	90	-
<i>Trafalgar Recreation Reserve Multi Use Facility</i>	1,700	-	-	-	1,700	-	-	-	1,700
<i>Bellbird Park East Multi Use Pavilion, Drouin</i>	2,000	-	-	-	2,000	2,000	-	-	-
<i>1 Oak Street Hall Upgrade</i>	600	-	-	-	600	-	-	600	-
<i>Baw Baw Civic Precinct (Stage 1), Warragul</i>	100	-	-	70	30	-	-	100	-
<i>Animal enclosure improvements</i>	90	-	-	-	90	-	-	90	-
TOTAL PROPERTY	7,766	-	1,670	320	5,776	2,000	1,088	2,978	1,700

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant, Fleet and Machinery replacement program</i>	1,165	-	1,165	-	-	-	-	1,165	-
Computers and Telecommunications									
<i>Equipment Replacement</i>	185	-	185	-	-	-	-	185	-
<i>Whole Shire Aerial Imagery Capture</i>	55	-	-	55	-	-	-	55	-
TOTAL PLANT AND EQUIPMENT	1,405	-	1,350	55	-	-	-	1,405	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
<i>Accessible Parking Improvements</i>	25	-	25	-	-	-	-	25	-
<i>Carpark Reconstruction Program</i>	160	-	160	-	-	-	-	160	-
<i>DIRS025 Townscape works (Warragul)</i>	1,090	-	654	436	-	-	593	497	-
<i>Future Storm Event(s)</i>	200	-	200	-	-	200	-	-	-
<i>Gravel Roads Resheet Program</i>	1,500	-	1,500	-	-	-	-	1,500	-
<i>Guardrail Renewal Program</i>	50	-	50	-	-	-	-	50	-
<i>Kerb & Channel Renewal Program</i>	150	-	150	-	-	-	-	150	-
<i>Linemarking Renewal Program</i>	200	-	200	-	-	-	-	200	-
<i>Local Area Traffic Management Program</i>	50	-	-	50	-	-	-	50	-
<i>Local Road Safety Improvements</i>	83	-	25	58	-	-	-	83	-
<i>Localised Pavement Repairs program</i>	1,563	-	1,563	-	-	436	-	1,127	-
<i>New parking and traffic signs</i>	25	-	-	13	13	-	-	25	-
<i>Replace damaged decorations and faulty Christmas lights</i>	13	-	13	-	-	-	-	13	-
<i>Road Reconstruction Program</i>	2,000	-	2,000	-	-	1,300	-	700	-
<i>Road Resealing Program</i>	1,200	-	1,200	-	-	-	-	1,200	-
<i>Roadside Signage & Fittings Renewal Program</i>	50	-	50	-	-	-	-	50	-
<i>Sealing Gravel Roads program</i>	550	-	-	550	-	-	-	550	-
<i>Street tree planting program</i>	50	-	5	-	45	-	-	50	-
<i>Subdivisions Program</i>	50	-	-	35	15	-	-	50	-
<i>Tourism and Township Signage</i>	50	-	-	25	25	-	-	50	-
<i>Bus Shelter replacements</i>	25	-	25	-	-	-	-	25	-

<i>Preparation for Reseal Program</i>	300	-	300	-	-	-	-	300	-
<i>Road Resurfacing Program</i>	300	-	300	-	-	-	-	300	-
<i>Black Spot Program - Lardners Track/Lardner Road/Danes Road, Warragul</i>	409	-	-	409	-	409	-	-	-
<i>Black Spot Program - Sand Road/Princes Way, Longwarry North</i>	1,537	-	-	1,537	-	1,537	-	-	-
<i>DIRS024 Townscape works (Drouin)</i>	1,530	-	918	612	-	-	526	1,004	-
<i>BR-NE-02 Copelands Road Moe River Culvert (Warragul)</i>	435	-	261	174	-	-	435	-	-
<i>DR-02 Copelands Road Piped drainage works (Warragul)</i>	411	-	247	164	-	-	411	-	-
Bridges									
<i>Vehicle Bridge Renewal Program</i>	784	-	784	-	-	534	-	250	-
<i>Major Culverts Renewal Program</i>	210	-	210	-	-	-	-	210	-
Footpaths and Cycleways									
<i>DDA Upgrade Program</i>	30	-	30	-	-	-	-	30	-
<i>Gravel Path Renewal Program</i>	100	-	100	-	-	-	-	100	-
<i>Intertown Footpaths</i>	-	-	-	-	-	-	-	-	-
<i>New Footpaths in Major Towns</i>	-	-	-	-	-	-	-	-	-
<i>New Footpaths in Minor Towns</i>	-	-	-	-	-	-	-	-	-
<i>New Footpaths in Tourism towns</i>	-	-	-	-	-	-	-	-	-
<i>New Footpaths in Villages</i>	-	-	-	-	-	-	-	-	-
<i>Pram Ramp Renewal Program</i>	25	-	25	-	-	-	-	25	-
<i>Sealed Footpath Renewal Program</i>	200	-	200	-	-	-	-	200	-
<i>Accelerated footpath program</i>	1,530	-	-	-	1,530	-	318	440	772
<i>Rokeby Noojee Trail</i>	2,250	-	-	-	2,250	1,500	750	-	-
<i>Footpath Bay Replacement and Trip Hazard Program</i>	118	-	118	-	-	-	-	118	-
Drainage									
<i>Dam rehabilitation Program</i>	28	-	28	-	-	-	-	28	-

<i>Minor Culverts Renewal Program</i>	125	-	125	-	-	-	-	125	-
<i>Roadside drains and flanking Program</i>	350	-	350	-	-	-	-	350	-
<i>Stormwater Pipe Renewal Program</i>	200	-	200	-	-	-	-	200	-
<i>Stormwater Pit Renewal Program</i>	100	-	100	-	-	-	-	100	-
<i>Wetland Renewal Program</i>	65	-	65	-	-	-	-	65	-
Recreational, Leisure & Community Facilities									
<i>Changeroom and Amenities Program</i>	100	-	100	-	-	-	-	100	-
<i>Hard Playing Surface Program</i>	1,300	-	1,300	-	-	1,070	-	230	-
<i>Open Space Furniture and Fittings Renewal Program</i>	50	-	50	-	-	-	-	50	-
<i>Place Making Program</i>	120	-	-	120	-	-	-	120	-
<i>Playground Equipment Renewal Program</i>	150	-	150	-	-	-	-	150	-
<i>Public Lighting Renewal Program</i>	25	-	25	-	-	-	-	25	-
<i>Recreation and Open Space Forward Design Program</i>	100	-	30	70	-	-	-	100	-
<i>Skate and BMX Facility Renewal Program</i>	10	-	10	-	-	-	-	10	-
<i>Sports Equipment Renewal Program</i>	150	-	150	-	-	25	-	125	-
<i>Sports Field Surface Program</i>	45	-	45	-	-	-	-	45	-
<i>Sports Lighting Renewal Program</i>	675	-	675	-	-	350	-	325	-
<i>Swimming Pool Plant, Fixtures & Fittings Renewal Program</i>	100	-	100	-	-	-	-	100	-
<i>Master Plan Implementation</i>	575	-	-	575	-	200	280	95	-
<i>Indoor Stadium (Stage 1) - Warragul Leisure Centre</i>	6,000	-	-	600	5,400	6,000	-	-	-
<i>Logan Park Cycling Centre of Excellence - Feasibility Study</i>	125	-	-	13	113	-	-	125	-
Other Infrastructure									
<i>Forward Design program</i>	100	-	-	100	-	-	-	100	-
TOTAL INFRASTRUCTURE	29,745	-	14,815	5,540	9,390	13,561	3,313	12,099	772
TOTAL NEW CAPITAL WORKS	38,916	-	17,835	5,915	15,166	15,561	4,402	16,482	2,472

4.6 Statement of Human Resources

4.6.1 Summary of Human Resources

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Chief Executive Officer				
Permanent - Full time	437	454	473	492
Female	109	113	118	123
Male	328	341	355	369
Self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Female	-	-	-	-
Male	-	-	-	-
Self-described gender	-	-	-	-
Total Chief Executive Officer	437	454	473	492
Community Infrastructure				
Permanent - Full time	8,830	9,183	9,551	9,933
Female	1,007	1,047	1,089	1,133
Male	7,823	8,136	8,461	8,800
Self-described gender	-	-	-	-
Permanent - Part time	734	763	794	826
Female	592	616	640	666
Male	142	148	154	160
Self-described gender	-	-	-	-
Total Community Infrastructure	9,564	9,947	10,344	10,758
Economic Development, Arts and Advocacy				
Permanent - Full time	2,149	2,235	2,324	2,417
Female	1,204	1,252	1,302	1,354
Male	945	983	1,022	1,063
Self-described gender	-	-	-	-
Permanent - Part time	231	240	250	260
Female	93	97	101	105
Male	138	144	149	155
Self-described gender	-	-	-	-
Total Economic Development, Arts and Advocacy	2,380	2,475	2,574	2,677
Governance and Information Services				
Permanent - Full time	2,913	3,030	3,151	3,277
Female	1,427	1,484	1,543	1,605
Male	1,486	1,545	1,607	1,672
Self-described gender	-	-	-	-
Permanent - Part time	87	90	93	98
Female	41	43	44	46
Male	46	48	50	52
Self-described gender	-	-	-	-
Total Governance and Information Services	3,000	3,120	3,244	3,375
Planning and Development				
Permanent - Full time	6,559	6,821	7,094	7,378
Female	2,962	3,080	3,204	3,332
Male	3,597	3,741	3,891	4,046
Self-described gender	-	-	-	-
Permanent - Part time	1,060	1,102	1,146	1,192
Female	832	865	900	936
Male	228	237	247	256
Self-described gender	-	-	-	-
Total Planning and Development	7,619	7,924	8,241	8,570
Strategy and Organisational Performance				
Permanent - Full time	5,498	5,108	5,294	5,483
Female	4,744	4,324	4,479	4,635
Male	754	784	816	848
Self-described gender	-	-	-	-
Permanent - Part time	4,988	5,188	5,395	5,611
Female	4,922	5,119	5,324	5,537
Male	66	69	71	74
Self-described gender	-	-	-	-
Total Strategy and Organisational Performance	10,486	10,296	10,689	11,094
Casuals, temporary and other expenditure	239	249	259	269
Capitalised labour costs	360	374	389	405
Total staff expenditure	34,085	34,839	36,213	37,640

	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE
Chief Executive Officer				
Permanent - Full time	2.00	2.00	2.00	2.00
Female	1.00	1.00	1.00	1.00
Male	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Female	-	-	-	-
Male	-	-	-	-
Self-described gender	-	-	-	-
Total Chief Executive Officer	2.00	2.00	2.00	2.00
Community Infrastructure				
Permanent - Full time	88.50	88.50	88.50	88.50
Female	10.00	10.00	10.00	10.00
Male	78.50	78.50	78.50	78.50
Self-described gender	-	-	-	-
Permanent - Part time	6.85	6.85	6.85	6.85
Female	5.60	5.60	5.60	5.60
Male	1.25	1.25	1.25	1.25
Self-described gender	-	-	-	-
Total Community Infrastructure	95.35	95.35	95.35	95.35
Economic Development, Arts and Advocacy				
Permanent - Full time	19.79	19.79	20.79	20.79
Female	11.79	11.79	12.79	12.79
Male	8.00	8.00	8.00	8.00
Self-described gender	-	-	-	-
Permanent - Part time	2.91	2.91	2.91	2.91
Female	1.41	1.41	1.41	1.41
Male	1.50	1.50	1.50	1.50
Self-described gender	-	-	-	-
Total Economic Development, Arts and Advocacy	22.70	22.70	23.70	23.70
Governance and Information Services				
Permanent - Full time	26.00	26.00	26.00	26.00
Female	14.00	14.00	14.00	14.00
Male	12.00	12.00	12.00	12.00
Self-described gender	-	-	-	-
Permanent - Part time	2.28	2.28	2.28	2.28
Female	1.68	1.68	1.68	1.68
Male	0.60	0.60	0.60	0.60
Self-described gender	-	-	-	-
Total Governance and Information Services	28.28	28.28	28.28	28.28
Planning & Development				
Permanent - Full time	56.65	57.65	57.65	57.65
Female	29.45	30.45	30.45	30.45
Male	27.20	27.20	27.20	27.20
Self-described gender	-	-	-	-
Permanent - Part time	13.17	13.17	13.17	13.17
Female	9.99	9.99	9.99	9.99
Male	3.18	3.18	3.18	3.18
Self-described gender	-	-	-	-
Total Planning & Development	69.82	70.82	70.82	70.82
Strategy and Organisational Performance				
Permanent - Full time	42.68	42.68	43.68	43.68
Female	36.68	36.68	36.68	36.68
Male	6.00	6.00	7.00	7.00
Self-described gender	-	-	-	-
Permanent - Part time	52.55	52.55	52.55	52.55
Female	51.87	51.87	51.87	51.87
Male	0.68	0.68	0.68	0.68
Self-described gender	-	-	-	-
Total Strategy and Organisational Performance	95.23	95.23	96.23	96.23
Casuals and temporary staff	2.47	2.47	2.47	2.47
Capitalised labour	-	-	-	-
Total staff numbers	315.85	316.85	318.85	318.85

5. Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-1.3%	-2.8%	-3.40%	-4.70%	-5.60%	-7.50%	-
Liquidity									
Working Capital	Current assets / current liabilities	2	185.6%	160.9%	150.8%	138.9%	133.8%	94.4%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	28.9%	61.9%	66.3%	64.6%	65.8%	47.6%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	18.5%	24.5%	21.50%	28.50%	34.90%	33.70%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		8.0%	7.2%	6.80%	0.90%	1.20%	1.30%	+
Indebtedness	Non-current liabilities / own source revenue		30.6%	37.4%	37.10%	41.80%	46.10%	36.00%	o
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	140.7%	89.9%	105.60%	79.20%	78.90%	75.10%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	68.6%	73.5%	73.4%	74.0%	74.6%	74.9%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.4%	0.4%	0.40%	0.30%	0.30%	0.30%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,378	\$3,153	\$3,214	\$3,265	\$3,312	\$3,427	o
Revenue level	Total rate revenue / no. of property assessments		\$1,969	\$1,954	\$1,979	\$2,005	\$2,031	\$2,057	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

There is some variation in the adjusted underlying result, having moved into deficit from the forecast for 2019/20 onwards. This is reflected of rate revenue being capped at one and a half per cent, combined with an increasing need for non-recurrent Capital Grants and monetary contributions. This measure of Council's ability to achieve its service delivery objectives after removing revenue sources that are specifically allocated to capital works.

2. Working Capital

The working capital ratio remains above 100 per cent with the exception of 2024/25, where loans in excess of \$7 million are classified as current as they fall due within 12 months.

3. Unrestricted Cash

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

4. Debt compared to rates

Debt compared to rates is measured by the total of Council's loans & borrowings as a percentage of rates & charges. This ratio is forecast to be 21.5 per cent for the 2021/22 year and projected to increase to 33.7 per cent by 2024/25. Additional borrowings are proposed in order to fund new strategic projects during the 2021/22 year and beyond.

5. Indebtedness

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

6. Asset Renewal

Asset renewal ratio is 92.89 for the 2021/22 Annual Budget year and reduces in future years in line with the LTIP. While Council has allocated additional funding towards asset renewal, the impact of increased depreciation (renewal demand) and higher asset values due to revaluations has resulted in this ratio remaining below the preferred target of 100 per cent.

7. Rates concentration

The rates concentration ratio indicates Council's reliance on rates & charges as a revenue source. The ratio remains relatively constant at approximately 74.9 per cent for the 2021/22 Annual Budget and ensuing three financial years.

Appendix A Fees and Charges Schedule

The appendix presents the rates and charges of a statutory and non-statutory nature, which will be charged in respect to various goods and services provided during the 2021/22 year.

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

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Community Infrastructure							
Bellbird Park Stadium							
Stadium Sports							
3 months Pryme mover membership (Bellbird Park Only)	Membership	Taxable	\$ 127.80	\$ 129.70	\$ 1.90	1.5%	Non-statutory
Casual squash court hire- (1/2 Hr)	Session	Taxable	\$ 13.80	\$ 14.00	\$ 0.20	1.4%	Non-statutory
Casual squash court hire (Per Hour)	Hour	Taxable	\$ 27.80	\$ 28.20	\$ 0.40	1.4%	Non-statutory
Casual Stadium Entry 10 Visit Pass	Pass	Taxable	\$ 39.90	\$ 40.40	\$ 0.50	1.3%	Non-statutory
Casual Stadium Entry 10 Visit Pass- Concession	Pass	Taxable	\$ 31.50	\$ 31.90	\$ 0.40	1.3%	Non-statutory
Casual Stadium Entry Concession	Session	Taxable	\$ 3.50	\$ 3.50	\$ -	0.0%	Non-statutory
Disability Netball	Each	Taxable	\$ 4.30	\$ 4.30	\$ -	0.0%	Non-statutory
Futsal - Team Sheet	Team	Taxable	\$ 66.10	\$ 67.00	\$ 0.90	1.4%	Non-statutory
Futsal-Registration	Team	Taxable	\$ 106.00	\$ 107.50	\$ 1.50	1.4%	Non-statutory
Group Fitness- Casual Adult Price	Person	Taxable	\$ 14.30	\$ 14.50	\$ 0.20	1.4%	Non-statutory
Group Fitness- Concession	Person	Taxable	\$ 11.40	\$ 11.50	\$ 0.10	0.9%	Non-statutory
Group Fitness- Pryme Mover	Person	Taxable	\$ 9.50	\$ 9.60	\$ 0.10	1.1%	Non-statutory
Gymnastics Classes Fortnightly Direct Debit 46 weeks/year	Each	Taxable	\$ 20.60	\$ 20.90	\$ 0.30	1.5%	Non-statutory
Gymnastics Classes Term (Price X Number of classes)	Each	Taxable	\$ 11.40	\$ 11.50	\$ 0.10	0.9%	Non-statutory
Gymnastics GV Registration	Each	Taxable	\$ 34.90	\$ 35.40	\$ 0.50	1.4%	Non-statutory
Keenagers	Each	Taxable	\$ 4.30	\$ 4.30	\$ -	0.0%	Non-statutory
Lifeball	Each	Taxable	\$ 4.30	\$ 4.30	\$ -	0.0%	Non-statutory
Netball (Service Provider) registration & insurance fee per team	Per team	Taxable	\$ 177.50	\$ 180.10	\$ 2.60	1.5%	Non-statutory
Netball (Service Provider) Team Sheet	Team	Taxable	\$ 57.30	\$ 58.10	\$ 0.80	1.4%	Non-statutory
Program Room Hire	Hour	Taxable	\$ 36.50	\$ 37.00	\$ 0.50	1.4%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Pryme Movers Group Fitness 10 Visit Pass	Pass	Taxable	\$ 86.20	\$ 87.40	\$ 1.20	1.4%	Non-statutory
Racquet Hire	Each	Taxable	\$ 4.50	\$ 4.50	\$ -	0.0%	Non-statutory
Squash Club Membership	Membership	Taxable	\$ 34.70	\$ 35.20	\$ 0.50	1.4%	Non-statutory
Squash Club Membership-Concession	Membership	Taxable	\$ 27.80	\$ 28.20	\$ 0.40	1.4%	Non-statutory
Squash- Concession	Membership	Taxable	\$ 11.00	\$ 11.10	\$ 0.10	0.9%	Non-statutory
Squash- Junior	Each	Taxable	\$ 11.00	\$ 11.10	\$ 0.10	0.9%	Non-statutory
Squash Junior/Concession 10 Visit Pass (Competition)	Pass	Taxable	\$ 109.20	\$ 110.80	\$ 1.60	1.5%	Non-statutory
Squash- Senior	Each	Taxable	\$ 13.90	\$ 14.10	\$ 0.20	1.4%	Non-statutory
Squash Senior 10 Visit Pass (Competition)	Pass	Taxable	\$ 139.10	\$ 141.10	\$ 2.00	1.4%	Non-statutory
Volleyball Junior	Each	Taxable	\$ 5.50	\$ 5.50	\$ -	0.0%	Non-statutory
Volleyball Junior 10 Visit Pass (Competition)	Pass	Taxable	\$ 55.60	\$ 56.40	\$ 0.80	1.4%	Non-statutory
Volleyball Senior 10 Visit Pass (Competition)	Pass	Taxable	\$ 69.00	\$ 70.00	\$ 1.00	1.4%	Non-statutory
Volleyball-Concession	Each	Taxable	\$ 5.50	\$ 5.50	\$ -	0.0%	Non-statutory
Volleyball-Family Pass (2 adults, 2 children)	Pass	Taxable	\$ 14.10	\$ 14.30	\$ 0.20	1.4%	Non-statutory
Volleyball-Senior	Each	Taxable	\$ 6.90	\$ 7.00	\$ 0.10	1.4%	Non-statutory
Bellbird Park Synthetic and Grass Fields							
Cleaning- Toilets/ change - Casual users	Each	Taxable	\$ 112.20	\$ 113.80	\$ 1.60	1.4%	Non-statutory
Cleaning- Toilets/ change - User Groups	Each	Taxable	\$ 56.00	\$ 56.80	\$ 0.80	1.4%	Non-statutory
Synthetic Field- Casual use- Full Field (per hour)	Hour	Taxable	\$ 65.30	\$ 66.20	\$ 0.90	1.4%	Non-statutory
Synthetic Field- Casual use- Half Field (per hour)	Hour	Taxable	\$ 34.20	\$ 34.70	\$ 0.50	1.5%	Non-statutory
Synthetic Field- Primary school (per term-maximum 10 hours)	Per Term	Taxable	\$ 132.60	\$ 134.50	\$ 1.90	1.4%	Non-statutory
Synthetic Field- Secondary school (per term-maximum 10 hours)	Per Term	Taxable	\$ 264.20	\$ 268.10	\$ 3.90	1.5%	Non-statutory
Synthetic Field- Tenants - Full Field (per hour)	Hour	Taxable	\$ 26.50	\$ 26.80	\$ 0.30	1.1%	Non-statutory
Synthetic Field- Tenants - Half Field (per hour)	Hour	Taxable	\$ 14.30	\$ 14.50	\$ 0.20	1.4%	Non-statutory
Equestrian Casual Hire							
Casual Hire (Baw Baw Equestrian Centre, Lardner)-daily	Daily	Taxable	\$ 367.20	\$ 372.70	\$ 5.50	1.5%	Non-statutory
Casual Hire (Logan Park facility)-daily	Day	Taxable	\$ 173.40	\$ 176.00	\$ 2.60	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Event Bond							
Event Bond (refundable on final inspection)	Each	Non - Taxable	\$ 1,045.50	\$ 1,061.00	\$ 15.50	1.5%	Non-statutory
Garbage and Tipping Fees							
Commercial tenements - 120 lit bin (optional service)- per annum	Service	Non - Taxable	\$ 430.00	\$ 436.40	\$ 6.40	1.5%	Non-statutory
Commercial tenements -240 lit bin (optional service)- per annum	Service	Non - Taxable	\$ 505.00	\$ 512.50	\$ 7.50	1.5%	Non-statutory
Garbage Charge - Additional 120 Collection- (per annum)	Service	Non - Taxable	\$ 90.00	\$ 91.30	\$ 1.30	1.4%	Non-statutory
Garbage Charge - Additional 240 Recycling Collection- (per annum)	Service	Non - Taxable	\$ 50.00	\$ 50.70	\$ 0.70	1.4%	Non-statutory
Garbage Charge - Declared Area (per annum)	Service	Non - Taxable	\$ 392.00	\$ 397.80	\$ 5.80	1.5%	Non-statutory
Garbage Charge - Undeclared Area (optional service)- per annum	Service	Non - Taxable	\$ 392.00	\$ 397.80	\$ 5.80	1.5%	Non-statutory
Green Waste – Additional (per annum)	Service	Non - Taxable	\$ 75.00	\$ 76.10	\$ 1.10	1.5%	Non-statutory
Hard Rubbish Collection – Pensioners (pick up)	Each	Taxable	\$ 32.60	\$ 33.00	\$ 0.40	1.2%	Non-statutory
Hard Rubbish Collection (pick up)	Each	Taxable	\$ 66.30	\$ 67.20	\$ 0.90	1.4%	Non-statutory
Silage Wrap- Bulker bag purchase	Per bag	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Tanjil Bren Collection Service (per annum)	Service	Non - Taxable	\$ 123.00	\$ 124.80	\$ 1.80	1.5%	Non-statutory
Tip Fee - Car Bodies (each)	Each	Taxable	\$ 53.00	\$ 54.00	\$ 1.00	1.9%	Non-statutory
Tip Fee - Domestic refuse (m3)	Cubic Metre	Taxable	\$ 36.00	\$ 48.00	\$ 12.00	33.3%	Non-statutory
Tip Fee - Domestic refuse 6X4 trailer or Utility- Level Fill	Each	Taxable	\$ 27.00	\$ 36.00	\$ 9.00	33.3%	Non-statutory
Tip Fee - Domestic refuse 8X5 Trailer -level fill or Utility- Fill above sides	Each	Taxable	\$ 35.00	\$ 48.00	\$ 13.00	37.1%	Non-statutory
Tip Fee - Green Waste /Tree Pruning (m3)	Cubic Metre	Taxable	\$ 22.00	\$ 22.00	\$ -	0.0%	Non-statutory
Tip Fee - Green Waste domestic 8x5 trailer - level fill or utility - fill above sides	Service	Non - Taxable	\$ -	\$ 22.00	\$ 22.00	0.0%	Non-statutory
Tip Fee - Green Waste domestic refuse 6X4 trailer or utility- Level Fill	Service	Non - Taxable	\$ -	\$ 16.50	\$ 16.50	0.0%	Non-statutory
Tip Fee - Green Waste Sedans/Station Wagons with seats down	Service	Non - Taxable	\$ -	\$ 11.00	\$ 11.00	0.0%	Non-statutory
Tip Fee - Green Waste Sedans/Station Wagons with seats up/240L bins/44 gallon drums	Service	Non - Taxable	\$ -	\$ 5.50	\$ 5.50	0.0%	Non-statutory
Tip Fee - LPG / Gas Bottles Up to and including 20kg	Each	Taxable	\$ 11.00	\$ 11.00	\$ -	0.0%	Non-statutory
Tip Fee - LPG / Gas Bottles More than 20kg (each)	Each	Taxable	\$ 27.00	\$ 27.50	\$ 0.50	1.9%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Tip Fee - Paint Tin 1-5 litre (each)	Each	Taxable	\$ 3.00	\$ 3.00	\$ -	0.0%	Non-statutory
Tip Fee - Paint Tin 6-20 litre (each)	Each	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Tip Fee - Paint Tin more than 20 litre (each)	Each	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Tip Fee - Paper & Cardboard Commercial (m3)	Cubic Metre	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Tip Fee - Tyres – car and motorbike (each)	Each	Taxable	\$ 5.00	\$ 8.00	\$ 3.00	60.0%	Non-statutory
Tip Fee - Tyres - light truck and 4X4 (each)	Each	Taxable	\$ 10.00	\$ 15.00	\$ 5.00	50.0%	Non-statutory
Tip Fee - Tyres - truck (each)- up to 1.2 diameter off rim	Each	Taxable	\$ 17.00	\$ 25.00	\$ 8.00	47.1%	Non-statutory
Tip Fee - Tyres -tractor (up to 1.2m diameter)	Each	Taxable	\$ 93.00	POA			Non-statutory
Tip Fee -Single Mattress	Each	Taxable	\$ 21.00	\$ 24.00	\$ 3.00	14.3%	Non-statutory
Tip Fee-Domestic Refuse (Minimum)-up to 80L garbage bag	Each	Taxable	\$ 4.00	\$ 4.00	\$ -	0.0%	Non-statutory
Tip Fee-Double/Queen/King Mattress	Each	Taxable	\$ 32.00	\$ 36.00	\$ 4.00	12.5%	Non-statutory
Tip Fee-Sedans/Station Wagons with seats down	Each	Taxable	\$ 16.00	\$ 24.00	\$ 8.00	50.0%	Non-statutory
Tip Fee-Sedans/Station Wagons with seats up/240L bins/44 gallon drums	Each	Taxable	\$ 12.00	\$ 12.00	\$ -	0.0%	Non-statutory
Tip Fee-Silage Wrap Disposal	Cubic Metre	Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Tip Fee-Tyres-4X4 on rim	Each	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Tip Fee-Tyres-Car on rim	Each	Taxable	\$ 10.00	\$ 13.00	\$ 3.00	30.0%	Non-statutory
Walhalla Collection Service (per annum)	Service	Non - Taxable	\$ 190.00	\$ 192.80	\$ 2.80	1.5%	Non-statutory
Miscellaneous							
Subdivision Engineering Supervision	Percentage	Non - Taxable	\$ 2.50	\$ 2.50	\$ -	0.0%	Statutory
Subdivision Plan Approval (Statutory- Subdivision Act)	Percentage	Non - Taxable	\$ 0.75	\$ 0.75	\$ -	0.0%	Statutory
Other Swimming Pools							
Adult Monthly Pass	Membership	Taxable	\$ 31.20	\$ 31.60	\$ 0.40	1.3%	Non-statutory
Adult Season Pass	Membership	Taxable	\$ 105.80	\$ 107.30	\$ 1.50	1.4%	Non-statutory
Concession Monthly Pass	Membership	Taxable	\$ 24.90	\$ 25.20	\$ 0.30	1.2%	Non-statutory
Concession/Child Season Pass	Membership	Taxable	\$ 84.70	\$ 85.90	\$ 1.20	1.4%	Non-statutory
Family Monthly Pass	Membership	Taxable	\$ 55.20	\$ 56.00	\$ 0.80	1.4%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Family Season Pass	Membership	Taxable	\$ 185.80	\$ 188.50	\$ 2.70	1.5%	Non-statutory
Summer Pools Single Admissions							
Adult	Session	Taxable	\$ 5.80	\$ 5.80	\$ -	0.0%	Non-statutory
Concession	Session	Taxable	\$ 3.60	\$ 3.60	\$ -	0.0%	Non-statutory
Family	Session	Taxable	\$ 15.70	\$ 15.90	\$ 0.20	1.3%	Non-statutory
Swimming Pools per Session							
Swimming Lessons (Service Provider Teacher)- per participant	Session	Taxable	\$ 7.90	\$ 8.00	\$ 0.10	1.3%	Non-statutory
Property							
Exhibition Hall Hire							
Community rate -full day	Each	Taxable	\$ 300.00	\$ 304.50	\$ 4.50	1.5%	Non-statutory
Community rate -half day	Each	Taxable	\$ 153.00	\$ 155.20	\$ 2.20	1.4%	Non-statutory
Exhibition Hall (Function without Alcohol - Bond)	Each	Non - Taxable	\$ 627.30	\$ 636.70	\$ 9.40	1.5%	Non-statutory
Exhibition Hall (Function with Alcohol - Bond)	Each	Non - Taxable	\$ 627.30	\$ 636.70	\$ 9.40	1.5%	Non-statutory
Exhibition Hall Commercial/Private/Govt/Not for Profit Hire - full day	Day	Taxable	\$ 782.30	\$ 794.00	\$ 11.70	1.5%	Non-statutory
Exhibition Hall Commercial/Private/Govt/Not For Profit Hire - half day	Each	Taxable	\$ 391.70	\$ 397.50	\$ 5.80	1.5%	Non-statutory
Goods Shed Hire Fees							
Goods Shed Hire Fees-Community Day	Day	Taxable	\$ 86.70	\$ 88.00	\$ 1.30	1.5%	Non-statutory
Goods Shed Hire Fees-Community Half Day	Half day	Taxable	\$ 43.90	\$ 44.50	\$ 0.60	1.4%	Non-statutory
Goods Shed Hire Fees-Community Quarter Day	Quarter Day	Taxable	\$ 21.40	\$ 21.70	\$ 0.30	1.4%	Non-statutory
Hall Hire- Halls managed by COM's							
Commercial/Private- Full Day	Each	Taxable	\$ 136.20	\$ 138.20	\$ 2.00	1.5%	Non-statutory
Commercial/Private- Night	Each	Taxable	\$ 190.70	\$ 193.50	\$ 2.80	1.5%	Non-statutory
Community/Local	Hour	Taxable	\$ 11.20	\$ 11.30	\$ 0.10	0.9%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Community/Local- Full day	Each	Taxable	\$ 65.30	\$ 66.20	\$ 0.90	1.4%	Non-statutory
Community/Local- Night	Each	Taxable	\$ 97.90	\$ 99.30	\$ 1.40	1.4%	Non-statutory
Hall Hire- Bond - Events with alcohol	Each	Non - Taxable	\$ 627.30	\$ 636.70	\$ 9.40	1.5%	Non-statutory
Hall Hire- Bond- Events without alcohol	Each	Non - Taxable	\$ 627.30	\$ 636.70	\$ 9.40	1.5%	Non-statutory
Meeting Room	Hour	Taxable	\$ 11.20	\$ 11.30	\$ 0.10	0.9%	Non-statutory
Public Buildings-Casual Hire Rate							
Bond Alcohol	Each	Non - Taxable	\$ 627.30	\$ 636.70	\$ 9.40	1.5%	Non-statutory
Bond-No Alcohol	Each	Non - Taxable	\$ 627.30	\$ 636.70	\$ 9.40	1.5%	Non-statutory
Cleaning	Hour	Taxable	\$ 73.40	\$ 74.50	\$ 1.10	1.5%	Non-statutory
Commercial/Private full day	Each	Taxable	\$ 261.10	\$ 265.00	\$ 3.90	1.5%	Non-statutory
Commercial/Private half day	Each	Taxable	\$ 130.60	\$ 132.50	\$ 1.90	1.5%	Non-statutory
Community- half day	Each	Taxable	\$ 32.60	\$ 33.00	\$ 0.40	1.2%	Non-statutory
Community-full day	Each	Taxable	\$ 65.30	\$ 66.20	\$ 0.90	1.4%	Non-statutory
Fitness Instructors	Hour	Taxable	\$ 26.50	\$ 26.90	\$ 0.40	1.5%	Non-statutory
Hourly rate Community	Hour	Taxable	\$ 11.20	\$ 11.30	\$ 0.10	0.9%	Non-statutory
Not for Profit/Government- full day	Each	Taxable	\$ 97.90	\$ 99.00	\$ 1.10	1.1%	Non-statutory
Not for Profit/Government- half day	Each	Taxable	\$ 49.00	\$ 49.50	\$ 0.50	1.0%	Non-statutory
Provision of Stormwater size, depth and offset information							
Notice of information through Section 200(1) of the Local Govt Act 1989	Each	Non - Taxable	\$ 68.30	\$ 69.30	\$ 1.00	1.5%	Non-statutory
Recreation Facilities							
Buildings							
Personal Trainers	Hour	Taxable	\$ 21.40	\$ 21.70	\$ 0.30	1.4%	Non-statutory
Recreation Reserves							
Events-excludes bins and cleaning	Day	Taxable	\$ 872.10	\$ 885.00	\$ 12.90	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
User fees (Maximum fee)- per annum (Refer to Council Pricing Policy)	Annum	Taxable	\$ 5,575.30	\$ 5,333.00	-\$ 242.30	-4.3%	Non-statutory
Sporting Fields							
Grounds- Cleaning charge (per hour)	Hour	Taxable	\$ 68.30	\$ 69.30	\$ 1.00	1.5%	Non-statutory
Grounds- Community Club, Group or School outside BBSC- Casual use (daily)	Day	Taxable	\$ 168.30	\$ 170.80	\$ 2.50	1.5%	Non-statutory
Grounds- For Profit/Commercial Groups	Day	Taxable	\$ 446.80	\$ 453.50	\$ 6.70	1.5%	Non-statutory
Grounds- Schools within Baw Baw Shire- Casual use (must be booked)	Day	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Grounds-Community Club or Group within BBSC-Casual Use	Day	Taxable	\$ 112.20	\$ 113.80	\$ 1.60	1.4%	Non-statutory
Lights- Full Field (per hour)	Hour	Taxable	\$ 26.50	\$ 26.90	\$ 0.40	1.5%	Non-statutory
Lights- Half field (hourly)	Hour	Taxable	\$ 19.40	\$ 19.60	\$ 0.20	1.0%	Non-statutory
Sporting Pavilion							
Pavilion- Cleaning charge (per use)	Each	Taxable	\$ 136.70	\$ 138.70	\$ 2.00	1.5%	Non-statutory
Pavilion-Use	Hour	Taxable	\$ 21.40	\$ 21.70	\$ 0.30	1.4%	Non-statutory
Turf Wicket							
Turf wicket pitch (per use)	Each	Taxable	\$ 321.30	\$ 326.10	\$ 4.80	1.5%	Non-statutory
Warragul Leisure Centre							
01 Warragul Leisure Centre							
Refer Note 8 of the Fees and Charges Schedule							
Aquatic Education							
Aquasafe Intensive 5 Day School Holiday Program	Membership	Taxable	\$ 66.10	\$ 67.00	\$ 0.90	1.4%	Non-statutory
Aquasafe Plus- Fortnightly direct debit (48 week program)	Membership	Taxable	\$ 36.80	\$ 37.30	\$ 0.50	1.4%	Non-statutory
Bronze Medallion	Session	Taxable	\$ 9.50	\$ 9.60	\$ 0.10	1.1%	Non-statutory
Grey Medallion	Session	Taxable	\$ 9.30	\$ 9.40	\$ 0.10	1.1%	Non-statutory
Private Lesson 0.5 hr	Each	Taxable	\$ 52.80	\$ 53.50	\$ 0.70	1.3%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
School Swimming Lessons: Fun Day/Structured Water Plan/Water Safety. Price per student per one hr lesson (No ratio)	Session	Taxable	\$ 9.40	\$ 9.50	\$ 0.10	1.1%	Non-statutory
School Swimming Lessons: Price per student per 45 min lesson (1:6 Ratio)	Session	Taxable	\$ 8.90	\$ 9.00	\$ 0.10	1.1%	Non-statutory
School Swimming Lessons: Price per student per 45 min lesson (1:7 Ratio)	Session	Taxable	\$ 8.70	\$ 8.80	\$ 0.10	1.1%	Non-statutory
School Swimming Lessons: Price per student per 45 min lesson (1:8 Ratio)	Session	Taxable	\$ 8.50	\$ 8.60	\$ 0.10	1.2%	Non-statutory
School Swimming Lessons: Price per student per 45 min lesson (1:9+ Ratio)	Session	Taxable	\$ 8.30	\$ 8.40	\$ 0.10	1.2%	Non-statutory
Schools per participant (School instructor)	Session	Taxable	\$ 6.80	\$ 6.90	\$ 0.10	1.5%	Non-statutory
Schools Per student per 1 hour lesson (1:6 ratio)	Session	Taxable	\$ 9.40	\$ 9.50	\$ 0.10	1.1%	Non-statutory
Schools Per student per 30 min lesson (1:6 ratio)	Session	Taxable	\$ 7.90	\$ 8.00	\$ 0.10	1.3%	Non-statutory
Term Aquasafe (0.5 hr)	Membership	Taxable	\$ 20.20	\$ 20.50	\$ 0.30	1.5%	Non-statutory
Aquatics (Casual)							
Adult Swim-Casual price entry to all aquatic facilities except warm water pool	Each	Taxable	\$ 7.60	\$ 7.70	\$ 0.10	1.3%	Non-statutory
Child Swim- Casual price entry to all aquatic facilities except warm water pool	Each	Taxable	\$ 6.10	\$ 6.10	\$ -	0.0%	Non-statutory
Concession Swim- Casual concession price entry to all facilities except warm water pool	Each	Taxable	\$ 6.10	\$ 6.10	\$ -	0.0%	Non-statutory
Family Swim (Sunday)- Discount casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$ 16.30	\$ 16.50	\$ 0.20	1.2%	Non-statutory
Family Swim- Casual family price entry to all aquatic facilities except warm water pool	Each	Taxable	\$ 20.90	\$ 21.20	\$ 0.30	1.4%	Non-statutory
Warm Water Pool (Adult)- Casual adult price entry to warm water pool- additional to adult swim fee	Each	Taxable	\$ 2.20	\$ 2.20	\$ -	0.0%	Non-statutory
Warm Water Pool (Concession)- Casual Concession price entry to Warm Water Pool-additional to concession swim fee	Each	Taxable	\$ 1.80	\$ 1.80	\$ -	0.0%	Non-statutory
Aquatics (Casual) - Veterans Card Holder Only							
Concession Swim- Casual concession price entry to all facilities except warm water pool - Veterans Card Holder Only	Each	Taxable	\$ -	\$ 3.05	\$ 3.05	0.0%	Non-statutory
Warm Water Pool (Concession)- Casual Concession price entry to Warm Water Pool-additional to concession swim fee - Veterans Card Holder Only	Each	Taxable	\$ -	\$ 0.90	\$ 0.90	0.0%	Non-statutory
Aquatics Visit Pass							

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Adult Pools- 20 visits	Pass	Taxable	\$ 137.20	\$ 139.20	\$ 2.00	1.5%	Non-statutory
Concession Pools- 20 visits	Pass	Taxable	\$ 109.40	\$ 111.00	\$ 1.60	1.5%	Non-statutory
Master Swimming -10 Visits	Pass	Taxable	\$ 139.60	\$ 141.60	\$ 2.00	1.4%	Non-statutory
Warm Water Pool (Adult)- 10 Visits	Pass	Taxable	\$ 88.10	\$ 89.40	\$ 1.30	1.5%	Non-statutory
Warm Water Pool (Adult)- 20 Visits	Pass	Taxable	\$ 176.10	\$ 178.70	\$ 2.60	1.5%	Non-statutory
Warm Water Pool (Concession) - 20 Visits	Pass	Taxable	\$ 140.90	\$ 143.00	\$ 2.10	1.5%	Non-statutory
Warm Water Pool (Concession)- 10 Visits	Pass	Taxable	\$ 70.50	\$ 71.50	\$ 1.00	1.4%	Non-statutory
Warragul Triathlon/Swim Club- 25 Visit pass to lap aquatic facilities	Pass	Taxable	\$ 95.50	\$ 96.90	\$ 1.40	1.5%	Non-statutory
Warragul Triathlon/Swim Club-50 Visit pass to lap aquatic facilities	Pass	Taxable	\$ 191.00	\$ 193.80	\$ 2.80	1.5%	Non-statutory
Aquatics Visit Pass - Veterans Card Holder Only							
Concession Pools- 20 visits - Veterans Card Holder Only	Pass	Taxable	\$ -	\$ 55.50	\$ 55.50	0.0%	Non-statutory
Warm Water Pool (Concession) - 20 Visits - Veterans Card Holder Only	Pass	Taxable	\$ -	\$ 71.50	\$ 71.50	0.0%	Non-statutory
Warm Water Pool (Concession)- 10 Visits - Veterans Card Holder Only	Pass	Taxable	\$ -	\$ 35.75	\$ 35.75	0.0%	Non-statutory
Child Care per 10 Visits							
Additional Children	Pass	Taxable	\$ 17.60	\$ 17.80	\$ 0.20	1.1%	Non-statutory
First Child	Pass	Taxable	\$ 33.40	\$ 33.90	\$ 0.50	1.5%	Non-statutory
Occasional Care- First Child	Pass	Taxable	\$ 49.10	\$ 49.80	\$ 0.70	1.4%	Non-statutory
Occasional Care-Additional Child	Pass	Taxable	\$ 34.30	\$ 34.80	\$ 0.50	1.5%	Non-statutory
Child Care per 20 Visits							
Additional Children	Pass	Taxable	\$ 35.20	\$ 35.70	\$ 0.50	1.4%	Non-statutory
First Child	Pass	Taxable	\$ 66.90	\$ 67.90	\$ 1.00	1.5%	Non-statutory
Occasional Care- First Child	Pass	Taxable	\$ 98.30	\$ 99.70	\$ 1.40	1.4%	Non-statutory
Occasional Care-Additional Child	Pass	Taxable	\$ 68.60	\$ 69.60	\$ 1.00	1.5%	Non-statutory
Child Care per session							

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Additional Children	Hourly	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
First Child	Hourly	Taxable	\$ 3.70	\$ 3.70	\$ -	0.0%	Non-statutory
Occasional Care- First Child	Hourly	Taxable	\$ 5.50	\$ 5.50	\$ -	0.0%	Non-statutory
Occasional Care-Additional Child	Hourly	Taxable	\$ 3.80	\$ 3.80	\$ -	0.0%	Non-statutory
Children's Programs							
Late booking fee (less than 48 hours)	Each	Taxable	\$ 10.00	\$ 10.10	\$ 0.10	1.0%	Non-statutory
School Holiday	Each	Taxable	\$ 59.60	\$ 60.40	\$ 0.80	1.3%	Non-statutory
School Holiday Late pick up	Each	Taxable	\$ 13.10	\$ 13.20	\$ 0.10	0.8%	Non-statutory
Facility hire							
Carnival Hire- Whole Day	Whole Day	Taxable	\$ 927.30	\$ 941.20	\$ 13.90	1.5%	Non-statutory
Carnival Hire-Half Day- 2-4 Hours	Half Day	Taxable	\$ 463.70	\$ 470.60	\$ 6.90	1.5%	Non-statutory
Inflatable Casual Use (Members Free)	Session	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Inflatable Hire	Session	Taxable	\$ 393.40	\$ 399.30	\$ 5.90	1.5%	Non-statutory
Lane Hire (pool per hour)	Hour	Taxable	\$ 46.90	\$ 47.60	\$ 0.70	1.5%	Non-statutory
Program Room	Hour	Taxable	\$ 52.40	\$ 53.10	\$ 0.70	1.3%	Non-statutory
Warm Water Pool	Hour	Taxable	\$ 66.30	\$ 67.20	\$ 0.90	1.4%	Non-statutory
Whole Pool 25m (per hour-min 2 hours)	Session	Taxable	\$ 180.00	\$ 182.70	\$ 2.70	1.5%	Non-statutory
Membership Direct Debit							
Full Membership- Start Up Fee	Membership	Taxable	\$ 83.20	\$ 84.40	\$ 1.20	1.4%	Non-statutory
Full Aquatic Membership- Fortnightly Fee	Membership	Taxable	\$ 26.40	\$ 26.70	\$ 0.30	1.1%	Non-statutory
Full Aquatic Membership- Fortnightly fee (Concession/Corporate)	Membership	Taxable	\$ 23.70	\$ 24.00	\$ 0.30	1.3%	Non-statutory
Full Aquatic Membership- Start Up Fee	Membership	Taxable	\$ 83.20	\$ 84.40	\$ 1.20	1.4%	Non-statutory
Full Aquatic Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$ 74.90	\$ 76.00	\$ 1.10	1.5%	Non-statutory
Full Membership- Fortnightly Fee	Membership	Taxable	\$ 42.60	\$ 43.20	\$ 0.60	1.4%	Non-statutory
Full Membership- Fortnightly Fee (Concession/Corporate)	Membership	Taxable	\$ 38.40	\$ 38.90	\$ 0.50	1.3%	Non-statutory
Full Membership- Start Up Fee (Concession/Corporate)	Membership	Taxable	\$ 74.90	\$ 76.00	\$ 1.10	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Membership Direct Debit - Veterans Card Holder Only							
Full Aquatic Membership- Fortnightly fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$ -	\$ 12.00	\$ 12.00	0.0%	Non-statutory
Full Aquatic Membership- Start Up Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$ -	\$ 38.00	\$ 38.00	0.0%	Non-statutory
Full Membership- Fortnightly Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$ -	\$ 19.45	\$ 19.45	0.0%	Non-statutory
Full Membership- Start Up Fee (Concession/Corporate) - Veterans Card Holder Only	Membership	Taxable	\$ -	\$ 38.00	\$ 38.00	0.0%	Non-statutory
Program per 10 Visits							
Group Fitness	Pass	Taxable	\$ 143.80	\$ 145.90	\$ 2.10	1.5%	Non-statutory
Group Fitness (Concession)	Pass	Taxable	\$ 115.10	\$ 116.80	\$ 1.70	1.5%	Non-statutory
Pryme Movers - Strength Training	Membership	Taxable	\$ 86.00	\$ 87.20	\$ 1.20	1.4%	Non-statutory
Program per 10 Visits - Veterans Card Holder Only							
Group Fitness (Concession) - Veterans Card Holder Only	Pass	Taxable	\$ -	\$ 58.40	\$ 58.40	0.0%	Non-statutory
Program per Session							
Group Fitness	Session	Taxable	\$ 16.00	\$ 16.20	\$ 0.20	1.3%	Non-statutory
Group Fitness (Concession)	Session	Taxable	\$ 12.80	\$ 12.90	\$ 0.10	0.8%	Non-statutory
Instructor hire - off site per hour	Session	Taxable	\$ 78.70	\$ 79.80	\$ 1.10	1.4%	Non-statutory
Pryme Movers- Strength Training	Session	Taxable	\$ 9.50	\$ 9.60	\$ 0.10	1.1%	Non-statutory
Virtual Classes	Session	Taxable	\$ 9.50	\$ 9.60	\$ 0.10	1.1%	Non-statutory
Program per Session - Veterans Card Holder Only							
Group Fitness (Concession) - Veterans Card Holder Only	Session	Taxable	\$ -	\$ 6.45	\$ 6.45	0.0%	Non-statutory
Stadium Sports							
Netball Team Sheet	Team	Taxable	\$ 49.00	\$ 49.70	\$ 0.70	1.4%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Term Membership							
3 month insurance Aquatic Membership (inc. start up)	Membership	Taxable	\$ 310.40	\$ 315.00	\$ 4.60	1.5%	Non-statutory
3 month Insurance Full Membership (inc. start up)	Membership	Taxable	\$ 490.30	\$ 497.60	\$ 7.30	1.5%	Non-statutory
6 month aquatic membership	Membership	Taxable	\$ 343.80	\$ 348.90	\$ 5.10	1.5%	Non-statutory
6 month aquatic membership (Concession)	Membership	Taxable	\$ 309.40	\$ 314.00	\$ 4.60	1.5%	Non-statutory
6 month full membership	Membership	Taxable	\$ 552.80	\$ 561.00	\$ 8.20	1.5%	Non-statutory
6 month full membership (Concession)	Membership	Taxable	\$ 500.20	\$ 507.70	\$ 7.50	1.5%	Non-statutory
Term Membership - Veterans Card Holder Only							
6 month aquatic membership (Concession) - Veterans Card Holder Only	Membership	Taxable	\$ -	\$ 157.00	\$ 157.00	0.0%	Non-statutory
6 month full membership (Concession) - Veterans Card Holder Only	Membership	Taxable	\$ -	\$ 253.85	\$ 253.85	0.0%	Non-statutory
Warragul Leisure Centre/Bellbird Park							
Membership Direct Debit							
Pryme Movers- Fortnightly Fee	Membership	Taxable	\$ 29.30	\$ 29.70	\$ 0.40	1.4%	Non-statutory
Pryme Movers- Start Up Fee	Membership	Taxable	\$ 74.30	\$ 75.40	\$ 1.10	1.5%	Non-statutory
Stadium Sports							
1 Court per Hour	Hour	Taxable	\$ 52.40	\$ 53.10	\$ 0.70	1.3%	Non-statutory
Casual Court Entry	Hour	Taxable	\$ 4.40	\$ 4.40	\$ -	0.0%	Non-statutory
Term Membership							
12 month Pryme Mover membership	Membership	Taxable	\$ 760.80	\$ 772.20	\$ 11.40	1.5%	Non-statutory
3 month Pryme Mover membership	Membership	Taxable	\$ 190.20	\$ 193.00	\$ 2.80	1.5%	Non-statutory
6 month Pryme Mover membership	Membership	Taxable	\$ 380.40	\$ 386.10	\$ 5.70	1.5%	Non-statutory

Strategy and Organisational Performance

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Debt Recovery							
Legal Costs							
Refer Note 6 of the Fees and Charges Schedule							
Family and Children's services							
Baby capsule - Bond	Each	Non - Taxable	\$ 40.00	\$ 40.00	\$ -	0.0%	Non-statutory
Baby capsule fee	Each	Taxable	\$ 62.00	\$ 62.90	\$ 0.90	1.5%	Non-statutory
Kindergarten application fee	Each	Taxable	\$ 25.50	\$ 25.80	\$ 0.30	1.2%	Non-statutory
Family Day Care							
Family Day Care Admin Fee	Hour	Taxable	\$ 1.50	\$ 1.50	\$ -	0.0%	Non-statutory
Home and Community Care							
Community Respite (High) Single	Hour	Non - Taxable	\$ 26.20	\$ 26.50	\$ 0.30	1.1%	Non-statutory
Community Respite (Low) Single & Double	Hour	Non - Taxable	\$ 5.30	\$ 5.30	\$ -	0.0%	Non-statutory
Community Respite (Medium)	Hour	Non - Taxable	\$ 8.80	\$ 8.90	\$ 0.10	1.1%	Non-statutory
Community Respite Full cost	Hour	Taxable	\$ 57.20	\$ 58.00	\$ 0.80	1.4%	Non-statutory
Community respite full cost (out of ordinary hours)	Hour	Taxable	\$ 85.80	\$ 86.90	\$ 1.10	1.3%	Non-statutory
Community Respite Hardship (b)	Hour	Non - Taxable	\$ 2.05	\$ 2.05	\$ -	0.0%	Non-statutory
Community Respite Hardship (c)	Hour	Non - Taxable	\$ 3.05	\$ 3.05	\$ -	0.0%	Non-statutory
Community Respite Hardship (d)	Hour	Non - Taxable	\$ 4.10	\$ 4.10	\$ -	0.0%	Non-statutory
Full cost travel per km	Kilometer	Taxable	\$ 1.10	\$ 1.15	\$ 0.05	4.5%	Non-statutory
Home Care - (Low)	Hour	Non - Taxable	\$ 7.00	\$ 7.10	\$ 0.10	1.4%	Non-statutory
Home Care - (Medium)	Hour	Non - Taxable	\$ 12.30	\$ 12.40	\$ 0.10	0.8%	Non-statutory
Home Care (High)	Hour	Non - Taxable	\$ 24.70	\$ 25.00	\$ 0.30	1.2%	Non-statutory
Home Care full cost (out of ordinary hours)	Hour	Taxable	\$ 80.85	\$ 81.95	\$ 1.10	1.4%	Non-statutory
Home Care Hardship (b)	Hour	Non - Taxable	\$ 2.05	\$ 2.05	\$ -	0.0%	Non-statutory
Home Care Hardship (c)	Hour	Non - Taxable	\$ 3.05	\$ 3.05	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Home Care Hardship (d)	Hour	Non - Taxable	\$ 4.10	\$ 4.10	\$ -	0.0%	Non-statutory
Home Care-Full cost	Hour	Taxable	\$ 53.90	\$ 54.45	\$ 0.55	1.0%	Non-statutory
Home Maintenance (High)	Hour	Non - Taxable	\$ 42.60	\$ 43.20	\$ 0.60	1.4%	Non-statutory
Home Maintenance (Low)	Hour	Non - Taxable	\$ 12.60	\$ 12.70	\$ 0.10	0.8%	Non-statutory
Home Maintenance (Medium)	Hour	Non - Taxable	\$ 18.00	\$ 18.20	\$ 0.20	1.1%	Non-statutory
Home Maintenance Full Cost	Hour	Taxable	\$ 73.70	\$ 74.80	\$ 1.10	1.5%	Non-statutory
Home Maintenance Hardship (b)	Hour	Non - Taxable	\$ 2.05	\$ 2.05	\$ -	0.0%	Non-statutory
Home Maintenance Hardship (c)	Hour	Non - Taxable	\$ 3.05	\$ 3.05	\$ -	0.0%	Non-statutory
Home Maintenance Hardship (d)	Hour	Non - Taxable	\$ 4.10	\$ 4.10	\$ -	0.0%	Non-statutory
Meals on Wheels - Budget (2 Course)	Each	Non - Taxable	\$ 8.50	\$ 8.60	\$ 0.10	1.2%	Non-statutory
Meals on Wheels - Full cost	Each	Taxable	\$ 17.05	\$ 17.05	\$ -	0.0%	Non-statutory
Meals on Wheels - Hardship	Each	Non - Taxable	\$ 4.60	\$ 4.60	\$ -	0.0%	Non-statutory
Meals on Wheels - Normal	Each	Non - Taxable	\$ 9.80	\$ 9.90	\$ 0.10	1.0%	Non-statutory
Meals on Wheels Hardship 2	Each	Non - Taxable	\$ 6.20	\$ 6.20	\$ -	0.0%	Non-statutory
PAG Supported Community Access	Session	Non - Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Personal Care Full Cost (out of ordinary hours)	Hour	Taxable	\$ 84.70	\$ 85.80	\$ 1.10	1.3%	Non-statutory
Personal care - full cost (weekend/public holidays)	Hour	Taxable	\$ 116.60	\$ 118.25	\$ 1.65	1.4%	Non-statutory
Personal Care (High) Single	Hour	Non - Taxable	\$ 26.70	\$ 27.10	\$ 0.40	1.5%	Non-statutory
Personal Care (Low) Single	Hour	Non - Taxable	\$ 6.30	\$ 6.30	\$ -	0.0%	Non-statutory
Personal Care (Medium) Single	Hour	Non - Taxable	\$ 9.50	\$ 9.60	\$ 0.10	1.1%	Non-statutory
Personal Care Full cost	Hour	Taxable	\$ 56.10	\$ 56.65	\$ 0.55	1.0%	Non-statutory
Personal Care Hardship (c)	Hour	Non - Taxable	\$ 3.10	\$ 3.10	\$ -	0.0%	Non-statutory
Personal Care Hardship (b)	Hour	Non - Taxable	\$ 2.10	\$ 2.10	\$ -	0.0%	Non-statutory
Personal Care Hardship (d)	Hour	Non - Taxable	\$ 4.20	\$ 4.20	\$ -	0.0%	Non-statutory
Respite - full cost (weekends/public holidays)	Hour	Taxable	\$ 123.20	\$ 124.30	\$ 1.10	0.9%	Non-statutory
Social Support Group Long session	Session	Taxable	\$ 94.60	\$ 95.70	\$ 1.10	1.2%	Non-statutory
Social Support Group Long session with meal	Session	Taxable	\$ 110.00	\$ 111.10	\$ 1.10	1.0%	Non-statutory
Social Support Group Short session	Session	Taxable	\$ 47.30	\$ 47.85	\$ 0.55	1.2%	Non-statutory
SSG Long Session	Session	Non - Taxable	\$ 8.00	\$ 8.10	\$ 0.10	1.3%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
SSG Long Session with a meal	Session	Non - Taxable	\$ 14.70	\$ 14.90	\$ 0.20	1.4%	Non-statutory
SSG Short session	Session	Non - Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
SSG Short session with refreshments	Session	Non - Taxable	\$ 6.00	\$ 6.00	\$ -	0.0%	Non-statutory
Economic Development, Arts and Advocacy							
Arts Centre							
Advanced AV Operation	Per hour	Taxable	\$ 56.00	\$ 56.80	\$ 0.80	1.4%	Non-statutory
Advertising Service Fee (per advertising week)	Week	Taxable	\$ 51.00	\$ 51.70	\$ 0.70	1.4%	Non-statutory
Basic AV setup (set up and equipment only)	Per function	Taxable	\$ 150.00	\$ 152.20	\$ 2.20	1.5%	Non-statutory
Board Operators per hour	Hour	Taxable	\$ 58.00	\$ 58.80	\$ 0.80	1.4%	Non-statutory
Booking Fee Commercial	Each	Taxable	\$ 3.90	\$ 3.90	\$ -	0.0%	Non-statutory
Booking Fee- Education	Each	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Booking Fee Non-Commercial	Each	Taxable	\$ 2.50	\$ 2.50	\$ -	0.0%	Non-statutory
Card Charges % of Gross Box Office	Percentage	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Complimentary (per printed ticket)	Each	Taxable	\$ 1.05	\$ 1.05	\$ -	0.0%	Non-statutory
Conference Registration Fee (per delegate)	Each	Taxable	\$ 4.10	\$ 4.10	\$ -	0.0%	Non-statutory
Direct Mail per letter	Each	Taxable	\$ 3.10	\$ 3.10	\$ -	0.0%	Non-statutory
Fountain Room (half of room) full day (Commercial)	Day	Taxable	\$ 210.00	\$ 360.00	\$ 150.00	71.4%	Non-statutory
Fountain Room (Shire)- Half Day/Half of Room	Half Day	Taxable	\$ 95.00	\$ 165.00	\$ 70.00	73.7%	Non-statutory
Fountain Room (Shire)-Full Day/Half of Room	Day	Taxable	\$ 125.00	\$ 215.00	\$ 90.00	72.0%	Non-statutory
Fountain Room half day (Commercial)	Half Day	Taxable	\$ 155.00	\$ 157.30	\$ 2.30	1.5%	Non-statutory
Front of House Manager per hour	Hour	Taxable	\$ 58.00	\$ 58.80	\$ 0.80	1.4%	Non-statutory
Gaffer Tape	Roll	Taxable	\$ 25.00	\$ 25.30	\$ 0.30	1.2%	Non-statutory
Intermediate AV (set up and equipment only)	Per function	Taxable	\$ 230.00	\$ 233.40	\$ 3.40	1.5%	Non-statutory
Lyrebird Room (Commercial)- Full Day	Day	Taxable	\$ 398.00	\$ 403.90	\$ 5.90	1.5%	Non-statutory
Lyrebird Room (Commercial)- Half Day	Half Day	Taxable	\$ 315.00	\$ 319.70	\$ 4.70	1.5%	Non-statutory
Lyrebird Room (Shire)-Full Day	Day	Taxable	\$ 275.00	\$ 279.10	\$ 4.10	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Lyrebird Room (Shire)-Half Day	Half Day	Taxable	\$ 188.00	\$ 190.80	\$ 2.80	1.5%	Non-statutory
Mechanists per hour	Hour	Taxable	\$ 53.00	\$ 53.70	\$ 0.70	1.3%	Non-statutory
Piano Hire (including tuning)	Each	Taxable	\$ 280.00	\$ 284.20	\$ 4.20	1.5%	Non-statutory
Postage fee	Each	Taxable	\$ 5.70	\$ 5.70	\$ -	0.0%	Non-statutory
Radio Microphones (includes batteries)	Each	Taxable	\$ 65.00	\$ 65.90	\$ 0.90	1.4%	Non-statutory
Rehearsal-theatre stage hire-Under work light	Hour	Taxable	\$ 60.00	\$ 60.90	\$ 0.90	1.5%	Non-statutory
Security Service-Licensed Events (Alcohol) (per hour)	Hour	Taxable	\$ 63.00	\$ 63.90	\$ 0.90	1.4%	Non-statutory
Smoke Machine Hire (includes smoke fluid)	Performance	Taxable	\$ 59.00	\$ 59.80	\$ 0.80	1.4%	Non-statutory
Stage floor repaint (excluding paint)	Each	Taxable	\$ 575.00	\$ 583.60	\$ 8.60	1.5%	Non-statutory
Theatre Hire- (Commercial 2nd performance)	Performance	Taxable	\$ 775.00	\$ 786.60	\$ 11.60	1.5%	Non-statutory
Theatre Hire- Commercial day hire	Day	Taxable	\$ 2,450.00	\$ 2,486.70	\$ 36.70	1.5%	Non-statutory
Theatre Hire -Education (2nd performance)	Performance	Taxable	\$ 459.00	\$ 465.80	\$ 6.80	1.5%	Non-statutory
Theatre Hire-Education Tier 1 (per performance)	Performance	Taxable	\$ 459.00	\$ 465.80	\$ 6.80	1.5%	Non-statutory
Theatre Hire-Education Tier 2 (per performance)	Performance	Taxable	\$ 1,132.00	\$ 1,148.90	\$ 16.90	1.5%	Non-statutory
Theatre Hire-Education Tier 3 (per performance)	Performance	Taxable	\$ 1,357.00	\$ 1,377.30	\$ 20.30	1.5%	Non-statutory
Theatre Hire-Non Commercial (2nd performance)	Performance	Taxable	\$ 542.00	\$ 550.10	\$ 8.10	1.5%	Non-statutory
Theatre Hire-Non Commercial Tier 1 (per performance)	Performance	Taxable	\$ 542.00	\$ 550.10	\$ 8.10	1.5%	Non-statutory
Theatre Hire-Non Commercial-Tier 2 (per performance)	Performance	Taxable	\$ 1,240.00	\$ 1,258.60	\$ 18.60	1.5%	Non-statutory
Theatre Hire-Non-Commercial Tier 3 (per performance)	Performance	Taxable	\$ 1,479.00	\$ 1,501.10	\$ 22.10	1.5%	Non-statutory
Usher per hour	Hour	Taxable	\$ 53.00	\$ 53.70	\$ 0.70	1.3%	Non-statutory
Planning and Development							
Building							
Annual POPE - Same event on multiple occasions	Annual	Taxable	\$ 1,308.70	\$ 1,334.80	\$ 26.10	2.0%	Non-statutory
Bi-Annual POPE - Different events on multiple occasions	Bi-Annual	Taxable	\$ 2,180.80	\$ 2,224.40	\$ 43.60	2.0%	Non-statutory
Bi-Annual POPE - Individual Event Certification	Bi-Annual	Taxable	\$ 1,308.70	\$ 1,334.80	\$ 26.10	2.0%	Non-statutory
Building - Copy of Building Permit Documents	Each	Non - Taxable	\$ 104.00	\$ 106.00	\$ 2.00	1.9%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Building - Copy of Occupancy Permit	Each	Non - Taxable	\$ 104.00	\$ 106.00	\$ 2.00	1.9%	Non-statutory
Building - Council Consent and Report - Dispensations	Each	Non - Taxable	\$ 296.40	\$ 300.80	\$ 4.40	1.5%	Non-statutory
Building - Inspections (Existing Permits)	Each	Non - Taxable	\$ 218.30	\$ 222.60	\$ 4.30	2.0%	Non-statutory
Building - Lodgement Fees	Each	Non - Taxable	\$ 121.90	\$ 121.90	\$ -	0.0%	Statutory
Building - Private Building Surveyor Property Information (Hazard Areas)	Each	Non - Taxable	\$ 47.25	\$ 47.25	\$ -	0.0%	Statutory
Building - Property Information (Building Permit Details, Notices & Orders Details)	Each	Non - Taxable	\$ 47.25	\$ 47.25	\$ -	0.0%	Statutory
Building - Statutory Demolition Charge	Each	Non - Taxable	\$ 85.15	\$ 85.15	\$ -	0.0%	Statutory
Building - Stormwater Point of Discharge	Each	Non - Taxable	\$ 144.70	\$ 144.70	\$ -	0.0%	Statutory
Building - Temp Occupation Permits for buildings	Each	Non - Taxable	\$ 1,036.00	\$ 1,056.70	\$ 20.70	2.0%	Non-statutory
Building-Commercial applications over time allocation.	Per Hour	Non - Taxable	\$ 218.30	\$ 222.60	\$ 4.30	2.0%	Non-statutory
Essential Safety Measures preparation of maintenance schedules	Per Hour	Non - Taxable	\$ 107.10	\$ 109.20	\$ 2.10	2.0%	Non-statutory
Essential Safety Measures reports	Per Hour	Non - Taxable	\$ 107.10	\$ 109.20	\$ 2.10	2.0%	Non-statutory
Lodgement of a barrier improvement notice	Each	Non - Taxable	\$ 385.00	\$ 385.00	\$ -	0.0%	Statutory
Lodgement of compliance certificate-pools/spa	Each	Non - Taxable	\$ 20.40	\$ 20.40	\$ -	0.0%	Statutory
Pool and Spa registration fee for pool/spa constructed before 1 November 2020	Each	Non - Taxable	\$ 79.00	\$ 79.00	\$ -	0.0%	Statutory
Pool and spa registration fee-pools/spa constructed after 1 November 2020	Each	Non - Taxable	\$ 31.80	\$ 31.80	\$ -	0.0%	Statutory
POPE - Commercial Operators	Each	Taxable	\$ 1,308.70	\$ 1,334.80	\$ 26.10	2.0%	Non-statutory
POPE - Volunteer & Not for profit Organisations	Each	Taxable	\$ 709.00	\$ 723.10	\$ 14.10	2.0%	Non-statutory
Siting Approval of Temporary Structure	Each	Taxable	\$ 653.80	\$ 666.80	\$ 13.00	2.0%	Non-statutory
Swimming pool and spa safety barrier reports	Each	Non - Taxable	\$ 481.40	\$ 491.00	\$ 9.60	2.0%	Non-statutory
Compliance							
Animals							
Animal Register Certificate/Record	Each	Non - Taxable	\$ 15.50	\$ 15.70	\$ 0.20	1.3%	Non-statutory
Animal Register Inspection Fee	Each	Non - Taxable	\$ 36.00	\$ 36.50	\$ 0.50	1.4%	Statutory
Cat Cage - Bond	Each	Non - Taxable	\$ 62.50	\$ 63.40	\$ 0.90	1.4%	Non-statutory
Cat Registration - Desexed-Refer Note 4	Each	Non - Taxable	\$ 41.00	\$ 41.60	\$ 0.60	1.5%	Non-statutory
Cat Registration - Not desexed-Refer Note 4	Each	Non - Taxable	\$ 122.50	\$ 124.30	\$ 1.80	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Cat registration- desexed (Pensioner concession)- Refer Note 4	Each	Non - Taxable	\$ 20.50	\$ 20.80	\$ 0.30	1.5%	Non-statutory
Cat registration- Not desexed (Pensioner concession)- Refer Note 4	Each	Non - Taxable	\$ 61.00	\$ 61.90	\$ 0.90	1.5%	Non-statutory
Dog Registration - Desexed- Refer Note 4	Each	Non - Taxable	\$ 41.00	\$ 41.60	\$ 0.60	1.5%	Non-statutory
Dog Registration - Not desexed- Refer Note 4	Each	Non - Taxable	\$ 122.50	\$ 124.30	\$ 1.80	1.5%	Non-statutory
Dog registration- dangerous, restricted and menacing- Refer Note 4	Each	Non - Taxable	\$ 272.00	\$ 276.00	\$ 4.00	1.5%	Non-statutory
Dog registration- desexed (Pensioner concession)- Refer Note 4	Each	Non - Taxable	\$ 20.50	\$ 20.80	\$ 0.30	1.5%	Non-statutory
Dog registration- Not desexed (Pensioner concession)- Refer Note 4	Each	Non - Taxable	\$ 61.00	\$ 61.90	\$ 0.90	1.5%	Non-statutory
Driving Livestock Permit (5 years)	Each	Non - Taxable	\$ 282.00	\$ 286.20	\$ 4.20	1.5%	Non-statutory
Foster Care Cat Registration- (desexed and entire)	Each	Non - Taxable	\$ 8.00	\$ 8.10	\$ 0.10	1.3%	Non-statutory
Foster Care Dog Registration- (desexed and entire)	Each	Non - Taxable	\$ 8.00	\$ 8.10	\$ 0.10	1.3%	Non-statutory
Foster Care, Dog, Cat Permit Fee	Each	Non - Taxable	\$ 55.00	\$ 55.80	\$ 0.80	1.5%	Non-statutory
Keeping of Excess Animals Permit (per annum)	Annum	Non - Taxable	\$ 80.50	\$ 81.70	\$ 1.20	1.5%	Non-statutory
Livestock CROSSING BOND	Each	Non - Taxable	\$ 1,500.00	\$ 1,522.50	\$ 22.50	1.5%	Non-statutory
Livestock CROSSING permit-5 years	Each	Non - Taxable	\$ 410.00	\$ 416.10	\$ 6.10	1.5%	Non-statutory
Livestock Pound fees (per day)- Refer Note 10	Day	Non - Taxable	\$ -	\$ -	\$ -	0.0%	Statutory
Local Law Impound Fee	Each	Non - Taxable	\$ 84.00	\$ 85.20	\$ 1.20	1.4%	Non-statutory
Microchipping fee- dog or cat	Each	Taxable	\$ 65.00	\$ 65.90	\$ 0.90	1.4%	Non-statutory
Roadside GRAZING permit	Each	Non - Taxable	\$ 81.50	\$ 82.70	\$ 1.20	1.5%	Non-statutory
Compliance							
Adoption fee for cat	Each	Taxable	\$ 180.00	\$ 182.70	\$ 2.70	1.5%	Statutory
Adoption Fees – Dog (per activity)	Each	Taxable	\$ 300.00	\$ 304.50	\$ 4.50	1.5%	Statutory
Advertising display permit (per annum)	Annum	Non - Taxable	\$ 82.00	\$ 83.20	\$ 1.20	1.5%	Non-statutory
Alcohol Permits	Each	Non - Taxable	\$ 81.50	\$ 82.70	\$ 1.20	1.5%	Non-statutory
Asset Protection Permit	Each	Non - Taxable	\$ 229.50	\$ 232.90	\$ 3.40	1.5%	Non-statutory
Community Local Law Infringement- Penalty Unit of \$100	Each	Non - Taxable	\$ 100.00	\$ 100.00	\$ -	0.0%	Statutory
Forced Clearance (Admin Fee)	Each	Non - Taxable	\$ -	\$ 109.10	\$ 109.10	0.0%	Statutory
Impounded vehicle release fee	Each	Non - Taxable	\$ 164.00	\$ 166.40	\$ 2.40	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Impounded vehicle storage	Per Day	Non - Taxable	\$ 13.00	\$ 13.10	\$ 0.10	0.8%	Non-statutory
Impounded vehicle towing- At contractors cost	Each	Non - Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Local Laws Permit Fees – Other	Each	Non - Taxable	\$ 80.00	\$ 81.20	\$ 1.20	1.5%	Non-statutory
Occupation of road or footpath permit	Each	Non - Taxable	\$ 80.00	\$ 81.20	\$ 1.20	1.5%	Non-statutory
Open Air Burning (per activity)	Each	Non - Taxable	\$ 54.50	\$ 55.30	\$ 0.80	1.5%	Non-statutory
Open air burning permit- Commercial	Each	Non - Taxable	\$ 218.00	\$ 221.20	\$ 3.20	1.5%	Non-statutory
Outdoor eating & goods for sale permit per Sq m (per annum)	Annum	Non - Taxable	\$ 47.00	\$ 47.70	\$ 0.70	1.5%	Non-statutory
Penalty Notice Reminder Fee- Refer Note 5	Each	Non - Taxable	\$ 25.80	\$ 25.80	\$ -	0.0%	Statutory
Permit application lodgement fees	Each	Non - Taxable	\$ 38.50	\$ 39.00	\$ 0.50	1.3%	Non-statutory
Registration-Domestic Animal Business per annum- Refer Note 3	Annum	Non - Taxable	\$ 520.00	\$ 527.80	\$ 7.80	1.5%	Non-statutory
Roadside Trading Permit (1 mth) Outside designated area	per mth	Non - Taxable	\$ 272.00	\$ 276.00	\$ 4.00	1.5%	Non-statutory
Roadside Trading Permit (6 mths) Outside designated area	6 mths	Non - Taxable	\$ 1,199.50	\$ 1,217.40	\$ 17.90	1.5%	Non-statutory
Roadside Trading Permit (per annum) Outside designated area	annum	Non - Taxable	\$ 1,962.50	\$ 1,991.90	\$ 29.40	1.5%	Non-statutory
Roadside Trading Permit (per day) Outside designated area	per day	Non - Taxable	\$ 109.00	\$ 110.60	\$ 1.60	1.5%	Non-statutory
Roadside Trading Permit- Inside designated area (1 month)	Per Month	Non - Taxable	\$ 545.00	\$ 553.10	\$ 8.10	1.5%	Non-statutory
Roadside Trading Permit- Inside designated area (6 months)	6 Months	Non - Taxable	\$ 2,399.00	\$ 2,434.90	\$ 35.90	1.5%	Non-statutory
Roadside Trading Permit- Inside designated area (per annum)	Per Annum	Non - Taxable	\$ 3,927.00	\$ 3,985.90	\$ 58.90	1.5%	Non-statutory
Roadside Trading Permit- Inside designated area (per day)	Per Day	Non - Taxable	\$ 218.00	\$ 221.20	\$ 3.20	1.5%	Non-statutory
Sausage Sizzle Permit	Each	Non - Taxable	\$ 81.50	\$ 82.70	\$ 1.20	1.5%	Non-statutory
Vic Roads stock on roads (per activity)	Each	Non - Taxable	\$ 599.00	\$ 607.90	\$ 8.90	1.5%	Non-statutory
Works Within Road Reserve Permit (each)	Each	Non - Taxable	\$ 180.00	\$ 180.00	\$ -	0.0%	Statutory
Service							
Pound fees (per day)	Day	Non - Taxable	\$ 25.50	\$ 25.80	\$ 0.30	1.2%	Non-statutory
Pound Release fees	Each	Non - Taxable	\$ 147.00	\$ 149.20	\$ 2.20	1.5%	Non-statutory
Pound Release fees Registered Outside designated area	Each	Non - Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Domestic Animal Infringements							
Refer Note 2 of the Fees and Charges Schedule	Each	Non - Taxable	\$ -	\$ -	\$ -	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Emergency Management							
CFA Remove Fire Hazard (Admin fee)	Each	Non - Taxable	\$ 109.10	\$ 110.70	\$ 1.60	1.5%	Non-statutory
CFA Remove Fire Hazard- Refer Note 5	Each	Non - Taxable	\$ 1,611.90	\$ 1,611.90	\$ -	0.0%	Statutory
Health							
Food							
Food-Health Inspection following non-compliance	Per Hour	Non - Taxable	\$ 152.00	\$ 154.20	\$ 2.20	1.4%	Non-statutory
Food-Health Registration - Class 1	Each	Non - Taxable	\$ 586.50	\$ 595.20	\$ 8.70	1.5%	Non-statutory
Food-Health Registration - Class 2	Each	Non - Taxable	\$ 688.50	\$ 698.80	\$ 10.30	1.5%	Non-statutory
Food-Health Registration - Class 2 (Domestic Kitchen 50%)	Each	Non - Taxable	\$ 688.50	\$ 698.80	\$ 10.30	1.5%	Non-statutory
Food-Health Registration - Class 2 (Sporting Clubs 75%)	Each	Non - Taxable	\$ 688.50	\$ 698.80	\$ 10.30	1.5%	Non-statutory
Food-Health Registration - Class 3	Each	Non - Taxable	\$ 438.50	\$ 445.00	\$ 6.50	1.5%	Non-statutory
Food-Health Registration - Class 3 (Domestic Kitchen 50%)	Each	Non - Taxable	\$ 438.50	\$ 445.00	\$ 6.50	1.5%	Non-statutory
Food-Health Registration - Class 3 (Sporting Clubs 75%)	Each	Non - Taxable	\$ 438.50	\$ 445.00	\$ 6.50	1.5%	Non-statutory
Food-Health Registration-Class2 or 3 trading for charity or community	Each	Non - Taxable	\$ 193.80	\$ 196.70	\$ 2.90	1.5%	Non-statutory
Food-Pre Transfer Inspection Fee	Each	Non - Taxable	\$ 302.50	\$ 307.00	\$ 4.50	1.5%	Non-statutory
Food-Transfer of Registration	Each	Non - Taxable	\$ 413.00	\$ 419.10	\$ 6.10	1.5%	Non-statutory
Street Trader Class 2 or 3 trading for charity or community	Each	Non - Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Street Trader Class 2 Trading for Profit	Each	Non - Taxable	\$ 346.50	\$ 351.60	\$ 5.10	1.5%	Non-statutory
Street Trader Class 3 Trading for Profit	Each	Non - Taxable	\$ 219.00	\$ 222.20	\$ 3.20	1.5%	Non-statutory
Health							
Accommodation greater than 10 persons	Each	Non - Taxable	\$ 295.50	\$ 299.90	\$ 4.40	1.5%	Non-statutory
Accommodation less than 10 persons	Each	Non - Taxable	\$ 219.00	\$ 222.20	\$ 3.20	1.5%	Non-statutory
New Premises							
Health Registration-New premises registration - All Health Premises	Each	Non - Taxable	\$ 295.50	\$ 299.90	\$ 4.40	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Late payment fee-renewal of registration for all health premises-Refer Note 7	Each	Non - Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Onsite Waste Disposal							
Septic - Copy of plans (hard copy)	Each	Non - Taxable	\$ 99.00	\$ 100.40	\$ 1.40	1.4%	Non-statutory
Septic- Copy of plan (electronic)	Each	Non - Taxable	\$ 44.00	\$ 44.60	\$ 0.60	1.4%	Non-statutory
Septic Tank Fees - All - Fast Track Option	Each	Non - Taxable	\$ 660.00	\$ 669.90	\$ 9.90	1.5%	Non-statutory
Septic Tank Fees - Alterations (Additional fixtures)	Hour	Non - Taxable	\$ 303.00	\$ 307.50	\$ 4.50	1.5%	Non-statutory
Septic Tank Fees - Alterations (upgrades, Additional lines, Tank)	Each	Non - Taxable	\$ 381.50	\$ 387.20	\$ 5.70	1.5%	Non-statutory
Septic Tank Fees - Amendment to Permit Expiry Date	Each	Non - Taxable	\$ 75.50	\$ 75.50	\$ -	0.0%	Non-statutory
Septic Tank Fees - Amendment to Plans Submitted	Each	Non - Taxable	\$ 224.50	\$ 227.80	\$ 3.30	1.5%	Non-statutory
Septic Tank Fees-Permit to Install and Permit to Use	Each	Non - Taxable	\$ 600.00	\$ 609.00	\$ 9.00	1.5%	Non-statutory
Septic-Conveyancing Enquiry	Each	Taxable	\$ 224.50	\$ 227.80	\$ 3.30	1.5%	Non-statutory
Septic-Land Capability Assessment Report	Each	Non - Taxable	\$ 75.50	\$ 76.60	\$ 1.10	1.5%	Non-statutory
Public Health and Wellbeing							
Accommodation Premises-Health Registration-Transfer of Registration	Each	Non - Taxable	\$ 302.50	\$ 307.00	\$ 4.50	1.5%	Non-statutory
Health Registration - Business involving skin penetration: s68(d)	Each	Non - Taxable	\$ 296.00	\$ 300.40	\$ 4.40	1.5%	Non-statutory
Health Registration-Business involving colonic irrigation s 68(c)	Each	Non - Taxable	\$ 302.50	\$ 307.00	\$ 4.50	1.5%	Non-statutory
Health Registration-Business involving tattooing: s68(e)	Each	Non - Taxable	\$ 302.50	\$ 307.00	\$ 4.50	1.5%	Non-statutory
Health Registration-Business of applying cosmetics that does not involve skin penetration or tattooing: s68(ab)	Each	Non - Taxable	\$ 302.50	\$ 307.00	\$ 4.50	1.5%	Non-statutory
Health Registration-Transfer of Registration -Prescribed Premise: s68	Each	Non - Taxable	\$ 302.50	\$ 307.00	\$ 4.50	1.5%	Non-statutory
Residential Tenancies							
Caravan Park-Health Registration-Less than 25 sites	Fee units	Non - Taxable	\$ 235.00	\$ 235.00	\$ -	0.0%	Statutory
Caravan Park-Health Registration-More than 100 but less than 150 sites	Fee Units	Non - Taxable	\$ 1,435.00	\$ 1,435.00	\$ -	0.0%	Statutory
Caravan Park-Health Registration-More than 150 but less than 200 sites	Fee Units	Non - Taxable	\$ 2,380.00	\$ 2,380.00	\$ -	0.0%	Statutory
Caravan Park-Health Registration-More than 200 but less than 250 sites	Fee Units	Non - Taxable	\$ 2,850.00	\$ 2,850.00	\$ -	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Caravan Park-Health Registration-More than 25 but less than 50 sites	Fee units	Non - Taxable	\$ 470.00	\$ 470.00	\$ -	0.0%	Statutory
Caravan Park-Health Registration-More than 50 but less than 100 sites	Fee units	Non - Taxable	\$ 885.00	\$ 885.00	\$ -	0.0%	Statutory
Caravan Park-Transfer of Registration	Fee Units	Non - Taxable	\$ 69.70	\$ 69.70	\$ -	0.0%	Statutory
Septic Tank							
Septic Tank - Amend a permit	Fee Units	Non - Taxable	\$ -	\$ 153.70	\$ 153.70	0.0%	Statutory
Septic Tank - Construct, install or alter OWMS	Fee Units	Non - Taxable	\$ -	\$ 723.90	\$ 723.90	0.0%	Statutory
Septic Tank - Construct, install or alter OWMS - Complex - Maximum	Fee Units	Non - Taxable	\$ -	\$ 2,005.70	\$ 2,005.70	0.0%	Statutory
Septic Tank - Construct, install or alter OWMS - complex (per hour)	Fee Units	Non - Taxable	\$ -	\$ 90.60	\$ 90.60	0.0%	Statutory
Septic Tank - Exemption	Fee Units	Non - Taxable	\$ -	\$ 217.30	\$ 217.30	0.0%	Statutory
Septic Tank - Exemption - complex - maximum	Fee Units	Non - Taxable	\$ -	\$ 909.50	\$ 909.50	0.0%	Statutory
Septic Tank - Exemption - complex (per hour)	Fee Units	Non - Taxable	\$ -	\$ 88.00	\$ 88.00	0.0%	Statutory
Septic Tank - Minor Alteration to OWMS	Fee Units	Non - Taxable	\$ -	\$ 551.70	\$ 551.70	0.0%	Statutory
Septic Tank - Renew a permit	Fee Units	Non - Taxable	\$ -	\$ 123.10	\$ 123.10	0.0%	Statutory
Septic Tank - Transfer a permit	Fee Units	Non - Taxable	\$ -	\$ 147.10	\$ 147.10	0.0%	Statutory
Services							
Food and Water Sampling	Per Hour	Non - Taxable	\$ 324.40	\$ 329.20	\$ 4.80	1.5%	Non-statutory
Report and Consent Section 801 Building Regulations 2006	Each	Non - Taxable	\$ 601.80	\$ 610.80	\$ 9.00	1.5%	Non-statutory
Sharp bins-small	Each	Taxable	\$ 3.80	\$ 3.80	\$ -	0.0%	Non-statutory
Sharp bins-tall	Each	Taxable	\$ 6.80	\$ 6.90	\$ 0.10	1.5%	Non-statutory
Thermometer	Each	Taxable	\$ 56.10	\$ 56.90	\$ 0.80	1.4%	Non-statutory
Parking Infringements							
Refer Note 1 of the Fees and Charges Schedule							
Planning & subdivision fee							
Amendment to Planning Scheme							

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Consideration by the Minister of a request	Each	Non - Taxable	\$ 481.30	\$ 481.30	\$ -	0.0%	Statutory
Considering a request to amend a planning scheme	Each	Non - Taxable	\$ 3,050.90	\$ 3,050.90	\$ -	0.0%	Statutory
Considering from 11-20 submissions to a planning scheme amendment	Each	Non - Taxable	\$ 30,212.40	\$ 30,212.40	\$ -	0.0%	Statutory
Considering more than 20 submissions to a planning scheme amendment	Each	Non - Taxable	\$ 40,386.90	\$ 40,386.90	\$ -	0.0%	Statutory
Considering up to 10 submissions to a planning scheme amendment	Each	Non - Taxable	\$ 15,121.00	\$ 15,121.00	\$ -	0.0%	Statutory
Submitting the amendment for approval by the Minister	Each	Non - Taxable	\$ 481.30	\$ 481.30	\$ -	0.0%	Statutory
Application for Permits							
01 Class 1 Change or allow the new use of the land	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
02 Single Dwelling Class 2 Up to \$10,000	Each	Non - Taxable	\$ 199.90	\$ 199.90	\$ -	0.0%	Statutory
02 Single Dwelling Class 3 \$10,001-\$100,000	Each	Non - Taxable	\$ 629.40	\$ 629.40	\$ -	0.0%	Statutory
02 Single Dwelling Class 4 \$100,001 to \$500,000	Each	Non - Taxable	\$ 1,288.50	\$ 1,288.50	\$ -	0.0%	Statutory
02 Single Dwelling Class 5 \$500,001 to 1 million	Each	Non - Taxable	\$ 1,392.10	\$ 1,392.10	\$ -	0.0%	Statutory
02 Single Dwelling Class 6 \$1 Million to \$2 Million	Each	Non - Taxable	\$ 1,495.80	\$ 1,495.80	\$ -	0.0%	Statutory
03 VicSmart Class 7 Up to \$10,000	Each	Non - Taxable	\$ 199.90	\$ 199.90	\$ -	0.0%	Statutory
03 VicSmart Class 8 More than \$10,000	Each	Non - Taxable	\$ 429.50	\$ 429.50	\$ -	0.0%	Statutory
03 VicSmart Class 9 Application to subdivide or consolidate land	Each	Non - Taxable	\$ 199.90	\$ 199.90	\$ -	0.0%	Statutory
04 All Other Developments Class 11 Up to \$100,000	Each	Non - Taxable	\$ 1,147.80	\$ 1,147.80	\$ -	0.0%	Statutory
04 All Other Developments Class 12 \$100,001 to \$1 million	Each	Non - Taxable	\$ 1,547.80	\$ 1,547.80	\$ -	0.0%	Statutory
04 All Other Developments Class 13 \$1 million to \$5 million	Each	Non - Taxable	\$ 3,413.70	\$ 3,413.70	\$ -	0.0%	Statutory
04 All Other Developments Class 14 \$5 million to \$15 million	Each	Non - Taxable	\$ 8,700.90	\$ 8,700.90	\$ -	0.0%	Statutory
04 All Other Developments Class 15 \$15 million to \$50 million	Each	Non - Taxable	\$ 25,658.30	\$ 25,658.30	\$ -	0.0%	Statutory
04 All Other Developments Class 16 More than \$50 million	Each	Non - Taxable	\$ 57,670.10	\$ 57,670.10	\$ -	0.0%	Statutory
05 Subdivision Class 17 Subdivide an existing building	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
05 Subdivision Class 17 Subdivide land into 2 lots	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
05 Subdivision Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
05 Subdivision Class 19 To subdivide land (other than class 9,16,17 or 18)	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Class 20 To create or vary a restriction	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
Class 21 A permit not otherwise provided for in this Regulation	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
Application to Amend Permit							
01 Class 1 Change the use of the land allowed by the permit	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
01 Class 2- Amendment to change what the permit allows or any condition	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
02 Single Dwelling Class 3 Up to \$10,000 (amendment to class 2 permit)	Each	Non - Taxable	\$ 199.90	\$ 199.90	\$ -	0.0%	Statutory
02 Single Dwelling Class 4 \$10,001-\$100,000 (amend to class 3 permit)	Each	Non - Taxable	\$ 629.40	\$ 629.40	\$ -	0.0%	Statutory
02 Single Dwelling Class 5 \$100,001-\$500,000 (amendment to class 4 permit)	Each	Non - Taxable	\$ 1,288.50	\$ 1,288.50	\$ -	0.0%	Statutory
02 Single Dwelling Class 6 \$500,001 to \$2 million (amendment to class 5 or 6 permit)	Each	Non - Taxable	\$ 1,358.30	\$ 1,392.10	\$ 33.80	2.5%	Statutory
03 VicSmart Class 7 Up to \$10,000	Each	Non - Taxable	\$ 199.90	\$ 199.90	\$ -	0.0%	Statutory
03 VicSmart Class 8 More than \$10,000	Each	Non - Taxable	\$ 419.10	\$ 429.50	\$ 10.40	2.5%	Statutory
03 VicSmart Class 9 Application to subdivide or consolidate	Each	Non - Taxable	\$ 199.90	\$ 199.90	\$ -	0.0%	Statutory
04 All Other Developments additional dev cost over \$1 million (amendment to class 13,14,15 or 16 permit)	Each	Non - Taxable	\$ 3,413.70	\$ 3,413.70	\$ -	0.0%	Statutory
04 All Other Developments Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16, additional dev cost up to \$100,000	Each	Non - Taxable	\$ 1,147.80	\$ 1,147.80	\$ -	0.0%	Statutory
04 All Other Developments Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16, additional dev costs \$100,000 to \$1 million	Each	Non - Taxable	\$ 1,547.80	\$ 1,547.80	\$ -	0.0%	Statutory
05 All other developments Class 19 A permit not otherwise provided for this Regulation (amendment to class 22)	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
05 Subdivision Class 16 To subdivide land	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
05 Subdivision Class 17 To create or remove restriction	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
05 Subdivision Class 17 to subdivide land (per 100 lots created) (amendment to a class 20 permit)	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
05 Subdivision Class 18 A permit not otherwise provided for in this Regulation	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
05 Subdivision Class 18 to create or remove restriction (amendment to a class 21 permit)	Each	Non - Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0.0%	Statutory
Certificates							

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Land Information Certificates	Each	Non - Taxable	\$ 27.00	\$ 27.00	\$ -	0.0%	Statutory
Priority Certificates (within 24 hrs)	Each	Non - Taxable	\$64.30	\$64.30	\$-	0.0%	Statutory
Enforcement							
Certificate of Compliance Under Section 97N	Each	Non - Taxable	\$ 325.80	\$ 325.80	\$ -	0.0%	Statutory
Other fees							
Amend an Application for a Planning Permit prior to Advertising	Each	Non - Taxable	\$ 102.00	\$ 105.00	\$ 3.00	2.9%	Statutory
Copy of Planning Permit and Endorsed Plans for Land Owner	Each	Non - Taxable	\$ 90.00	\$ 90.00	\$ -	0.0%	Non-statutory
Copy of Planning Permit and Endorsed Plans if not owner	Each	Non - Taxable	\$ 155.00	\$ 155.00	\$ -	0.0%	Non-statutory
Extend a planning permit	Each	Non - Taxable	\$ 300.00	\$ 300.00	\$ -	0.0%	Non-statutory
Regulation 16-For an agreement to a proposal to amend or end an agreement under section 173 of the act	Each	Non - Taxable	\$ 659.00	\$ 659.00	\$ -	0.0%	Statutory
Regulation 18-Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority	Each	Non - Taxable	\$ 325.80	\$ 325.80	\$ -	0.0%	Statutory
Regulation 7-Request minister to prepare amendment to planning scheme exempted Section 20(4) of the Act	Each	Non - Taxable	\$ 3,998.70	\$ 3,998.70	\$ -	0.0%	Statutory
Regulation 8-Request minister to prepare amendment to planning scheme exempted Section 20A of the Act	Each	Non - Taxable	\$ 962.70	\$ 962.70	\$ -	0.0%	Statutory
Secondary Consent and Written Consent	Each	Non - Taxable	\$ 320.00	\$ 320.00	\$ -	0.0%	Statutory
Written advice (Written Response to request for planning information)	Each	Non - Taxable	\$ 95.00	\$ 95.00	\$ -	0.0%	Statutory
Planning & subdivision fee							
Valuation fee for Public Open Space Contribution - Subdivisions where the permit will result in total of 10+ lots	Each	Non - Taxable	\$ -	\$ 3,000.00	\$ 3,000.00	0.0%	Non-statutory
Valuation fee for Public Open Space Contribution - Subdivisions where the permit will result in total of 2 lots	Each	Non - Taxable	\$ -	\$ 1,000.00	\$ 1,000.00	0.0%	Non-statutory
Valuation fee for Public Open Space Contribution - Subdivisions where the permit will result in total of 3-9 lots	Each	Non - Taxable	\$ -	\$ 2,000.00	\$ 2,000.00	0.0%	Non-statutory
Public Notice							
Laminated Sign On site	Each	Non - Taxable	\$ 109.10	\$ 110.70	\$ 1.60	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Public Notices in Newspapers at cost	Each	Non - Taxable	\$ 272.30	\$ 276.30	\$ 4.00	1.5%	Non-statutory
Public Notification service (includes 10 letters)	Each	Non - Taxable	\$ 131.50	\$ 133.40	\$ 1.90	1.4%	Non-statutory
Public Notice Fee							
Additional letter	Each	Non - Taxable	\$ 6.00	\$ 6.00	\$ -	0.0%	Non-statutory
Statutory Fees							
Refer Note 9 of the Fees and Charges Schedule							
Subdivision Certificates							
Alteration of plan under Section 10(2) of the Act	Each	Non - Taxable	\$ 111.10	\$ 111.10	\$ -	0.0%	Statutory
Amendment of certified plan under section 11(1) of the Act	Each	Non - Taxable	\$ 140.70	\$ 140.70	\$ -	0.0%	Statutory
Certification of a plan of subdivision	Each	Non - Taxable	\$ 174.80	\$ 174.80	\$ -	0.0%	Statutory
Governance and Information Services							
BBSC photocopying charges							
A3 black and white photocopying	Per page	Taxable	\$ 0.50	\$ 0.50	\$ -	0.0%	Non-statutory
A4 black and white photocopying	Per page	Taxable	\$ 0.30	\$ 0.30	\$ -	0.0%	Non-statutory
A4 or A3 colour photocopies	Per page	Taxable	\$ 0.70	\$ 0.70	\$ -	0.0%	Non-statutory
Freedom of Information							
Application fee	Each	Non - Taxable	\$ 29.60	\$ 29.60	\$ -	0.0%	Statutory
Charge for Access Supervision	Per quarter hour of part of a quarter of an hour	Non - Taxable	\$ 5.60	\$ 5.60	\$ -	0.0%	Statutory
Charge for searching	Per hour or part of an hour	Non - Taxable	\$ 22.20	\$ 22.20	\$ -	0.0%	Statutory
Provision of A4 black and white photocopying	Per page	Non - Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Payment Processing							
Cost recovery-online payment processing- Refer Note 11	Percentage + transaction fee	Non - Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Property							
Agistment							
Cattle Agistment (per head/per week)	Each	Taxable	\$ 10.70	\$ 10.80	\$ 0.10	0.9%	Non-statutory
Horse agistment (minimum fee per month)	Each	Taxable	\$ 104.60	\$ 106.10	\$ 1.50	1.4%	Non-statutory
Sheep and goat Agistment (per head/per week)	Each	Taxable	\$ 2.30	\$ 2.30	\$ -	0.0%	Non-statutory
Property							
Agreement Preparation Fee	Each	Taxable	\$ 130.60	\$ 132.50	\$ 1.90	1.5%	Non-statutory
Minimum Standard Annual Lease Fee	Each	Taxable	\$ 818.00	\$ 830.20	\$ 12.20	1.5%	Non-statutory
Municipal or Government Road Closure or Discontinuance	Each	Non - Taxable	\$ 5,100.00	\$ 5,176.50	\$ 76.50	1.5%	Non-statutory
Rural Grazing-Unmade Road-Major	Per annum	Taxable	\$ 575.30	\$ 583.90	\$ 8.60	1.5%	Non-statutory
Rural Grazing-Unmade Road-Minor	Per annum	Taxable	\$ 314.20	\$ 318.90	\$ 4.70	1.5%	Non-statutory
Unmade Government Road Fee-Consent	Each	Non - Taxable	\$ 522.20	\$ 530.00	\$ 7.80	1.5%	Non-statutory

Notes:

1. Parking infringement fees are set by the State Government under the provisions of the Road Safety Road Rules. The fees vary and are indexed by the State Government in July each year.
2. Domestic animal infringement fees are set by the State Government under the provisions of the Domestic Animals Act 1994. The fees vary and are indexed by the State Government each year.
3. Registration - Domestic Animal Business - Fee includes State Government Levy on Domestic Animal Business Registration of \$20.00.
4. Animal registration fees - Fee includes State Government Levy on registrations of \$4.10 per dog and \$4.10 per cat. Guide Dogs and Certified Assistance Dogs must be registered but are exempt from paying the fee.
5. Penalty units are set by the State Government. The fees vary and are indexed by the State Government in July each Year.
6. Legal costs are recovered in accordance with those set by the Magistrates Court of Victoria.
7. Late payment will incur a charge of 50 per cent of the relevant registration fee.
8. Fees for Veterans Card Holders Only have been included in the 21/22 budget, per Council recommendation 24/02/21.
9. Increases to statutory planning and subdivision fees will be released by the State Government in April.
10. Livestock Pound fees (per day) is at cost.
11. Payment processing fee is the percentage of the transaction plus \$0.30 cents transaction fee.