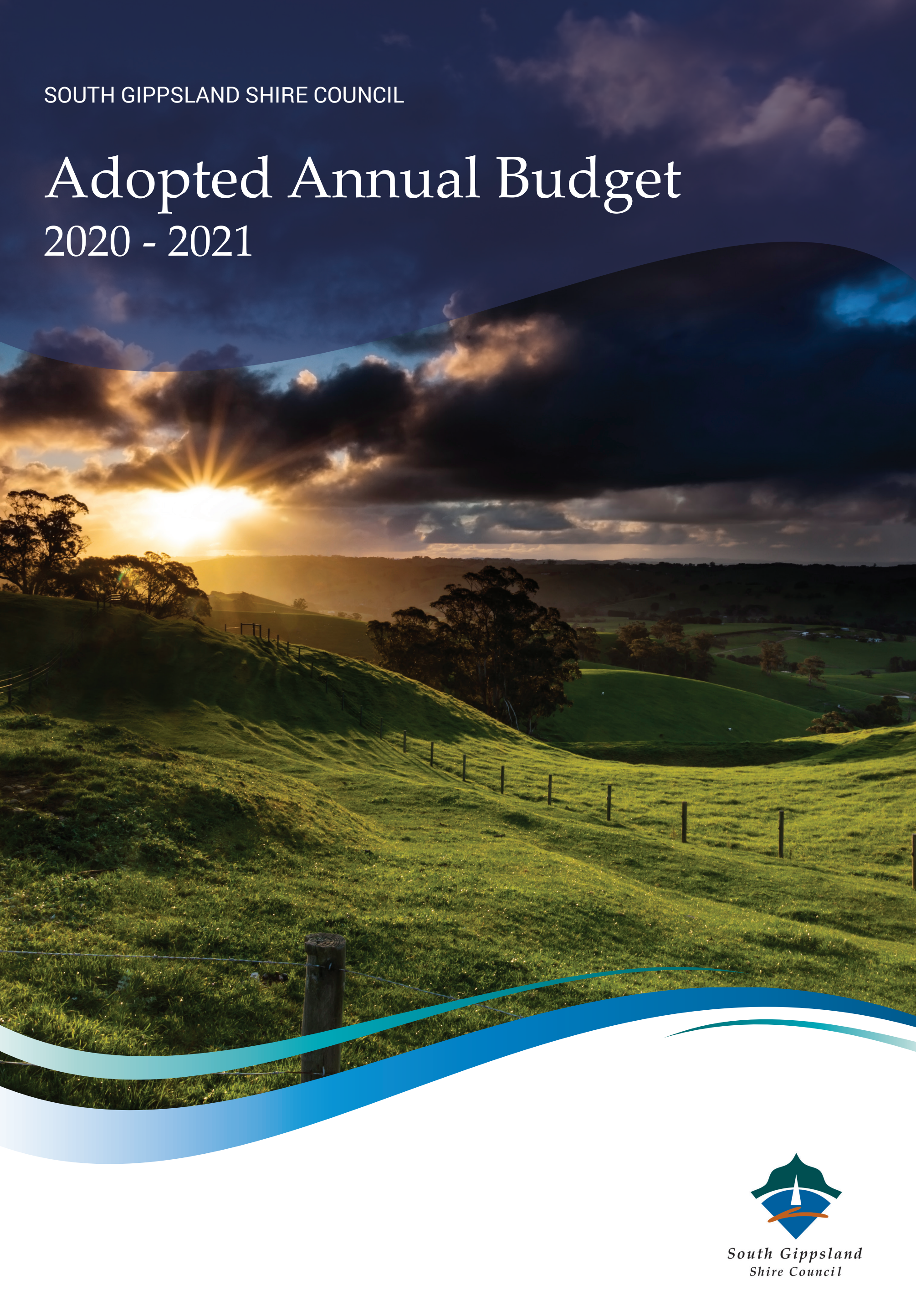


SOUTH GIPPSLAND SHIRE COUNCIL

Adopted Annual Budget

2020 - 2021



*South Gippsland
Shire Council*

Glossary

| | Definition |
|-----------------------------------|---|
| Capital Expenditure | The purchase or construction of assets that are expected to have a life of more than 1 year. |
| Capital Grants | Grants that are received to fund projects of a capital nature, including capital expenditure on Council owned land and operating expenditure of a capital nature on Crown land. |
| Cash | Includes cash on hand and highly liquid investments. |
| Contributions | Includes income for works performed by Council on behalf of third parties, contributions from community groups towards the construction or upgrade of community assets, contributions either in cash or in kind from developers, and minor recoups of some operating expenditure. |
| Council Plan | An annual plan containing Council's strategic objectives, strategic indicators and business plan strategies for the next 4 years. |
| CPI | Consumer Price Index, being a measure of the movement of prices in the economy over time (All Groups CPI Index Melbourne). |
| Current Assets | Assets that are expected to be consumed or converted into cash within 1 year such as stock on hand, debtors, cash and investments. |
| Current Liabilities | Amounts owed to third parties by the Council that are expected to be settled within 1 year, such as trust funds, sundry creditors, and annual leave accrued. |
| Debt Servicing | The interest expense of borrowings. |
| Depreciation | The systematic allocation of the net cost of a long-term asset over its useful life. Depreciation is an annual operating expense; therefore it is the annual process of expensing long-term costs. |
| Employee Costs | Wages and salaries paid to employees plus labour on-costs such as superannuation, WorkCover premium, long service leave and Fringe Benefits Tax. |
| FGRS | Fair Go Rates System. The State Government's system for capping rate increases. |
| Grants | Includes granted assets (usually cash) received from third parties such as Government Departments towards the cost of programs and capital expenditure. |
| LTFP | Long Term Financial Plan. This sets out Council's financial strategy over a 15 year period. |
| Materials and Services | Includes payments to third parties for goods received and services rendered. |
| MAV | Municipal Association of Victoria – the main industry body representing Victorian Councils. |
| Non-Current Assets | Assets with a useful life of more than 1 year, such as land, buildings, plant and machinery, furniture and equipment, and infrastructure. |
| Non-Current Liabilities | Amounts owed to third parties by the Council that are not expected to be settled within 1 year, such as long term loans. |
| Operating Expenditure | Expenditure on materials and services, employee costs, depreciation and debt servicing. |
| Income | Income received from rates and charges, grants and subsidies, contributions and recoupments, user fees, interest on investments and net gain/(loss) on disposal. |
| SRP | Council's Strategic Resource Plan that sets out Council's long-term financial strategy for a four-year period. This document forms part of the Council Plan. |
| Supplementary rates | Rates levied on properties during the year as a result of new building works, land subdivisions, or land consolidations. |
| "The Act" | Unless otherwise stated, the Local Government Act 1989. |
| Underlying Result from Operations | The annual operating surplus or deficit in a 'normal' year. It excludes major 'one-off' items (developer contributions, special rates or capital grants) that distort the true financial performance of the Council. |
| Underlying Working Capital Ratio | The ratio of current assets compared to current liabilities excluding cash-backed reserves. |
| VGC | Victoria Grants Commission – a body charged with the allocation of federal untied grants to Victorian Councils. |
| WDV of Assets Sold | The Written Down Value of an asset is an operating expense, represent the undepreciated net cost of a long-term asset at the time it is sold. In the case of land sales, it represents the cost of land sold. |
| Working Capital Ratio | The ratio of current assets compared to current liabilities. |

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Administrator's Introduction

I am pleased to present the 2020/21 Annual Budget to the South Gippsland community. The Council Budget is a fundamental document for Council as it outlines our future financial and other resource planning to support delivery of the Council Plan. At its core the Council Budget notes our aspirations for the year ahead – how we intend to serve our community with the services and facilities we provide.

This year has been no exception when it comes to thoughtfully balancing community needs and the income available to us. Every service and facility that Council provides must be backed by appropriate funds and the Council Budget plans this accordingly. This year has been dramatically altered with the COVID-19 pandemic and the accompanying changes that have impacted the lives of every one of us. Difficulties shopping for basics, schools and public amenities closed, and isolation to home has disrupted many. This has been worse for some with loss of employment and of course our thoughts are with those who have had their health compromised.

The services and facilities of this budget are carefully planned and underpinned by the 2020-24 Council Plan, which was developed in consultation with the community and takes account of future requirements and now includes a \$2 million dollar Community Support Package. Council has made a very strategic and deliberate decision this year that our priority should be to invest in our community to support community members, and stimulate economic activity and employment. A special page included in this budget explains this package, how it is being funded, and the impacts throughout the budget of the COVID-19 pandemic.

The Council Plan Review and Proposed Budget went on public exhibition on 28th April 2020 with submissions closing on 28 May 2020, and the submissions received and considered by Council on 17th July 2020. Every member of the South Gippsland community had the opportunity to make a submission and all submissions were carefully considered before this budget was adopted.

While rates will remain capped, the Victorian Government's waste and recycling reforms have increased the state government's landfill levy. Due to COVID-19 the state government have chosen to defer the commencement of this increase for 6 months and to assist ratepayers, a component of the Community Support Package will be to offset the increase of that charge for the remainder of the 20/21 financial year. The 2020/21 Budget will fund a number of key projects for our region including:

- \$4.5M for Bair Street
- \$1.0M to the Korumburra Streetscape
- \$5.4M for the Korumburra Community Hub
- \$3.0M to extend the Great Southern Rail Trail
- \$4.4M for the Mirboo North Pool refurbishment (partly funded from borrowings)
- \$0.3M to the Early Years Renewal Program
- \$0.6M Venus Bay Activity Centre
- \$11.1M Roads, Bridges and Culverts Capital
- \$1.4M Footpaths

The capital works program for 2020/21 includes \$15.32M of projects that have been carried forward from 2019/20.

Council will utilise capital grant funding of \$9.62M towards capital expenditure projects including Bair Street, the Korumburra Community Hub and the Great Southern Rail Trail.

Council will take out a \$3.6M loan through the Sport and Recreation Infrastructure Loan Scheme for the Mirboo North Pool refurbishment and a further \$10M loan has also been proposed for priority projects in 2021/22. Applying for these loans ensures that key projects are able to make significant progress, and smooths the cost of these projects over multiple years. Council's strong financial position will not change but we will be able to get to work more quickly while delivering the best outcomes for our community.

Council remains in a strong financial position to deliver against the Council Plan and balances the needs of our diverse community.

Julie Eisenbise (Administrator)

Financial Snapshot

| Key Statistics | 2019/20 Forecast \$million | 2020/21 Budget \$million |
|--------------------------------|-------------------------------|-----------------------------|
| Operating Income | 70.64 | 71.41 |
| Operating Expenditure | 63.24 | 64.94 |
| Surplus/(deficit) for the year | 7.4 | 6.47 |
| Underlying operating surplus | 1.13 | -4.22 |
| Cash | 20.57 | 8.19 |
| Loan Borrowings | 0 | 3.29 |
| Rates | 39.96 | 41.2 |
| Capital Works Program | 18.98 | 39.63 |
| Funding the Capital Works | | |
| Council | 13.09 | 25.74 |
| Reserves | 0 | 0 |
| Borrowings | 0 | 3.60 |
| Contributions | 0.15 | 0.67 |
| Grants | 5.74 | 9.62 |

COVID-19 Impacts on budget

COVID-19 has had an enormous impact on every aspect of our community; family and personal impacts, commercial and business impacts, and everything in between.

Thought and debate at all levels of Council has been given to how we respond in the best interests of the ratepayers and community we serve. While a shutdown to minimise all spending would provide some immediate reduction to Council costs, it would have much broader implications through adding to the loss of earnings of Council staff and their families, suppliers, vendors and contractors. As a significant source of employment and activity in the local economy, a shut down of Councils activities would have added to the already tremendous negative effects of this pandemic.

A much more responsible direction for us in supporting our region is to keep people employed, able to spend in the local economy, able to keep purchasing from local businesses, and keep cashflow moving. To have our many contracted projects and services continue in turn means their employees, their subcontractors and suppliers all keep progressing work, remaining productive, and staying financially viable through all levels of the local economy. For what this pandemic will take us through, it is the most appropriate action for our region that we use our financial position to help lead the recovery and reinvest in our community.

Community Support Package

A key component of the re-investment and recovery is a \$2M Community Support Package focused in two different ways; to assist local businesses, and to assist impacted individuals. These programs consider the health, connectivity of individuals and business, in particular looking to encourage innovate approaches.

This package will provide for hardship assistance caused by COVID-19, subsidised influenza vaccines, a range of supports for vulnerable community members, and programs to help connect people through shared activity. For businesses, the package will increase the focus on local procurement, encourage innovative opportunities, provide support and collaboration platforms, and offer a range of assistance for businesses experiencing hardship.

Funding the Community Support Package

Budgeting of the package in this current financial year has seen \$0.5M redistributed from deferred and reduced spending in infrastructure projects. The remainder comes from cash reserves. This has required reprioritization in the forward capital program over the coming four financial years to ensure cash flow remains strong.

Limitations caused by the current situation has seen some loss of income in the form of revenue including fees and charges, caravan parks, and Council facility leases. This has been partially offset by reduced costs, with reduced Council running costs through staff operating from home, reduction in casual employees, and some works simply not able to occur with current restrictions.

Financial Rates

The previously forecast rate rise of 2% will still be included in budget. A reduction in the rate rise to 1% or even 0% as has been contemplated by some Councils, however, the compounded effect of this decision would create a detrimental impact on Council finances for many years, or would require a mitigating increase above the rate cap in future financial years, which then would have been considered unacceptable to a recovering and rebuilding community. Hardship for those genuinely impacted, will be handled through the Community Support Package.

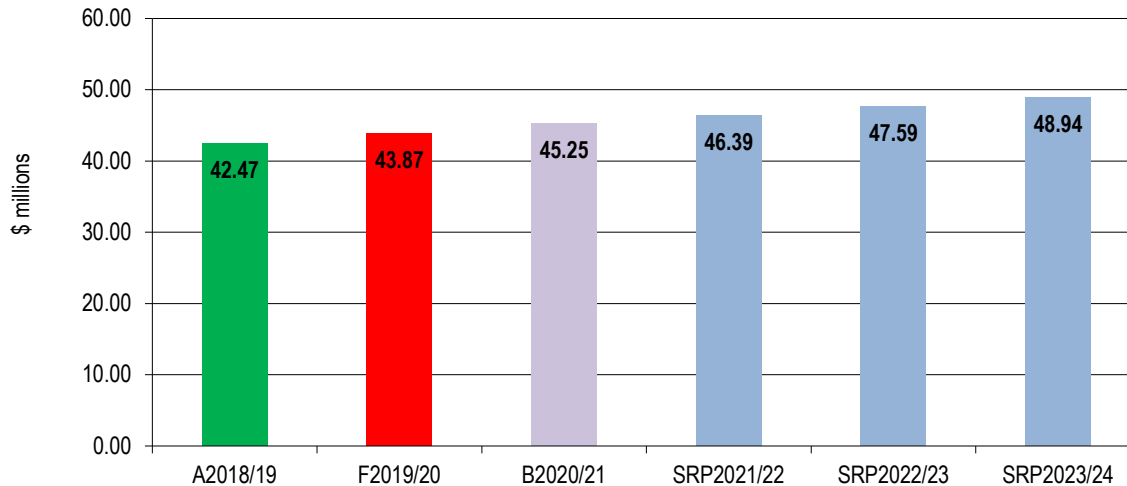
The CPI forecasts have been eased recently by the Reserve Bank of Australia in response to the pandemic and these rates are considered in the budget forecast and long-term financial model.

Executive Summary

Council has prepared a budget for the 2020/21 financial year which seeks to balance the demand for services and infrastructure with a rate cap which reflects the cost of living. Key budget information is provided below regarding rates and charges, operating result, cash and investments, cash from operations, capital works, borrowings, financial position and financial sustainability of the Council.

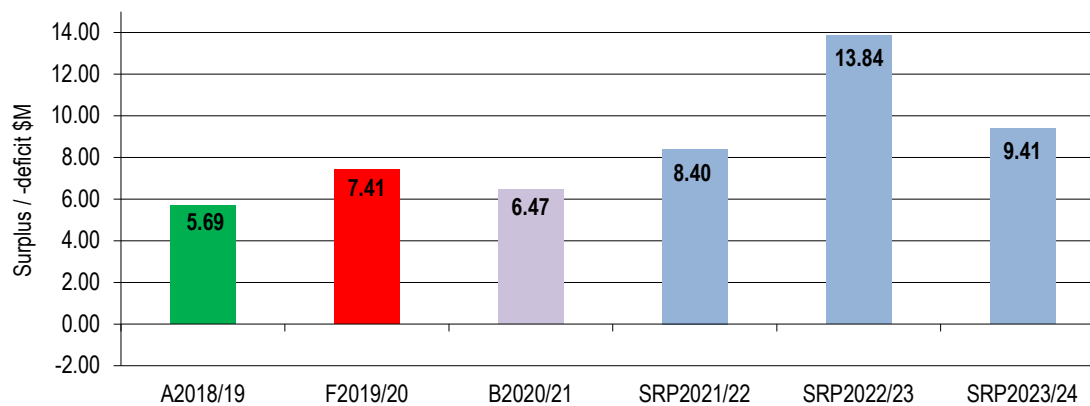
A = Actual F= Forecast B= Budget SRP= Strategic Resource Plan estimates

Rates and charges



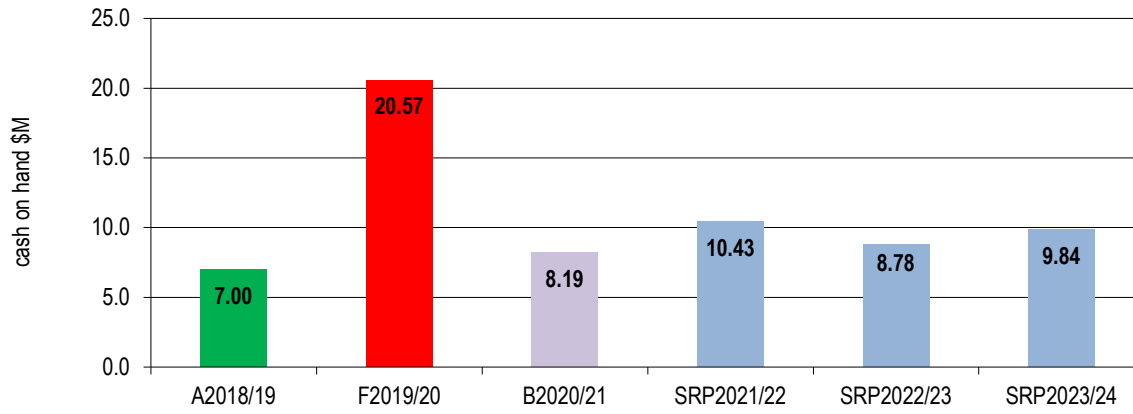
It is proposed that the rates will increase by an average of 2.0% for the 2020/21 year, raising total rates and charges of \$45.25M, including \$0.31M generated from supplementary rates. This rate increase is equal to the rate cap set by the Minister for Local Government. For the 2019/20 financial year, the rate cap was set at 2.50%.

Operating Result



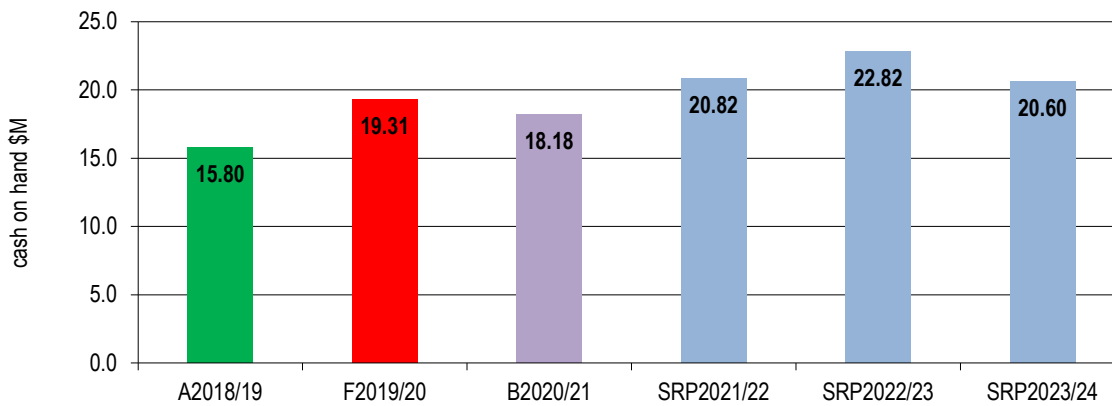
The expected operating result for the 2020/21 year is a surplus of \$6.47M, which is \$0.94M lower than the projected \$7.41M surplus result for 2019/20. Variations include rates and charges increased by \$1.38M reflecting the annual rate increase, operating grants reduced by \$5.94M (50% VGC funds for 2020/21 paid early), capital grants increased by \$3.88M (additional \$2.84M grant through Local Government Infrastructure Program as part of State Government COVID-19 response) and materials and services expenditure increased by \$0.40M.

Cash and investments



The cash position is expected to decrease by \$12.38M during the 2020/21 year to \$8.19M as at 30 June 2021 as Council undertakes an extensive capital works program as well as \$2M for the COVID-19 Community Support Package.

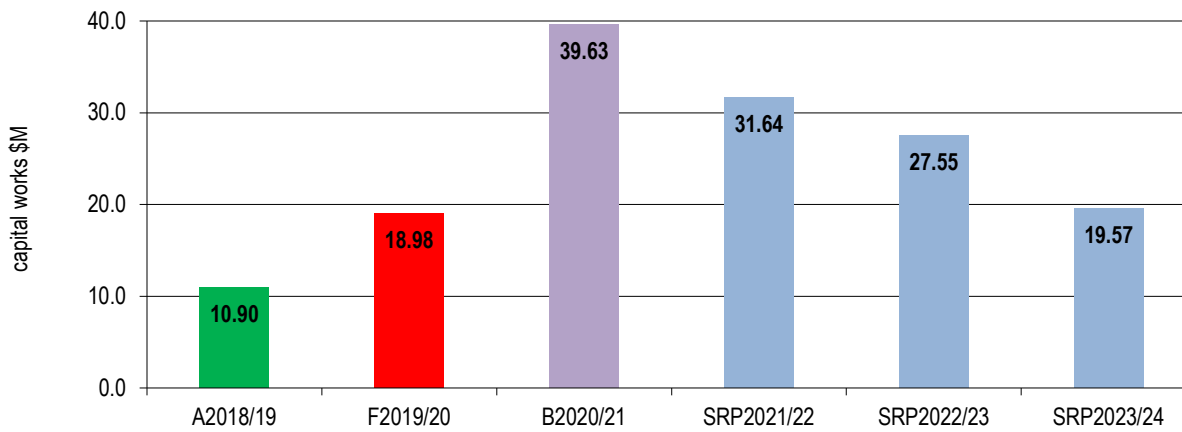
Cash from Operations



Net cash from operations in 2020/21 is forecast to be \$18.18M. This is \$1.13M lower than the previous year's projection of \$19.31M driven by \$2.06M reduction in grants in 2020/21.

Cash generated from operations is primarily used to fund capital work projects, loan repayments and financing requirements (refer Budgeted Statement of Cash Flows).

Capital works



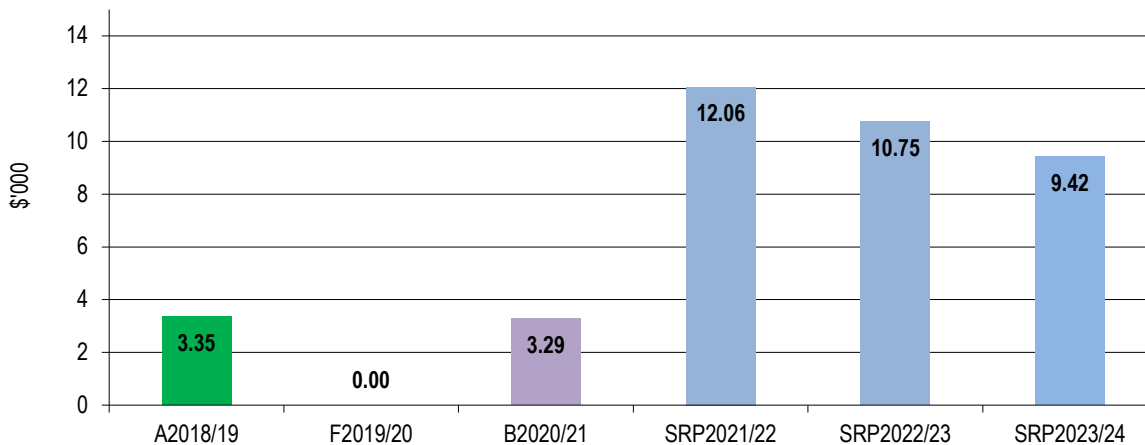
The capital expenditure program for 2020/21 is projected to be \$39.63M which is \$20.65M higher than the 2019/20 projected result due to the carry forward of incomplete capital projects from 2019/20 including \$1.78M for the Leongatha Bair Street redevelopment project (total \$4.48M in 2020/21), \$4.15M for the Mirboo North pool, \$0.99M for Great Southern Rail Trail and \$2.59M for the Korumburra Community Hub.

The program will be funded by capital grants of \$9.62M, borrowings of \$3.6M, \$0.67M from community contributions and the remainder from Council cash. A previous duplication of budget allocation for Venus Bay Skate park has been recognised given these costs are embedded within in the Venus Bay Activity Centre costs.

The capital expenditure program has been prioritised based on a rigorous process of consultation, assessment of needs, alignment with the Council Plan, and reference to existing strategic plans such as the Asset Management Plan and Roads Hierarchy.

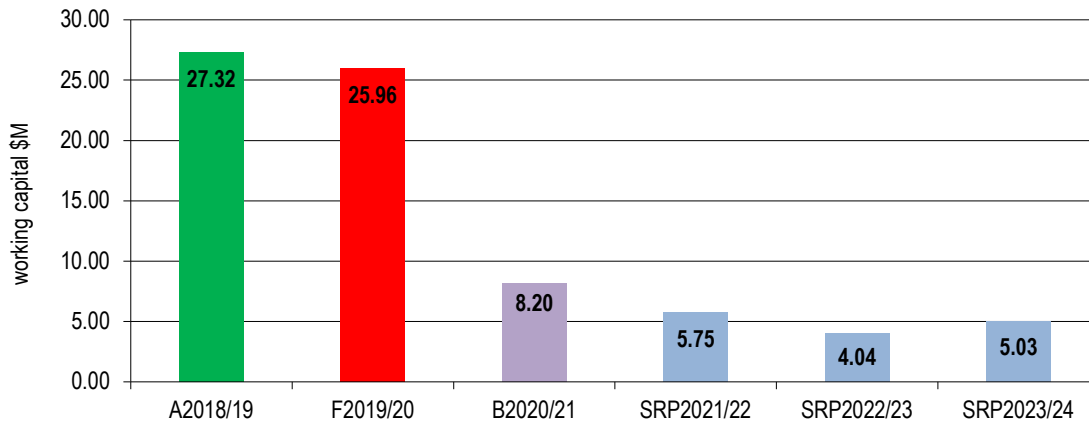
Over the 15-year Long Term Financial Plan, Council has provided adequate funding to renew and maintain its assets to the standards described in Council's Asset Management Plans.

Outstanding Borrowings



Council borrowed \$4M in 2013/14 to fund a \$4.59M unfunded superannuation obligation. These borrowings were repaid in 2019 from a cash reserve that was built up over that time. In 2020/21, Council proposes to borrow \$3.6M to redevelop the Mirboo North Outdoor Pool. These funds will be borrowed from Treasury Corporation Victoria at discounted interest rates. Sport and Recreation Victoria will subsidise half of the interest cost. A further \$10M is proposed to be borrowed in 2021/22 to fund priority capital works projects in Korumburra.

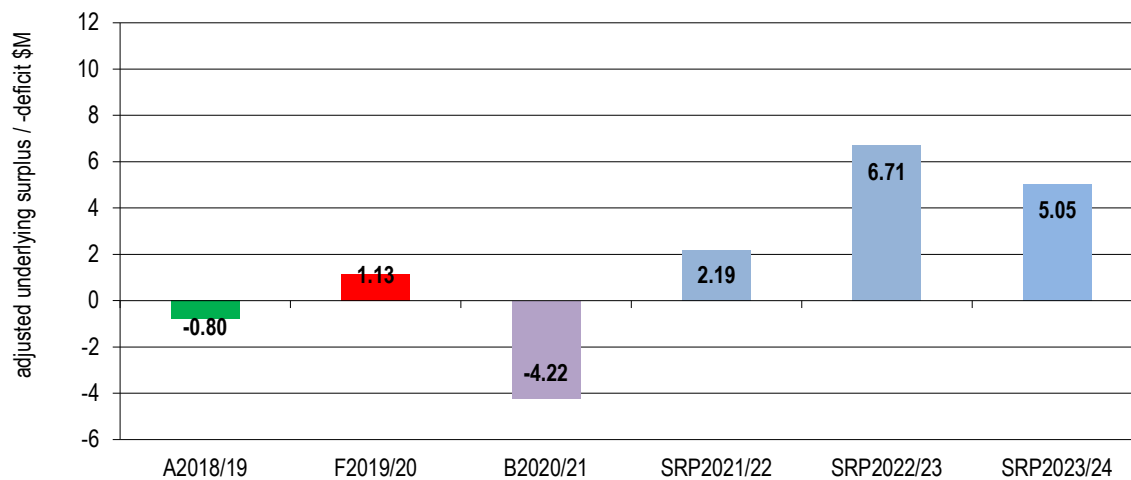
Financial Position (Working Capital)



Net Current Assets (working capital) will decrease by \$17.76M to \$8.20M as at 30 June 2021. Working capital is projected to be \$25.96M as at 30 June 2020.

The financial position tightens somewhat in the next few years of the Long Term Financial Plan with an intensive capital works program in 2020/21 and 2021/22, before stabilising in 2022/23 and 2023/24 (refer Appendix 3 - 3.2 Balance Sheet).

Financial sustainability



A detailed Long Term Financial Plan for the 15 years 2020/21 to 2034/35 has been developed to assist Council to adopt an annual budget within a longer term prudent financial framework. The key objective of the Long Term Financial Plan is to achieve financial sustainability in the long term, whilst still achieving the Council's strategic objectives as specified in the Council Plan. When capital grant funding for 2020/2021 of \$9.62M, capital contributions \$0.67M and donated / granted assets \$0.4 are backed out of the operating result (\$6.47M surplus) the underlying result (net result not including capital funding sources) for 2020/21 is projected to be a \$4.22M (6.95%) underlying deficit. The underlying deficit in 2020/21 was the result of the State's decision to pay 50% of the 2020/21 financial assistance grants (\$5.48M) early in May 2020.

Council is financially sustainable for the foreseeable future based on the Long Term Financial Plan budget projections.

Long Term Key Performance Indicators

The table below shows a series of key performance indicators that are used to assess the financial integrity of the budgeted financial statements in the Long Term Financial Plan. The indicators and their target ranges are stipulated in Council's Long Term Financial strategies.

| LTFP | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Financial performance | | | | | | | | | | | | | | | | |
| Underlying result | 1.75% | -6.95% | 3.35% | 9.66% | 7.28% | 6.91% | 6.58% | 7.19% | 7.12% | 7.84% | 7.83% | 9.93% | 9.88% | 11.05% | 10.54% | 10.08% |
| Underlying Working Capital | 3.02 | 1.60 | 1.39 | 1.23 | 1.26 | 1.36 | 1.38 | 1.47 | 1.17 | 1.14 | 1.11 | 1.18 | 1.21 | 1.47 | 1.80 | 2.33 |
| Funding capacity | | | | | | | | | | | | | | | | |
| Sustainability Index | 143% | 282% | 154% | 148% | 151% | 150% | 149% | 146% | 186% | 160% | 160% | 163% | 158% | 167% | 153% | 132% |
| Borrowing capacity | | | | | | | | | | | | | | | | |
| Indebtedness | 7.58% | 12.80% | 27.69% | 23.61% | 21.51% | 18.97% | 16.25% | 13.68% | 11.18% | 8.83% | 7.08% | 6.65% | 6.54% | 6.59% | 6.54% | 6.58% |
| Total Debt as a % of Rate revenue | 0.00% | 7.26% | 26.00% | 22.58% | 19.25% | 16.01% | 12.93% | 9.99% | 7.19% | 4.53% | 1.99% | 0.14% | 0.00% | 0.00% | 0.00% | 0.00% |
| Debt servicing costs as a % of Total revenue | 0.10% | 0.05% | 0.17% | 0.15% | 0.14% | 0.12% | 0.10% | 0.08% | 0.06% | 0.04% | 0.02% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% |

Note: green = low risk; yellow = medium risk; red = sustainability concerns.

The **'Underlying Result'** compares recurrent income and recurrent expenditure. The underlying result is forecast to be in the yellow zone in 2020/21. This is due to having to bring to account 50% (\$5.48M) Victoria Grants Commission allocation for 2020/21 in the prior financial year (2019/20) as it was received in May 2020. The target for this indicator is > 0%.

The **'Underlying Working Capital'** assesses Balance Sheet strength and in particular Council's ability to pay existing liabilities. In the forward plan, the ratio is projected to dip into the yellow zone for 2022/33 and 2027/28 to 2031/32 for the 15 years of the Long Term Financial Plan with these dips attributed to the introduction of the \$2M COVID-19 Community Support Package and its effect on cash reserves and reprioritisation of capital. The target for this indicator is > 1.25.

The **'Sustainability Indicator'** is a measure of asset renewal and upgrade expenditure compared to depreciation expense. It assesses the extent to which Council renews its assets over time. The Sustainability Index is consistently in the green zone and this reflects Council's commitment to renewing and maintaining assets over the long term. The target for this indicator is > 100%. The budget indicator for the 2020/21 budget is 282%. This figure is higher than corresponding years due to the roll over of incomplete Capital Works during the 2019/20 financial year.

The three borrowing capacity indicators, **'Indebtedness'** (Target < 40%), **'Total Debt as a percentage of Rate Revenue'** (Target < 60%) and **'Debt Servicing Costs as a percentage of Total Revenue'** (Target < 5%) are forecast to be in the green zone for 2020/21 and beyond. Due to the inherent strength of the Balance Sheet, Council has capacity in the forward years to borrow for major capital projects. The budget indicators for the 2020/21 budget are Indebtedness 12.80%, Total Debt as % of Rate revenue 7.26% and Debt servicing costs as a % of Total revenue 0.05%.

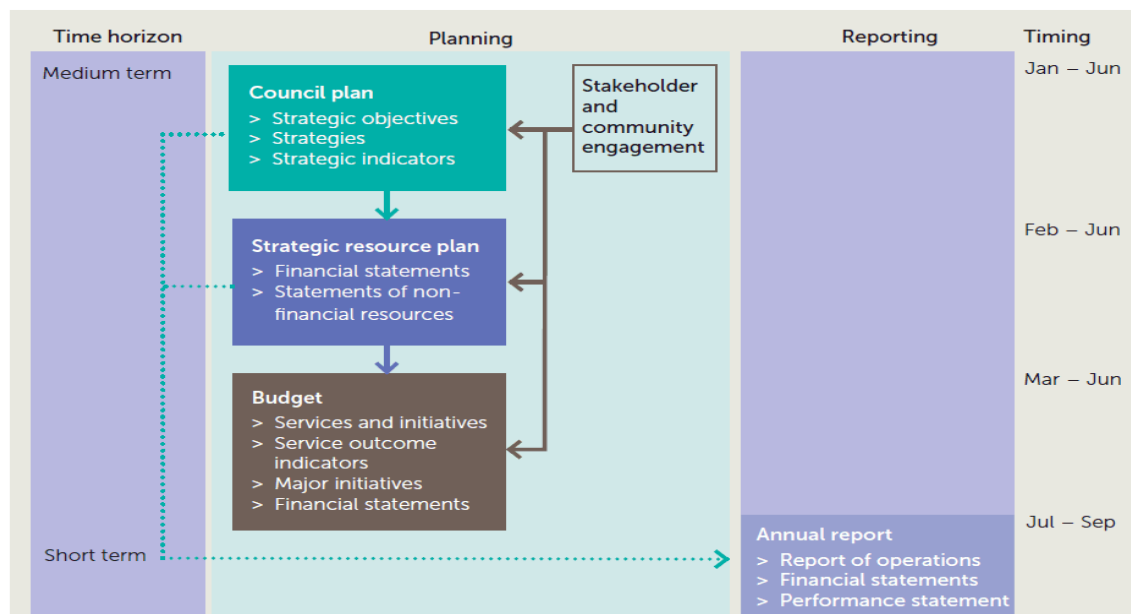
The key financial performance indicators in the Long Term Financial Plan serve as very important lead indicators to identify future years' financial ramifications of decisions that are made in the present period.

The 2020/21 Budget and Long Term Financial Plan are financially sustainable. Council will continue to monitor the Long Term Financial Plan on a monthly basis to ensure that it remains that way.

1. Link to the Council Plan

1.1 Planning and accountability framework

The Strategic Resource Plan (SRP), which is part of the Council Plan, is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve its strategic objectives. The Annual Budget, which is framed within the SRP, identifies the financial and non-financial resources needed to achieve the annual initiatives that contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

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

1.2 Our purpose

Our vision

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

Our values

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

Our Vision & Success

By 2024 Council aims to:

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

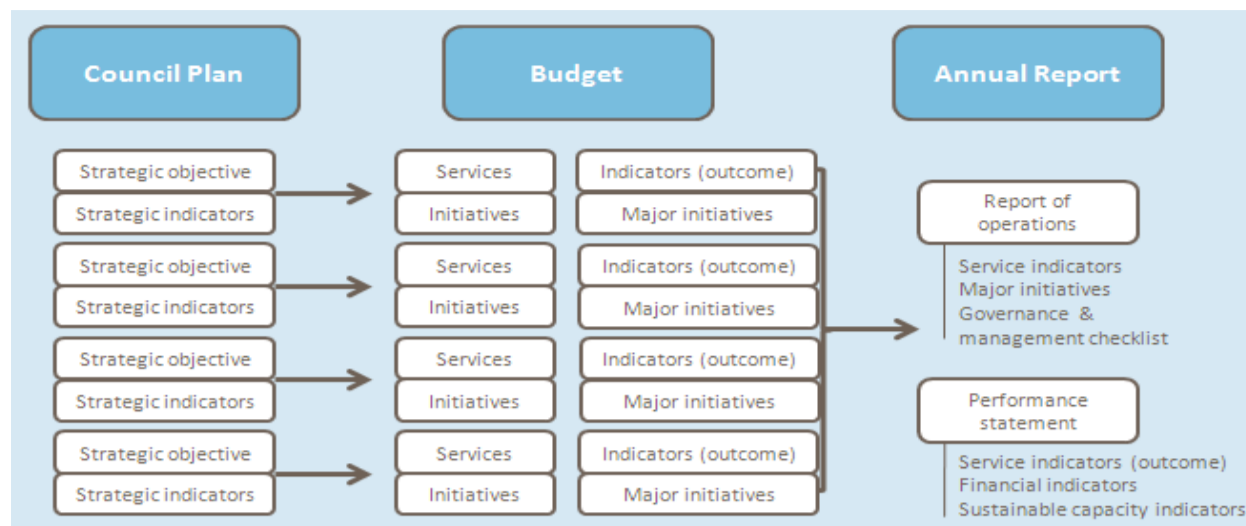
1.3 Strategic objectives

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

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

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

2. Services and service performance indicators



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1 - United Shire

The strategies to assist Council achieving this objective are to:

- 1.1 Develop a shared vision for the future direction of the Shire in partnership with the community.
- 1.2 Develop and support the leadership skills of existing and emerging community leaders, volunteers, community groups and networks.
- 1.3 Deliver efficient and responsive services that enhance the health, safety and well-being of the community.
- 1.4 Deliver Council's 'Community Support Package' to support the community to respond to the COVID-19 pandemic in the recovery and re-investment of community and economic activity across the Shire.

Services Funded

| Service area | Description of services provided | 2019/20 Forecast \$'000 | 2020/21 Budget \$'000 |
|--------------|----------------------------------|-------------------------------|-----------------------------|
|--------------|----------------------------------|-------------------------------|-----------------------------|

Corporate and Community Services Directorate includes:
 Corporate and Community Services Directorate includes:
 Services - Community Services;
 Management - Finance
 - Risk;
 - Innovation and Technology; and
 - Corporate Planning and Council Business.

Together these Departments provide strategic policy advice to Council to inform their decisions, coordinate the preparation of the four year Council Plan, coordinate Council meetings, develop good governance practices, plan for long term financial sustainability, facilitate community strengthening programs, proactively manage risks, manage corporate technologies and systems, and implement strategic directions relevant to the Directorate once set by Council.

Note: this Department Budget contains Corporate Planning and Council Business, Risk Management and Libraries

| | | |
|------------|--------------|--------------|
| <i>Exp</i> | 3,306 | 3,249 |
| <i>Rev</i> | 287 | 133 |
| NET | 3,019 | 3,116 |

Community Services Department provides policy advice and program delivery for the following services:

- Aged & Disability Services;
- Children and Family Services; including Maternal and Child Health; Immunisation, Pre-school and Playgroup support;
- Community Strengthening; and
- Progresses the Municipal Public Health and Wellbeing Plan.

Together these teams work towards creating a collaborative, self-supporting community.

| | | |
|------------|--------------|--------------|
| <i>Exp</i> | 2,520 | 2,673 |
| <i>Rev</i> | 970 | 861 |
| NET | 1,550 | 1,812 |

Council Plan 2020 - 2024 - Measure of Success Indicators

| Measure of Success Indicators | TARGET |
|--|--|
| 1. The effectiveness of Council and community partnerships will be measured by the quality of community projects supported financially by Council through the Community Grants Program. | All community grants funded will require a minimum ranking of 8 out of 10 |
| 2. The effectiveness of the Community Leadership Development Program will be measured by the number of participants actively engaged in the Program and the representation across the Shire. <i>Note: this is a two year initiative</i> | Minimum of 75 participants with broad representation from across the Shire per annum <i>Note: this is a two year initiative</i> |
| 3. The effectiveness of the Three Year Old Kindergarten Program will be measured by the increase in the number of children participating in the Program, the diversity of locations in which those children reside and the optimum use of Kindergarten facilities. | 95% of children enrolled through central enrolment are granted their first or second preference Aim for equal to or greater than 75% of existing providers offering a 15 hour Kindergarten Program weekly Baseline aims for 75% of eligible children in each location attending subsidised Three Year Old Kindergarten Program |

| Council Plan 2020 - 2024 - Initiatives | TARGET |
|---|---|
| 1. Implement the 'Community Leadership Development Program' to enhance skills and capabilities of our broader community. | by 30 June 2021 |
| 2. Adopt terms of reference and establish the membership of Council's Economic Development and Visitor Attraction Advisory Groups. | Report by each Advisory Group by 30 June 2021 |
| 3. Implement Council's \$2M 'Community Support Package' to assist the recovery of, and re-investment in, the Shire following the COVID-19 pandemic. | by 30 June 2021 |

| Service Performance Outcome Indicators | | | | |
|--|--|----------------|--|----------------|
| Service | Indicator | 2018/19 Actual | 2019/20 Forecast | 2020/21 Budget |
| Aquatic Facilities | Utilisation of aquatic facilities | 5 | Equal to or slightly higher than 2018/19 | 5 to 10 visits |
| Libraries | Participation - active Library borrowers in municipality | 16% | Equal to or slightly higher than 2018/19 | > 16% |
| Maternal and Child Health | Participation in the MCH service | 75% | Equal to or slightly higher than 2018/19 | > 70% |
| Maternal and Child Health | Participation in the MCH service by Aboriginal Children | 63% | Equal to or slightly higher than 2018/19 | > 60% |

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

2.2 Strategic Objective 2 - Economic Prosperity

The strategies to assist Council achieving this objective are to:

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

Services Funded

| Service area | Description of services provided | 2019/20 Forecast \$'000 | 2020/21 Budget \$'000 |
|----------------------------------|--|---|----------------------------------|
| Development Services Management | <p>The Development Services Directorate includes:</p> <ul style="list-style-type: none"> - Planning; - Regulatory Services; and - Economic Development and Tourism. <p>Together these Departments provide strategic policy advice to Council to inform decisions, undertake regional advocacy to facilitate planned growth in the Shire, education and enforcement activities and implement the strategic directions set by Council relevant to the Directorate.</p> | <p><i>Exp</i> 288 <i>Rev</i> - <i>NET</i> 288</p> | <p>296 - 296</p> |
| Planning Department | <p>The Planning Department provides statutory, strategic and social planning services to the community to provide for development, land use and community policy.</p> <p>The Department actively supports planned growth across the municipality, protects and enhances the unique identity and liveability of local districts and advocates to other levels of government and stakeholders for developments that will help the Shire prosper.</p> | <p><i>Exp</i> 1,635 <i>Rev</i> 631 <i>NET</i> 1,004</p> | <p>1,557 645 912</p> |
| Economic Development and Tourism | <p>The Economic Development and Tourism Department strategically plans for and facilitates economic expansion and investment within the Shire by actively promoting and supporting sustainable industry, business and tourism development.</p> <p>The Department manages Council's Coal Creek Community Park and Museum which aims to enhance the liveability of the Shire as the largest cultural heritage site in South Gippsland.</p> <p>The Department overseas Council's Caravan Parks at Yanakie and Port Welshpool.</p> <p><i>Note this Department Budget includes Caravan Park management.</i></p> | <p><i>Exp</i> 2,152 <i>Rev</i> 1,187 <i>NET</i> 965</p> | <p>2,273 1,240 1,033</p> |
| Regulatory Services | <p>The Regulatory Services Department is responsible for administration, education and enforcement of varied Victorian legislation along with Council's General Local Law. Services include:</p> <ul style="list-style-type: none"> - Animal management; - Building and planning enforcement; - Fire prevention; - Local Law development and enforcement; - Litter prevention; - Permits for places of public entertainment; - Parking control; - Registration of food, health and accommodation premises; - Report and consent applications for new building work; - School crossings; and - Wastewater. | <p><i>Exp</i> 1,874 <i>Rev</i> 1,273 <i>NET</i> 601</p> | <p>1,883 1,309 574</p> |

Council Plan 2020 - 2024 - Measure of Success Indicators

| Measure of Success Indicators | TARGET |
|---|---|
| 1. Advocacy efforts by Council aim to influence: - an increase in the Gross Regional Product (<i>the measure of all goods and services produced within the Shire</i>) - an increase in the Gross Revenue of businesses of all industry sectors in South Gippsland - an increase in the number of businesses in the Shire as measured by the Australian Business Register | Equal to or greater than 5% increase by 2024 <i>BASELINE: Gross Regional Product \$1,741,092</i> <hr/> Equal to or greater than 5% increase by 2024 <i>BASELINE: Gross Revenue Baseline \$3,543,907</i> <hr/> Equal to or greater than 5% increase in business registrations by 2024 <i>BASELINE: of 7,300</i> |
| 2. The effectiveness of supporting small businesses will be measured by reducing timelines and streamlining the regulatory process through the Better Approvals Program. | 90% of business applications processed utilising the Better Approval Program |
| 3. The effectiveness of efforts to increase local procurement will be measured by the percentage of local spend on Council goods and services. | An adopted policy position and definition of 'local spend', together with baseline targets established by June 2021 |
| 4. Time taken to decide planning applications. | Aim to reduce the number of days from 2019/20 baseline of 72 days, down to equal to or less than 60 days by June 2024 |

| Council Plan 2020 - 2024 - Initiatives | TARGET |
|--|-----------------|
| 1. Identify and advocate for Council's adopted Priority Projects to State and Federal Governments and other relevant stakeholders for funding support. | by 30 June 2021 |
| 2. Draft Economic Development Strategy presented to Council for adoption. | by 30 June 2021 |
| 3. Draft Tourism Strategy presented to Council for adoption. | by 30 June 2021 |
| 4. The Foster Structure Plan Refresh draft presented to Council for adoption. | by 30 June 2021 |

Service Performance Outcome Indicators

| Service | Indicator | 2018/19 Actual | 2019/20 Forecast | 2020/21 Budget |
|--------------------|--|----------------|--|----------------|
| Statutory Planning | Council planning decision upheld at VCAT | 80% | Equal to or slightly higher than 2018/19 | 80% or higher |

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

2.3 Strategic Objective 3 - Integrated Services & Infrastructure

The strategies to assist Council achieving this objective are to:

- 3.1 Establish a sustainable long-term program for capital works.
- 3.2 Optimise the lifecycle of Council's infrastructure through the use of predictive modelling to develop the asset renewal program.
- 3.3 Deliver services that enhance liveability and environmental sustainability for current and future generations.

| Services Funded | | | |
|---------------------------|---|---|--|
| Service area | Description of services provided | 2019/20 Forecast \$'000 | 2020/21 Budget \$'000 |
| Infrastructure Management | <p>The Infrastructure Directorate includes the following Departments:</p> <ul style="list-style-type: none"> - Infrastructure Planning; - Infrastructure Delivery; and - Operations. <p>Together these Departments provide strategic policy advice to inform decisions, prepare and deliver the Capital Works Program and Asset Management Plans, along with maintaining infrastructure, parks, gardens and public places.</p> | <p><i>Exp</i> 280</p> <p><i>Rev</i> -</p> <hr/> <p><i>NET</i> 280</p> | <p>287</p> <p>-</p> <hr/> <p>287</p> |
| Infrastructure Planning | <p>The Infrastructure Planning Department assists Council in achieving the objectives of its strategies and plans by providing services that contribute to a closely connected and engaged community.</p> <p>Services include managing Council's property portfolio (acquisition, disposal, leasing, and licensing of property), planning for and managing Council's building and recreational assets, managing waste disposal services, and promotion of a sustainable environment and solutions.</p> <p>The teams support and partner with a strong volunteer base to deliver a variety of community projects and education programs for all age groups and abilities.</p> | <p><i>Exp</i> 9,524</p> <p><i>Rev</i> 4,228</p> <hr/> <p><i>NET</i> 5,296</p> | <p>9,659</p> <p>2,729</p> <hr/> <p>6,930</p> |
| Infrastructure Delivery | <p>The Infrastructure Delivery Department assists Council in achieving the objectives of its strategies and plans by planning for and providing integrated services and community infrastructure.</p> <p>Services include coordinating and delivering Council's civil works design program for community infrastructure, determining future capital / community infrastructure projects for inclusion in the 15 Year Capital Works Program, and delivery of the annual Capital Works Program including community infrastructure projects (Major Capital Projects).</p> <p>The Department also delivers a range of services including contract management, preparing funding submissions for community projects, issuing engineering conditions for developments referred from Planning, and managing Council's infrastructure assets which incorporates the collection, management, and analysis of asset data.</p> | <p><i>Exp</i> 3,770</p> <p><i>Rev</i> 418</p> <hr/> <p><i>NET</i> 3,352</p> | <p>3,483</p> <p>385</p> <hr/> <p>3,098</p> |
| Infrastructure Operations | <p>The Operations Department assists Council in achieving the objectives of its strategies and plans by planning for and providing integrated services and infrastructure in order to meet current and future needs of the community.</p> <p>Services include delivering maintenance, construction, replacements and capital programs for roads, streets, drainage, culverts, bridges, parks, gardens, and playgrounds.</p> <p>The Department is also responsible for cleaning Council owned and managed public toilets and BBQ amenities, workshop operations, fleet and plant and the after-hours operations call out service.</p> <p>All services are to be in accordance with the Road Management Act, Road Management Plan, and associated Asset Management Plans.</p> | <p><i>Exp</i> 23,971</p> <p><i>Rev</i> 4,790</p> <hr/> <p><i>NET</i> 19,181</p> | <p>22,861</p> <p>3,597</p> <hr/> <p>19,264</p> |

Council Plan 2020 - 2024 - Measure of Success Indicators

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

| Council Plan 2020 - 2024 - Initiatives | TARGET |
|--|---------------------|
| 1. Great Southern Rail Trail extension between Leongatha and Korumburra completed. | by 30 June 2021 |
| 2. Mirboo North Swimming Pool re-development completed. | by 31 December 2020 |
| 3. Korumburra streetscape re-development commenced. | by 30 June 2021 |
| 4. Korumburra Hub development significantly progressed. | by 30 June 2021 |
| 5. Bair Street Leongatha streetscape significantly progressed (due for completion December 2021). | by 30 June 2021 |
| 6. Commence planning and advocacy to address kindergarten capacity shortfalls identified in the Early Years Infrastructure Strategy, and inclusion of requirements in the 'Blueprint for Social Community Infrastructure'. | by 30 June 2021 |
| 7. Commence planning for improved integrated public transport outcomes, in consultation with surrounding Shires and the State Government, with the intent to create public transport services between rural towns. | by 30 June 2021 |
| 8. Review and update the Sustainability Strategy and present to Council for adoption. | by 30 June 2021 |
| 9. Establish a Capital Works Program budgeting policy to be presented to Council for adoption. | by 30 June 2021 |
| 10. Review and update the 'Social and Community Infrastructure Blueprint' and present to Council for adoption. | by 31 March 2021 |
| 11. Establish baselines from predictive modelling for roads (by 30 June 2021) and buildings (by 31 December 2021), and review funding requirements against the long-term financial plan. | by 30 June 2021 |

Service Performance Outcome Indicators

| Service | Indicator | 2018/19 Actual | 2019/20 Forecast | 2020/21 Budget |
|-------------------|---|----------------|--|---|
| Roads | Satisfaction with sealed local roads | 48 | Equal to or slightly higher than 2018/19 | >50 |
| Waste Collection | Waste diversion from landfill | 52% | Equal to or slightly higher than 2018/19 | 50% to 57% |
| Animal Management | Health and safety - Animal management prosecutions | New in 2020 | Equal to or slightly higher than 2018/19 | Baseline target to be established between 0 to 50 |
| Food Safety | Health and safety - Critical and major non-compliance outcome notifications | 100% | Equal to or slightly higher than 2018/19 | 100% |

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

2.4 Strategic Objective 4 - Customer Focused Organisation

The strategies to assist Council achieving this objective are to:

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

| Services Funded | | | | |
|------------------------------|--|--------------------------|-------------------------------|-----------------------------|
| Service area | Description of services provided | | 2019/20 Forecast \$'000 | 2020/21 Budget \$'000 |
| Executive Office/ Management | The Executive Office builds strong and productive relationships with government and key regional agencies to strengthen the performance of Council. The Executive Office is accountable for ensuring that Council's objectives for the Council Plan are achieved through the allocation of appropriate resources, the provision of strategic policy and legal advice to Council and the establishment of good governance practices to guide the management of the organisation. | <i>Exp</i> <i>Rev</i> | 574 | 585 |
| | | <i>NET</i> | 574 | 585 |
| Finance and Procurement | The Finance Department deliver financial planning, budget management oversight and procurement coordination for the organisation. The Department comprises: - Accounting includes strategic financial advice, accounting systems and services, management accounting support and financial reporting; - Rates and Valuations includes property valuations for rating purposes and administration of rate collection; and - Procurement including contract and quotation management. Together the teams improve the financial sustainability of Council by pursuing continuous improvement in processes and procedures, sustainably managing finances and gaining efficiencies through procurement. | <i>Exp</i> | 4,086 | 3,636 |
| | | <i>Rev</i> | 679 | 808 |
| | | <i>NET</i> | 3,407 | 2,828 |
| Innovation Technology | The Innovation and Technology Department leads innovation, technology and corporate information management practices. The Department comprises: - Innovation and Technology, incorporates information technology strategy, policy, planning, process mapping, project development and delivery, systems management and on-going management of hardware and software; and - Corporate Information Management incorporates strategy, policies, systems' coordination and operational support to capture, manage and archive corporate records. | <i>Exp</i> | 2,562 | 2,671 |
| | | <i>Rev</i> | - | - |
| | | <i>NET</i> | 2,562 | 2,671 |
| People and Culture | The People and Culture Department ensure our people are developed and supported so they have the opportunity to deliver services to the best of their ability for the benefit of the community. The team's contribution to employee and organisation success is achieved through partnerships with Directorates using people and culture processes and systems; developing employee work environment, mindset and culture; providing people and culture expertise in role, work design, staffing, professional development, performance, remuneration, recognition, OHS, return to work, and wellbeing. | <i>Exp</i> | 1,119 | 1,242 |
| | | <i>Rev</i> | 158 | 228 |
| | | <i>NET</i> | 961 | 1,014 |
| Community Information | The Community Information Department plays a pivotal role in raising community awareness of Council services and strategic directions. It creates a working interface between Council, Council Departments and the community through customer services, media management, publishing material, social media, website management and internal liaison. | <i>Exp</i> | 798 | 830 |
| | | <i>Rev</i> | - | - |
| | | <i>NET</i> | 798 | 830 |

Council Plan 2020 - 2024 - Measure of Success Indicators

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

| Council Plan 2020 - 2024 - Initiatives | TARGET |
|---|---------------------|
| 1. Customer Service requests and complaint handling systems and process enhancements implemented. | by 30 June 2021 |
| 2. Undertake a review and refreshment of Council's Website. | by 30 June 2021 |
| 3. Undertake a review and update of the Customer Service Charter. | by 31 December 2020 |
| 4. A Service Review Framework and timetable developed and implementation commenced. | by 30 June 2021 |
| 5. Implement a program to better inform our community of the services, projects and activities their rates support. | by 30 June 2021 |
| 6. Finalise and implement South Gippsland Shire Council's 'Good Governance Framework' and report to the Minister for Local Government and the Community on activities achieved. | by 30 June 2021 |
| 7. Governance policies and procedures reviewed and gap analysis completed to assemble a contemporary suite of appropriate policies under the Good Governance Framework. | by 30 June 2021 |
| 8. Implement the required changes legislated and regulated by the new Local Government Act. <ul style="list-style-type: none"> - Budget reviewed and adopted by 30 June 2021. - Community Engagement Policy reviewed and adopted by 1 March 2021. - Councillor Expenses Policy reviewed and adopted by 1 September 2020. - Governance Rules adopted to replace Local Law No.2 2020, including Election Period Policy by 1 September 2020. - Audit and Risk Committee Charter Policy adopted by 1 September 2020. - Public Transparency Policy developed and adopted by 1 September 2020. | by 30 June 2021 |
| 9. Digital Strategy - phase one - basic community self-service capability available to the public. | by 30 June 2021 |

Service Performance Outcome Indicators

| Service | Indicator | 2018/19 Actual | 2019/20 Forecast | 2020/21 Budget |
|------------|---------------------------------------|----------------|--|----------------|
| Governance | Satisfaction with Council's decisions | 35 | Equal to or slightly higher than 2018/19 | 40 |

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

Service Performance Outcome Indicators Explanation

| Service | Indicator | Performance Measure | Computation |
|---------------------------|---|---|--|
| Aquatic Facilities | Utilisation of aquatic facilities | Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population) | Number of visits to aquatic facilities / Municipal population |
| Animal Management | Health and safety - Animal management prosecutions | Animal management prosecutions. (Number of successful animal management prosecutions) | Number of successful animal management prosecutions |
| Food safety | Health and safety - Critical and major non-compliance outcome notifications | 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 |
| Governance | Satisfaction with Council's decisions | Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community) | Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community |
| Libraries | Participation - active Library borrowers in municipality | Active library members. (Percentage of the municipal population that are active library members) | [Number of active library members / municipal population] x100 |
| Roads | Satisfaction with sealed local roads | 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. |
| Statutory planning | Council planning decision upheld at VCAT | Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside) | [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 |
| Waste collection | Waste diversion from landfill | Kerbside collection and 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 |
| Food safety | Health and safety - Critical and major non-compliance outcome notifications | 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 |
| Maternal and Child Health | Participation in the MCH service | 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] x100 |
| Maternal and Child Health | Participation in the MCH service by Aboriginal Children | Participation in 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 |

2.3 Reconciliation with budgeted operating result

| | Net Cost (Revenue) \$'000 | Expenditure \$'000 | Revenue \$'000 |
|--|---------------------------------|-----------------------|-------------------|
| United Shire | 4,928 | 5,922 | 994 |
| Economic Prosperity | 2,815 | 6,009 | 3,194 |
| Integrated Services & Infrastructure | 29,579 | 36,290 | 6,711 |
| Customer Focused Organisation | 7,928 | 8,964 | 1,036 |
| Total | 45,250 | 57,185 | 11,935 |
| Expenses added in: | | | |
| Finance costs | | 32 | |
| Others | | 2,189 | |
| COVID-19 Stimulus | | 2,000 | |
| Deficit before funding sources | | 49,471 | |
| Funding sources added in: | | | |
| Rates revenue | | 41,873 | |
| Waste charge revenue | | 3,371 | |
| Special Rates and Charges | | 7 | |
| Capital grants and contributions | | 10,691 | |
| Total funding sources | | 55,942 | |
| Surplus/(deficit) for the year | | 6,471 | |
| Less | | | |
| Capital grants | | 9,617 | |
| Capital contributions | | 1,074 | |
| Underlying surplus/(deficit) for the year | | (4,220) | |

3. Financial Statements

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.

3.1 Budgeted Comprehensive Income Statement

3.2 Budgeted Balance Sheet

3.3 Budgeted Statement of Changes in Equity

3.4 Budgeted Statement of Cash Flows

3.5 Budgeted Statement of Capital Works

3.6 Budgeted Statement of Human Resources

Pending Accounting Standards

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

Standards that may impact on the 2020-21 financial statements, not considered in the preparation of the budget include:

AASB 1059 Service Concession Arrangements: Grantors

3.1 Budgeted Comprehensive Income Statement

For the four years ending 30 June 2024

| | | Forecast Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Strategic Resource Plan Projections | | |
|--|---------|---|-----------------------------|--|-------------------|-------------------|
| | NOTES | | | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 |
| Income | | | | | | |
| Rates and charges | 4.1.1 | 43,869 | 45,252 | 46,385 | 47,593 | 48,941 |
| Statutory fees and fines | 4.1.2 | 924 | 960 | 988 | 1,006 | 1,032 |
| User fees | 4.1.3 | 4,185 | 4,387 | 4,482 | 4,582 | 4,685 |
| Grants - Operating | 4.1.4.1 | 13,799 | 7,862 | 11,712 | 11,807 | 12,045 |
| Grants - Capital | 4.1.4.2 | 5,735 | 9,617 | 5,585 | 6,135 | 3,385 |
| Contributions - monetary | 4.1.5 | 360 | 896 | 287 | 648 | 620 |
| Contributions - non-monetary | 4.1.5 | 395 | 404 | 413 | 422 | 431 |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | | (260) | 257 | - | 2,573 | 750 |
| Other income | 4.1.6 | 1,637 | 1,771 | 1,786 | 1,801 | 1,824 |
| Total income | | 70,644 | 71,406 | 71,638 | 76,567 | 73,713 |
| Expenses | | | | | | |
| Employee costs | 4.1.7 | 25,222 | 26,330 | 26,616 | 26,930 | 27,579 |
| Materials and services | 4.1.8 | 23,078 | 23,475 | 20,761 | 20,618 | 21,078 |
| Depreciation | 4.1.9 | 11,554 | 11,917 | 12,290 | 11,523 | 11,937 |
| Amortisation - intangible assets | 4.1.10 | 225 | 225 | 225 | 225 | 225 |
| Amortisation - right of use assets | 4.1.11 | 87 | 87 | 80 | - | - |
| Bad and doubtful debts | | - | - | - | - | - |
| Borrowing costs | | 59 | 32 | 119 | 115 | 101 |
| Finance costs - leases | | 9 | 5 | 2 | - | - |
| Other expenses | 4.1.12 | 3,001 | 2,864 | 3,142 | 3,319 | 3,386 |
| Total expenses | | 63,235 | 64,935 | 63,235 | 62,730 | 64,306 |
| Surplus / (deficit) for the year | | 7,409 | 6,471 | 8,403 | 13,837 | 9,407 |
| Other comprehensive income | | | | | | |
| Items that will not be reclassified to surplus or deficit in future periods | | | | | | |
| Net asset revaluation increment /(decrement) | | - | - | - | - | - |
| Total comprehensive result | | 7,409 | 6,471 | 8,403 | 13,837 | 9,407 |
| Underlying result reconciliation | | | | | | |
| Surplus / (deficit) for the year | | 7,409 | 6,471 | 8,403 | 13,837 | 9,407 |
| Less Contributions - cash | | (147) | (670) | (216) | (575) | (545) |
| Less Contributions - non-monetary | | (395) | (404) | (413) | (422) | (431) |
| Less Grants - capital (non-recurrent) | | (5,735) | (9,617) | (5,585) | (6,135) | (3,385) |
| Underlying result | 4.1.13 | 1,132 | (4,220) | 2,189 | 6,705 | 5,046 |

3.2 Budgeted Balance Sheet

For the four years ending 30 June 2024

| | NOTES | Forecast | Budget | Strategic Resource Plan | | |
|---|-------|----------------|----------------|-------------------------|----------------|----------------|
| | | Actual | | Projections | | |
| | | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 20,573 | 8,192 | 10,432 | 8,782 | 9,838 |
| Trade and other receivables | | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 |
| Other financial assets | | 12,273 | 7,273 | 3,273 | 3,273 | 3,273 |
| Inventories | | 240 | 240 | 240 | 240 | 240 |
| Other assets | | 58 | 58 | 58 | 58 | 58 |
| Total current assets | 4.2.1 | 38,662 | 21,281 | 19,521 | 17,871 | 18,927 |
| Non-current assets | | | | | | |
| Investments in associates, joint arrangement and subsidiaries | | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 |
| Property, infrastructure, plant and equipment | | 558,839 | 586,083 | 605,130 | 619,414 | 626,552 |
| Right-of-use assets | 4.2.5 | 167 | 80 | - | - | - |
| Investment property | | 587 | 587 | 587 | 587 | 587 |
| Total non-current assets | 4.2.3 | 560,951 | 588,108 | 607,075 | 621,359 | 628,497 |
| Total assets | | 599,613 | 609,389 | 626,596 | 639,230 | 647,424 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 |
| Trust funds and deposits | | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 |
| Provisions | | 5,936 | 5,976 | 6,016 | 6,056 | 6,096 |
| Interest-bearing liabilities | 4.2.8 | - | 350 | 1,076 | 1,099 | 1,122 |
| Lease liabilities | 4.2.5 | 87 | 83 | - | - | - |
| Total current liabilities | 4.2.2 | 12,700 | 13,086 | 13,769 | 13,832 | 13,895 |
| Non-current liabilities | | | | | | |
| Provisions | | 3,732 | 3,799 | 3,869 | 3,941 | 4,016 |
| Interest-bearing liabilities | 4.2.8 | - | 2,935 | 10,986 | 9,648 | 8,297 |
| Lease liabilities | 4.2.5 | 83 | - | - | - | - |
| Total non-current liabilities | 4.2.4 | 3,815 | 6,734 | 14,855 | 13,589 | 12,313 |
| Total liabilities | | 16,515 | 19,820 | 28,624 | 27,421 | 26,208 |
| Net assets | | 583,098 | 589,569 | 597,972 | 611,809 | 621,216 |
| Equity | | | | | | |
| Accumulated surplus | | 234,705 | 241,110 | 249,446 | 262,840 | 271,601 |
| Reserves | | 348,393 | 348,459 | 348,526 | 348,969 | 349,615 |
| Total equity | 4.2.7 | 583,098 | 589,569 | 597,972 | 611,809 | 621,216 |

3.3 Budgeted Statement of Changes in Equity

For the four years ending 30 June 2024

| | NOTES | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|--|-------|-----------------|----------------------------------|----------------------------------|-----------------------------|
| 2019/20 Forecast Actual | | | | | |
| Balance at beginning of the financial year | | 577,838 | 224,710 | 348,149 | 4,979 |
| Impact of adoption of new accounting standards | | (2,149) | (2,149) | - | - |
| Adjusted opening balance | | 575,689 | 222,561 | 348,149 | 4,979 |
| Surplus/(deficit) for the year | | 7,409 | 7,409 | - | - |
| Transfers to other reserves | | - | (1,515) | - | 1,515 |
| Transfers from other reserves | | - | 6,250 | - | (6,250) |
| Balance at end of the financial year | | 583,098 | 234,705 | 348,149 | 244 |
| 2020/21 Budget | | | | | |
| Balance at beginning of the financial year | | 583,098 | 234,705 | 348,149 | 244 |
| Surplus/(deficit) for the year | | 6,471 | 6,471 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | 4.3.1 | - | (1,563) | - | 1,563 |
| Transfers from other reserves | 4.3.1 | - | 1,497 | - | (1,497) |
| Balance at end of the financial year | 4.3.2 | 589,569 | 241,110 | 348,149 | 310 |
| 2021/22 | | | | | |
| Balance at beginning of the financial year | | 589,569 | 241,110 | 348,149 | 310 |
| Surplus/(deficit) for the year | | 8,403 | 8,403 | - | - |
| Transfers to other reserves | | - | (1,762) | - | 1,762 |
| Transfers from other reserves | | - | 1,695 | - | (1,695) |
| Balance at end of the financial year | | 597,972 | 249,446 | 348,149 | 377 |
| 2022/23 | | | | | |
| Balance at beginning of the financial year | | 597,972 | 249,446 | 348,149 | 377 |
| Surplus/(deficit) for the year | | 13,837 | 13,837 | - | - |
| Transfers to other reserves | | - | (2,270) | - | 2,270 |
| Transfers from other reserves | | - | 1,828 | - | (1,828) |
| Balance at end of the financial year | | 611,809 | 262,841 | 348,149 | 819 |
| 2023/24 | | | | | |
| Balance at beginning of the financial year | | 611,809 | 262,841 | 348,149 | 819 |
| Surplus/(deficit) for the year | | 9,407 | 9,407 | - | - |
| Transfers to other reserves | | - | (2,209) | - | 2,209 |
| Transfers from other reserves | | - | 1,563 | - | (1,563) |
| Balance at end of the financial year | | 621,216 | 271,602 | 348,149 | 1,465 |

3.4 Budgeted Statement of Cash Flows

For the four years ending 30 June 2024

| | Notes | Forecast | Budget | Strategic Resource Plan | | |
|---|-------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| | | Actual | | Projections | | |
| | | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| Cash flows from operating activities | | | | | | |
| Rates and charges | | 43,869 | 45,252 | 46,385 | 47,593 | 48,941 |
| Statutory fees and fines | | 924 | 960 | 988 | 1,006 | 1,032 |
| User fees | | 4,185 | 4,387 | 4,482 | 4,582 | 4,685 |
| Grants - operating | | 13,799 | 7,862 | 11,712 | 11,807 | 12,045 |
| Grants - capital | | 5,735 | 9,617 | 5,585 | 6,135 | 3,385 |
| Contributions - monetary | | 360 | 896 | 287 | 648 | 620 |
| Interest received | | 550 | 550 | 550 | 550 | 550 |
| Other receipts | | 1,087 | 1,221 | 1,236 | 1,251 | 1,274 |
| Employee costs | | (25,117) | (26,223) | (26,506) | (26,818) | (27,464) |
| Materials and services | | (22,973) | (23,382) | (20,656) | (20,532) | (20,990) |
| Short-term, low value and variable lease payments | | (105) | (93) | (105) | (86) | (88) |
| Other payments | | (3,001) | (2,864) | (3,142) | (3,319) | (3,386) |
| Net cash provided by/(used in) operating activities | 4.4.1 | 19,313 | 18,183 | 20,816 | 22,817 | 20,604 |
| Cash flows from investing activities | | | | | | |
| Payments for property, infrastructure, plant and equipment | | (18,977) | (39,629) | (31,640) | (27,545) | (19,566) |
| Proceeds from sale of property, infrastructure, plant and equipment | | 739 | 904 | 491 | 4,508 | 1,447 |
| Redemption of financial investments | | 16,000 | 5,000 | 4,000 | - | - |
| Net cash provided by/ (used in) investing activities | 4.4.2 | (2,238) | (33,725) | (27,149) | (23,037) | (18,119) |
| Cash flows from financing activities | | | | | | |
| Finance costs | | (68) | (37) | (121) | (115) | (101) |
| Repayment of lease liabilities | | (84) | (87) | (83) | - | - |
| Proceeds from borrowings | | - | 3,600 | 10,000 | - | - |
| Repayment of borrowings | | (3,350) | (315) | (1,223) | (1,315) | (1,328) |
| Net cash provided by/(used in) financing activities | 4.4.3 | (3,502) | 3,161 | 8,573 | (1,430) | (1,429) |
| Net increase/(decrease) in cash and cash equivalents | | 13,573 | (12,381) | 2,240 | (1,650) | 1,056 |
| Cash and cash equivalents at the beginning of the financial year | | 7,000 | 20,573 | 8,192 | 10,432 | 8,782 |
| Cash and cash equivalents at the end of the financial year | | 20,573 | 8,192 | 10,432 | 8,782 | 9,838 |

3.5 Budgeted Statement of Capital Works

For the four years ending 30 June 2024

| | NOTES | Forecast | Budget | Strategic Resource Plan | | |
|--|-------|-----------------------------|-------------------|-------------------------|-------------------|-------------------|
| | | Actual 2019/20 \$'000 | 2020/21 \$'000 | Projections | | |
| | | | | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 |
| Property | | | | | | |
| Land | | 750 | - | - | - | - |
| Total land | | 750 | - | - | - | - |
| Buildings | | 2,016 | 7,031 | 10,816 | 11,558 | 4,401 |
| Total buildings | | 2,016 | 7,031 | 10,816 | 11,558 | 4,401 |
| Total property | | 2,766 | 7,031 | 10,816 | 11,558 | 4,401 |
| Plant and equipment | | | | | | |
| Plant, machinery and equipment | | 2,302 | 3,659 | 2,396 | 2,166 | 2,756 |
| Computers and telecommunications | | 2,054 | 763 | 850 | 617 | 985 |
| Total plant and equipment | | 4,356 | 4,422 | 3,247 | 2,783 | 3,741 |
| Infrastructure | | | | | | |
| Roads | | 6,799 | 10,325 | 11,319 | 9,294 | 8,673 |
| Bridges | | 563 | 974 | 287 | 253 | 263 |
| Major Culverts | | 47 | 686 | 156 | 67 | 151 |
| Footpaths and cycleways | | 855 | 4,053 | 3,455 | 568 | 512 |
| Drainage | | 174 | 86 | 390 | - | 139 |
| Off street car parks | | - | - | - | - | - |
| Waste management | | - | - | 304 | 2,505 | 1,093 |
| Other infrastructure | | 3,417 | 12,052 | 1,667 | 517 | 594 |
| Total infrastructure | | 11,855 | 28,176 | 17,578 | 13,203 | 11,424 |
| Total capital works expenditure | 4.5.1 | 18,977 | 39,629 | 31,640 | 27,545 | 19,566 |
| Represented by: | | | | | | |
| New asset expenditure | | - | - | - | - | - |
| Asset renewal expenditure | | 16,624 | 33,543 | 18,227 | 14,709 | 16,592 |
| Asset expansion expenditure | | 2,033 | 5,159 | 12,208 | 10,112 | 1,151 |
| Asset upgrade expenditure | | 319 | 927 | 1,205 | 2,724 | 1,823 |
| Total capital works expenditure | 4.5.1 | 18,977 | 39,629 | 31,640 | 27,545 | 19,566 |
| Funding sources represented by: | | | | | | |
| Grants | | 5,735 | 9,617 | 5,585 | 6,135 | 3,385 |
| Contributions | | 147 | 670 | 216 | 575 | 545 |
| Council cash | | 13,095 | 25,742 | 15,839 | 20,835 | 15,637 |
| Borrowings | | - | 3,600 | 10,000 | - | - |
| Total capital works expenditure | 4.5.1 | 18,977 | 39,629 | 31,640 | 27,545 | 19,566 |

3.6 Budgeted Statement of Human Resources

For the four years ending 30 June 2024

| | Forecast | Budget | Strategic Resource Plan | | |
|--------------------------------|---------------|---------------|-------------------------|---------------|---------------|
| | Actual | | Projections | | |
| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 25,222 | 26,330 | 26,616 | 26,930 | 27,579 |
| Employee costs - capital | 1,164 | 1,114 | 1,119 | 1,153 | 1,186 |
| Total staff expenditure | 26,386 | 27,444 | 27,735 | 28,083 | 28,765 |
| | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | |
| Employees | 253.06 | 256.35 | 252.53 | 249.66 | 248.66 |
| Total staff numbers | 253.06 | 256.35 | 252.53 | 249.66 | 248.66 |

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

| | Budget | Permanent | |
|--|---------------|---------------|--------------|
| | 2020/21 | Full Time | Part time |
| | \$'000 | \$'000 | \$'000 |
| Corporate and Community Services | 5,481 | 4,418 | 1,063 |
| Development Services | 4,172 | 3,428 | 744 |
| Infrastructure Services | 11,376 | 10,857 | 519 |
| Executive Services | 1,079 | 863 | 216 |
| Total permanent staff expenditure | 22,108 | 19,566 | 2,542 |
| Casuals, temporary and other expenditure | 5,336 | | |
| Total expenditure | 27,444 | | |

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

| | Budget | Permanent | |
|--|---------------|---------------|--------------|
| | 2020/21 | Full Time | Part time |
| | | | |
| Corporate and Community Services | 47.60 | 38.27 | 9.33 |
| Development Services | 39.44 | 30.75 | 8.69 |
| Infrastructure Services | 116.42 | 110.46 | 5.96 |
| Executive Services | 9.85 | 7.60 | 2.25 |
| Total permanent staff expenditure | 213.31 | 187.08 | 26.23 |
| Casuals, temporary and other expenditure | 43.04 | | |
| Total staff | 256.35 | | |

4. Notes to the budgeted financial statements

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue, accounting for around 63% of the total recurrent revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year based on the cost of living. The FGRS cap for 2020/21 has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.0%. Council does not have a Municipal Charge.

This will raise total rates and charges for 2020/21 to \$45.25M.

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

| | Forecast Actual | Budget | Change | |
|--|-----------------|---------------|--------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| General rates* | 39,960 | 41,193 | 1,233 | 3.09% |
| Waste management charge | 3,242 | 3,371 | 129 | 3.98% |
| Supplementary rates and rate adjustments | 292 | 307 | 15 | 5.14% |
| Special Rates and Charges | 7 | 7 | 0 | 0.00% |
| Interest on rates and charges | 177 | 181 | 4 | 2.26% |
| Revenue in lieu of rates | 191 | 193 | 2 | 1.05% |
| Total rates and charges | 43,869 | 45,252 | 1,383 | 3.15% |

*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 s.158 of the Act for each type or class of land compared with the previous financial year. The rates in the dollar proposed for 20/21 may vary to the rates presented below in the final budget due to an unresolved valuation at the time of preparing the budget. The outcome of the valuation will be finalised in time for final adoption on 30th June.

The increase in rate for Rural Residential properties is due to the phasing out of this category over two years as per Council direction. The differential rate for 2020/21 has increased from 0.80 to 0.90 of the General rate.

A Council decision to consolidate the previous categories of Extractive Industries and Infrastructure and Utilities into the Industrial category has been reflected in this table.

| Type or class of land | 2019/20 cents/\$CIV* | 2020/21 cents/\$CIV* | Change |
|---|-------------------------|-------------------------|---------------|
| General / Residential properties | 0.491133 | 0.474112 | -3.47% |
| Industrial properties | 0.515689 | 0.497818 | -3.47% |
| Extractive Industries | 0.515689 | | n/a |
| Infrastructure and Utilities properties | 0.515689 | | n/a |
| Commercial properties | 0.515689 | 0.497818 | -3.47% |
| Farm properties | 0.343793 | 0.331879 | -3.47% |
| Rural residential properties | 0.392906 | 0.426701 | 8.60% |
| Vacant Rural properties | 0.343793 | 0.331879 | -3.47% |
| Vacant other properties | 0.982265 | 0.948224 | -3.47% |
| Cultural and recreational properties | 0.245566 | 0.237056 | -3.47% |

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.

The increase in rate for Rural Residential properties is due to the phasing out of this category over two years. The differential rate for 2020/21 has increased from 0.80 to 0.90 of the General rate.

A Council decision to consolidate the previous categories of Extractive Industries and Infrastructure and Utilities into the Industrial category has been reflected in this table.

| Type or class of land | 2019/20 | 2020/21 | Change | |
|---|---------------|---------------|--------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| General / Residential | 24,558 | 25,528 | 970 | 3.95% |
| Industrial | 828 | 1,224 | 396 | 47.83% |
| Extractive Industries | 119 | 0 | (119) | -100.00% |
| Infrastructure and Utilities | 249 | 0 | (249) | -100.00% |
| Commercial | 1,387 | 1,396 | 9 | 0.65% |
| Farm | 10,727 | 10,943 | 216 | 2.01% |
| Rural residential | 91 | 97 | 6 | 6.59% |
| Vacant Rural | 111 | 107 | (4) | -3.60% |
| Vacant other | 1,868 | 1,878 | 10 | 0.54% |
| Cultural and recreational | 22 | 20 | (2) | -9.09% |
| Total amount to be raised by general rates | 39,960 | 41,193 | 1,233 | 3.09% |

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 | 2019/20 | 2020/21 | Change | |
|------------------------------------|---------------|---------------|------------|--------------|
| | Number | Number | \$'000 | % |
| General / Residential | 13,894 | 14,093 | 199 | 1.43% |
| Industrial | 216 | 352 | 136 | 62.96% |
| Extractive Industries | 12 | 0 | (12) | -100.00% |
| Infrastructure and Utilities | 112 | 0 | (112) | -100.00% |
| Commercial | 647 | 647 | 0 | 0.00% |
| Farm | 3,297 | 3,270 | (27) | -0.82% |
| Rural residential | 39 | 35 | (4) | -10.26% |
| Vacant Rural | 205 | 197 | (8) | -3.90% |
| Vacant other | 1,335 | 1,302 | (33) | -2.47% |
| Cultural and recreational | 22 | 22 | 0 | 0.00% |
| Total number of assessments | 19,779 | 19,918 | 139 | 0.70% |

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 | 2019/20 | 2020/21 | Change | |
|------------------------------|------------------|------------------|----------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| General / Residential | 5,000,197 | 5,384,545 | 384,348 | 7.69% |
| Industrial | 160,591 | 245,774 | 85,183 | 53.04% |
| Extractive Industries | 23,059 | 0 | (23,059) | -100.00% |
| Infrastructure and Utilities | 48,342 | 0 | (48,342) | -100.00% |
| Commercial | 269,047 | 280,381 | 11,334 | 4.21% |
| Farm | 3,120,128 | 3,297,230 | 177,102 | 5.68% |
| Rural residential | 23,278 | 22,752 | (526) | -2.26% |
| Vacant Rural | 32,245 | 32,199 | (46) | -0.14% |
| Vacant other | 190,168 | 198,127 | 7,959 | 4.19% |
| Cultural and recreational | 8,953 | 8,279 | (674) | -7.53% |
| Total value of land | 8,876,008 | 9,469,287 | 593,279 | 6.68% |

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

| Type of Charge | Per Rateable Property 2019/20 | Per Rateable Property 2020/21 | Change | |
|----------------|-------------------------------|-------------------------------|--------|---|
| | \$ | \$ | \$ | % |
| Municipal | - | - | - | - |

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

| Type of Charge | 2019/20 | 2020/21 | Change | |
|----------------|---------|---------|--------|---|
| | \$ | \$ | \$ | % |
| Municipal | - | - | - | - |

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under s.162 of the Act compared with the previous financial year. The State Government have increased the landfill levy which will result in an increased kerbside charge. This increase will not be levied by the State Government for the first six months of financial year 20/21. For the second six months of the financial year, the increase will not be passed on to ratepayers and will be funded from within the \$2M Community Support Package.

| Type of Charge | Per Rateable Property 2019/20 | Per Rateable Property 2020/21 | Change | |
|---|-------------------------------|-------------------------------|--------|--------------|
| | \$ | \$ | \$ | % |
| Waste Services Charge A - Kerbside garbage and recycling collection service charge – Residential (120 litre weekly garbage/240 litre fortnightly recycling). | 213.10 | 217.35 | 4.25 | 1.99% |
| Waste Services Charge B - Kerbside recycling only collection service charge - Commercial (2 x 240 litre fortnightly recycling service only), | 213.10 | 217.35 | 4.25 | 1.99% |
| Waste Services Charge C - Kerbside garbage and recycling collection service – Commercial premises only (240 litre weekly garbage / 240 litre fortnightly recycling). | 300.10 | 306.10 | 6.00 | 2.00% |
| Waste Services Charge D – Kerbside garbage and recycling collection service - Sandy Point (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer). | 220.30 | 224.70 | 4.40 | 2.00% |
| Waste Services Charge E – Kerbside garbage and recycling collection service - Waratah Bay (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer). | 252.50 | 257.55 | 5.05 | 2.00% |
| Waste Services Charge G – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April | 161.10 | 164.30 | 3.20 | 1.99% |
| Waste Services Charge H – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months | 256.00 | 261.10 | 5.10 | 1.99% |
| Waste Services Charge J – Kerbside garbage and recycling collection service – Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April | 147.70 | 150.65 | 2.95 | 2.00% |
| Waste Services Charge K – Kerbside garbage and recycling collection service Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months | 263.40 | 268.65 | 5.25 | 1.99% |
| Garb Green Waste Bin – Kerbside green waste collection service (240 litre fortnightly) for 12 months | 82.70 | 84.35 | 1.65 | 2.00% |

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 | 2019/20 | 2020/21 | Change | |
|-------------------------|------------------|------------------|----------------|---------------|
| | \$ | \$ | \$ | % |
| Waste Services Charge A | 1,990,354 | 2,066,346 | 75,992 | 3.82% |
| Waste Services Charge B | 13,638 | 14,780 | 1,142 | 8.37% |
| Waste Services Charge C | 83,728 | 84,790 | 1,062 | 1.27% |
| Waste Services Charge D | 153,549 | 156,841 | 3,292 | 2.14% |
| Waste Services Charge E | 28,785 | 29,361 | 576 | 2.00% |
| Waste Services Charge G | 183,976 | 179,251 | (4,725) | -2.57% |
| Waste Services Charge H | 152,576 | 172,065 | 19,489 | 12.77% |
| Waste Services Charge J | 886 | 904 | 18 | 2.02% |
| Waste Services Charge K | 6,058 | 7,791 | 1,733 | 28.60% |
| Garb Green Waste Bin | 628,768 | 658,858 | 30,090 | 4.79% |
| Total | 3,242,318 | 3,370,986 | 128,668 | 3.97% |

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

| | 2019/20 | 2020/21 | Change | |
|--------------------------------|---------------|---------------|--------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| <i>General rates</i> | 39,960 | 41,193 | 1,233 | 3.09% |
| <i>Revenue in lieu</i> | 191 | 193 | 2 | 1.05% |
| <i>Waste service charges</i> | 3,242 | 3,371 | 129 | 3.98% |
| Total Rates and charges | 43,393 | 44,757 | 1,364 | 3.14% |

4.1.1(l) Fair Go Rates System Compliance

South Gippsland Shire Council is fully compliant with the State Government's Fair Go Rates System

| | 2019/20 | 2020/21 |
|--|--------------|--------------|
| Total Rates Annualised 30th June previous year | \$ 38,986 | \$ 40,385 |
| Number of rateable properties | 19,779 | 19,918 |
| Base Average Rates | \$ 1,971.08 | \$ 2,027.56 |
| Maximum Rate Increase (set by the State Government) | 2.50% | 2.00% |
| Capped Average Rate | \$ 2,020.36 | \$ 2,068.11 |
| Maximum General Rates and Municipal Charges Revenue | \$ 39,961 | \$ 41,193 |
| Budgeted General Rates and Municipal Charges Revenue | \$ 39,960 | \$ 41,193 |

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

As per 4.1.1(i), the State Government landfill levy has been increased. Due to State Government deferring the charge initially, and South Gippsland Shire Council covering the increase for the remainder of the financial year, ratepayers will not see a kerbside charge increase until financial year 21/22.

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

4.1.2 Statutory fees and fines

| Program | Forecast Actual | Budget | Change | |
|---------------------------------------|-----------------|------------|-----------|--------------|
| | 2019/20 | 2020/21 | \$'000 | % |
| Engineering Services | 49 | 50 | 1 | 2.04% |
| Environmental Health | 3 | 16 | 13 | 433.33% |
| Local Laws | 177 | 181 | 4 | 2.26% |
| Municipal Building | 174 | 174 | 0 | 0.00% |
| Rates and Valuations | 32 | 39 | 7 | 21.88% |
| Risk and Procurement | 1 | 1 | (0) | -43.70% |
| Statutory Planning | 469 | 480 | 11 | 2.35% |
| Strategic Planning | 19 | 19 | 0 | 0.00% |
| Total statutory fees and fines | 924 | 960 | 36 | 3.85% |

Statutory fees are projected to increase by \$36k (3.85%), which is predominately made up of an increase in Environmental Health and Statutory Planning revenue. Environmental Health increase is for Caravan Park Residential Tenancies Act fees and Planning revenue due to anticipated increase in activity.

4.1.3 User fees

| Program | Forecast Actual | Budget | Change | |
|--------------------------------------|-----------------|--------------|------------|--------------|
| | 2019/20 | 2020/21 | \$'000 | % |
| Assets | 23 | 22 | (1) | -4.35% |
| Caravan Parks | 925 | 956 | 31 | 3.35% |
| Children and Family Services | 11 | 11 | 0 | 0.00% |
| Coal Creek Community Park and Museum | 60 | 100 | 40 | 66.67% |
| Community Strengthening | 5 | 5 | 0 | 0.00% |
| Engineering Services | 15 | 15 | 0 | 0.00% |
| Environmental Health | 290 | 297 | 7 | 2.41% |
| Local Laws | 501 | 510 | 9 | 1.80% |
| Municipal Building | 10 | 10 | 0 | 0.00% |
| Statutory Planning | 65 | 67 | 2 | 3.08% |
| Strategic Planning | 1 | 2 | 1 | 100.00% |
| Sustainability | 2,279 | 2,392 | 113 | 4.96% |
| Total user fees | 4,185 | 4,387 | 202 | 4.83% |

User fees will increase by \$202k (4.83%). These fees relate to the recovery of service delivery costs from the users of the service.

User fee increases are generally increased in line with the rate increase. The majority of the increase is in Sustainability which is driven by an increase in the estimated tonnage of waste being deposited to landfill by commercial operators.

The increase in Coal Creek and Sustainability fees in 20/21 is due to reduced fees during COVID-19 in 19/20.

4.1.4 Grants

| | Forecast Actual | | Budget | Change | |
|--|-----------------|--|---------------|----------------|---------------|
| | 2019/20 | | 2020/21 | | |
| | \$'000 | | \$'000 | \$'000 | % |
| Grants were received in respect of the following: | | | | | |
| Commonwealth funded grants | 15,419 | | 12,354 | (3,065) | -19.9% |
| State/other bodies funded grants | 4,115 | | 5,125 | 1,010 | 24.5% |
| Total grants received | 19,534 | | 17,479 | (2,055) | -10.5% |

4.1.4.1 Operating grants

| | Forecast Actual | | Budget | Change | |
|---|-----------------|--|--------------|----------------|---------------|
| | 2019/20 | | 2020/21 | | |
| | \$'000 | | \$'000 | \$'000 | % |
| Recurrent - Commonwealth Government | | | | | |
| Financial Assistance Grants (VGC) | 10,602 | | 4,887 | (5,715) | -54% |
| Immunisation | 4 | | 4 | 0 | 0% |
| Home and Community Care | 268 | | 201 | (67) | -25% |
| Recurrent - State Government | | | | | |
| Preschool Inclusion Program | 81 | | 83 | 2 | 2% |
| Supported Playgroups | 115 | | 117 | 2 | 2% |
| Immunisation | 8 | | 8 | 0 | 0% |
| Maternal and Child Health | 340 | | 326 | (14) | -4% |
| Home and Community Care | 125 | | 93 | (32) | -26% |
| Senior Citizens | 2 | | 2 | 0 | 0% |
| Local Laws | 9 | | 9 | 0 | 0% |
| Valuations | 137 | | 163 | 26 | 19% |
| Children's Crossings | 60 | | 62 | 2 | 3% |
| Building Inclusive Communities | 61 | | 0 | (61) | -100% |
| Strategic Partnerships Program | 8 | | 8 | 0 | 0% |
| Recurrent - Other Bodies | | | | | |
| Environmental Health | 5 | | 5 | 0 | 0% |
| Youth Development | 20 | | 0 | (20) | -100% |
| Total recurrent grants | 11,845 | | 5,968 | (5,877) | -50% |
| Non-recurrent - Commonwealth Government | | | | | |
| Long Jetty Restoration | 972 | | 0 | (972) | -100% |
| Gippsland Tracks and Trails Feasibility Study | 7 | | 0 | (7) | -100% |
| Financial Assistance Grants (VGC) | 0 | | 35 | 35 | 100% |
| Non-recurrent - State Government | | | | | |
| Economic Development | 10 | | 0 | (10) | -100% |
| People and Culture | 0 | | 20 | 20 | 100% |
| Community Building | 13 | | 0 | (13) | -100% |
| Youth Development | 86 | | 63 | (23) | -27% |
| Property and Revenue | 49 | | 51 | 2 | 4% |
| Poowong Netball Court Redevelopment | 0 | | 10 | 10 | |
| Leongatha Knights Soccer Club - Lights and Pitch Upgrade | 0 | | 10 | 10 | |
| Leongatha Gymnastics Extension | 0 | | 10 | 10 | 100% |
| Access and I+C550nclusion Program | 60 | | 60 | 0 | 0% |
| Major Projects and Emergency Management | 60 | | 60 | 0 | 0% |
| Boat Ramps | 60 | | 60 | 0 | 0% |
| Storm Event - 1 - 3 May 2016 | 246 | | 0 | (246) | -100% |
| Storm Event - 5 July 2016 | 0 | | 590 | 590 | |
| Storm Event - 12 July 2016 | 115 | | 0 | (115) | -100% |
| Storm Event - 17 March 2018 | 78 | | 0 | (78) | -100% |
| Storm Event - 17 July 2018 | 0 | | 150 | 150 | |
| Biodiversity | 53 | | 53 | 0 | 0% |
| Environmental Services | 20 | | 0 | (20) | -100% |
| Flood Events - August 2019 | 0 | | 672 | 672 | |
| Leongatha and District Netball Association Courts redevelopment | 125 | | 50 | (75) | -60% |
| Total non-recurrent grants | 1,954 | | 1,894 | (60) | -3% |
| Total operating grants | 13,799 | | 7,862 | (5,937) | -43.0% |

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council services to ratepayers, as well as one-off funding for projects undertaken on behalf of community organisations. The overall recognition of grant funding for the financial year has been impacted by the early payment of 50% of each of the FY19/20 and FY20/21 grant into the preceding financial year from the Victorian Grants Commission Financial Assistance Grants.

4.1.4.2 Capital grants

| | Forecast Actual | Budget | Change | |
|---|-------------------|-------------------|--------------|-------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | % |
| Recurrent - Commonwealth Government | | | | |
| Roads to Recovery | 2,385 | 2,385 | 0 | 0% |
| Recurrent - State Government | | | | |
| | 0 | 0 | 0 | 0% |
| Total recurrent grants | 2,385 | 2,385 | 0 | 0% |
| Non-recurrent - Commonwealth Government | | | | |
| Bena Kongwak Bridge | 309 | 0 | (309) | -100% |
| Leongatha Business Precinct Project - Bair Street | 250 | 1,250 | 1,000 | 400% |
| Pools - Refurbishment - Mirboo North | 200 | 400 | 200 | 100% |
| Federal Blackspot Program | 422 | 808 | 386 | 91% |
| Local Government Infrastructure Program (LGIP) | 0 | 2,384 | 2,384 | |
| Non-recurrent - State Government | | | | |
| Leongatha Business Precinct Project - Bair Street | 600 | 300 | (300) | -50% |
| E-Waste Sheds | 350 | 0 | (350) | -100% |
| Child Care Hub - Korumburra | 750 | 0 | (750) | 100% |
| Bass Valley Road Bridge | 0 | 157 | 157 | 100% |
| Timms Road Bridge | 160 | 80 | (80) | -50% |
| Swimming Pools Renewal Program | | 25 | 25 | |
| Great Southern Rail Trail | 0 | 1,300 | 1,300 | 100% |
| Baromi Park Masterplan | 25 | 0 | (25) | -100% |
| Mirboo North Swimming Pool Refurbishment Design | 81 | 18 | (63) | -78% |
| Korumburra Recreation Reserve Change Room Refurbishment | 25 | 0 | (25) | -100% |
| Ruby Arawata Road Bridge | 30 | 0 | (30) | -100% |
| Korumburra Skate Park | 0 | 10 | 10 | 100% |
| Early Years Renewal Program | 148 | 500 | 352 | 238% |
| Total non-recurrent grants | 3,350 | 7,232 | 3,882 | 116% |
| Total capital grants | 5,735 | 9,617 | 3,882 | 68% |

Capital grants include all monies received from State and Federal governments for the purposes of funding the capital works program. The increase in funding compared to 2019/20 is predominately due to the Great Southern Rail Trail Project and Local Government Infrastructure Program funding.

4.1.5 Contributions

| | Forecast Actual | Budget | Change | |
|----------------------------|-------------------|-------------------|------------|---------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | % |
| Monetary | 360 | 896 | 536 | 148.89% |
| Non-monetary | 395 | 404 | 9 | 2.28% |
| Total contributions | 755 | 1,300 | 545 | 72.19% |

Monetary contributions relate to capital contributions as well as contributions made for non-capital related activities and projects. Contributions are expected to increase by \$0.55M (72.19%) in 2020/21 compared to 2019/20.

Contributions for Mirboo North Pool (\$670k) in 2020/21 compared to (\$100k) in 2019/20 account for the majority of the increase shown. Other contributions include Great Southern Rail Trail (\$21k 2019/20), Leongatha Knights Soccer Club (\$10k 2019/20, 30k 2020/21), Leongatha Gymnastics extension (\$60k 2019/20), Poowong Netball court redevelopment (\$51k 2020/21) and Leongatha and District Netball association courts redevelopment (\$75k 2019/20, \$75k 2020/21).

4.1.6 Other income

| | Forecast Actual | Budget | Change | |
|---------------------------|-------------------|-------------------|------------|--------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | % |
| Other income | 1,637 | 1,771 | 134 | 8.19% |
| Total other income | 1,637 | 1,771 | 134 | 8.19% |

Other Income is projected to increase by \$134k (8.19%) in 2020/21.

Other income relates to a range of items such as interest received, reimbursements, rental income, cost recoups and other miscellaneous income items.

The major changes are an estimated increase in rate legal fee reimbursements (\$119k) and Workcover claims (\$50k) and a reduction in Miscellaneous income for Gippsland Network Creative Gippsland (\$11k) and Cafe Culture Series (\$25k) programs not continuing in 2020/21.

4.1.7 Employee costs

| | Forecast Actual | Budget | Change | |
|-----------------------------|-------------------|-------------------|--------------|--------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | % |
| Employee costs | 25,222 | 26,330 | 1,108 | 4.39% |
| Total employee costs | 25,222 | 26,330 | 1,108 | 4.39% |

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

Employee costs are forecast to increase by \$1.1M (4.39%) compared to the 2019/20 forecast.

The 2020/21 budgeted employee costs takes into account:

- A 2.0% allowance for banding and contract staff increments, higher duties, and associated oncosts;
- Mandatory superannuation contributions of 9.5%
- An increase of \$50k for anticipated WorkCover claims
- Increase in FTE for funded disability program, increase in biodiversity FTE to manage rail trail extension funded from existing rail trail budget
- An additional Parks and Gardens officer and Open Space assets officer.
- An additional Risk and Freedom of Information officer.

In delivering services to the community in a way that provides best value for money, Council uses a combination of in-house employees and outsourced contractors.

There is also a vast number of volunteers that provide unpaid assistance across many areas of Council operations. Council gratefully acknowledges the contribution of those volunteers.

4.1.8 Materials and services

| | Forecast Actual | Budget | Change | |
|---|-------------------|-------------------|------------|--------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | % |
| Waste Management | 4,009 | 3,906 | (103) | -2.57% |
| Leisure Centre Operations | 998 | 1,073 | 75 | 7.52% |
| Contractors General | 4,758 | 4,183 | (575) | -12.08% |
| Software maintenance | 1,364 | 1,274 | (90) | -6.60% |
| Natural disasters | 716 | 0 | (716) | -100.00% |
| COVID-19 Response | 0 | 2,000 | 2,000 | |
| Materials general | 5,541 | 5,068 | (473) | -8.54% |
| Fuel & oils | 924 | 945 | 21 | 2.27% |
| Advertising and promotion costs | 311 | 385 | 74 | 23.79% |
| Utilities | 963 | 1,025 | 62 | 6.44% |
| Subscriptions, affiliations and conferences | 178 | 157 | (21) | -11.80% |
| Leases | 105 | 93 | (12) | -11.43% |
| Legal fees | 244 | 356 | 112 | 45.90% |
| Consultancies and projects | 574 | 547 | (27) | -4.70% |
| Insurance premiums | 820 | 863 | 43 | 5.24% |
| Plant & equipment registration | 130 | 133 | 3 | 2.31% |
| Training expenses | 481 | 488 | 7 | 1.46% |
| State levies | 909 | 925 | 16 | 1.76% |
| Gippsland group training/labour hire | 53 | 54 | 1 | 1.89% |
| Total materials and services | 23,078 | 23,475 | 397 | 1.72% |

Materials and consumables are forecast to increase by \$0.40M or 1.72% in 2020/21 compared to 2019/20 forecast. In 2020/21 there is less expenditure on non-capital major projects, but an increase in expenditure as a result of COVID-19 (\$2M) relief package. Major Projects which had expenditure in 2019/20 but not in 2020/21 (included in Materials general) include Leongatha Gymnastics Extension (\$206k), Leongatha and District Netball Court redevelopment (\$615k), Long Jetty restoration (\$195k) and Agnes Falls (\$48k).

Projected operating results in the forward budgets are maintained at a sustainable level taking into account projected future services, service levels and capital works.

4.1.9 Depreciation

| | Forecast Actual | Budget | Change | |
|----------------------------------|-------------------|-------------------|--------|--------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | % |
| Buildings - Specialised | 2,814 | 2,801 | (13) | -0.46% |
| Heritage Buildings | 52 | 52 | 0 | 0.00% |
| Plant Machinery and Equipment | 1,323 | 1,323 | 0 | 0.00% |
| Computers and Telecommunications | 1,089 | 1,227 | 138 | 12.67% |
| Waste Management | 459 | 459 | 0 | 0.00% |
| Roads | 3,625 | 3,717 | 92 | 2.54% |
| Footpaths and Cycleways | 250 | 290 | 40 | 16.00% |

| | | | | |
|---------------------------|---------------|---------------|------------|--------------|
| Kerb and Channels | 155 | 158 | 3 | 1.94% |
| Bridges | 380 | 380 | 0 | 0.00% |
| Major Culverts | 115 | 115 | 0 | 0.00% |
| Drainage | 339 | 346 | 7 | 2.06% |
| Off Street Car Parks | 52 | 53 | 1 | 1.92% |
| Other Structures | 901 | 996 | 95 | 10.54% |
| Total depreciation | 11,554 | 11,917 | 363 | 3.14% |

Depreciation relates to the usage of Council's property, plant and equipment including infrastructure assets such as roads and drains. Depreciation systematically allocates the cost of those assets over their useful lives as an annual expense in the Income Statement.

Annual depreciation charges to specific projects and services are impacted by periodic asset revaluations, revisions of estimated useful lives, and the extent to which assets are used on the project.

4.1.10 Amortisation - Intangible assets

| | Forecast Actual | Budget | Change | |
|---|-------------------|-------------------|----------|--------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | % |
| Intangible assets | 225 | 225 | 0 | 0.00% |
| Total amortisation - intangible assets | 225 | 225 | 0 | 0.00% |

Amortisation - intangible assets relates to landfill airspace.

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

4.1.11 Amortisation - Right of use assets

| | Forecast Actual | Budget | Change | |
|---|-------------------|-------------------|----------|--------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | % |
| Right of use assets | 87 | 87 | 0 | 0.00% |
| Total amortisation - right of use assets | 87 | 87 | 0 | 0.00% |

4.1.12 Other expenses

| | Forecast Actual | Budget | Change | |
|-----------------------------|-------------------|-------------------|--------------|---------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | % |
| Other expenses | 3,001 | 2,864 | (137) | -4.57% |
| Total other expenses | 3,001 | 2,864 | (137) | -4.57% |

Other expenses relate to a range of items including Councillor allowances, contributions to community groups, advertising, insurances, motor vehicle registrations, library service, future known cost commitments associated with landfill rehabilitation and other miscellaneous expenditure.

The difference of \$0.14M is primarily due to a \$0.20M reduction in 2020/21 for specific library projects that were budgeted in 2019/20. This service is operated by the West Gippsland Regional Library service.

4.1.13 Underlying surplus

| | Forecast | Budget | Change |
|--|-------------------|-------------------|----------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 |
| Total Income | 70,644 | 71,406 | 762 |
| Total Expenses | 63,235 | 64,935 | (1,700) |
| Surplus / (deficit) for the year | 7,409 | 6,471 | (938) |
| Grants - capital | (5,735) | (9,617) | (3,882) |
| Contributions - non monetary assets | (395) | (404) | (9) |
| Capital contributions - other sources | (147) | (670) | (523) |
| Adjusted underlying surplus / (deficit) | 1,132 | (4,220) | (5,352) |

The adjusted underlying result is the net surplus or deficit for the year adjusted for capital grants, contributions of non-monetary assets and capital contributions from other sources. It is a measure of financial sustainability and indicates Council's ability to achieve its service delivery objectives.

The adjusted underlying result for 2020/21 is a deficit of \$4.22M which is an unfavourable movement of \$5.35M over 2019/20 projected \$1.13M surplus. The major change to the proposed budget was advice from the Victorian Grants Commission (VGC) that they were paying 50% of the 2020/21 financial assistance grants in May 2020 which moved \$5.48M income from 2020/21 to 2019/20.

A key strategic objective is to achieve underlying surpluses in the medium to long term.

4.2 Balance Sheet

4.2.1 Current Assets (\$17.38M decrease)

Current assets are projected to be \$17.38M less as at June 2021, due to a decrease in the cash and other financial assets position. A more detailed analysis of this change is included in section 4.4. 'Statement of Cashflows'. Rate and other debtors are not expected to change significantly.

4.2.2 Current Liabilities (\$0.38M increase)

Current liabilities (obligations that Council must pay within the next 12 months) are expected to increase by \$0.38M due primarily to current portion of loan for Mirboo North Pool owing at June 2021.

4.2.3 Non Current Assets (\$27.16M increase)

The increase in non-current assets is due to net additions to the asset base through proposed capital works in 2020/21, adjusted for reassessment of useful lives. The major increases are in Buildings (\$4.23M), Roads (\$6.91M), Footpaths (\$3.77M), and other structures (\$10.98M).

4.2.4 Non Current Liabilities (\$2.92M increase)

The increase is primarily represented by the non-current proportion of the \$3.6M loan for the redevelopment of the Mirboo North Pool through the Community Sports Infrastructure Loan Scheme owing at June 2021.

4.2.5 Leases by category

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

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 |
|--|-------------------------------|-----------------------------|------------------|
| Right-of-use assets | | | |
| - Property | 167 | 80 | (87) |
| Total right-of-use assets | 167 | 80 | (87) |
| Lease liabilities | | | |
| Current lease liabilities | | | |
| - Land and buildings | 88 | 83 | (5) |
| Total current lease liabilities | 88 | 83 | (5) |
| Non-Current lease liabilities | | | |
| - Land and buildings | 83 | 0 | (83) |
| Total non-current lease liabilities | 83 | 0 | (83) |
| Total lease liabilities | 171 | 83 | (88) |

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.24%.

4.2.6 Working Capital (\$9.14M decrease)

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months, and are therefore not available for discretionary spending.

Some of Council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or are held to fund carry forward capital works from the previous financial year.

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 |
|-----------------------------------|-------------------------------|-----------------------------|------------------|
| Current Assets | 38,662 | 21,281 | (17,381) |
| Current Liabilities | 12,700 | 13,086 | (386) |
| Working Capital | 25,962 | 8,195 | (17,767) |
| -Trust funds and deposits | (1,025) | (1,025) | 0 |
| -Discretionary reserves | (244) | (310) | 66 |
| Underlying working capital | 24,693 | 6,860 | (17,833) |

Council is projecting to hold \$6.86M in underlying working capital at 30 June 2021. Although not required by legislation, Council has set aside \$0.3M in discretionary reserves for future use. Unless there is a Council resolution to the contrary, these funds should be used only for the stated purposes.

4.2.7 Equity (\$6.47M increase)

The increase in the accumulated surplus relates to the budgeted surplus for the year.

A more detailed analysis of reserve transfers is included in Section 4.3.1 Reserves and 4.3.2 Equity.

4.2.8 Borrowings (\$3.29M increase)

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

| | 2019/20 | 2020/21 |
|--|----------|------------------|
| | \$ | \$ |
| Amount borrowed as at 30 June 2020 | 0 | 0 |
| Amount proposed to be borrowed | 0 | 3,600,000 |
| Amount projected to be redeemed | 0 | (315,000) |
| Amount of borrowings as at 30 June 2021 | 0 | 3,285,000 |

4.2.9 Key assumptions

In preparing the budgeted Balance Sheet for the year ended 30 June 2021 it was necessary to make a number of assumptions about key assets, liabilities and equity balances. The key assumptions are as follows:

- The collection level of rates and charges in 2020/21 will be at similar levels to that of previous years;
- Trade creditors and other creditors and debtors to remain consistent with 2019/20 levels;
- Employee entitlements to be increased to allow for wage movements. No increase in the average rate of leave taken is expected; and
- Total capital expenditure to be \$39.63M

4.3 Statement of Changes in Equity

4.3.1 Reserves

| | Forecast Bal 2019/20 \$'000 | Transfer To 2020/21 \$'000 | Transfer From 2020/21 \$'000 | Budget Bal 2020/21 \$'000 |
|--|--------------------------------------|-------------------------------------|---------------------------------------|------------------------------------|
| General Reserve | 0 | 414 | 414 | 0 |
| Venus Bay Surf Life Saving Club | 150 | 0 | 0 | 150 |
| Corner Inlet Seawall Drainage | 18 | 0 | 0 | 18 |
| Open Space Contributions | 76 | 66 | 0 | 142 |
| Caravan Parks | 0 | 1,083 | 1,083 | 0 |
| Closing Reserve Balance 30th June | 244 | 1,563 | 1,497 | 310 |

In normal circumstances, allocations to Discretionary Reserves do not exceed the operating surplus. Reserve funds can be created for any purpose that Council sees fit.

The General Reserve's primary purpose is to accumulate funding for likely future funding calls made for defined benefits superannuation liabilities. However, over the next couple of years, the reserve balance plus annual allocations have been used to fund the expanded capital works program.

The Venus Bay Surf Life Saving Club Reserve has quarantined funds from a community capital works allocation to allow the club time to attract further funding from other agencies.

The Corner Inlet Seawall Drainage Reserve is for future works on the asset.

The Open Space Contributions Reserve ensures that developer contributions for open space are spent for that purpose.

The Caravan Parks Reserve quarantines revenue from operations to fund caravan park operating expenditure and capital work requirements.

There are no restrictions on the use of these funds other than as Council may itself impose. One exception is the Open Space Reserve which is a statutory reserve and must be used for public open space. Any changes in future use of the funds should be made having regard to Council's long-term strategic funding requirements. The decisions about future use of these funds can then be updated into Council's Long Term Financial Plan.

4.3.2 Equity

| | Forecast Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Change | |
|-----------------------------------|--------------------------------------|-----------------------------|--------------|--------------|
| | | | \$'000 | % |
| Asset Revaluation Reserve | 348,149 | 348,149 | 0 | 0.00% |
| Other Reserves (See 4.3.1) | 244 | 310 | 66 | 27.05% |
| Accumulated Surplus | 234,705 | 241,110 | 6,405 | 2.73% |
| Total Equity as at 30 June | 583,098 | 589,569 | 6,471 | 1.11% |

The Asset Revaluation Reserve represents the difference between the previously recorded value of assets and their current valuations. By its very nature, it is not a cash-backed reserve.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

These activities refer to the cash generated or used in carrying out the normal service delivery functions of Council.

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 |
|---|-------------------------------|-----------------------------|------------------|
| Surplus / (deficit) for the year | 7,409 | 6,471 | (938) |
| Depreciation | 11,554 | 11,917 | 363 |
| Amortisation - intangible assets | 225 | 225 | 0 |
| Amortisation - right of use assets | 87 | 87 | 0 |
| Contributions - non cash | (395) | (404) | (9) |
| Loss / (gain) on sale of assets | 260 | (257) | (517) |
| Borrowing costs | 59 | 32 | (27) |
| Finance costs - leases | 9 | 5 | (4) |
| AASB119 employee overhead provision | 105 | 106 | 1 |
| Cash flows from operating activities | 19,313 | 18,182 | (1,131) |

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

These activities refer to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.

The \$31.51M increase in net cash used in investing activities is due to an increased capital works program in 2020/21 compared to 2019/20 (\$20.68M) and a change in reclassification of long term investments to cash as at 30th June 2021 (\$11.0M) less than in 2019/20.

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

Financing activities includes new borrowings, the principal component of loan repayments for the year as well as the interest costs. During 2019/20, Council extinguished a \$3.35M loan. In 2020/21, Council are planning to take out a new loan of \$3.6M for the Mirboo North Pool and repay \$0.35M at a financing cost of \$0.03M

4.4.4 Cash at end of year

The opening forecast cash position of \$20.60M (June 2020) and contribution of cash from operating activities (\$18.18M) has provided cash to fund a significant Capital works program (\$39.63M) in 2020/21. There has also been a re-classification of long term investments (original term > 90 days) to cash as at 30th June 2021. Cash is expected to be \$8.22M as at 30 June 2021.

4.4.5 Restricted and Unrestricted Cash and Investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2021 it will have cash and cash equivalents of \$8.19M, which has been restricted as shown in the table below.

| | Reference | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 |
|---|-----------|-------------------------------|-----------------------------|------------------|
| Total cash and cash equivalents | | 20,573 | 8,192 | (12,381) |
| Restricted cash and cash equivalents | | | | |
| Statutory Reserves | 4.4.5.1 | 76 | 142 | 66 |
| Cash held to fund carried forward works | 4.4.5.2 | 15,894 | 0 | (15,894) |
| Trust funds and deposits | 4.4.5.3 | 1,025 | 1,025 | 0 |
| Unearned grants | 4.4.5.4 | 2,149 | 2,149 | 0 |
| Discretionary reserves | 4.4.5.5 | 168 | 168 | 0 |
| Total Restricted cash and cash equivalents | | 19,312 | 3,484 | (15,828) |
| Unrestricted cash | 4.4.5.6 | 1,261 | 4,708 | 3,447 |

4.4.5.1 Statutory Reserves

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes.

Council estimates that it will receive \$65,000 public open space contributions in 2020/21. This will be transferred to the Open Space Contributions Reserve. Council in 2019/20 will be utilising this contribution to partly fund costs associated with the Corner Inlet Tourism – Great Southern Rail Trail project. It is projected that as at 30 June 2021 there will be nil funds in Statutory Reserves from open space contributions.

4.4.5.2 Cash held to fund carry forward capital works

At the end of each financial year there are projects which are either incomplete or not commenced due to planning issues, weather delays, extended consultation or other delays.

There is no amount shown as cash held to fund carry forward works at 30 June 2021, as it is planned that the capital works budget in the 2020/21 financial year will be completed.

There are a number of projects amounting to \$15.89M being carried forward from 2019/20 to 2020/21 and these are listed in detail in section 4.5.3. This amount is made up of capital works \$15.32M and operating works \$0.58M.

4.4.5.3 Trust funds and deposits

The level of trust funds and deposits is expected to remain at similar levels to the previous financial year.

4.4.5.4 Unearned Grants

Grants received for projects that contain performance obligations that haven't been met at reporting date are considered as unearned and held specifically to complete works.

4.4.5.5 Discretionary Reserves

| Discretionary Reserve | Opening Balance | Trf to Reserve \$ | Trf from Reserve \$ | Closing Balance \$ |
|---------------------------------|--------------------|-------------------------|---------------------------|--------------------------|
| Corner Inlet Seawall Drainage | 17,721 | 0 | 0 | 17,721 |
| Venus Bay Surf Life Saving Club | 150,000 | 0 | 0 | 150,000 |
| General | 0 | 414,792 | 414,792 | 0 |
| Caravan Parks | 0 | 1,082,614 | 1,082,614 | 0 |
| LGFV Bond | 0 | 0 | 0 | 0 |
| Total | 167,721 | 1,497,406 | 1,497,406 | 167,721 |

These funds are shown as Discretionary Reserves. Although not restricted by a statutory purpose, Council has made decisions regarding their future use. Unless there is a Council resolution, these funds should be used for those earmarked purposes. During the 2020/21 year \$1.56M is budgeted to be transferred to the Discretionary Reserves and \$1.50M from Discretionary Reserves.

4.4.5.6 Unrestricted cash and cash equivalents

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the year following their receipt such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

| | Forecast Actual | Budget | Change | % |
|---------------------|-------------------|-------------------|---------------|----------------|
| | 2019/20 \$'000 | 2020/21 \$'000 | \$'000 | |
| Property | 2,766 | 7,031 | 4,266 | 154.24% |
| Plant and equipment | 4,356 | 4,422 | 66 | 1.51% |
| Infrastructure | 11,855 | 28,176 | 16,320 | 137.67% |
| Total | 18,977 | 39,629 | 20,652 | 108.83% |

The Capital budget for 2020/21 incorporates \$15,316M of carry forward expenditure from projects budgeted in 2019/20 but for various reasons could not be completed in that year. Those projects are detailed in section 4.5.3 below.

| | Project Cost \$'000 | Expenditure Type | | | | Funding Source | | | |
|---------------------|------------------------|------------------|-------------------|-------------------|---------------------|------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| Property | 7,031 | - | 6,228 | 197 | 606 | 500 | - | 6,531 | - |
| Plant and equipment | 4,422 | - | 4,422 | - | - | - | - | 4,422 | - |
| Infrastructure | 28,176 | - | 22,893 | 730 | 4,553 | 9,117 | 670 | 14,788 | 3,600 |
| Total | 39,629 | - | 33,543 | 927 | 5,159 | 9,617 | 670 | 25,742 | 3,600 |

The detailed capital works budget for 2020/21 is comprised of \$24,313M of new works as detailed in section 4.5.2 and \$15,316M of works carried forward from 2019/20 which is detailed in section 4.5.3.

4.5.2 Current Budget

| Capital Works Area | Project Cost \$'000 | Expenditure Type | | | | Funding Source | | | |
|---|------------------------|------------------|-------------------|-------------------|---------------------|------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| PROPERTY | | | | | | | | | |
| BUILDINGS | | | | | | | | | |
| 73530 - Buildings - Early Years Renewal Program | 102 | - | - | 102 | - | | | 102 | |
| 73530 - Buildings - Early Years Renewal Program 23790 - Leongatha Integrated Early Years Facility | 200 | - | - | - | 200 | 500 | - | 300 | |
| 73580 - Buildings - Renewal Program 13460 - Foster Basketball Stadium | 45 | - | 45 | - | - | | | 45 | |
| 73580 - Buildings - Renewal Program 15120 - Leongatha Childrens Centre | 65 | - | 65 | - | - | | | 65 | |
| 73580 - Buildings - Renewal Program 15130 - Leongatha Depot | 220 | - | 220 | - | - | | | 220 | |
| 73580 - Buildings - Renewal Program 15800 - Meeniyah Public Toilets | 15 | - | 15 | - | - | | | 15 | |
| 73580 - Buildings - Renewal Program 15860 - Memorial Hall, Leongatha | 125 | - | 125 | - | - | | | 125 | |
| 73580 - Buildings - Renewal Program 16950 - Poowong Sports Stadium | 14 | - | 14 | - | - | | | 14 | |
| 73580 - Buildings - Renewal Program 23740 - Roof Improvements | 30 | - | - | 30 | - | | | 30 | |
| 73580 - Buildings - Renewal Program 23750 - Air Movement Systems | 30 | - | - | 30 | - | | | 30 | |
| 73580 - Buildings - Renewal Program 23760 - Leongatha Basketball Stadium | 210 | - | 210 | - | - | | | 210 | |
| 73580 - Buildings - Renewal Program 23770 - Mirboo North Stadium | 72 | - | 72 | - | - | | | 72 | |
| 73580 - Buildings - Renewal Program 23780 - Port Welshpool Maritime Museum | 45 | - | 45 | - | - | | | 45 | |
| 73580 - Buildings - Renewal Program 23800 - Shelter Replacement Program | 52 | - | 52 | - | - | | | 52 | |
| 73630 - Buildings - Community Hub - Korumburra | 2,837 | - | 2,837 | - | - | | | 2,837 | |
| 73760 - Buildings - Leongatha Traffic Flow analysis | 100 | - | - | - | 100 | | | 100 | |
| 73790 - Buildings - SPLASH Solar System | 44 | - | - | - | 44 | | | 44 | |
| TOTAL BUILDINGS | 4,206 | - | 3,700 | 162 | 344 | 500 | - | 3,706 | - |
| TOTAL PROPERTY | 4,206 | - | 3,700 | 162 | 344 | 500 | - | 3,706 | - |
| PLANT AND EQUIPMENT | | | | | | | | | |
| PLANT, MACHINERY AND EQUIPMENT | | | | | | | | | |
| 79110 - Fleet - Fleet Purchases | 999 | - | 999 | - | - | | | 999 | |
| 79120 - Plant - Plant Purchases | 1,237 | - | 1,237 | - | - | | | 1,237 | |
| 79120 - Plant - Plant Purchases 19680 - Plant - 461 - EXCAVATOR - VOLVO - EC 210C (ZEC 517) | 238 | - | 238 | - | - | | | 238 | |
| TOTAL PLANT AND EQUIPMENT | 2,474 | - | 2,474 | - | - | - | - | 2,474 | - |
| COMPUTERS AND TELECOMMUNICATIONS | | | | | | | | | |
| 80110 - IT Capital Works | 613 | - | 613 | - | - | | | 613 | |
| 80110 - IT Capital Works 23970 - Innovation - New Initiative 20/21 to 22/23 | 150 | - | 150 | - | - | | | 150 | |
| TOTAL COMPUTERS AND TELECOMMUNICATIONS | 763 | - | 763 | - | - | - | - | 763 | - |
| TOTAL PLANT AND EQUIPMENT | 3,237 | - | 3,237 | - | - | - | - | 3,237 | - |

| Capital Works Area | Project Cost \$'000 | Expenditure Type | | | | Funding Source | | | |
|---|------------------------|------------------|-------------------|-------------------|---------------------|------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| INFRASTRUCTURE | | | | | | | | | |
| ROADS | | | | | | | | | |
| 82110 - Roads - Reseals | 1,630 | - | 1,630 | - | - | | | 1,630 | |
| 82120 - Roads - Reseal Preparation | 639 | - | 639 | - | - | | | 639 | |
| 82120 - Roads - Reseal Preparation | 273 | - | 273 | - | - | | | 273 | |
| 82210 - Roads - Sealed Rehabilitation Program | 3,659 | - | 3,421 | 238 | - | 1,484 | | 2,175 | |
| 82225 - Roads to Recovery Capital | - | | | | | 2,385 | - | 2,385 | - |
| 82240 - Guard Rails - Replacement Program 12400 - Cochranes Road, Poowong North | 34 | - | 34 | - | - | | | 34 | |
| 82240 - Guard Rails - Replacement Program 13020 - Dumbalk East - Stony Creek Road | 39 | - | 39 | - | - | | | 39 | |
| 82240 - Guard Rails - Replacement Program 13020 - Dumbalk East - Stony Creek Road | 34 | - | 34 | - | - | | | 34 | |
| 82270 - Civil - Korumburra Commercial Streetscape | 1,000 | - | 1,000 | - | - | | | 1,000 | |
| 82450 - Roads - Clancys Road, Korumburra | 1,465 | - | 1,465 | - | - | 901 | | 564 | |
| TOTAL ROADS | 8,773 | - | 8,535 | 238 | - | 4,770 | - | 4,003 | - |
| BRIDGES | | | | | | | | | |
| 85040 - Bridge - Rehabilitation Program | 109 | - | 109 | - | - | | | 109 | |
| 85080 - Bridge - Bass Valley Road (KB090) | 313 | - | 313 | - | - | 157 | | 156 | |
| TOTAL BRIDGES | 422 | - | 422 | - | - | 157 | - | 265 | - |
| MAJOR CULVERTS | | | | | | | | | |
| 85050 - Major Culvert - Renewal Program 12150 - Cashins Road, Middle Tarwin | 47 | - | 47 | - | - | | | 47 | |
| 85050 - Major Culvert - Renewal Program 20320 - Boundary Road, Foster | 589 | - | 589 | - | - | | | 589 | |
| TOTAL MAJOR CULVERTS | 636 | - | 636 | - | - | - | - | 636 | - |
| FOOTPATHS AND CYCLEWAYS | | | | | | | | | |
| 88040 - Footpaths - Extension Program 11570 - Baths Road, Mirboo North | 169 | - | - | - | 169 | | | 169 | |
| 88040 - Footpaths - Extension Program 21990 - Weildon Street, Mirboo North | 21 | - | - | - | 21 | | | 21 | |
| 88040 - Footpaths - Extension Program 22480 - Scarlett Street, Mirboo North | 45 | - | - | - | 45 | | | 45 | |
| 88050 - Footpaths - Renewal 17340 - Ridgeway, Mirboo North | 119 | - | 119 | - | - | | | 119 | |
| 88050 - Footpaths - Renewal 17490 - Roughead Street, Leongatha | 120 | - | 120 | - | - | | | 120 | |
| 93120 - Great Southern Rail Trail Capital 35990 - Leongatha to Korumburra | 2,000 | - | - | - | 2,000 | 1,300 | | 700 | |
| TOTAL FOOTPATHS AND CYCLEWAYS | 2,474 | - | 239 | - | 2,235 | 1,300 | - | 1,174 | - |

| Capital Works Area | Project Cost \$'000 | Expenditure Type | | | | Funding Source | | | |
|--|------------------------|------------------|-------------------|-------------------|---------------------|------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| INFRASTRUCTURE | | | | | | | | | |
| DRAINAGE | | | | | | | | | |
| | - | | | | | | | | |
| TOTAL DRAINAGE | - | - | - | - | - | - | - | - | - |
| WASTE MANAGEMENT | | | | | | | | | |
| | - | | | | | | | | |
| TOTAL WASTE MANAGEMENT | - | - | - | - | - | - | - | - | - |
| OTHER STRUCTURES | | | | | | | | | |
| 93220 - Recreation - Venus Bay Activity Centre Projects | 643 | - | 643 | - | - | - | - | 643 | - |
| 73780 - Pools - SPLASH Stadium Seating | 1 | - | - | 1 | - | - | - | 1 | - |
| 82040 - Leongatha Business Precinct Project - Bair Street 11470 - Bair Street, Leongatha | 2,700 | - | 2,700 | - | - | 1,550 | - | 1,150 | - |
| 93010 - Recreation - Community Infrastructure Projects | 205 | - | 205 | - | - | - | - | 205 | - |
| 93060 - Playgrounds - Replacement Program 13040 - Dumbalk Memorial Park | 45 | - | 45 | - | - | - | - | 45 | - |
| 93060 - Playgrounds - Replacement Program 14390 - Horticultural Park, Leongatha | 39 | - | 39 | - | - | - | - | 39 | - |
| 93060 - Playgrounds - Replacement Program 15580 - Mary Checkley Reserve, Leongatha | 49 | - | 49 | - | - | - | - | 49 | - |
| 93060 - Playgrounds - Replacement Program 19650 - Waratah Bay Caravan Park | 40 | - | 40 | - | - | - | - | 40 | - |
| 93210 - Recreation - Recreation - Foster Showgrounds Irrigation and Resurfacing | 300 | - | 300 | - | - | - | - | 300 | - |
| 11010 - General | | | | | | | | | |
| 98010 - Long Jetty Caravan Park Capital 13150 - Electrical Upgrade | 150 | - | 150 | - | - | - | - | 150 | - |
| 98020 - Yanakie Caravan Park Capital 19740 - Water Management / Delivery | 60 | - | - | 60 | - | - | - | 60 | - |
| 98020 - Yanakie Caravan Park Capital 19740 - Water Management / Delivery | 60 | - | 60 | - | - | - | - | 60 | - |
| 98040 - Car Park Lighting 15880 - Michael Place, Leongatha | 20 | - | - | - | 20 | - | - | 20 | - |
| 98050 - Other Structures - Portable Stage | 50 | - | - | - | 50 | - | - | 50 | - |
| 99020 - Pools - Refurbishment - Mirboo North | 203 | - | 203 | - | - | - | - | 203 | - |
| TOTAL OTHER STRUCTURES | 4,565 | - | 4,434 | 61 | 70 | 1,550 | - | 3,015 | - |
| TOTAL INFRASTRUCTURE | 16,870 | - | 14,266 | 299 | 2,305 | 7,777 | - | 9,093 | - |
| TOTAL NEW CAPITAL WORKS | 24,313 | - | 21,203 | 461 | 2,649 | 8,277 | - | 16,036 | - |

4.5.3 Works carried forward from the 2019/20 year

| Capital Works Area | Project Cost \$'000 | Expenditure Type | | | | Funding Source | | | |
|---|------------------------|------------------|-------------------|-------------------|---------------------|------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| PROPERTY | | | | | | | | | |
| BUILDINGS | | | | | | | | | |
| 73580 - Buildings - Renewal Program 13520 - Foster War Memorial | 60 | - | 60 | - | - | - | - | 60 | - |
| 73580 - Buildings - Renewal Program 15970 - Mirboo North Hall | 80 | - | 80 | - | - | - | - | 80 | - |
| 73630 - Buildings - Community Hub - Korumburra | 2,388 | - | 2,388 | - | - | - | - | 2,388 | - |
| 73630 - Buildings - Community Hub - Korumburra 14480 - Information Technology Equipment | 200 | - | - | - | 200 | - | - | 200 | - |
| 73790 - Buildings - SPLASH Solar System | 62 | - | - | - | 62 | - | - | 62 | - |
| 98010 - Long Jetty Caravan Park Capital 12060 - Camp Kitchen and Communal Area | 35 | - | - | 35 | - | - | - | 35 | - |
| TOTAL BUILDINGS | 2,825 | - | 2,528 | 35 | 262 | - | - | 2,825 | - |
| TOTAL PROPERTY | 2,825 | - | 2,528 | 35 | 262 | - | - | 2,825 | - |
| PLANT AND EQUIPMENT | | | | | | | | | |
| PLANT, MACHINERY AND EQUIPMENT | | | | | | | | | |
| 79120 - Plant - Plant Purchases 11800 - Plant - 446 - BOOM ARM MOWER - | 70 | - | 70 | - | - | - | - | 70 | - |
| 79120 - Plant - Plant Purchases 12170 - Plant - 440 - LARGE TRACTOR - | 120 | - | 120 | - | - | - | - | 120 | - |
| 79120 - Plant - Plant Purchases 14310 - Plant - 611 - HEAVY TRUCK - HINO - 700 | 186 | - | 186 | - | - | - | - | 186 | - |
| 79120 - Plant - Plant Purchases 14320 - Plant - 648 - HEAVY TRUCK - HINO - 700 | 236 | - | 236 | - | - | - | - | 236 | - |
| 79120 - Plant - Plant Purchases 14340 - Plant - 649 - HEAVY TRUCK - HINO - 700 | 221 | - | 221 | - | - | - | - | 221 | - |
| 79120 - Plant - Plant Purchases 14350 - Plant - 655 - HEAVY TRUCK - HINO - 700 | 221 | - | 221 | - | - | - | - | 221 | - |
| 79120 - Plant - Plant Purchases 16350 - Plant - 143 - MED TRUCK - HINO - 917 | 100 | - | 100 | - | - | - | - | 100 | - |
| 79120 - Plant - Plant Purchases 22970 - 22970 - Immunisation Trailer - Asset ID | 31 | - | 31 | - | - | - | - | 31 | - |
| TOTAL PLANT, MACHINERY & EQUIPMENT | 1,185 | - | 1,185 | - | - | - | - | 1,185 | - |
| COMPUTERS AND TELECOMMUNICATIONS | | | | | | | | | |
| TOTAL COMPUTERS & TELECOMM'S | - | - | - | - | - | - | - | - | - |
| TOTAL PLANT AND EQUIPMENT | 1,185 | - | 1,185 | - | - | - | - | 1,185 | - |
| INFRASTRUCTURE | | | | | | | | | |
| ROADS | | | | | | | | | |
| 82210 - Roads - Sealed Rehabilitation Program 15340 - Loch Poowong Road, Loch | 724 | - | 724 | - | - | - | - | 724 | - |
| 82280 - Federal Blackspot Program 11790 - Boolarra Mirboo North Road, Boolarra South | 215 | - | 215 | - | - | 215 | - | - | - |
| 82280 - Federal Blackspot Program 13650 - Fullers Road, Foster | 120 | - | 120 | - | - | 120 | - | - | - |
| 82280 - Federal Blackspot Program 16140 - Mount Lyall Road | 145 | - | 145 | - | - | 145 | - | - | - |
| 82280 - Federal Blackspot Program 18240 - Stewarts Road, Outtrim | 318 | - | 318 | - | - | 328 | - | 10 | - |
| 82420 - Roads - Gardner Lane Poowong 11010 - General | 256 | - | 256 | - | - | - | - | 256 | - |
| 82450 - Roads - Clancys Road, Korumburra 11010 - General | - | 225 | - | 225 | - | - | - | - | 225 |
| TOTAL ROADS | 1,552 | - | 1,552 | - | - | 808 | - | 744 | - |

| Capital Works Area | Project Cost \$'000 | Expenditure Type | | | | Funding Source | | | |
|--|------------------------|------------------|-------------------|-------------------|---------------------|------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| BRIDGES | | | | | | | | | |
| 85070 - Bridge - Bass Valley Road (KB080) | 101 | - | 101 | - | - | - | - | 101 | - |
| 85210 - Bridge - Timms Road (ID 6767; KB330) 11010 - General | 321 | - | 321 | - | - | 80 | - | 241 | - |
| 85220 - Bridge - Standfields Bridge, Poowong North | 130 | - | 130 | - | - | - | - | 130 | - |
| TOTAL BRIDGES | 552 | - | 552 | - | - | 80 | - | 472 | - |
| MAJOR CULVERTS | | | | | | | | | |
| 85050 - Major Culvert - Renewal Program 14080 - Harding and Lawson Road, Fish Creek | 50 | - | 50 | - | - | - | - | 50 | - |
| TOTAL MAJOR CULVERTS | 50 | - | 50 | - | - | - | - | 50 | - |
| FOOTPATHS AND CYCLEWAYS | | | | | | | | | |
| 88040 - Footpaths - Extension Program | 84 | - | - | - | 84 | - | - | 84 | - |
| 88090 - Footpath Extension - Jumbunna Road, Korumburra 11010 - General | 600 | - | - | - | 600 | - | - | 600 | - |
| 93120 - Great Southern Rail Trail Capital 35990 - Leongatha to Korumburra | 895 | - | - | - | 895 | - | - | 895 | - |
| TOTAL FOOTPATHS AND CYCLEWAYS | 1,579 | - | - | - | 1,579 | - | - | 1,579 | - |
| DRAINAGE | | | | | | | | | |
| 82430 - Upgrade Works at the Walkerville Retarding Basin | 86 | - | - | 86 | - | - | - | 86 | - |
| TOTAL DRAINAGE | 86 | - | - | 86 | - | - | - | 86 | - |
| WASTE MANAGEMENT | | | | | | | | | |
| TOTAL WASTE MANAGEMENT | - | - | - | - | - | - | - | - | - |
| OTHER STRUCTURES | | | | | | | | | |
| 73780 - Pools - SPLASH Stadium Seating | 30 | - | - | 30 | - | - | - | 30 | - |
| 82040 - Leongatha Business Precinct Project - Bair Street 11470 - Bair Street, Leongatha | 1,783 | - | 1,783 | - | - | - | - | 1,783 | - |
| 93020 - Recreation - Kindergartens Playground Replacement Program 19840 - Whitelaw Street, Meeniyah | 37 | - | 37 | - | - | - | - | 37 | - |
| 93070 - Pools - Renewal Program 13510 - Foster Swimming Pool | 197 | - | 197 | - | - | - | - | 197 | - |
| 93070 - Pools - Renewal Program 22950 - 22950 - Toora Swimming Pool Stage 2 (Carpark Upgrade) | 120 | - | 120 | - | - | 25 | - | 95 | - |
| 93120 - Great Southern Rail Trail Capital 23170 - Leongatha Railway Station Stage One | 100 | - | 100 | - | - | - | - | 100 | - |
| 93130 - Recreation - Baromi Park Masterplan & Associated Works 22460 - Mirboo North Active Play | 271 | - | - | - | 271 | - | - | 271 | - |
| 93130 - Recreation - Baromi Park Masterplan & Associated Works 22510 - Baromi Community Space – Toilet | 5 | - | - | - | 5 | - | - | 5 | - |
| 93130 - Recreation - Baromi Park Masterplan & Associated Works 22590 - Baromi Community Space – Arts Performance | 77 | - | - | - | 77 | - | - | 77 | - |
| 93150 - Recreation - Venus Bay Environmental Projects | 65 | - | - | - | 65 | - | - | 65 | - |
| 93180 - Recreation - Korumburra Skate Park | 250 | - | - | - | 250 | 10 | - | 240 | - |
| 98020 - Yanakie Caravan Park Capital 13150 - Electrical Upgrade | 83 | - | 83 | - | - | - | - | 83 | - |
| 98020 - Yanakie Caravan Park Capital 13150 - Electrical Upgrade | 83 | - | - | 83 | - | - | - | 83 | - |
| 98020 - Yanakie Caravan Park Capital 18150 - Stage 2 Fire Fighting | 232 | - | - | 232 | - | - | - | 232 | - |
| 99020 - Pools - Refurbishment - Mirboo North | 4,153 | - | 4,153 | - | - | 418 | 670 | 534 | 3,600 |

| | | | | | | | | | |
|--|---------------|----------|---------------|------------|--------------|--------------|------------|---------------|--------------|
| TOTAL OTHER STRUCTURES | 7,487 | - | 6,473 | 345 | 668 | 453 | 670 | 2,764 | 3,600 |
| TOTAL INFRASTRUCTURE | 11,306 | - | 8,627 | 431 | 2,248 | 1,341 | 670 | 5,695 | 3,600 |
| TOTAL CARRIED FORWARD CAPITAL WORKS | 15,316 | - | 12,340 | 466 | 2,510 | 1,341 | 670 | 9,705 | 3,600 |
| TOTAL CAPITAL WORKS | 39,629 | - | 33,543 | 927 | 5,159 | 9,617 | 670 | 25,742 | 3,600 |

4.6 Budget Influences

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

4.6.1 Snapshot of South Gippsland Shire Council

South Gippsland Shire was formed in 1994 from the amalgamation of four municipalities. Located 90 minutes south east of Melbourne, the Shire has a population of 29,576 (ERP 30 June 2018). It has an area of 3,300 square kilometres with substantial coastal frontage. South Gippsland Shire is a spectacular region, with communities nestled among the rolling green hills, and along the coast, linking the mountains to the sea.

Its major centres are Leongatha, Korumburra, Mirboo North and Foster, and other significant townships include Nyora, Toora, Venus Bay, Sandy Point, Poowong, Port Welshpool, Loch, Dumbalk, Welshpool, Meeniyan, Fish Creek, Port Franklin, Koonwarra, Kongwak and Tarwin Lower.

Our Economic Base

South Gippsland has a thriving economy with over 7,000 businesses contributing to an annual output of over \$3.5B. South Gippsland has one of the lower unemployment rates in Australia.

Key industry sectors contributing to this output are:

- Agriculture, Forestry and Fishing \$717 million;
- Manufacturing \$670 million;
- Construction \$393 million;
- Property services \$310 million;
- Health care and social assistance \$159 million;
- Utilities \$152 million;
- Wholesale Trade \$126 million; and
- Retail trade \$117 million.

Major Industries

Agriculture

South Gippsland's economy centres around agricultural production. It is one of the key dairy farming locations in Australia, is a major beef farming area and also has significant sheep farming. The Victorian Livestock Exchange operates a modern regional saleyards at Koonwarra.

Horticultural food production, such as snow pea and potato farming, are also key industries in South Gippsland. For part of the year most of Australia's snow peas are produced here. South Gippsland has an increasing range of specialty food production including cheese, meat, eggs, wine production and brewing.

Food Processing

Major food producers in South Gippsland include:

- Saputo Dairy Australia, Dairy production in Leongatha;
- Burra Foods, Dairy Production in Korumburra;
- ViPlus Dairy production in Toora;
- Select Produce, a significant snow pea packing and distribution centre at Korumburra;
- GBP Australia, operating a major export abattoir at Poowong; and
- Schruers, Celery producers in Middle Tarwin

Tourism

The tourism industry is also a major contributor to the South Gippsland economy with visitors contributing over \$110 million annually to the economy. Marketed as "Prom Country", the region attracts over 1 million visitors each year. The region is rich in nature based activities, with the world renowned Wilsons Promontory National Park, spectacular scenery, unspoilt beaches and quaint villages.

Other Industries

Qube Ports operate a major marine terminal located at Barry Beach near Toora that is used to provide services to their Bass Strait oil and gas platforms. 'Port Anthony', a private port, is located next to the Qube facility. An important fishing industry operates from Port Welshpool and Port Franklin. A wind farm is located on the hills around Toora and the Bald Hills Wind Farm is located near Tarwin Lower.

The agricultural and manufacturing sectors also support a substantial service industry including: transport, engineering, construction and agricultural supplies.

Major Infrastructure and Investment Projects

There are a number of key infrastructure and investment projects currently underway or recently completed in South Gippsland Shire. These include:

- Foster Streetscape Project completed November 2017 and the Laneway project completed July 2018.
- Lance Creek Water Connection project provides water supply to Korumburra, Loch, Poowong and Nyora, completed December 2018;
- Port Welshpool Long Jetty reconstruction completed December 2018 and officially opened June 2019;
- South Gippsland Highway Black Spur Re-alignment, funded by the Federal and State Governments for \$115 million with construction commencing in 2020.
- Redevelopment of Bair Street Leongatha with funding from the Victorian and Federal Governments. Works upgrading the existing water mains were completed in November 2019 and undergrounding the power services will commence in early 2020.
- New Primary Care Centre located adjacent to Leongatha Hospital opened in 2018.
- Bena Kongwak Bridge over railway and road realignment completed October 2018.
- Completion of bridges at Black Spur Creek on the Great Southern Rail Trail opened March 2016 provides a 72km rail trail open from Leongatha to Port Welshpool;
- Rollout of the National Broadband Network was completed across South Gippsland in 2018 and is being continually upgraded.
- Expansion of the mobile telephone network across South Gippsland with new towers and upgrades to existing installations.

Our Community

South Gippsland features many vibrant communities where people can enjoy a healthy and rewarding lifestyle. Our affordable housing options and excellent education and medical facilities offer the chance to have both a family life and career in a safe and relaxed environment.

Resident Profile

The latest population estimate is just over 29,576 people as at June 2018. Council's recently prepared population forecasts project that the Shire's population will increase to 36,000 by 2036. This is an increase of almost 7,700 people at an average annual growth rate of 1.3%. The Shire has approximately 15,000 dwellings and about 19,000 rateable properties.

The number of households within South Gippsland increased by 834 between 2011 and 2016 to a total of 11,718.

This trend is expected to continue over the next 20 year period as population growth increases. The increase in the total number of households will require a diverse range of housing opportunities including higher density dwelling development in serviced townships and lifestyle living opportunities in a low density residential or rural living context.

The age profile of South Gippsland Shire in 2016 reflected a similar profile to Regional Victoria as a whole. The proportion of residents aged 20-34 years (12.8%) continues to be lower than the average for Regional Victoria (16.4%). There has been a marked increase in residents aged between 55 and 79. The proportion of people aged 55 - 74 was 29.9%, 4.8 percentage points higher than the average for these ages in Regional Victoria.

The age profile for South Gippsland compared with Regional Victoria is shown in the following table:

| Age Group | South Gippsland | Regional Victoria |
|-----------|-----------------|-------------------|
| 0-9 | 11.7% | 12.2% |
| 10-19 | 11.7% | 12.2% |
| 20-29 | 8.3% | 11.1% |
| 30-39 | 9.2% | 10.1% |
| 40-49 | 12.4% | 12.7% |
| 50-59 | 15.0% | 13.9% |
| 60-69 | 16.2% | 13.5% |
| 70-79 | 9.9% | 8.5% |
| 80- | 5.6% | 5.3% |

(ID consulting for South Gippsland Shire Council, Community Profile 2019)

There are high levels of home ownership in South Gippsland with 40% of dwellings fully owned compared with 30% nationally. The proportion of rental dwellings at 17.6% is much lower than the national average of 29.4%.

There has been a large increase in lone person households (329) since 2011. South Gippsland has 26.8% of lone person households, higher than the national rate of 22.8%. There are 15,914 dwellings in South Gippsland with 73.6% occupied in comparison with 83.6% of dwellings occupied in Regional Victoria.

South Gippsland has high levels of volunteering with 29.3% of the population participating in the last year in comparison with 19.2% for Victoria.

Labour Force

South Gippsland Shire has an unemployment rate of 2.2% as at the September Quarter 2019.

This remains the lowest unemployment rate in Gippsland and one of the lower rates in the State. This is below the average for Victoria of 4.7%.

Key industry sectors by employment in the South Gippsland Shire in 2016 were Agriculture, Forestry and Fishing (17.1%), Health Care and Social Assistance (11.4%), Retail Trade (9.5%), and Construction (9.4%). The Shire's top eight employment sectors compared with that of Regional Victoria as shown in the table below:

| Employment by Industry | South Gippsland | Regional Victoria |
|---|-----------------|-------------------|
| Agriculture, Forestry and Fishing | 17.1% | 7.7% |
| Health Care and Social Assistance | 11.4% | 14.3% |
| Retail Trade | 9.5% | 10.6% |
| Construction | 9.4% | 8.8% |
| Manufacturing | 7.4% | 8.1% |
| Education and Training | 7.0% | 8.7% |
| Accommodation and Food Services | 5.6% | 7.0% |
| Professional, Scientific & Technical Services | 4.0% | 4.2% |

ABS 2016 Census

Since 2011 the greatest rise has been in the Manufacturing sector and in Transport, Postal and Warehousing. There has been a drop in those working in Agriculture, Forestry and Fishing.

In 2016, key employment by occupation groups in South Gippsland were managers (20.1%), technicians and trades workers (15.1%) and professionals (13.4%). Employment by occupation in South Gippsland compared with that of Regional Victoria are as follows:

| Occupation | South Gippsland | Regional Victoria |
|--|-----------------|-------------------|
| Managers | 20.9% | 14.6% |
| Technicians and Trades | 15.1% | 14.8% |
| Professionals | 13.4% | 17.4% |
| Labourers | 13.1% | 12.4% |
| Clerical and Administrative Services | 10.2% | 11.3% |
| Community and personal service workers | 9.8% | 11.7% |
| Sales workers | 8.6% | 9.7% |
| Machinery operators and drivers | 7.3% | 6.5% |
| Inadequately described and not stated | 1.5% | 1.7% |

Community Infrastructure

South Gippsland boasts a wide range of community assets that are appreciated and enjoyed by our residents and visitors. These include:

- Three public hospitals and five medical centres;
- Residential aged care facilities in four towns;
- Childcare centres in Leongatha, Korumburra, Mirboo North and Foster. Uniting Care Gippsland facilitate Family Day Care available in Leongatha, Toora and Foster;
- Five public libraries in Leongatha, Korumburra, Mirboo North, Poowong, Foster, a mobile library service to Nyora and a community library in Welshpool.
- Daily V/Line Coach services to and from Melbourne and the Latrobe Valley, Yarram and Wonthaggi;
- Numerous galleries and museums, a cinema, theatres and clubs;
- Over 200 sporting clubs with facilities such as a cycling velodrome and indoor basketball stadiums, a regional leisure centre incorporating a heated indoor swimming pool, six public swimming pools of which two are heated, and seven golf courses;
- The Great Southern Rail Trail, is approximately 72km of bike/walking trails and connects Leongatha to Port Welshpool;
- The Grand Ridge Rail Trail runs between Mirboo North and Boolarra over 13km;
- Over 50 parks, reserves and sanctuaries include coastal/beach assets, trails in the Strzelecki Ranges, Coal Creek Community Park and Museum and Mossvale Park at Berrys Creek.

South Gippsland is well serviced by modern education facilities. These include:

- 18 Primary Schools, including four independent primary schools;
- 6 Secondary Colleges, including two independent colleges;
- South Gippsland Specialist School;
- Community College Gippsland;
- TAFE Gippsland;
- South Gippsland Bass Coast Local Learning and Employment Network;
- Apprenticeships Group Australia (AGA);
- 12 Kindergartens;
- 5 Child Care Centres;
- 4 Neighbourhood/Community Houses; and
- South Gippsland Trade Skills Alliance.

4.6.2 External Influences

In preparing the 2020/21 budget, the following external factors were taken into consideration because they are likely to impact significantly on the services delivered by Council in the ensuing twelve months:

- The Victorian State Government introduced a cap on rate increases from 2016/17. The Minister for Local Government has set the 2020/21 rates cap at 2.00%. The cap is based on Treasury's forecast for the Melbourne CPI for the next financial year.
- The Consumer Price Index (CPI) for Victoria is forecast to be 2.00% for the 2020/21 year which sets the rate cap.
- The Victorian Wage Price Index is projected by Treasury to be 3.00% in 2019/20 and 3.25% in 2020/21.
- Ongoing cost shifting. This occurs where Local Government provides a service to the community on behalf of the State and Federal Government and over time, the funds provided by government do not increase to take into account the actual cost of providing the service.
- Councils across Australia raise approximately 3.5% of the total taxation collected by all levels of Government. Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Australian Prudential Regulation Authority introduced a Prudential Standard in 2014 to assess the market value of assets in defined benefit superannuation funds. It is possible that more frequent calls will be made upon Council to fund defined benefits superannuation liabilities.

4.7 Long Term Financial Strategies

4.7.1 Principles of Sound Financial Management

The Act requires Council to comply with the following principles of sound financial management:

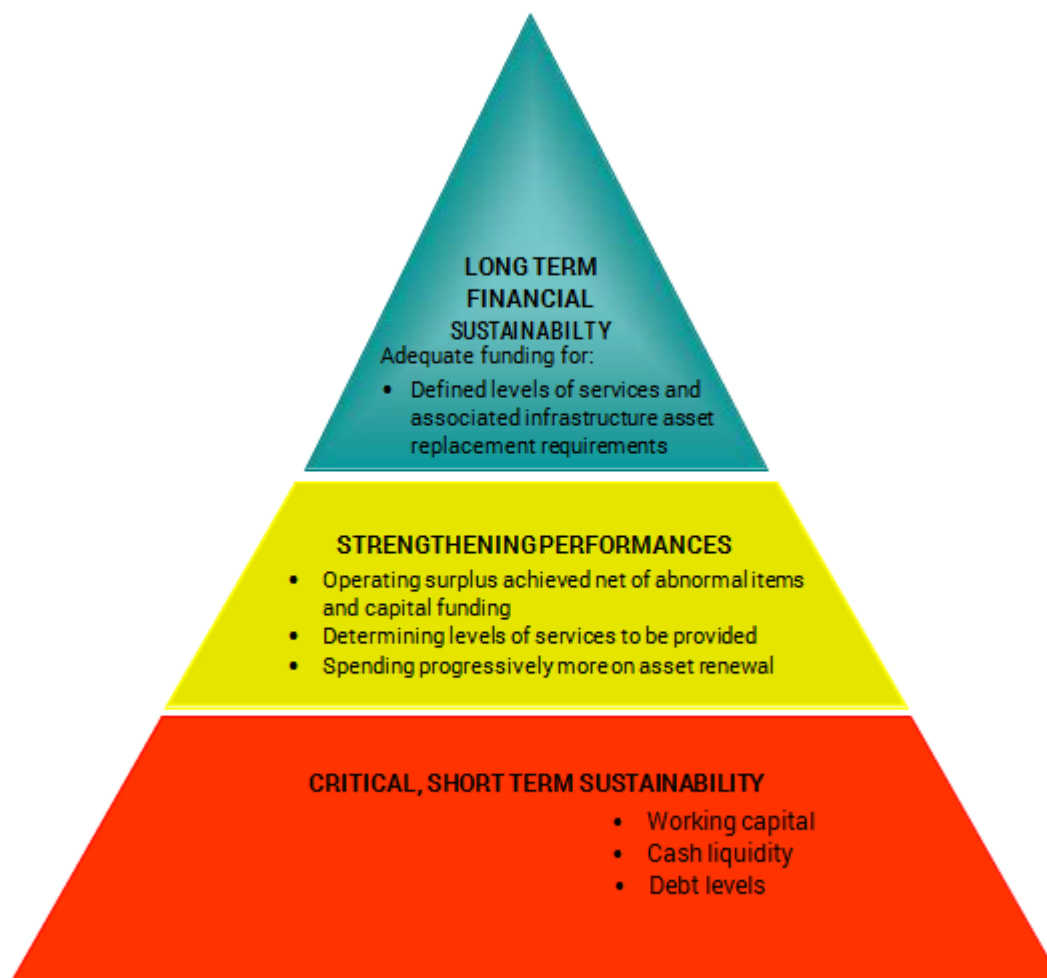
- Manage financial risks faced by the Council prudently, having regard to economic circumstances;
- Pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden;
- Ensure that decisions are made and actions taken having regard to their financial effects on future generations; and
- Ensure full, accurate and timely disclosure of financial information relating to the Council.

Council is also required by the Local Government Act 1989 to prepare an SRP covering both financial and non-financial resources for at least the next four financial years to support the Council Plan.

This 15 year Long Term Financial Plan for the years 2019/20 to 2034/35 has been further refined as part of Council's strategic financial planning framework. It ensures that Council adopts a financially responsible and accountable Annual Budget and SRP that sits within a longer term framework.

The budgeted financial statements of the Long Term Financial Plan are in Appendix 2. This includes the budgeted statements in the SRP which are a four year subset of the 15 year Long Term Financial Plan.

Sound financial management can best be described as a series of financial objectives classified on a hierarchical needs basis, as shown in the pyramid diagram on the following page:



The bottom tier's financial objective 'Critical Short Term Sustainability' relates to issues of liquidity, debt ratios and working capital, which underpin good business planning. In order for Council to operate successfully, it is essential that these 'fundamentals' are both understood and adhered to.

Second tier financial objectives focus on progressively improving financial outcomes to strengthen Council's financial position. It is vitally important to define and then consistently achieve planned operational and financial outcomes, before beginning to attempt to address the ultimate third tier goal of 'Long Term Financial Sustainability'. This is achieved when adequate funding is being provided in current and forward budgets for a defined level of services, including associated infrastructure asset requirements, which meets community needs and which they are prepared to pay for.

A financially sustainable council would be capable of:

- Providing and funding the service needs of its community;
- Meeting contingencies without needing to make radical changes to spending and / or revenue policies;
- Maintaining stability and equity in rating levels; and
- Preserving intergenerational equity.

When developing long term financial plans it is important that an assessment is made of the community's capacity and preparedness to pay for current and desired service expectations. This requires a consideration of the inherent structural characteristics of the community, including community income and population.

Similarly, it is important that Council's performance in providing services to its community is transparent and measurable.

4.7.2 Long Term Financial Strategies

The Long Term Financial Strategies developed and adopted by Council align with the financial objectives in the 'financial pyramid'. The financial strategies that underpin the development of the Long Term Financial Plan, Strategic Resource Plan and Annual Budget include:

1. Target consistent underlying surpluses that provide sufficient funds for both recurrent service level and asset renewal and upgrade requirements.
2. Target the Balance Sheet having at least a 1.25 to 1 underlying working capital ratio in the Long Term Financial Plan.
3. Transfers to discretionary reserves should only be included in the Annual Budget if matched by an equivalent budgeted surplus in the Income Statement to preserve the accumulated surplus position of Council.
4. Annual transfers equivalent to 1.0% of rate income are made to the general reserve.
5. Budgeted underlying cash at the end of each year shall be measured by referencing it against the underlying working capital ratio in the Long Term Financial Plan.
6. Service level funding gaps will be identified and classified as primary or secondary in nature to clearly distinguish the cash flow requirements of maintaining existing service levels (primary gaps) and for service level enhancements (secondary gaps)
7. A series of key financial performance indicators, with appropriate threshold targets, will be utilised to strategically analyse the financial integrity of the Plan. These include:
 - underlying working capital ratio – greater than 1.25
 - underlying result – greater than 0.0
 - financial sustainability indicator – greater than 95%
 - indebtedness – less than 40%
 - total debt as a % of rate revenue – less than 60%
 - debt service costs as a % of total revenue – less than 5%

8. The amount of asset renewal funding required to maintain specified service levels as documented in asset management plans will be updated into the Long Term Financial Plan, subject to the available resource requirements, to ensure that the financial integrity of the plan is not compromised.
9. Any new, upgrade and expansion capital work proposals in the first four years of the Long Term Financial Plan must include a lifecycle cost evaluation that identifies the asset's construction, maintenance and operating cash flow requirements as well as the depreciation impact.
10. Capital income from grants must only be utilised as a funding source for capital expenditure or maintenance of existing capital assets.
11. Council considers borrowing for new capital projects only when consistent underlying operating surplus results are being achieved.
12. For borrowings to be considered, projects must have had a full lifecycle cost analysis undertaken, proving that future cash inflows will exceed the cash outlays, or alternatively that the additional costs are quantified in the Long Term Financial Plan and the integrity of the financial strategies are not compromised.
13. Where reasonably possible, fees and charges are increased by the same general rates increase until full cost recovery is achieved for direct service provision. Any fees that are not increased in line with the planned rate rise be clearly identified and documented for Council's consideration.
14. Any services that undergo service level review process which have non statutory fees and charges will have those fees and charges identified to reflect their level of community benefit which clearly articulates the basis for the fee or charge relative to the service being provided.
15. Council consider the most appropriate rating strategy to provide adequate funds to:
 - achieve sustainable underlying surpluses;
 - achieve sustainable cash flows; and
 - fund capital renewal projects;

in both the Annual Budget and Long Term Financial Plan to support defined service and infrastructure asset requirements.

5. Financial performance indicators

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

| Indicator | Measure | Notes | Actual | Forecast | Budget | Strategic Resource Plan Projections | | | Trend |
|----------------------------|--|-------|---------|----------|---------|-------------------------------------|---------|---------|-------|
| | | | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | +/- |
| Operating position | | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 1 | 1.70% | 1.76% | -6.95% | 3.35% | 9.66% | 7.28% | + |
| Liquidity | | | | | | | | | |
| Working Capital | Current assets / current liabilities | 2 | 298.31% | 304.43% | 162.62% | 141.78% | 129.20% | 136.21% | o |
| Unrestricted cash | Unrestricted cash / current liabilities | 3 | -74.51% | 9.92% | 52.39% | 65.57% | 50.14% | 52.87% | o |
| Obligations | | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 4 | 7.89% | 0.00% | 7.26% | 26.01% | 22.58% | 19.25% | + |
| Loans and borrowings | Interest and principal repayments on interest bearing loans and borrowings / rate revenue | | 0.33% | 7.79% | 0.78% | 2.90% | 3.01% | 2.92% | + |
| Indebtedness | Non-current liabilities / own source revenue | | 7.42% | 7.60% | 12.80% | 27.70% | 23.60% | 21.50% | + |
| Asset renewal | Asset renewal expenses / Asset depreciation | 5 | 74.16% | 142.79% | 281.87% | 154.29% | 148.39% | 151.42% | - |
| Stability | | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 6 | 63.48% | 65.71% | 71.70% | 68.40% | 66.26% | 68.21% | o |
| Rates effort | Rate revenue / CIV of rateable properties in the municipality | | 0.53% | 0.49% | 0.50% | 0.50% | 0.50% | 0.50% | o |
| Efficiency | | | | | | | | | |
| Expenditure level | Total expenses/ no. of property assessments | | \$3,355 | \$3,197 | \$3,280 | \$3,191 | \$3,162 | \$3,238 | + |
| Revenue level | Residential rate revenue / no. of residential property assessments | | \$1,919 | \$1,981 | \$2,029 | \$2,059 | \$2,090 | \$2,121 | + |
| Workforce turnover | No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year | | 9.90% | 9.10% | 9.10% | 9.10% | 9.10% | 9.10% | 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

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Aside from the dip in 2020/21 due to the VGC grant for 2020/21 being paid early in 2019/20 (\$5.4M), the financial performance is expected to marginally improve over the term of the Long Term Financial Plan.

2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is expected to taper down over the period.

3. Unrestricted Cash

The indicator in 2019/20 is low due to cash being held at balance date for incomplete capital works items that have been carried forward to 2020/21. The following years assume that all budgeted capital works will be completed in the budget year. This indicator does not take into account other financial assets (cash investments at balance date with original maturity > 90 days). Projected, "other financial assets" at 30th June 2020 total \$7.27M.

4. Loans and Borrowings

Loans and borrowings are totally paid off in 2019/20. In 2020/21, Council will take a loan of \$3.6M through the Sport and Recreation Infrastructure Loan Scheme for refurbishment of the Mirboo North swimming pool. In 2021/22, a further \$10M in proposed borrowings will be investigated to fund priority capital works projects.

5. Asset renewal

This percentage indicates the extent of Council's expenditure on asset renewals against its depreciation charge (cost of consumption of the assets service potential). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Fluctuations across years are expected because the nature of capital renewal expenditure requirements tends to have a profile that varies from year to year. There are no asset renewal primary funding gaps for all major classes of assets.

6. Rates concentration

This measure reflects the extent of reliance on rate revenues to fund all of Council's on-going services.

In addition to the above indicators, Council also uses the indicators on the following page to measure and monitor its financial performance and position in the long term.

5.1 Key Financial Performance Indicators

Council uses the following performance indicators to assess the financial integrity of the budgeted financial statements in the long term.

Listed on the following pages are the financial performance indicators including a brief description of what is measured, why and the relevant thresholds.




Underlying result

Measures strength of financial result

Adjusted net surplus / underlying revenue

Adjusted net surplus is underlying revenue less expenses

Underlying revenue does not include developer contributions, special rates income or capital grants

| Indicator | Range | Budget | Comment |
|---|---------|--------|--|
|  | > 0% | -6.95% | Low risk of financial sustainability concerns |
|  | 0 - 10% | | Risk of long term run down of cash reserves and inability to fund asset renewals |
|  | < 10% | | Insufficient revenue to fund operations and asset renewal |




Underlying Working Capital Ratio

Measures ability to pay existing liabilities

Current assets / current liabilities

Current assets as per Balance Sheet not including cash backed reserves

Current liabilities as per Balance Sheet

| Indicator | Range | Budget | Comment |
|---|-------------|--------|--|
|  | > 1.25 | 1.60 | Low risk of financial sustainability concerns |
|  | 1.00 - 1.25 | | Caution with cash flow as issues could arise with meeting obligations as they fall due |
|  | < 1.00 | | Immediate sustainability issues with insufficient current assets to cover liabilities |



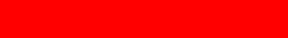
Sustainability Index

Measures level of spending on assets

Capital spend / depreciation

Capital renewal and upgrade spend as per Cash Flow Statement

Depreciation as per Income Statement

| Indicator | Range | Budget | Comment |
|---|-----------|--------|---|
|  | > 100% | 282% | Low risk of insufficient spending on asset renewal and upgrades |
|  | 90% - 99% | | May indicate that spending on asset renewals is insufficient |
|  | < 90% | | Spending on asset renewals and upgrades has not kept pace with consumption of assets. |




Indebtedness

Measures ability to cover long term liabilities from own revenue

Non current liabilities / own sourced revenue

Non current liabilities as per Balance Sheet





Own sourced revenue does not include operational and capital grants and contributions

| Indicator | Range | Budget | Comment |
|---|-----------|--------|--|
|  | < 40% | 12.80% | No concern over the ability to repay debt from own source revenue |
|  | 40% - 60% | | Some concern over the ability to repay debt from own source revenue |
|  | > 60% | | Potential long term concern over the ability to repay debt levels from own source revenues |

Total Debt as a % of rate revenue

Measures level of rate income relative to total debt





Includes current and non-current liabilities in Balance Sheet
Rate income as per Income Statement

| Indicator | Range | Budget | Comment |
|---|------------|--|--|
|  | < 60% |  7.26% | Reasonable reliance on rate revenue to fund debt |
|  | 60% - 100% | | Undesirable reliance on rate revenue to fund debt |
|  | > 100% | | Unsustainable reliance on rate revenue to fund debt. |

Debt servicing costs as a % of total revenue

Measures portion of revenue committed to fund debt finance costs

Borrowing cost expenses as per Income Statement
Total revenue in Income Statement not including donated assets and gain/loss on asset disposals

| Indicator | Range | Budget | Comment |
|---|----------|--|--|
|  | < 5% |  0.05% | Reasonable proportion of total revenue to fund debt finance costs |
|  | 5% - 10% | | Undesirable reliance on proportion of total revenue to fund debt finance costs |
|  | > 10% | | Unstainable reliance on proportion of total revenue to fund debt finance costs |

1 Differential Rates

1.1 Rates to be Levied

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

- a general rate of 0.474112% (0.00474112 cents in the dollar of CIV) for all rateable General / Residential Land;
- a general rate of 0.497818% (0.00497818 cents in the dollar of CIV) for all rateable Commercial Land;

- a general rate of 0.497818% (0.00497818 cents in the dollar of CIV) for all rateable Industrial Land;

- a general rate of 0.331879% (0.00331879 cents in the dollar of CIV) for all rateable Rural Vacant Land; and

- a general rate of 0.948224% (0.00948224 cents in the dollar of CIV) for all rateable Vacant Land other;
- a general rate of 0.331879% (0.00331879 cents in the dollar of CIV) for all rateable Farming Land;
- a general rate of 0.237056% (0.00237056 cents in the dollar of CIV) for all rateable Cultural and Recreational Lands; and

- a general rate of 0.426701% (0.00426701 cents in the dollar of CIV) for all rateable Rural Residential Land; and

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

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

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

1.2 General Land

- 1.2.1 General Land is any land which is not:
- 1.2.1.1 Commercial Land, as described in subparagraph 1.3.1;
 - 1.2.1.2 Industrial Land, as described in subparagraph 1.4.1;
 - 1.2.1.3 Vacant Land, as described in subparagraph 1.5.1;
 - 1.2.1.4 Farming Land, as described in subparagraph 1.6.1;
 - 1.2.1.5 Cultural and Recreational Land, as described in subparagraph 1.7.1;
 - 1.2.1.6 Rural Residential Land as described in subparagraph 1.8.1;
 - 1.2.1.7 Rural Vacant Land as described in subparagraph 1.9.1;
 - 1.2.1.8 Extractive Industries Land as described in subparagraph 1.10.1;
- or
- 1.2.1.9 Infrastructure and Utilities Land as described in subparagraph 1.11.1
- 1.2.2 The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.2.2.1 construction and maintenance of infrastructure assets;
 - 1.2.2.2 development and provision of health and community services; and
 - 1.2.2.3 provision of general support services.
- 1.2.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.2.1 above.
- 1.2.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.2.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.2.6 The use of the land within this differential rate is, in the case of improved land, any use of land creating the relevant characteristics described in paragraph 1.2.1 above.
- 1.2.7 The land affected by this rate is that which displays the characteristics described in subparagraph 1.2.1 above, and may be located in any zone created by the South Gippsland Planning Scheme.
- 1.2.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2019/20 financial year.
- 1.2.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

1.3 Commercial Land

- 1.3.1 Commercial Land is any land which is used predominantly for commercial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:
AVPCC 202-299, 656, 657, 669-672, 674, 675, 684, 687, 688, 690, 696, 711, 715, 803-816, 818-820, 822, 823, 825, 827 and 828.
- 1.3.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.3.2.1 construction and maintenance of infrastructure assets;
 - 1.3.2.2 development and provision of health and community services; and
 - 1.3.2.3 provision of general support services.
- 1.3.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.3.1 above.
- 1.3.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.3.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.3.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.3.1 above.
- 1.3.7 The land affected by this rate is that which is in any zone where commercial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.3.1 above.
- 1.3.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2019/20 financial year.
- 1.3.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

1.4 Industrial Land

- 1.4.1 Industrial Land is any land which is used predominantly for industrial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:
AVPCC 303-399, 400-481, 483-499, 602-612, 615-623, 626-637, 639-644, 647-649, 659, 661-664, 666, 667, 673, 676-679, 681-683, 685, 689, 691 and 693-699.
- 1.4.2 The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.4.2.1 construction and maintenance of infrastructure assets;
 - 1.4.2.2 development and provision of health and community services; and
 - 1.4.2.3 provision of economic development and general support services.
- 1.4.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.4.1 above.
- 1.4.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.4.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.4.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.4.1 above.
- 1.4.7 The land affected by this rate is that which is in any zone where industrial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.4.1 above.
- 1.4.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2019/20 financial year.
- 1.4.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

1.5 Vacant Land

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

1.6 Farm Land

1.6.1 Farm Land is any land on which the business of farming is being carried out, and which:

1.6.1.1 has a total area of less than 2 hectares and is –

1.6.1.1.1 used predominantly for farming purposes; AND

1.6.1.1.2 forms part of a farm business which straddles the boundary with an adjoining municipality;

OR

1.6.1.1.3 (where the farm business is entirely within the municipality) to which any of the following AVPCC codes, or AVPCC codes in the following range, have been allocated:

AVPCC 540-543 or 564

OR

1.6.1.1.4 used predominantly for farming purposes;

AND

1.6.1.1.5 is operated in combination with other property within Council's municipal district which, when combined, have a total area exceeding 20 hectares, to which AVPCC codes in the following range apply:

AVPCC 570-572

OR

1.6.1.2 has a total area of between 2 and 20 hectares and –

1.6.1.2.1 is used predominantly for farming purposes; AND

1.6.1.2.2 if there is a dwelling situated on the land, or a current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range:

AVPCC 540-583;

OR

1.6.1.2.3 if there is no dwelling situated on the land, and no current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range:

AVPCC 500-583;

OR

1.6.1.3 has a total area exceeding 20 hectares and –

1.6.1.3.1 is used predominantly for farming purposes; AND

1.6.1.3.2 has applied to it an AVPCC code within the following range:

AVPCC 500-583.

To avoid doubt, 'business' for the purposes of identifying Farm Land, has the same meaning as that given to it by section 2(1) of the Valuation of Land Act 1960 for the same purpose, being a business that: has a significant and substantial commercial purpose or character; and seeks to make a profit on a continuous or repetitive basis from its activities on the land; and is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

1.6.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:

1.6.2.1 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

1.6.2.1.1 construction and maintenance of public infrastructure assets;

1.6.2.1.2 development and provision of health, environmental and community services; and

1.6.2.1.3 provision of general support services; encourage and support the business of primary production; and retain and, where appropriate, expand the business of primary production.

1.6.2.2 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.6.1 above.

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

1.6.2.4 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.

1.6.2.5 The use of the land within this differential rate is any use of land creating the relevant characteristics described in subparagraph 1.6.1 above.

- 1.6.2.6 The land affected by this rate is that which is in any zone where farming is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.6.1 above.
- 1.6.2.7 The types of buildings on the land within this differential rate (if any) are all buildings which are present on the land at the date of declaration of rates for the 2019/20 financial year.
- 1.6.2.8 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

1.7 Cultural and Recreational Land

- 1.7.1 Cultural and Recreational Land is any land that has the characteristics of 'recreational lands' as defined by section 2 of the Cultural and Recreational Lands Act 1963.
- 1.7.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
 - 1.7.2.1 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
 - 1.7.2.1.1 construction and maintenance of public infrastructure assets;
 - 1.7.2.1.2 development and provision of health, environmental and community services; and
 - 1.7.2.1.3 provision of general support services; and
 - 1.7.2.2 encourage the provision of land and facilities for the enjoyment of residents of and visitors to the municipal district.
- 1.7.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.7.1 above.
- 1.7.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.7.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.7.6 The use of the land within this differential rate is any use of land creating the relevant characteristics described in subparagraph 1.7.1 above.
- 1.7.7 The land affected by this rate is that which is located in any zone under the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.7.1 above.
- 1.7.8 The types of buildings on the land within this differential rate (if any) are all buildings which are present on the land at the date of declaration of rates for the 2019/20 financial year.
- 1.7.9 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

1.8 Rural Residential Land

- 1.8.1 Rural residential land is any land which:-
- 1.8.1.1 has a total area equal to or greater than 18.30 hectares; and
 - 1.8.1.2 where primary production uses and associated improvements are secondary to the residential uses; and
 - 1.8.1.3 has applied to it an **AVPCC code 117**
- 1.8.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.8.2.1 construction and maintenance of infrastructure assets;
 - 1.8.2.2 development and provision of health and community services; and
 - 1.8.2.3 provision of general support services.
- 1.8.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.8.1 above.
- 1.8.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.8.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.8.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.8.1 above.
- 1.8.7 The land affected by this rate is that which is located in any zone under the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.8.1 above.
- 1.8.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2019/20 financial year.
- 1.8.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

1.9 Rural Vacant Land

- 1.9.1 Vacant Land is any land which is vacant, to the extent that no buildings are erected on it, and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:
AVPCC 100-108, 150, 151, 200, 201, 300, 301, 482, 600, 601, 700-706, 782 or 800-802.
- 1.9.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
- 1.9.2.1 promote responsible land management through appropriate maintenance and development of the land;
 - 1.9.2.2 ensure that foregone community and economic development resulting from underutilisation of land is minimised; and
 - 1.9.2.3 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited) to the:
 - 1.9.2.3.1 construction and maintenance of infrastructure assets;
 - 1.9.2.3.2 development and provision of health and community services; and
 - 1.9.2.3.3 provision of economic development and general support services.
- 1.9.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.9.1 above.
- 1.9.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.9.5 The geographic location of the land within this differential rate is rural land wherever located within the municipal district, without reference to ward boundaries.
- 1.9.6 The rural vacant land affected by this rate is that which is located in a farming or rural activity zone under the South Gippsland Planning Scheme and which displays the characteristics described under subparagraph 1.5.1 above.
- 1.9.7 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

Appendix 2 - Long Term Financial Plan (2019/20 - 2034/35)

2.1 Income Statement

SOUTH GIPPSLAND SHIRE COUNCIL

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Budget 2021/22 \$'000 | Budget 2022/23 \$'000 | Budget 2023/24 \$'000 | Budget 2024/25 \$'000 | Budget 2025/26 \$'000 | Budget 2026/27 \$'000 | Budget 2027/28 \$'000 | Budget 2028/29 \$'000 | Budget 2029/30 \$'000 | Budget 2030/31 \$'000 | Budget 2031/32 \$'000 | Budget 2032/33 \$'000 | Budget 2033/34 \$'000 | Budget 2034/35 \$'000 |
|---|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| INCOME | | | | | | | | | | | | | | | | |
| Rates and charges | 43,869 | 45,252 | 46,385 | 47,593 | 48,941 | 50,439 | 51,980 | 53,568 | 55,201 | 56,878 | 58,607 | 60,943 | 63,231 | 64,111 | 66,054 | 68,055 |
| Statutory fees and fines | 924 | 960 | 988 | 1,006 | 1,032 | 1,050 | 1,075 | 1,109 | 1,123 | 1,159 | 1,214 | 1,215 | 1,245 | 1,294 | 1,296 | 1,329 |
| User fees | 4,185 | 4,387 | 4,482 | 4,582 | 4,685 | 4,801 | 4,920 | 5,043 | 5,168 | 5,297 | 5,428 | 5,563 | 5,702 | 5,843 | 5,989 | 6,138 |
| Grants - Operating | 13,799 | 7,862 | 11,712 | 11,807 | 12,045 | 12,289 | 12,539 | 12,794 | 13,054 | 13,319 | 13,590 | 13,867 | 14,148 | 14,436 | 14,730 | 15,030 |
| Grants - Capital | 5,735 | 9,617 | 5,585 | 6,135 | 3,385 | 2,870 | 4,081 | 2,385 | 2,596 | 2,385 | 2,385 | 2,385 | 2,385 | 2,385 | 2,385 | 2,385 |
| Contributions - monetary | 360 | 896 | 287 | 648 | 620 | 1,190 | 610 | 561 | 693 | 353 | 440 | 424 | 448 | 403 | 515 | 439 |
| Contributions - non monetary | 395 | 404 | 413 | 422 | 431 | 442 | 453 | 465 | 476 | 488 | 500 | 513 | 526 | 539 | 552 | 566 |
| Net gain/ (loss) on disposal of property, infrastructure, plant and equipment | (260) | 257 | 0 | 2,573 | 750 | (9) | 0 | (87) | 32 | (10) | 0 | 33 | 0 | 0 | 72 | (914) |
| Fair value adjustment for investment property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other income | 1,637 | 1,771 | 1,786 | 1,801 | 1,824 | 1,845 | 1,870 | 1,894 | 1,922 | 1,946 | 1,993 | 2,000 | 2,040 | 2,054 | 2,086 | 2,140 |
| TOTAL INCOME | 70,644 | 71,406 | 71,638 | 76,567 | 73,713 | 74,917 | 77,528 | 77,732 | 80,265 | 81,815 | 84,157 | 86,943 | 89,725 | 91,065 | 93,679 | 95,168 |
| EXPENSES | | | | | | | | | | | | | | | | |
| Employee costs | 25,222 | 26,330 | 26,616 | 26,930 | 27,579 | 28,537 | 29,414 | 30,213 | 31,033 | 31,875 | 32,741 | 33,720 | 34,636 | 35,221 | 36,179 | 37,164 |
| Materials and services | 23,078 | 23,475 | 20,761 | 20,618 | 21,078 | 21,779 | 21,988 | 22,730 | 23,203 | 24,139 | 24,486 | 24,852 | 25,447 | 25,578 | 25,974 | 26,646 |
| Depreciation | 11,554 | 11,917 | 12,290 | 11,523 | 11,937 | 11,530 | 12,453 | 12,198 | 12,914 | 12,452 | 13,246 | 12,639 | 13,557 | 12,963 | 14,190 | 14,233 |
| Amortisation - intangible assets | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 |
| Amortisation - right of use assets | 87 | 87 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Borrowing costs | 59 | 32 | 119 | 115 | 101 | 88 | 75 | 61 | 47 | 33 | 19 | 7 | 0 | 0 | 0 | 0 |
| Finance costs - leases | 9 | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other expenses | 3,001 | 2,864 | 3,142 | 3,319 | 3,386 | 3,463 | 3,541 | 3,622 | 3,704 | 3,784 | 3,869 | 3,958 | 4,049 | 4,142 | 4,238 | 4,343 |
| TOTAL EXPENSES | 63,235 | 64,935 | 63,235 | 62,730 | 64,306 | 65,622 | 67,696 | 69,049 | 71,126 | 72,508 | 74,586 | 75,401 | 77,914 | 78,129 | 80,806 | 82,611 |
| SURPLUS (DEFICIT) | 7,409 | 6,471 | 8,403 | 13,837 | 9,407 | 9,295 | 9,832 | 8,683 | 9,139 | 9,307 | 9,571 | 11,542 | 11,811 | 12,936 | 12,873 | 12,557 |
| OTHER COMPREHENSIVE INCOME Items that will not be reclassified to surplus or deficit | | | | | | | | | | | | | | | | |
| Net Asset revaluation increment (decrement) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Previously unrecognised assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL COMPREHENSIVE RESULT | 7,409 | 6,471 | 8,403 | 13,837 | 9,407 | 9,295 | 9,832 | 8,683 | 9,139 | 9,307 | 9,571 | 11,542 | 11,811 | 12,936 | 12,873 | 12,557 |

2.2 Balance Sheet

SOUTH GIPPSLAND SHIRE COUNCIL

BUDGETED BALANCE SHEET

Current assets

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Budget 2021/22 \$'000 | Budget 2022/23 \$'000 | Budget 2023/24 \$'000 | Budget 2024/25 \$'000 | Budget 2025/26 \$'000 | Budget 2026/27 \$'000 | Budget 2027/28 \$'000 | Budget 2028/29 \$'000 | Budget 2029/30 \$'000 | Budget 2030/31 \$'000 | Budget 2031/32 \$'000 | Budget 2032/33 \$'000 | Budget 2033/34 \$'000 | Budget 2034/35 \$'000 |
|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Cash and cash equivalents | 20,573 | 8,192 | 10,432 | 8,782 | 9,838 | 12,027 | 13,187 | 15,184 | 11,926 | 12,496 | 12,793 | 13,694 | 15,130 | 19,506 | 25,045 | 33,185 |
| Trade and other receivables | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 | 5,518 |
| Other financial assets | 12,273 | 7,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 |
| Inventories | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 |
| Other assets | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Total current assets | 38,662 | 21,281 | 19,521 | 17,871 | 18,927 | 21,116 | 22,276 | 24,273 | 21,015 | 21,585 | 21,882 | 22,783 | 24,219 | 28,595 | 34,134 | 42,274 |

Non current assets

| | | | | | | | | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Trade and other receivables | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 367 | 962 | 962 | 962 | 962 |
| Investments in associates and joint ventures | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 |
| Right of use assets | 167 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property, infrastructure, plant and equipment | 558,839 | 586,083 | 605,130 | 619,414 | 626,552 | 632,434 | 639,872 | 645,313 | 656,455 | 663,925 | 671,922 | 681,256 | 691,089 | 699,792 | 707,273 | 711,841 |
| Investment property | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 587 |
| Total non current assets | 560,951 | 588,108 | 607,075 | 621,359 | 628,497 | 634,379 | 641,817 | 647,258 | 658,400 | 665,870 | 673,867 | 683,568 | 693,996 | 702,699 | 710,180 | 714,748 |

Total assets

| | | | | | | | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 599,613 | 609,389 | 626,596 | 639,230 | 647,424 | 655,495 | 664,093 | 671,531 | 679,415 | 687,455 | 695,749 | 706,351 | 718,215 | 731,294 | 744,314 | 757,022 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

Current liabilities

| | | | | | | | | | | | | | | | | |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Trade and other payables | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 |
| Trust funds and deposits | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 |
| Provisions | 5,936 | 5,976 | 6,016 | 6,056 | 6,096 | 6,136 | 6,176 | 6,216 | 6,256 | 6,296 | 6,336 | 6,376 | 6,416 | 6,456 | 6,496 | 6,536 |
| Interest bearing loans and borrowings | 0 | 350 | 1,076 | 1,099 | 1,122 | 1,146 | 1,170 | 1,195 | 1,221 | 1,247 | 931 | 76 | 0 | 0 | 0 | 0 |
| Lease liabilities | 87 | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total current liabilities | 12,700 | 13,086 | 13,769 | 13,832 | 13,895 | 13,959 | 14,023 | 14,088 | 14,154 | 14,220 | 13,944 | 13,129 | 13,093 | 13,133 | 13,173 | 13,213 |

Non current liabilities

| | | | | | | | | | | | | | | | | |
|---------------------------------------|--------------|--------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Provisions | 3,732 | 3,799 | 3,869 | 3,941 | 4,016 | 4,094 | 4,175 | 4,259 | 4,346 | 4,436 | 4,529 | 4,626 | 4,726 | 4,829 | 4,936 | 5,047 |
| Interest bearing loans and borrowings | 0 | 2,935 | 10,986 | 9,648 | 8,297 | 6,931 | 5,552 | 4,158 | 2,750 | 1,327 | 233 | 11 | 0 | 0 | 0 | 0 |
| Lease liabilities | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total non current liabilities | 3,815 | 6,734 | 14,855 | 13,589 | 12,313 | 11,025 | 9,727 | 8,417 | 7,096 | 5,763 | 4,762 | 4,637 | 4,726 | 4,829 | 4,936 | 5,047 |

Total liabilities

| | | | | | | | | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 16,515 | 19,820 | 28,624 | 27,421 | 26,208 | 24,984 | 23,750 | 22,505 | 21,250 | 19,983 | 18,706 | 17,766 | 17,819 | 17,962 | 18,109 | 18,260 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|

Net assets

| | | | | | | | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 583,098 | 589,569 | 597,972 | 611,809 | 621,216 | 630,511 | 640,343 | 649,026 | 658,165 | 667,472 | 677,043 | 688,585 | 700,396 | 713,332 | 726,205 | 738,762 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

Equity

| | | | | | | | | | | | | | | | | |
|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Accumulated surplus | 234,705 | 241,110 | 249,446 | 262,840 | 271,601 | 280,261 | 289,278 | 297,256 | 305,492 | 313,965 | 322,555 | 333,115 | 343,902 | 355,841 | 367,588 | 379,076 |
| Reserves | 348,393 | 348,459 | 348,526 | 348,969 | 349,615 | 350,250 | 351,065 | 351,770 | 352,673 | 353,507 | 354,488 | 355,470 | 356,494 | 357,491 | 358,617 | 359,686 |
| Total equity | 583,098 | 589,569 | 597,972 | 611,809 | 621,216 | 630,511 | 640,343 | 649,026 | 658,165 | 667,472 | 677,043 | 688,585 | 700,396 | 713,332 | 726,205 | 738,762 |

2.3 Cash Flow Statement

SOUTH GIPPSLAND SHIRE COUNCIL

BUDGETED CASH FLOW STATEMENT

Cash flows from operating activities

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Budget 2021/22 \$'000 | Budget 2022/23 \$'000 | Budget 2023/24 \$'000 | Budget 2024/25 \$'000 | Budget 2025/26 \$'000 | Budget 2026/27 \$'000 | Budget 2027/28 \$'000 | Budget 2028/29 \$'000 | Budget 2029/30 \$'000 | Budget 2030/31 \$'000 | Budget 2031/32 \$'000 | Budget 2032/33 \$'000 | Budget 2033/34 \$'000 | Budget 2034/35 \$'000 |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Rates and charges | 43,869 | 45,252 | 46,385 | 47,593 | 48,941 | 50,439 | 51,980 | 53,568 | 55,201 | 56,877 | 58,607 | 60,575 | 62,637 | 64,111 | 66,054 | 68,055 |
| Statutory fees & fines | 924 | 960 | 988 | 1,006 | 1,032 | 1,050 | 1,075 | 1,109 | 1,123 | 1,159 | 1,214 | 1,215 | 1,245 | 1,294 | 1,296 | 1,329 |
| User fees | 4,185 | 4,387 | 4,482 | 4,582 | 4,685 | 4,801 | 4,920 | 5,043 | 5,168 | 5,297 | 5,428 | 5,563 | 5,702 | 5,843 | 5,989 | 6,138 |
| Grants - operating | 13,799 | 7,862 | 11,712 | 11,807 | 12,045 | 12,289 | 12,539 | 12,794 | 13,054 | 13,319 | 13,590 | 13,867 | 14,148 | 14,436 | 14,730 | 15,030 |
| Grants - capital | 5,735 | 9,617 | 5,585 | 6,135 | 3,385 | 2,870 | 4,081 | 2,385 | 2,596 | 2,385 | 2,385 | 2,385 | 2,385 | 2,385 | 2,385 | 2,385 |
| Contributions- monetary | 360 | 896 | 287 | 648 | 620 | 1,190 | 610 | 561 | 693 | 353 | 440 | 424 | 448 | 403 | 515 | 439 |
| Interest received | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 564 |
| Other receipts | 1,087 | 1,221 | 1,236 | 1,251 | 1,274 | 1,295 | 1,320 | 1,344 | 1,372 | 1,396 | 1,443 | 1,450 | 1,490 | 1,504 | 1,536 | 1,576 |
| Employee costs | (25,117) | (26,223) | (26,506) | (26,818) | (27,464) | (28,419) | (29,293) | (30,089) | (30,906) | (31,745) | (32,608) | (33,583) | (34,496) | (35,078) | (36,032) | (37,013) |
| Materials and services | (22,973) | (23,382) | (20,656) | (20,522) | (21,078) | (21,779) | (21,988) | (22,730) | (23,203) | (24,139) | (24,486) | (24,852) | (25,447) | (25,578) | (25,974) | (26,646) |
| Short-term, low value and variable lease payments | (105) | (93) | (105) | (96) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other payments | (3,001) | (2,864) | (3,142) | (3,319) | (3,386) | (3,463) | (3,541) | (3,622) | (3,704) | (3,784) | (3,869) | (3,958) | (4,049) | (4,142) | (4,238) | (4,343) |
| Net cash provided by (used in) operating activities | 19,313 | 18,183 | 20,816 | 22,817 | 20,604 | 20,823 | 22,253 | 20,913 | 21,944 | 21,668 | 22,694 | 23,636 | 24,613 | 25,728 | 26,811 | 27,514 |

Cash flows from investing activities

| | | | | | | | | | | | | | | | | |
|---|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Payments for property, infrastructure, plant & equipment | (18,977) | (39,629) | (31,640) | (27,545) | (19,566) | (17,853) | (20,392) | (18,314) | (24,593) | (20,467) | (21,776) | (22,513) | (23,938) | (22,222) | (22,236) | (19,374) |
| Proceeds from sale of property, infrastructure, plant and equipment | 739 | 904 | 491 | 4,508 | 1,447 | 649 | 729 | 828 | 820 | 798 | 808 | 861 | 849 | 870 | 964 | 0 |
| Payments for / from investments | 16,000 | 5,000 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used in) investing activities | (2,238) | (33,725) | (27,149) | (23,037) | (18,119) | (17,204) | (19,663) | (17,486) | (23,773) | (19,669) | (20,968) | (21,652) | (23,089) | (21,352) | (21,272) | (19,374) |

Cash flows from financing activities

| | | | | | | | | | | | | | | | | |
|--|----------------|--------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|----------|----------|----------|
| Finance costs | (68) | (37) | (121) | (115) | (101) | (88) | (75) | (61) | (47) | (33) | (19) | (7) | 0 | 0 | 0 | 0 |
| Proceeds from borrowing | 0 | 3,600 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Repayment of borrowings | (3,350) | (315) | (1,223) | (1,315) | (1,328) | (1,342) | (1,355) | (1,369) | (1,382) | (1,396) | (1,410) | (1,076) | (88) | 0 | 0 | 0 |
| Repayment of lease liabilities | (84) | (87) | (83) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used in) financing activities | (3,502) | 3,161 | 8,573 | (1,430) | (1,429) | (1,430) | (1,430) | (1,430) | (1,429) | (1,429) | (1,429) | (1,083) | (88) | 0 | 0 | 0 |

Net increase (decrease) in cash and cash equivalents

| | | | | | | | | | | | | | | | | |
|---|---------------|--------------|---------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 13,573 | (12,381) | 2,240 | (1,650) | 1,056 | 2,189 | 1,160 | 1,997 | (3,258) | 570 | 297 | 901 | 1,436 | 4,376 | 5,539 | 8,140 |
| Cash and cash equivalents at the beginning of the financial year | 7,000 | 20,573 | 8,192 | 10,432 | 8,782 | 9,838 | 12,027 | 13,187 | 15,184 | 11,926 | 12,496 | 12,793 | 13,694 | 15,130 | 19,506 | 25,045 |
| Cash and cash equivalents at the end of the financial year | 20,573 | 8,192 | 10,432 | 8,782 | 9,838 | 12,027 | 13,187 | 15,184 | 11,926 | 12,496 | 12,793 | 13,694 | 15,130 | 19,506 | 25,045 | 33,185 |

2.4 Capital Expenditure Total

SOUTH GIPPSLAND SHIRE COUNCIL

BUDGETED CAPITAL WORKS

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Budget 2021/22 \$'000 | Budget 2022/23 \$'000 | Budget 2023/24 \$'000 | Budget 2024/25 \$'000 | Budget 2025/26 \$'000 | Budget 2026/27 \$'000 | Budget 2027/28 \$'000 | Budget 2028/29 \$'000 | Budget 2029/30 \$'000 | Budget 2030/31 \$'000 | Budget 2031/32 \$'000 | Budget 2032/33 \$'000 | Budget 2033/34 \$'000 | Budget 2034/35 \$'000 |
|----------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Land - Specialised | 750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings - Specialised | 2,015 | 7,031 | 10,816 | 11,558 | 4,401 | 3,547 | 5,187 | 2,977 | 3,000 | 3,243 | 3,129 | 3,081 | 3,359 | 3,237 | 3,454 | 3,351 |
| Plant machinery & equipment | 2,302 | 3,659 | 2,396 | 2,166 | 2,756 | 2,815 | 2,531 | 3,442 | 2,776 | 2,719 | 2,739 | 2,969 | 2,878 | 2,950 | 3,199 | 0 |
| Computers and telecommunications | 2,054 | 763 | 850 | 617 | 985 | 754 | 773 | 792 | 812 | 832 | 853 | 875 | 897 | 919 | 942 | 965 |
| Waste management | 0 | 0 | 304 | 2,505 | 1,093 | 0 | 0 | 99 | 3,017 | 1,310 | 0 | 1,115 | 1,158 | 1,202 | 110 | 0 |
| Roads | 6,800 | 10,446 | 11,104 | 9,294 | 8,673 | 9,441 | 9,125 | 9,046 | 10,190 | 10,505 | 12,992 | 11,449 | 11,954 | 11,902 | 12,325 | 12,769 |
| Footpaths and cycleways | 855 | 4,053 | 3,455 | 568 | 511 | 157 | 1,668 | 572 | 594 | 616 | 641 | 1,320 | 1,286 | 715 | 743 | 776 |
| Bridges | 563 | 975 | 287 | 253 | 263 | 273 | 282 | 294 | 515 | 316 | 452 | 227 | 354 | 367 | 381 | 396 |
| Major culverts | 47 | 686 | 156 | 67 | 151 | 115 | 119 | 54 | 200 | 152 | 152 | 158 | 164 | 170 | 176 | 183 |
| Drainage | 174 | 86 | 390 | 0 | 139 | 144 | 150 | 155 | 161 | 167 | 174 | 786 | 1,384 | 194 | 202 | 209 |
| Off street car parks | 0 | 0 | 215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other structures | 3,417 | 11,930 | 1,667 | 517 | 594 | 607 | 557 | 883 | 3,328 | 607 | 644 | 533 | 504 | 566 | 704 | 725 |
| Total Capital Works | 18,977 | 39,629 | 31,640 | 27,545 | 19,566 | 17,853 | 20,392 | 18,314 | 24,593 | 20,467 | 21,776 | 22,513 | 23,938 | 22,222 | 22,236 | 19,374 |

2.4 Key Performance Indicators

| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Financial performance | | | | | | | | | | | | | | | | |
| Underlying result | 1.75% | -6.95% | 3.35% | 9.66% | 7.28% | 6.91% | 6.58% | 7.19% | 7.12% | 7.84% | 7.83% | 9.93% | 9.88% | 11.05% | 10.54% | 10.08% |
| Underlying Working Capital | 3.02 | 1.60 | 1.39 | 1.23 | 1.26 | 1.36 | 1.38 | 1.47 | 1.17 | 1.14 | 1.11 | 1.18 | 1.21 | 1.47 | 1.80 | 2.33 |
| Funding capacity | | | | | | | | | | | | | | | | |
| Sustainability Index | 143% | 282% | 154% | 148% | 151% | 150% | 149% | 146% | 186% | 160% | 160% | 163% | 158% | 167% | 153% | 132% |
| Borrowing capacity | | | | | | | | | | | | | | | | |
| Indebtedness | 7.58% | 12.80% | 27.69% | 23.61% | 21.51% | 18.97% | 16.25% | 13.68% | 11.18% | 8.83% | 7.08% | 6.65% | 6.54% | 6.59% | 6.54% | 6.58% |
| Total Debt as a % of Rate revenue | 0.00% | 7.26% | 26.00% | 22.58% | 19.25% | 16.01% | 12.93% | 9.99% | 7.19% | 4.53% | 1.99% | 0.14% | 0.00% | 0.00% | 0.00% | 0.00% |
| Debt servicing costs as a % of Total revenue | 0.10% | 0.05% | 0.17% | 0.15% | 0.14% | 0.12% | 0.10% | 0.08% | 0.06% | 0.04% | 0.02% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% |

Appendix 3 - Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during FY 2020/21. 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 | 2019/20 Fee Inc GST | 2020/21 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|-----------------|-------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
| Community Services - Immunisation | | | | | | | |
| Boostrix | Per Dose | Non-Taxable | \$ 42.00 | \$ 42.00 | \$ - | 0% | Non-statutory |
| Flu | Per Dose | Non-Taxable | \$ 25.00 | \$ 25.00 | \$ - | 0% | Non-statutory |
| Hep A Adult | Per Dose | Non-Taxable | \$ 78.00 | \$ 78.00 | \$ - | 0% | Non-statutory |
| Hep A Paediatric | Per Dose | Non-Taxable | \$ 49.00 | \$ 49.00 | \$ - | 0% | Non-statutory |
| Hep B Adult | Per Dose | Non-Taxable | \$ 32.00 | \$ 32.00 | \$ - | 0% | Non-statutory |
| Hep B Paediatric | Per Dose | Non-Taxable | \$ 19.00 | \$ 19.00 | \$ - | 0% | Non-statutory |
| Twinrix | Per Dose | Non-Taxable | \$ 80.00 | \$ 80.00 | \$ - | 0% | Non-statutory |
| Varicella | Per Dose | Non-Taxable | \$ 80.00 | \$ 80.00 | \$ - | 0% | Non-statutory |
| Community Services - Council Business Operations | | | | | | | |
| Non Voters - VEC Infringements (50% of one penalty unit) T | Each | Non-Taxable | \$ 80.60 | \$ 80.60 | \$ - | 0% | Statutory |
| Corporate and Community Services Management - Arts and Culture | | | | | | | |
| Music For the People At Mossvale Park - Adult (Over 15 ye | Each | Taxable | \$ 15.00 | \$ 15.00 | \$ - | 0% | Non-statutory |
| Economic Development and Tourism Management - Coal Creek - Community Services | | | | | | | |
| Auditorium /Boardroom Hire - 1/2 day | Each | Taxable | \$ 90.00 | \$ 95.00 | \$ 5.00 | 6% | Non-statutory |
| Auditorium /Boardroom Hire - Full Day | Each | Taxable | \$ 175.00 | \$ 180.00 | \$ 5.00 | 3% | Non-statutory |
| Economic Development and Tourism Management - Coal Creek - Education Programs | | | | | | | |
| Coal Creek Package - A Pioneers Life | Each | Taxable | \$ 13.70 | \$ 14.00 | \$ 0.30 | 2% | Non-statutory |
| Coal Creek Package - Changing Technologies | Each | Taxable | \$ 11.60 | \$ 12.00 | \$ 0.40 | 3% | Non-statutory |
| Coal Creek Package - Coal Creek Discovery | Each | Taxable | \$ 11.00 | \$ 11.25 | \$ 0.25 | 2% | Non-statutory |
| Coal Creek Package - Everyday Life | Each | Taxable | \$ 11.60 | \$ 12.00 | \$ 0.40 | 3% | Non-statutory |
| Coal Creek Package - Hands on Past | Each | Taxable | \$ 11.60 | \$ 12.00 | \$ 0.40 | 3% | Non-statutory |
| Education Program - Self Guided Interactive Tour | Each | Taxable | \$ 5.00 | \$ 5.00 | \$ - | 0% | Non-statutory |
| Coal Creek Package - It's a child's life! 1901 Style | Each | Taxable | \$ 14.20 | \$ 14.50 | \$ 0.30 | 2% | Non-statutory |
| General Store Demonstration | Each | Taxable | \$ 2.00 | \$ 2.10 | \$ 0.10 | 5% | Non-statutory |
| School Group Administration Fee - Base Fee | Each | Taxable | \$ 25.50 | \$ 27.50 | \$ 2.00 | 8% | Non-statutory |
| Economic Development and Tourism Management - Coal Creek - Gardens | | | | | | | |
| Loads of Fire wood sold to volunteers | Each | Taxable | \$ 85.00 | \$ 86.90 | \$ 1.90 | 2% | Non-statutory |
| Economic Development and Tourism Management - Coal Creek - Tramway | | | | | | | |
| Train Rides | Each | Taxable | \$ 7.00 | \$ 7.20 | \$ 0.20 | 3% | Non-statutory |
| Education Program - Bush Tramway Ride | Each | Taxable | \$ 3.00 | \$ 3.50 | \$ 0.50 | 17% | Non-statutory |
| Economic Development and Tourism Management - Coal Creek - Weddings | | | | | | | |
| Venue Hire-Pig& Whistle | Each | Taxable | \$ 370.00 | \$ 377.50 | \$ 7.50 | 2% | Non-statutory |
| Economic Development and Tourism Management - Information Centres | | | | | | | |
| Maps | Per Item | Taxable | \$ 11.50 | \$ 12.00 | \$ 0.50 | 4% | Non-statutory |
| Postcards | Each | Taxable | \$ 1.10 | \$ 1.20 | \$ 0.10 | 9% | Non-statutory |
| Economic Development and Tourism Management - Long Jetty Caravan Park | | | | | | | |
| Deluxe Cabin off peak stay 7 pay 6 | Each | Taxable | \$ 810.00 | \$ 840.00 | \$ 30.00 | 4% | Non-statutory |
| Deluxe Cabins (Jaycos) (Bonus Night / Negotiable Rate) | Each | Taxable | \$ 107.00 | \$ 110.00 | \$ 3.00 | 3% | Non-statutory |
| Deluxe Cabins (Jaycos) (Off Peak) | Each | Taxable | \$ 135.00 | \$ 140.00 | \$ 5.00 | 4% | Non-statutory |
| Deluxe Cabins (Jaycos) (Peak) | Each | Taxable | \$ 153.00 | \$ 158.00 | \$ 5.00 | 3% | Non-statutory |
| Extra Adult (Off Peak) | Each | Taxable | \$ 10.00 | \$ 10.00 | \$ - | 0% | Non-statutory |
| Extra Adult Peak | Each | Taxable | \$ 10.00 | \$ 10.00 | \$ - | 0% | Non-statutory |

| | | | | | | | |
|---|------|---------|-------------|-------------|-------------|------|---------------|
| Extra Child (Off Peak) | Each | Taxable | \$ 5.00 | \$ 5.00 | \$ - | 0% | Non-statutory |
| Extra Child Peak | Each | Taxable | \$ 5.00 | \$ 5.00 | \$ - | 0% | Non-statutory |
| Large Deluxe Jayco Cabin (Bonus Night / Negotiable Rate) | Each | Taxable | \$ 123.00 | \$ 126.00 | \$ 3.00 | 2% | Non-statutory |
| Large Deluxe Jayco Cabin (Off Peak) | Each | Taxable | \$ 140.00 | \$ 145.00 | \$ 5.00 | 4% | Non-statutory |
| Large Deluxe Jayco Cabin (Peak) | Each | Taxable | \$ 175.00 | \$ 180.00 | \$ 5.00 | 3% | Non-statutory |
| Large Deluxe Jayco off peak stay 7 pay 6 | Each | Taxable | \$ 840.00 | \$ 870.00 | \$ 30.00 | 4% | Non-statutory |
| Large Deluxe Jayco peak | Each | Taxable | \$ 1,120.00 | \$ 1,160.00 | \$ 40.00 | 4% | Non-statutory |
| Powered site off peak stay 7 pay 6 | Each | Taxable | \$ 234.00 | \$ 240.00 | \$ 6.00 | 3% | Non-statutory |
| Powered sites (Bonus Night / Negotiable Rate) | Each | Taxable | \$ 32.00 | \$ 33.00 | \$ 1.00 | 3% | Non-statutory |
| Powered Sites (Off Peak) | Each | Taxable | \$ 39.00 | \$ 40.00 | \$ 1.00 | 3% | Non-statutory |
| Powered Sites (Peak) | Each | Taxable | \$ 49.00 | \$ 50.00 | \$ 1.00 | 2% | Non-statutory |
| Standard Cabins (Bonus Night / Negotiable Rate) | Each | Taxable | \$ 83.00 | \$ 86.00 | \$ 3.00 | 4% | Non-statutory |
| Standard Cabins (Off Peak) | Each | Taxable | \$ 113.00 | \$ 118.00 | \$ 5.00 | 4% | Non-statutory |
| Standard Cabins off peak stay 7 pay 6 | Each | Taxable | \$ 678.00 | \$ 708.00 | \$ 30.00 | 4% | Non-statutory |
| Standard Cabins(Peak) | Each | Taxable | \$ 140.00 | \$ 145.00 | \$ 5.00 | 4% | Non-statutory |
| Unpowered off peak stay 7 pay 6 | Each | Taxable | \$ 186.00 | \$ 192.00 | \$ 6.00 | 3% | Non-statutory |
| Weekly hardship rental Cabins (Standard) | Each | Taxable | \$ 392.00 | \$ 400.00 | \$ 8.00 | 2% | Non-statutory |
| Weekly hardship rental Deluxe Jayco | Each | Taxable | \$ 424.00 | \$ 434.00 | \$ 10.00 | 2% | Non-statutory |
| Weekly hardship rental Large Deluxe | Each | Taxable | \$ 488.00 | \$ 498.00 | \$ 10.00 | 2% | Non-statutory |
| Weekly powered site hardship rental | Each | Taxable | \$ 137.00 | \$ 140.00 | \$ 3.00 | 2% | Non-statutory |
| Weekly unpowered hardship site rental | Each | Taxable | \$ 109.00 | \$ 111.00 | \$ 2.00 | 2% | Non-statutory |
| Administration Fee | Each | Taxable | \$ 21.00 | \$ 21.00 | \$ - | 0% | Non-statutory |
| Boom Gate Pass / Security Deposit (Refundable) | Each | Taxable | \$ 21.00 | \$ 21.00 | \$ - | 0% | Non-statutory |
| Cleaning Charge | Each | Taxable | \$ 31.00 | \$ 32.00 | \$ 1.00 | 3% | Non-statutory |
| Cleaning Charge - Hourly Rate | Hour | Taxable | \$ 55.00 | \$ 55.00 | \$ - | 0% | Non-statutory |
| Laundry / Linen Hire | Each | Taxable | \$ 20.00 | \$ 20.00 | \$ - | 0% | Non-statutory |
| Laundry / Linen Hire Extra | Each | Taxable | \$ 5.00 | \$ 5.00 | \$ - | 0% | Non-statutory |
| Laundry / Washing Machines | Each | Taxable | \$ 3.00 | \$ 3.00 | \$ - | 0% | Non-statutory |
| Annual Site Holders | Each | Taxable | \$ 3,567.00 | \$ 3,645.00 | \$ 78.00 | 2% | Non-statutory |
| Electricity Usage Charge - quarterly estimates - Annuals an | Each | Taxable | \$ 235.00 | \$ 90.00 | \$ (145.00) | -62% | Non-statutory |
| Permanent Site Holders (Weekly Fee) | Each | Taxable | \$ 90.00 | \$ 92.00 | \$ 2.00 | 2% | Non-statutory |
| Seasonal Site Holder 6 month | Each | Taxable | \$ 2,317.00 | \$ 2,368.00 | \$ 51.00 | 2% | Non-statutory |
| Powered Site (Off Peak) Stay 10 Pay 8 | Each | Taxable | \$ 312.00 | \$ 320.00 | \$ 8.00 | 3% | Non-statutory |
| Unpowered Site (Off Peak) Stay 10 Pay 8 | Each | Taxable | \$ 248.00 | \$ 256.00 | \$ 8.00 | 3% | Non-statutory |
| Standard Cabin (Off Peak) Stay 10 Pay 8 | Each | Taxable | \$ 904.00 | \$ 944.00 | \$ 40.00 | 4% | Non-statutory |
| Deluxe Cabin (Off Peak) Stay 10 Pay 8 | Each | Taxable | \$ 1,080.00 | \$ 1,120.00 | \$ 40.00 | 4% | Non-statutory |
| Unpowered Site (Off Peak) | Each | Taxable | \$ 31.00 | \$ 32.00 | \$ 1.00 | 3% | Non-statutory |
| Unpowered Site (Peak) | Each | Taxable | \$ 39.00 | \$ 40.00 | \$ 1.00 | 3% | Non-statutory |
| Unpowered Site (Bonus Night/Negotiable Rate) | Each | Taxable | | \$ 25.00 | \$ 25.00 | | Non-statutory |
| Small Deluxe Cabin (Off Peak) | Each | Taxable | \$ 125.00 | \$ 130.00 | \$ 5.00 | 4% | Non-statutory |
| Small Deluxe Cabin (Peak) | Each | Taxable | \$ 145.00 | \$ 150.00 | \$ 5.00 | 3% | Non-statutory |
| Small Deluxe Cabin (Off Peak) Stay 7 Pay 6 | Each | Taxable | \$ 750.00 | \$ 780.00 | \$ 30.00 | 4% | Non-statutory |
| Small Deluxe Cabin (Off Peak) Stay 10 Pay 8 | Each | Taxable | \$ 1,000.00 | \$ 1,040.00 | \$ 40.00 | 4% | Non-statutory |
| Small Deluxe Cabin (Bonus Night/Negotiable Rate) | Each | Taxable | \$ 93.00 | \$ 96.00 | \$ 3.00 | 3% | Non-statutory |
| Weekly hardship rental Small Deluxe Cabin | Each | Taxable | | \$ 420.00 | \$ 420.00 | | Non-statutory |
| Couples Deluxe Cabin Linen Included (Off Peak) | Each | Taxable | | \$ 140.00 | \$ 140.00 | | Non-statutory |
| Couples Deluxe Cabin Linen Included (Peak) | Each | Taxable | | \$ 170.00 | \$ 170.00 | | Non-statutory |
| Couples Deluxe Cabin Linen Included (Off Peak) Stay 10 P: | Each | Taxable | | \$ 1,120.00 | \$ 1,120.00 | | Non-statutory |
| Couples Deluxe Cabin Linen Included (Off Peak) stay 7 pay | Each | Taxable | | \$ 840.00 | \$ 840.00 | | Non-statutory |

Economic Development and Tourism Management - Yanakie Caravan Park

| | | | | | | | |
|--|------|---------|-------------|-------------|----------|----|---------------|
| 10 Night Special Couples Cabins Off Peak Stay 10 pay 8 | Each | Taxable | \$ 1,088.00 | \$ 1,120.00 | \$ 32.00 | 3% | Non-statutory |
| 10 Night Special Powered Off Peak Stay 10 pay 8 | Each | Taxable | \$ 320.00 | \$ 328.00 | \$ 8.00 | 3% | Non-statutory |
| 10 Night Special Premium Powered site Off Peak Stay 10 p | Each | Taxable | \$ 368.00 | \$ 376.00 | \$ 8.00 | 2% | Non-statutory |
| 10 Night Special Seaview Cabins Off Peak Stay 10 pay 8 | Each | Taxable | \$ 1,120.00 | \$ 1,144.00 | \$ 24.00 | 2% | Non-statutory |
| 10 Night Special Seaview Cottage Off Peak Stay 10 pay 8 | Each | Taxable | \$ 1,856.00 | \$ 1,920.00 | \$ 64.00 | 3% | Non-statutory |
| 10 Night Special Standard Cabins Off Peak Stay 10 pay 8 | Each | Taxable | \$ 752.00 | \$ 776.00 | \$ 24.00 | 3% | Non-statutory |
| 10 Night Special Unpowered Sites Off Peak Stay 10 pay 8 | Each | Taxable | \$ 256.00 | \$ 264.00 | \$ 8.00 | 3% | Non-statutory |
| 2 Couples Cabin (Off Peak) | Each | Taxable | \$ 136.00 | \$ 140.00 | \$ 4.00 | 3% | Non-statutory |
| 2 Couples Cabin (Peak) | Each | Taxable | \$ 170.00 | \$ 175.00 | \$ 5.00 | 3% | Non-statutory |
| 2 Seaview Cabins (Off Peak) | Each | Taxable | \$ 140.00 | \$ 143.00 | \$ 3.00 | 2% | Non-statutory |
| 2 Seaview Cabins (Peak) | Each | Taxable | \$ 175.00 | \$ 180.00 | \$ 5.00 | 3% | Non-statutory |
| 6 Standard cabins (Off Peak) | Each | Taxable | \$ 94.00 | \$ 97.00 | \$ 3.00 | 3% | Non-statutory |
| 6 Standard Cabins (Peak) | Each | Taxable | \$ 118.00 | \$ 122.00 | \$ 4.00 | 3% | Non-statutory |
| 7 Night Special Couples Cabins Off Peak Stay 7 pay 6 | Each | Taxable | \$ 816.00 | \$ 840.00 | \$ 24.00 | 3% | Non-statutory |
| 7 Night Special Powered Off Peak Stay 7 pay 6 | Each | Taxable | \$ 240.00 | \$ 246.00 | \$ 6.00 | 3% | Non-statutory |
| 7 Night Special Seaview Cabins Off Peak Stay 7 pay 6 | Each | Taxable | \$ 840.00 | \$ 858.00 | \$ 18.00 | 2% | Non-statutory |

| | | | | | | | |
|--|------|-------------|-------------|-------------|----------|-----|---------------|
| 7 Night Special Seaview Cottage Off Peak Stay 7 pay 6 | Each | Taxable | \$ 1,392.00 | \$ 1,440.00 | \$ 48.00 | 3% | Non-statutory |
| 7 Night Special Standard Cabins Off Peak Stay 7 pay 6 | Each | Taxable | \$ 564.00 | \$ 582.00 | \$ 18.00 | 3% | Non-statutory |
| 7 Night Special Unpowered Off Peak Stay 7 pay 6 | Each | Taxable | \$ 192.00 | \$ 198.00 | \$ 6.00 | 3% | Non-statutory |
| Extra Adult (Off Peak) | Each | Taxable | \$ 10.00 | \$ 10.00 | \$ - | 0% | Non-statutory |
| Extra Adult Peak | Each | Taxable | \$ 10.00 | \$ 10.00 | \$ - | 0% | Non-statutory |
| Extra Child (Off Peak) | Each | Taxable | \$ 5.00 | \$ 5.00 | \$ - | 0% | Non-statutory |
| Extra Child Peak | Each | Taxable | \$ 5.00 | \$ 5.00 | \$ - | 0% | Non-statutory |
| Powered Sites (Off Peak) | Each | Taxable | \$ 40.00 | \$ 40.00 | \$ - | 0% | Non-statutory |
| Powered sites (Peak) | Each | Taxable | \$ 49.00 | \$ 50.00 | \$ 1.00 | 2% | Non-statutory |
| Premium Powered Site (Beach front / larger sites) Off peak | Each | Taxable | \$ 45.00 | \$ 47.00 | \$ 2.00 | 4% | Non-statutory |
| Premium Powered Site (beach front / larger sites) Peak | Each | Taxable | \$ 57.00 | \$ 58.00 | \$ 1.00 | 2% | Non-statutory |
| Seaview Cottage (Off Peak) | Each | Taxable | \$ 232.00 | \$ 240.00 | \$ 8.00 | 3% | Non-statutory |
| Seaview Cottage (Peak) | Each | Taxable | \$ 288.00 | \$ 298.00 | \$ 10.00 | 3% | Non-statutory |
| Unpowered Site (Off Peak) | Each | Taxable | \$ 32.00 | \$ 33.00 | \$ 1.00 | 3% | Non-statutory |
| Unpowered Sites (Peak) | Each | Taxable | \$ 39.00 | \$ 40.00 | \$ 1.00 | 3% | Non-statutory |
| Weekly Couples cabin hardship rental | Each | Taxable | \$ 475.00 | \$ 484.00 | \$ 9.00 | 2% | Non-statutory |
| Weekly Powered site Hardship rental | Each | Taxable | \$ 196.00 | \$ 200.00 | \$ 4.00 | 2% | Non-statutory |
| Weekly Seaview cabins Hardship rental | Each | Taxable | \$ 489.00 | \$ 499.00 | \$ 10.00 | 2% | Non-statutory |
| Weekly Seaview Cottage Hardship rental | Each | Taxable | \$ 808.00 | \$ 825.00 | \$ 17.00 | 2% | Non-statutory |
| Weekly Standard cabin hardship rental | Each | Taxable | \$ 324.00 | \$ 330.00 | \$ 6.00 | 2% | Non-statutory |
| Weekly Unpowered Hardship rental | Each | Taxable | \$ 155.00 | \$ 158.00 | \$ 3.00 | 2% | Non-statutory |
| Administration Fee | Each | Non-Taxable | \$ 21.00 | \$ 21.00 | \$ - | 0% | Non-statutory |
| Boom Gate Pass / Security Deposit (Refundable) | Each | Taxable | \$ 21.00 | \$ 21.00 | \$ - | 0% | Non-statutory |
| Cleaning Charge | Each | Taxable | \$ 31.00 | \$ 32.00 | \$ 1.00 | 3% | Non-statutory |
| Cleaning Charge - Hourly Rate | Hour | Taxable | \$ 55.00 | \$ 55.00 | \$ - | 0% | Non-statutory |
| Laundry / Linen Hire | Each | Taxable | \$ 15.00 | \$ 20.00 | \$ 5.00 | 33% | Non-statutory |
| Laundry / Linen Hire Extra | Each | Taxable | \$ 5.00 | \$ 5.00 | \$ - | 0% | Non-statutory |
| Laundry Usage / Washing Machines | Each | Taxable | \$ 3.00 | \$ 3.00 | \$ - | 0% | Non-statutory |
| Annual Site Holders | Each | Taxable | \$ 4,305.00 | \$ 4,400.00 | \$ 95.00 | 2% | Non-statutory |
| Seasonal Site Holders 6 Month | Each | Taxable | \$ 2,788.00 | \$ 2,850.00 | \$ 62.00 | 2% | Non-statutory |

Finance, Risk and Procurement - Property and Revenue

| | | | | | | | |
|-------------------------------|-------------|-------------|----------|----------|---------|----|-----------|
| Land Information Certificates | Per Request | Non-Taxable | \$ 26.42 | \$ 27.01 | \$ 0.59 | 2% | Statutory |
|-------------------------------|-------------|-------------|----------|----------|---------|----|-----------|

Finance, Risk and Procurement - Risk and Insurances

| | | | | | | | |
|---|-----------------|-------------|----------|----------|---------|----|-----------|
| Applicant B&W Photocopying (Amount per A1 page) | Per Page | Non-Taxable | \$ 10.75 | \$ 10.75 | \$ - | 0% | Statutory |
| Applicant B&W Photocopying (Amount per A3 page) | Per Page | Non-Taxable | \$ 2.00 | \$ 2.00 | \$ - | 0% | Statutory |
| Applicant B&W Photocopying (Amount per A4 page) | Per Page | Non-Taxable | \$ 0.21 | \$ 0.22 | \$ 0.01 | 5% | Statutory |
| FOI Application Fee | Per Application | Non-Taxable | \$ 29.60 | \$ 30.00 | \$ 0.40 | 1% | Statutory |
| FOI Council Search Fee | Per Hour | Non-Taxable | \$ 22.20 | \$ 22.65 | \$ 0.45 | 2% | Statutory |
| FOI Supervision Search Fee (per 15 minutes) | Per 1/4 hr | Non-Taxable | \$ 5.60 | \$ 5.70 | \$ 0.10 | 2% | Statutory |

Infrastructure Delivery - Design Services

| | | | | | | | |
|---|------|-------------|---------------------|---------------------|---------|----|---------------|
| Plan Checking (Up to 0.75% per job) | Each | Non-Taxable | 0.75% per job | 0.75% per job | | | Statutory |
| Road Reserve Activity Permit (Road RAP) | Each | Non-Taxable | \$ 91.00 | \$ 93.05 | \$ 2.05 | 2% | Non-statutory |
| Supervision Fees (Up to 2.50% per job) | Each | Non-Taxable | Up to 2.50% per job | Up to 2.50% per job | | | Statutory |

Infrastructure Delivery - Facility Management and Cleaning

| | | | | | | | |
|---|--------------|---------|-----------|-----------|-----------|----|---------------|
| Commercial - Korumburra Office Meeting Room 1/2 day | Per Half Day | Taxable | \$ 100.00 | \$ 105.00 | \$ 5.00 | 5% | Non-statutory |
| Commercial - Korumburra Office Meeting Room full day | Per Day | Taxable | \$ 190.00 | \$ 195.00 | \$ 5.00 | 3% | Non-statutory |
| Private Functions - Korumburra Office Meeting Room 1/2 day | Per Half Day | Taxable | \$ 80.00 | \$ 82.00 | \$ 2.00 | 3% | Non-statutory |
| Private Functions - Korumburra Office Meeting Room full day | Per Day | Taxable | \$ 155.00 | \$ 160.00 | \$ 5.00 | 3% | Non-statutory |
| Rebated Organisations (users) - Hall Bond where liquor is n | Per Booking | Taxable | \$ - | \$ 190.00 | \$ 190.00 | | Non-statutory |
| Rebated Organisations (users) - Hall Bond where liquor is s | Per Booking | Taxable | \$ - | \$ 735.00 | \$ 735.00 | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Balco | Per Hour | Taxable | \$ - | \$ 15.00 | \$ 15.00 | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall C | Per Hour | Taxable | \$ - | \$ 26.00 | \$ 26.00 | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall C | Per Hour | Taxable | \$ - | \$ 10.00 | \$ 10.00 | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall F | Per Hour | Taxable | \$ - | \$ 75.00 | \$ 75.00 | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall K | Per Hour | Taxable | \$ - | \$ 15.00 | \$ 15.00 | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall M | Per Hour | Taxable | \$ - | \$ 23.00 | \$ 23.00 | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall M | Per Hour | Taxable | \$ - | \$ 15.00 | \$ 15.00 | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall F | Per Booking | Taxable | \$ - | \$ 50.00 | \$ 50.00 | | Non-statutory |

| | | | | | | | | | | |
|---|---------|----|---|----|----------|----|----------|--|--|---------------|
| Rebated Organisations (users) - Leongatha Memorial Hall s Per Hour | Taxable | \$ | - | \$ | 50.00 | \$ | 50.00 | | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall V Per Hour | Taxable | \$ | - | \$ | 100.00 | \$ | 100.00 | | | Non-statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall V Per Booking | Taxable | \$ | - | \$ | 1,600.00 | \$ | 1,600.00 | | | Non-statutory |
| Rebated Organisations (users) - Sale of Alcohol during ever Per Booking | Taxable | \$ | - | \$ | 200.00 | \$ | 200.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Hall Bond where liq Per Booking | Taxable | \$ | - | \$ | 225.00 | \$ | 225.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Hall Bond where liq Per Booking | Taxable | \$ | - | \$ | 920.00 | \$ | 920.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Hour | Taxable | \$ | - | \$ | 25.00 | \$ | 25.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Hour | Taxable | \$ | - | \$ | 35.00 | \$ | 35.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Hour | Taxable | \$ | - | \$ | 15.00 | \$ | 15.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Hour | Taxable | \$ | - | \$ | 95.00 | \$ | 95.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Hour | Taxable | \$ | - | \$ | 23.00 | \$ | 23.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Hour | Taxable | \$ | - | \$ | 28.00 | \$ | 28.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Hour | Taxable | \$ | - | \$ | 25.00 | \$ | 25.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Booking | Taxable | \$ | - | \$ | 65.00 | \$ | 65.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Hour | Taxable | \$ | - | \$ | 70.00 | \$ | 70.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Hour | Taxable | \$ | - | \$ | 130.00 | \$ | 130.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Leongatha Memoriz Per Booking | Taxable | \$ | - | \$ | 3,255.00 | \$ | 3,255.00 | | | Non-statutory |
| Trade, Commercial & Individual Users - Sale of Alcohol duri Per Booking | Taxable | \$ | - | \$ | 400.00 | \$ | 400.00 | | | Non-statutory |

Infrastructure Planning - Assets

| | | | | | | | | | | |
|-------------------------------------|-----------------|---------|----|--------|----|--------|----|-------|----|---------------|
| Unused Road Opening Application Fee | Per Application | Taxable | \$ | 707.85 | \$ | 723.80 | \$ | 15.95 | 2% | Non-statutory |
|-------------------------------------|-----------------|---------|----|--------|----|--------|----|-------|----|---------------|

Infrastructure Planning - Hard Waste Collection

| | | | | | | | | | | |
|-----------------------------------|------|---------|----|--------|----|--------|----|------|----|---------------|
| Hard Waste Collection - Pensioner | Each | Taxable | \$ | 35.00 | \$ | 36.00 | \$ | 1.00 | 3% | Non-statutory |
| Hard Waste Collection - Regular | Each | Taxable | \$ | 100.00 | \$ | 102.00 | \$ | 2.00 | 2% | Non-statutory |

Infrastructure Planning - Landfills Operations

| | | | | | | | | | | |
|------------------------------------|-----------|---------|----|--------|----|--------|----|-------|----|---------------|
| Asbestos | Per Tonne | Taxable | \$ | 180.00 | \$ | 194.00 | \$ | 14.00 | 8% | Non-statutory |
| Commercial Waste by weight | Per Tonne | Taxable | \$ | 190.00 | \$ | 194.00 | \$ | 4.00 | 2% | Non-statutory |
| Concrete | Per Tonne | Taxable | \$ | 84.00 | \$ | 86.00 | \$ | 2.00 | 2% | Non-statutory |
| Disposal of Clean Fill | Per Tonne | Taxable | \$ | 180.00 | \$ | 194.00 | \$ | 14.00 | 8% | Non-statutory |
| Prescribed Waste | Per Tonne | Taxable | \$ | 240.00 | \$ | 245.00 | \$ | 5.00 | 2% | Non-statutory |
| Transfer Station Waste to Landfill | Per Tonne | Taxable | \$ | 161.00 | \$ | 165.00 | \$ | 4.00 | 2% | Non-statutory |

Infrastructure Planning - Swimming Pools - Operational

| | | | | | | | | | | |
|---|---------------|---------|----|--------|----|--------|----|------|----|---------------|
| Outdoor Swimming Pool - Adult Entry | Per Entry | Taxable | \$ | 5.60 | \$ | 5.60 | \$ | - | 0% | Non-statutory |
| Outdoor Swimming Pool - Child Entry | Per Entry | Taxable | \$ | 4.50 | \$ | 4.60 | \$ | 0.10 | 2% | Non-statutory |
| Outdoor Swimming Pool - Daily Family Entry | Per Entry | Taxable | \$ | 17.00 | \$ | 18.00 | \$ | 1.00 | 6% | Non-statutory |
| Outdoor Swimming Pool - Family Season Ticket | Per Applicant | Taxable | \$ | 160.00 | \$ | 164.00 | \$ | 4.00 | 3% | Non-statutory |
| Outdoor Swimming Pool - School Single Entry | Per Entry | Taxable | \$ | 4.00 | \$ | 4.20 | \$ | 0.20 | 5% | Non-statutory |
| Outdoor Swimming Pool - Season Ticket Child | Per Entry | Taxable | \$ | 67.00 | \$ | 69.00 | \$ | 2.00 | 3% | Non-statutory |
| Outdoor Swimming Pool - Single Season Ticket | Per Applicant | Taxable | \$ | 82.00 | \$ | 84.00 | \$ | 2.00 | 2% | Non-statutory |
| Outdoor Swimming Pool - Spectator | Per Entry | Taxable | \$ | 1.00 | \$ | 1.00 | \$ | - | 0% | Non-statutory |
| SPLASH - Aquatic Education Aquasafe Membership Fortni | Per Applicant | Taxable | \$ | 24.30 | \$ | 25.50 | \$ | 1.20 | 5% | Non-statutory |
| SPLASH - Aquatic Adventure Day - Per participant | Per Applicant | Taxable | \$ | 9.00 | \$ | 9.20 | \$ | 0.20 | 2% | Non-statutory |
| SPLASH - Aquatic Education Aquasafe Membership Fortniç | Per Applicant | Taxable | \$ | 30.40 | \$ | 31.90 | \$ | 1.50 | 5% | Non-statutory |
| SPLASH - Aquatic Education Aquasafe Plus Membership F | Per Applicant | Taxable | \$ | 33.70 | \$ | 35.40 | \$ | 1.70 | 5% | Non-statutory |
| SPLASH - Aquatic Education Aquasafe Plus Membership F | Per Applicant | Taxable | \$ | 27.00 | \$ | 28.40 | \$ | 1.40 | 5% | Non-statutory |
| SPLASH - Aquatic Membership Concession Fee | Each | Taxable | \$ | 22.90 | \$ | 23.40 | \$ | 0.50 | 2% | Non-statutory |
| SPLASH - Aquatic Membership Fortnightly Fee | Each | Taxable | \$ | 28.40 | \$ | 29.00 | \$ | 0.60 | 2% | Non-statutory |
| SPLASH - Aquatics (Casual) Adult Rec Swim | Per Entry | Taxable | \$ | 6.60 | \$ | 6.70 | \$ | 0.10 | 2% | Non-statutory |
| SPLASH - Aquatics (Casual) Child Rec Swim | Per Entry | Taxable | \$ | 5.30 | \$ | 5.40 | \$ | 0.10 | 2% | Non-statutory |
| SPLASH - Aquatics (Casual) Concession Rec Swim | Per Entry | Taxable | \$ | 5.40 | \$ | 5.40 | \$ | - | 0% | Non-statutory |
| SPLASH - Aquatics (Casual) Family Rec Swim | Per Entry | Taxable | \$ | 18.50 | \$ | 18.90 | \$ | 0.40 | 2% | Non-statutory |
| SPLASH - Aquatics (Casual) Spectator | Per Entry | Taxable | \$ | 0.00 | \$ | 0.00 | \$ | - | 0% | Non-statutory |
| SPLASH - Children's Programs Facility Rental - Casual Lar | Per Applicant | Taxable | \$ | 33.00 | \$ | 33.70 | \$ | 0.70 | 2% | Non-statutory |
| SPLASH - Full Centre Membership Concession Family Fort | Each | Taxable | \$ | 24.20 | \$ | 24.70 | \$ | 0.50 | 2% | Non-statutory |
| SPLASH - Full Centre Membership Concession Fee | Each | Taxable | \$ | 32.70 | \$ | 33.40 | \$ | 0.70 | 2% | Non-statutory |
| SPLASH - Full Centre Membership Family Fortnightly Fee | Each | Taxable | \$ | 32.70 | \$ | 33.40 | \$ | 0.70 | 2% | Non-statutory |
| SPLASH - Full Centre Membership Fortnightly Fee | Each | Taxable | \$ | 41.00 | \$ | 41.80 | \$ | 0.80 | 2% | Non-statutory |
| SPLASH - Group Fitness Aqua Aerobics | Per Applicant | Taxable | \$ | 13.00 | \$ | 13.30 | \$ | 0.30 | 2% | Non-statutory |
| SPLASH - Group Fitness Aqua Aerobics (Concession) | Per Applicant | Taxable | \$ | 10.40 | \$ | 10.60 | \$ | 0.20 | 2% | Non-statutory |
| SPLASH - Memberships Aquasafe School Holiday Program | Per Applicant | Taxable | \$ | 67.00 | \$ | 68.30 | \$ | 1.30 | 2% | Non-statutory |
| SPLASH - Memberships Aquatic Membership Monthly Fee | Per Applicant | Taxable | \$ | 58.40 | \$ | 59.60 | \$ | 1.20 | 2% | Non-statutory |
| SPLASH - Memberships Aquatic Membership Monthly Fee | Per Applicant | Taxable | \$ | 51.00 | \$ | 52.00 | \$ | 1.00 | 2% | Non-statutory |

| | | | | | | | |
|--|-----------------|---------|-----------|-----------|----------|----|---------------|
| SPLASH - Memberships Pryme Movers Membership Month | Per Applicant | Taxable | \$ 43.70 | \$ 44.60 | \$ 0.90 | 2% | Non-statutory |
| SPLASH - Older Adults Programs Aqua Movers | Per Applicant | Taxable | \$ 7.90 | \$ 8.10 | \$ 0.20 | 3% | Non-statutory |
| SPLASH - Older Adults Programs Disability Access Prograr | Per Applicant | Taxable | \$ 7.90 | \$ 8.10 | \$ 0.20 | 3% | Non-statutory |
| SPLASH - Older Adults Programs Strength Training Sessioi | Per Applicant | Taxable | \$ 7.90 | \$ 8.10 | \$ 0.20 | 3% | Non-statutory |
| SPLASH - Schools - Aquatic Carnival Hire | Per Day | Taxable | \$ 770.00 | \$ 800.00 | \$ 30.00 | 4% | Non-statutory |
| SPLASH - Schools - Aquatic Full Pool Hire (Sole Use) | Per Hour | Taxable | \$ 115.00 | \$ 120.00 | \$ 5.00 | 4% | Non-statutory |
| SPLASH - Schools - Aquatic Education (School Instructor) | Per Applicant | Taxable | \$ 4.40 | \$ 4.50 | \$ 0.10 | 2% | Non-statutory |
| SPLASH - Schools - Aquatic Education (YMCA Teacher) | Per Applicant | Taxable | \$ 7.90 | \$ 8.10 | \$ 0.20 | 3% | Non-statutory |
| SPLASH - Stadium Basketball Clinic | Per Entry | Taxable | \$ 15.00 | \$ 15.50 | \$ 0.50 | 3% | Non-statutory |
| SPLASH - Stadium Basketball Rental (single court) | Per Hour | Taxable | \$ 43.00 | \$ 44.00 | \$ 1.00 | 2% | Non-statutory |
| SPLASH - Stadium Birthday Parties | Per Applicant | Taxable | \$ 19.00 | \$ 19.50 | \$ 0.50 | 3% | Non-statutory |
| SPLASH - Stadium Entry fee - all persons | Per Entry | Taxable | \$ 2.00 | \$ 2.00 | \$ - | 0% | Non-statutory |
| SPLASH - Stadium Indoor Soccer Team Registration (Senic | Per Entry | Taxable | \$ 65.00 | \$ 67.00 | \$ 2.00 | 3% | Non-statutory |
| SPLASH - Stadium Indoor Soccer Team sheet (Senior) | Per Entry | Taxable | \$ 45.00 | \$ 46.00 | \$ 1.00 | 2% | Non-statutory |
| SPLASH - Stadium Netball Team Registration Fee (Senior) | Per Entry | Taxable | \$ 65.00 | \$ 67.00 | \$ 2.00 | 3% | Non-statutory |
| SPLASH - Stadium Netball Team sheet Fee (Senior) | Per Entry | Taxable | \$ 45.00 | \$ 46.00 | \$ 1.00 | 2% | Non-statutory |
| SPLASH - Stadium Netta / Fun Net Clinic | Per Entry | Taxable | \$ 15.00 | \$ 15.50 | \$ 0.50 | 3% | Non-statutory |
| SPLASH - Stadium Schools Rental (single court) | Per Hour | Taxable | \$ 43.00 | \$ 44.00 | \$ 1.00 | 2% | Non-statutory |
| SPLASH - Stadium Soccer Clinic | Per Entry | Taxable | \$ 15.00 | \$ 15.50 | \$ 0.50 | 3% | Non-statutory |
| Toora - Outdoor Swimming Pool - Adult Entry | Per Entry | Taxable | \$ 6.50 | \$ 6.60 | \$ 0.10 | 2% | Non-statutory |
| Toora - Outdoor Swimming Pool - Child Entry | Per Entry | Taxable | \$ 5.30 | \$ 5.40 | \$ 0.10 | 2% | Non-statutory |
| Toora - Outdoor Swimming Pool - Family Season Ticket | Per Applicant | Taxable | \$ 325.00 | \$ 330.00 | \$ 5.00 | 2% | Non-statutory |
| Toora - Outdoor Swimming Pool - School Single Entry | Per Entry | Taxable | \$ 3.70 | \$ 4.00 | \$ 0.30 | 8% | Non-statutory |
| Toora - Outdoor Swimming Pool - Single Season Ticket Adu | Per Applicant | Taxable | \$ 172.00 | \$ 180.00 | \$ 8.00 | 5% | Non-statutory |
| Toora - Outdoor Swimming Pool - Single Season Ticket Chi | Per Applicant | Taxable | \$ 125.00 | \$ 130.00 | \$ 5.00 | 4% | Non-statutory |
| Toora - Outdoor Swimming Pool - Spectator | Per Entry | Taxable | \$ 1.00 | \$ 1.00 | \$ - | 0% | Non-statutory |
| Toora - Outdoor Swimming Pool - Weekly Family Ticket | Per Application | Taxable | \$ 78.00 | \$ 80.00 | \$ 2.00 | 3% | Non-statutory |

Infrastructure Planning - Transfer Stations

| | | | | | | | |
|---|-----------------|---------|-----------|-----------|----------|-----|---------------|
| Car Tyres | Size | Taxable | \$ 10.00 | \$ 10.00 | \$ - | 0% | Non-statutory |
| Concrete Bricks Fill up to one m3 | Per Cubic metre | Taxable | \$ 46.00 | \$ 47.00 | \$ 1.00 | 2% | Non-statutory |
| E-Waste - Bag up to 120L capacity (excluding e-waste item) | Each | Taxable | \$ - | \$ 5.50 | \$ 5.50 | | Non-statutory |
| E-Waste - Laptops, Computers, Printers, DVD & VCR Playe | Each | Taxable | \$ 7.50 | \$ 7.50 | \$ - | 0% | Non-statutory |
| E-Waste - Large CRT TV (Larger than 40cm) | Each | Taxable | \$ 21.00 | \$ 21.50 | \$ 0.50 | 2% | Non-statutory |
| E-Waste - Large Fluro Tube (longer than 4 foot) | Each | Taxable | \$ - | \$ 1.00 | \$ 1.00 | | Non-statutory |
| E-Waste - Large Plasma/LCD TV (Larger than 100cm) | Each | Taxable | \$ 14.50 | \$ 15.00 | \$ 0.50 | 3% | Non-statutory |
| E-Waste - Light globe or small fluro tube (less than 4 foot) | Each | Taxable | \$ - | \$ 0.50 | \$ 0.50 | | Non-statutory |
| E-Waste - Small CRT TV/Computer Monitor (Smaller than 4 | Each | Taxable | \$ 14.50 | \$ 15.00 | \$ 0.50 | 3% | Non-statutory |
| E-Waste - Small Plasma/LCD TV (Smaller than 100cm) | Each | Taxable | \$ 6.50 | \$ 7.00 | \$ 0.50 | 8% | Non-statutory |
| E-Waste - Solar panel (less than 1m in length) | Each | Taxable | \$ - | \$ 7.00 | \$ 7.00 | | Non-statutory |
| E-Waste - Solar panel (over 1m in length) | Each | Taxable | \$ - | \$ 15.00 | \$ 15.00 | | Non-statutory |
| Extra Charge for Tyre on Rim | Size | Taxable | \$ 12.50 | \$ 13.00 | \$ 0.50 | 4% | Non-statutory |
| Gas Bottles - 10 to 20kg | Each | Taxable | \$ 15.00 | \$ 15.50 | \$ 0.50 | 3% | Non-statutory |
| Gas Bottles - Larger than 20kg | Each | Taxable | \$ 27.00 | \$ 27.50 | \$ 0.50 | 2% | Non-statutory |
| Gas Bottles - up to 10kg | Each | Taxable | \$ 7.00 | \$ 7.50 | \$ 0.50 | 7% | Non-statutory |
| General Waste - 120 L Bin | Per Bin | Taxable | \$ 6.00 | \$ 6.50 | \$ 0.50 | 8% | Non-statutory |
| General Waste - 240L Bin | Per Bin | Taxable | \$ 12.00 | \$ 13.00 | \$ 1.00 | 8% | Non-statutory |
| General Waste - Car Boot | Per Car Boot | Taxable | \$ 23.00 | \$ 23.50 | \$ 0.50 | 2% | Non-statutory |
| General Waste - Garbage Bag up to 120L | Per Bag | Taxable | \$ 5.00 | \$ 5.50 | \$ 0.50 | 10% | Non-statutory |
| General Waste - Large tandem trailer over 8 X 5 (Heaped L | Each | Taxable | \$ 205.00 | \$ 209.00 | \$ 4.00 | 2% | Non-statutory |
| General Waste - Large tandem trailer over 8 X 5 (Level Loa | Each | Taxable | \$ 102.00 | \$ 104.00 | \$ 2.00 | 2% | Non-statutory |
| General Waste - Large tandem trailer over 8 X 5 (With a Ca | Each | Taxable | \$ 307.00 | \$ 313.00 | \$ 6.00 | 2% | Non-statutory |
| General Waste - Other Domestic | Per Cubic metre | Taxable | \$ 46.00 | \$ 47.00 | \$ 1.00 | 2% | Non-statutory |
| General Waste - Single axle trailer over 6 x 4 (Heaped Loa | Each | Taxable | \$ 119.50 | \$ 122.00 | \$ 2.50 | 2% | Non-statutory |
| General Waste - Single axle trailer over 6 x 4 (Level Load) | Each | Taxable | \$ 59.50 | \$ 60.50 | \$ 1.00 | 2% | Non-statutory |
| General Waste - Single axle trailer over 6 x 4 (With a Cage) | Each | Taxable | \$ 180.00 | \$ 184.00 | \$ 4.00 | 2% | Non-statutory |
| General Waste - Small tandem trailer up to 8 X 5 (Heaped L | Each | Taxable | \$ 137.50 | \$ 140.00 | \$ 2.50 | 2% | Non-statutory |
| General Waste - Small tandem trailer up to 8 X 5 (Level Lo | Each | Taxable | \$ 68.50 | \$ 70.00 | \$ 1.50 | 2% | Non-statutory |
| General Waste - Small tandem trailer up to 8 X 5 (With a C | Each | Taxable | \$ 205.00 | \$ 209.00 | \$ 4.00 | 2% | Non-statutory |
| General Waste - Standard single axle trailer up to 6 x 4 (He | Each | Taxable | \$ 81.50 | \$ 83.00 | \$ 1.50 | 2% | Non-statutory |
| General Waste - Standard single axle trailer up to 6 x 4 (Le | Each | Taxable | \$ 46.00 | \$ 47.00 | \$ 1.00 | 2% | Non-statutory |
| General Waste - Standard single axle trailer up to 6 x 4 (Wil | Each | Taxable | \$ 124.00 | \$ 126.50 | \$ 2.50 | 2% | Non-statutory |
| General Waste - Ute - up to one cubic meter | Per Ute | Taxable | \$ 46.00 | \$ 47.00 | \$ 1.00 | 2% | Non-statutory |
| Green Waste - 120L Bin | Each | Taxable | \$ 2.50 | \$ 3.00 | \$ 0.50 | 20% | Non-statutory |
| Green Waste - 240L Bin | Each | Taxable | \$ 5.00 | \$ 6.00 | \$ 1.00 | 20% | Non-statutory |
| Green Waste - 6 x 4 Trailer With Cage | Each | Taxable | \$ 44.00 | \$ 45.00 | \$ 1.00 | 2% | Non-statutory |
| Green Waste - Amnesty Period (No Fees Charged) 1st Nov | Each | Taxable | \$ - | \$ - | \$ - | | Non-statutory |

| | | | | | | | |
|---|-----------------|---------|-----------|-----------|---------|----|---------------|
| Green Waste - Car Boot / Station Wagon | Each | Taxable | \$ 6.50 | \$ 7.00 | \$ 0.50 | 8% | Non-statutory |
| Green Waste - Large Single Axle Trailer (Heaped Load) | Each | Taxable | \$ 29.50 | \$ 30.00 | \$ 0.50 | 2% | Non-statutory |
| Green Waste - Large Single Axle Trailer (Level Load) | Each | Taxable | \$ 16.00 | \$ 16.50 | \$ 0.50 | 3% | Non-statutory |
| Green Waste - Large Single Axle Trailer With Cage | Each | Taxable | \$ 60.00 | \$ 61.00 | \$ 1.00 | 2% | Non-statutory |
| Green Waste - Standard 6 x 4 Trailer (Heaped Load) | Each | Taxable | \$ 22.00 | \$ 22.50 | \$ 0.50 | 2% | Non-statutory |
| Green Waste - Standard 6 x 4 Trailer (Level Load) | Each | Taxable | \$ 12.50 | \$ 13.00 | \$ 0.50 | 4% | Non-statutory |
| Green Waste - Tandem Trailer (Heaped Load) | Each | Taxable | \$ 44.00 | \$ 45.00 | \$ 1.00 | 2% | Non-statutory |
| Green Waste - Tandem Trailer (Level Load) | Each | Taxable | \$ 24.00 | \$ 24.50 | \$ 0.50 | 2% | Non-statutory |
| Green Waste - Tandem Trailer With Cage | Each | Taxable | \$ 89.00 | \$ 91.00 | \$ 2.00 | 2% | Non-statutory |
| Green Waste - Ute (Heaped Load) | Each | Taxable | \$ 22.00 | \$ 22.50 | \$ 0.50 | 2% | Non-statutory |
| Green Waste - Ute (Level Load) | Each | Taxable | \$ 12.50 | \$ 13.00 | \$ 0.50 | 4% | Non-statutory |
| Large Truck Tyre | Size | Taxable | \$ 45.00 | \$ 46.00 | \$ 1.00 | 2% | Non-statutory |
| Mattress - Double Bed | Each | Taxable | \$ 22.00 | \$ 22.50 | \$ 0.50 | 2% | Non-statutory |
| Mattress - Single Bed | Each | Taxable | \$ 16.00 | \$ 16.50 | \$ 0.50 | 3% | Non-statutory |
| Silage Plastic – Clean, in bulk bags (designated collection p | Per Bag | Taxable | \$ 11.50 | \$ 12.00 | \$ 0.50 | 4% | Non-statutory |
| Silage Wrap bundled | Per Cubic metre | Taxable | \$ 46.00 | \$ 47.00 | \$ 1.00 | 2% | Non-statutory |
| Small Truck / Four Wheel Drive Tyres | Size | Taxable | \$ 22.00 | \$ 22.50 | \$ 0.50 | 2% | Non-statutory |
| Tractor Tyre | Size | Taxable | \$ 112.00 | \$ 115.00 | \$ 3.00 | 3% | Non-statutory |

With the recent State Government announcement to increase landfill levy charges, the increased cost to Council will be passed on to users (in part) of the service by way of increased landfill tipping fees. At the time of preparing the budget, the actual increased costs was not known. In the final budget for adoption in June when the full impact of costs will be known, the waste fees listed above will increase to cover those costs.

Operations - Parks and Gardens

| | | | | | | | |
|--|------|-------------|-----------|-----------|------|----|---------------|
| Mossvale Park Event - Commercial - Electricity | Each | Non-Taxable | \$ 100.00 | \$ 100.00 | \$ - | 0% | Non-statutory |
| Mossvale Park Event - Commercial - Parking Area Behind | Each | Non-Taxable | \$ 200.00 | \$ 200.00 | \$ - | 0% | Non-statutory |
| Mossvale Park Event - Commercial - Sound Shell (fit out of | Each | Non-Taxable | \$ 400.00 | \$ 400.00 | \$ - | 0% | Non-statutory |
| Mossvale Park Event - Commercial (market / event that mal | Each | Non-Taxable | \$ 500.00 | \$ 500.00 | \$ - | 0% | Non-statutory |
| Mossvale Park Event - Non Commercial - Electricity | Each | Non-Taxable | \$ 50.00 | \$ 50.00 | \$ - | 0% | Non-statutory |
| Mossvale Park Event - Non Commercial - Sound Shell (fit o | Each | Non-Taxable | \$ 200.00 | \$ 200.00 | \$ - | 0% | Non-statutory |
| Mossvale Park Event - Non Commercial Commercial - Park | Each | Non-Taxable | \$ 100.00 | \$ 100.00 | \$ - | 0% | Non-statutory |

Planning - Statutory Planning

| | | | | | | | |
|--|-----------------|-------------|--------------|--------------|----------|-----|---------------|
| All Other Development Class 11 - Up to \$100,000 | Per Permit | Non-Taxable | \$ 1,119.90 | \$ 1,119.90 | \$ - | 0% | Statutory |
| All Other Development Class 12 - \$100,001 to \$1M | Per Permit | Non-Taxable | \$ 1,510.00 | \$ 1,510.00 | \$ - | 0% | Statutory |
| All Other Development Class 13 - \$1M to \$5M | Per Permit | Non-Taxable | \$ 3,330.70 | \$ 3,330.70 | \$ - | 0% | Statutory |
| All Other Development Class 14 - \$5M to \$15M | Per Permit | Non-Taxable | \$ 8,489.40 | \$ 8,489.40 | \$ - | 0% | Statutory |
| All Other Development Class 15 - \$15M to \$50M | Per Permit | Non-Taxable | \$ 25,034.60 | \$ 25,034.60 | \$ - | 0% | Statutory |
| All Other Development Class 16 - More than \$50M | Per Permit | Non-Taxable | \$ 56,268.30 | \$ 56,268.30 | \$ - | 0% | Statutory |
| Application to Amend or end a Section 173 agreement unde | Per Application | Non-Taxable | \$ 643.00 | \$ 643.00 | \$ - | 0% | Statutory |
| Applications or Requests to respond to written Planning Enq | Each | Taxable | \$ 92.00 | \$ 94.10 | \$ 2.10 | 2% | Non-statutory |
| Certificate of Compliance | Per Application | Non-Taxable | \$ 317.90 | \$ 317.90 | \$ - | 0% | Statutory |
| Class 1 - Change or allow a new use of the land | Per Permit | Non-Taxable | \$ 1,286.10 | \$ 1,286.10 | \$ - | 0% | Statutory |
| Notification of an application (cost of each additional letter v | Each | Non-Taxable | \$ 6.00 | \$ 6.15 | \$ 0.15 | 3% | Non-statutory |
| Notification of an application (less than 10 letters - does not | Each | Non-Taxable | \$ 128.00 | \$ 130.90 | \$ 2.90 | 2% | Non-statutory |
| Notification of an application (per newspaper notice - some | Each | Non-Taxable | \$ 308.00 | \$ 314.90 | \$ 6.90 | 2% | Non-statutory |
| Notification of an application (sign on site) | Each | Non-Taxable | \$ 256.00 | \$ 261.80 | \$ 5.80 | 2% | Non-statutory |
| Re-checking plans if plans for endorsement are not submitte | Each | Non-Taxable | \$ 103.00 | \$ 105.40 | \$ 2.40 | 2% | Non-statutory |
| Reg. 6 - Certification of a plan of subdivision | Per Application | Non-Taxable | \$ 170.50 | \$ 170.50 | \$ - | 0% | Statutory |
| Reg. 7 - Alteration of plan | Per Application | Non-Taxable | \$ 108.40 | \$ 108.40 | \$ - | 0% | Statutory |
| Reg. 8 - Amendment of certified plan | Per Application | Non-Taxable | \$ 137.30 | \$ 137.30 | \$ - | 0% | Statutory |
| Request for copies of Planning Permit and Approved Plans | Each | Taxable | \$ 144.00 | \$ 147.30 | \$ 3.30 | 2% | Non-statutory |
| Request for copies of Planning Permit Applications on Adve | Each | Taxable | \$ 1.00 | \$ 1.00 | \$ - | 0% | Non-statutory |
| Request for copies of Planning Permit or Approved Plans | Each | Taxable | \$ 82.00 | \$ 83.80 | \$ 1.80 | 2% | Non-statutory |
| Request for extension of time (first request) | Each | Taxable | \$ 282.00 | \$ 288.30 | \$ 6.30 | 2% | Non-statutory |
| Request for extension of time (second or subsequent requ | Each | Taxable | \$ 512.00 | \$ 523.55 | \$ 11.55 | 2% | Non-statutory |
| Satisfaction matters | Per Application | Non-Taxable | \$ 317.90 | \$ 317.90 | \$ - | 0% | Statutory |
| Secondary Consent (anything other than single dwelling or ε | Each | Taxable | \$ 645.00 | \$ 659.60 | \$ 14.60 | 2% | Non-statutory |
| Secondary Consent (anything other than single dwelling or ε | Each | Taxable | \$ 1,705.00 | \$ 1,743.50 | \$ 38.50 | 2% | Non-statutory |
| Secondary Consent (anything other than single dwelling or ε | Each | Taxable | \$ 765.00 | \$ 862.85 | \$ 97.85 | 13% | Non-statutory |
| Secondary Consent (single dwelling or ancillary to single dw | Each | Taxable | \$ 102.00 | \$ 104.30 | \$ 2.30 | 2% | Non-statutory |
| Secondary Consent (single dwelling or ancillary to single dw | Each | Taxable | \$ 316.00 | \$ 323.10 | \$ 7.10 | 2% | Non-statutory |
| Secondary Consent (single dwelling or ancillary to single dw | Each | Taxable | \$ 645.00 | \$ 659.60 | \$ 14.60 | 2% | Non-statutory |
| Secondary Consent (subdivision) | Each | Taxable | \$ 660.00 | \$ 675.00 | \$ 15.00 | 2% | Non-statutory |
| Single Dwelling Class 2 - Up to \$10,000 | Per Permit | Non-Taxable | \$ 195.10 | \$ 195.10 | \$ - | 0% | Statutory |

| | | | | | | | |
|---|------------|-------------|-------------|-------------|-----------|------|---------------|
| Single Dwelling Class 3 - \$10,001 to \$100,000 | Per Permit | Non-Taxable | \$ 614.10 | \$ 614.10 | \$ - | 0% | Statutory |
| Single Dwelling Class 4 - \$100,001 to \$500,000 | Per Permit | Non-Taxable | \$ 1,257.20 | \$ 1,257.20 | \$ - | 0% | Statutory |
| Single Dwelling Class 5 - \$500,001 to \$1M | Per Permit | Non-Taxable | \$ 1,358.30 | \$ 1,358.30 | \$ - | 0% | Statutory |
| Single Dwelling Class 6 - \$1M to \$2M | Per Permit | Non-Taxable | \$ 1,459.50 | \$ 1,459.50 | \$ - | 0% | Statutory |
| Subdivision Class 17 - Subdivide an existing building | Per Permit | Non-Taxable | \$ 1,286.10 | \$ 1,286.10 | \$ - | 0% | Statutory |
| Subdivision Class 18 - Subdivide land into 2 lots | Per Permit | Non-Taxable | \$ 1,286.10 | \$ 1,286.10 | \$ - | 0% | Statutory |
| Subdivision Class 19 - Realignment of a common boundary | Per Permit | Non-Taxable | \$ 1,286.10 | \$ 1,286.10 | \$ - | 0% | Statutory |
| Subdivision Class 20 - To subdivide land (per 100 lots creat | Per Permit | Non-Taxable | \$ 1,286.10 | \$ 1,286.10 | \$ - | 0% | Statutory |
| Subdivision Class 21 - To create, vary or remove a restrictic | Per Permit | Non-Taxable | \$ 1,286.10 | \$ 1,286.10 | \$ - | 0% | Statutory |
| Subdivision Class 22 - A permit not otherwise provided for ii | Per Permit | Non-Taxable | \$ 1,286.10 | \$ 1,286.10 | \$ - | 0% | Statutory |
| Title Search Statement Only - Does not include Copies of P | Each | Taxable | \$ - | \$ 18.70 | \$ 18.70 | | Non-statutory |
| Title Searches | Each | Taxable | \$ 40.00 | \$ 40.90 | \$ 0.90 | 2% | Non-statutory |
| Title Searches - Copy of Plans | Each | Taxable | \$ - | \$ 13.50 | \$ 13.50 | | Non-statutory |
| Title Searches (cost of each covenant or Section 173 Agree | Each | Taxable | \$ 16.00 | \$ 11.20 | \$ (4.80) | -30% | Non-statutory |
| To register a new Section 173 Agreement with titles office o | Each | Taxable | \$ 660.00 | \$ 674.85 | \$ 14.85 | 2% | Non-statutory |
| VicSmart Class 10 - Application other than Class 7, 8 or 9 | Per Permit | Non-Taxable | \$ 195.10 | \$ 195.10 | \$ - | 0% | Statutory |
| VicSmart Class 7 - Up to \$10,000 | Per Permit | Non-Taxable | \$ 195.10 | \$ 195.10 | \$ - | 0% | Statutory |
| VicSmart Class 8 - More than \$10,001 | Per Permit | Non-Taxable | \$ 419.10 | \$ 419.10 | \$ - | 0% | Statutory |
| VicSmart Class 9 - Application to subdivide or consolidate la | Per Permit | Non-Taxable | \$ 195.10 | \$ 195.10 | \$ - | 0% | Statutory |

Planning - Strategic Planning

| | | | | | | | |
|---|------|-------------|--------------|--------------|-----------|-----|---------------|
| Development Plans and subsequent amendments to develc | Each | Taxable | \$ 529.90 | \$ 607.75 | \$ 77.85 | 15% | Non-statutory |
| Notification of a Development Plan 0-10 letters | Each | Taxable | \$ 102.50 | \$ 130.90 | \$ 28.40 | 28% | Non-statutory |
| Notification of Development Plan – sign on site | Each | Taxable | \$ 256.30 | \$ 288.20 | \$ 31.90 | 12% | Non-statutory |
| Planning Scheme Amendment - Stage 1 - Considering a rec | Each | Non-Taxable | \$ 2,976.70 | \$ 3,050.85 | \$ 74.15 | 2% | Statutory |
| Planning Scheme Amendment - Stage 2 - Submission / Cor | Each | Non-Taxable | \$ 14,753.40 | \$ 15,121.00 | \$ 367.60 | 2% | Statutory |
| Planning Scheme Amendment – Stage 3 – Adopting the am | Each | Non-Taxable | \$ 469.60 | \$ 481.30 | \$ 11.70 | 2% | Statutory |
| Planning Scheme Amendment - Stage 2 - Submission / Cor | Each | Non-Taxable | \$ 39,405.10 | \$ 40,386.90 | \$ 981.80 | 2% | Statutory |
| Planning Scheme Amendment - Stage 2 - Submission / Cor | Each | Non-Taxable | \$ 29,478.00 | \$ 30,212.40 | \$ 734.40 | 2% | Statutory |

Regulatory Services - Environmental Health

| | | | | | | | |
|--|---------------|-------------|-------------------------|-------------------------|----------|-----|---------------|
| Assessment of Land Capability Assessment | Per Request | Taxable | \$ 111.00 | \$ 113.00 | \$ 2.00 | 2% | Non-statutory |
| Class 1 (Non Standard FSP) Food Act Premises | Per Permit | Non-Taxable | \$ 743.00 | \$ 759.00 | \$ 16.00 | 2% | Non-statutory |
| Class 1 (Standard FSP) Food Act Premises | Per Permit | Non-Taxable | \$ 1,030.00 | \$ 1,050.00 | \$ 20.00 | 2% | Non-statutory |
| Class 1 Initial Registration | Each | Non-Taxable | \$ 1,203.00 | \$ 1,227.00 | \$ 24.00 | 2% | Non-statutory |
| Class 2 - Food Act Premises | Per Permit | Non-Taxable | \$ 595.00 | \$ 608.00 | \$ 13.00 | 2% | Non-statutory |
| Class 2 - Sporting Club | Each | Non-Taxable | \$ 295.00 | \$ 304.00 | \$ 9.00 | 3% | Non-statutory |
| Class 2 Initial Registration | Each | Non-Taxable | \$ 964.00 | \$ 985.00 | \$ 21.00 | 2% | Non-statutory |
| Class 3 - Commercial Food Premises | Per Permit | Non-Taxable | \$ 379.00 | \$ 387.00 | \$ 8.00 | 2% | Non-statutory |
| Class 3 - Sporting Club | Each | Non-Taxable | \$ 188.00 | \$ 193.00 | \$ 5.00 | 3% | Non-statutory |
| Class 3 Commercial Initial Registration | Each | Non-Taxable | \$ 561.00 | \$ 573.00 | \$ 12.00 | 2% | Non-statutory |
| Class 3 Domestic Initial Registration | Each | Non-Taxable | \$ 284.00 | \$ 290.00 | \$ 6.00 | 2% | Non-statutory |
| Class 3-Domestic Food Premises | Each | Non-Taxable | \$ 195.00 | \$ 199.00 | \$ 4.00 | 2% | Non-statutory |
| Comb Hair/Beauty & Skin - Health Act | Per Permit | Non-Taxable | \$ 264.00 | \$ 269.00 | \$ 5.00 | 2% | Non-statutory |
| Extension of time to existing Septic Tank PTI | Per Permit | Non-Taxable | \$ 200.00 | \$ 204.00 | \$ 4.00 | 2% | Non-statutory |
| Hair/Beauty- Health Act | Per Permit | Non-Taxable | \$ 205.00 | \$ 209.00 | \$ 4.00 | 2% | Non-statutory |
| Inspection on request (50% of registration fee) | Per Applicant | Taxable | 50% of registration fee | 50% of registration fee | | | Non-statutory |
| Major permit amendment - includes inspection | Per Request | Non-Taxable | \$ 373.00 | \$ 381.00 | \$ 8.00 | 2% | Non-statutory |
| Minor permit amendment - no inspection | Per Request | Non-Taxable | \$ 115.00 | \$ 204.00 | \$ 89.00 | 77% | Non-statutory |
| New Premises Establishment Fee - Large | Each | Taxable | \$ 460.00 | \$ 469.00 | \$ 9.00 | 2% | Non-statutory |
| New Premises Establishment Fee - Small | Each | Taxable | \$ 112.00 | \$ 114.00 | \$ 2.00 | 2% | Non-statutory |
| PA8FC2 - Prescribed Accommodation with Food Class 2 fo | Per Permit | Non-Taxable | \$ 374.00 | \$ 382.00 | \$ 8.00 | 2% | Non-statutory |
| PA8FC2 Initial Registration | Each | Non-Taxable | \$ 464.00 | \$ 473.00 | \$ 9.00 | 2% | Non-statutory |
| PA8FC3 - Prescribed Accommodation with Food Class 3 fo | Per Permit | Non-Taxable | \$ 265.00 | \$ 271.00 | \$ 6.00 | 2% | Non-statutory |
| PA8FC3 Initial Registration | Each | Non-Taxable | \$ 355.00 | \$ 362.00 | \$ 7.00 | 2% | Non-statutory |
| PA8FC4 - Prescribed Accommodation with Food Class 4 fo | Per Permit | Non-Taxable | \$ 195.00 | \$ 199.00 | \$ 4.00 | 2% | Non-statutory |
| PAFC2 - Prescribed Accommodation with Food Class 2 for | Per Permit | Non-Taxable | \$ 748.00 | \$ 764.00 | \$ 16.00 | 2% | Non-statutory |
| PAFC2 Initial Registration | Each | Non-Taxable | \$ 1,116.00 | \$ 1,138.00 | \$ 22.00 | 2% | Non-statutory |
| PAFC3 - Prescribed accommodation with Food Class 3 for | Per Permit | Non-Taxable | \$ 533.00 | \$ 545.00 | \$ 12.00 | 2% | Non-statutory |
| PAFC3 Initial Registration | Each | Non-Taxable | \$ 715.00 | \$ 729.00 | \$ 14.00 | 2% | Non-statutory |
| PAFC4 - Prescribed Accommodation with Food Class 4 for | Per Permit | Non-Taxable | \$ 195.00 | \$ 199.00 | \$ 4.00 | 2% | Non-statutory |
| Permit to alter a septic tank - Minor Works | Per Permit | Non-Taxable | \$ 420.00 | \$ 429.00 | \$ 9.00 | 2% | Non-statutory |
| Permit to alter a septic tank system - Major Works | Per Permit | Non-Taxable | \$ 530.00 | \$ 541.00 | \$ 11.00 | 2% | Non-statutory |
| Permit to Install a septic tank | Per Permit | Non-Taxable | \$ 751.00 | \$ 767.00 | \$ 16.00 | 2% | Non-statutory |

| | | | | | | | |
|---|--------------|-------------|-----------------|-----------------|-----------|----|---------------|
| Planning Scheme Amendment - Stage 1 - Considering a rec | Each | Non-Taxable | \$ 2,976.70 | \$ 3,050.85 | \$ 74.15 | 2% | Statutory |
| Planning Scheme Amendment - Stage 2 - Submission / Cor | Each | Non-Taxable | \$ 14,753.40 | \$ 15,121.00 | \$ 367.60 | 2% | Statutory |
| Planning Scheme Amendment – Stage 3 – Adopting the am | Each | Non-Taxable | \$ 469.60 | \$ 481.30 | \$ 11.70 | 2% | Statutory |
| Planning Scheme Amendment - Stage 2 - Submission / Cor | Each | Non-Taxable | \$ 39,405.10 | \$ 40,386.90 | \$ 981.80 | 2% | Statutory |
| Planning Scheme Amendment - Stage 2 - Submission / Cor | Each | Non-Taxable | \$ 29,478.00 | \$ 30,212.40 | \$ 734.40 | 2% | Statutory |
| Registration of Temporary or Mobile Food Premises (attach | Per Permit | Non-Taxable | \$ 117.00 | \$ 119.00 | \$ 2.00 | 2% | Non-statutory |
| Request for Assessment of the Waste Water Disposal Syst | Per Request | Taxable | \$ 211.00 | \$ 215.00 | \$ 4.00 | 2% | Non-statutory |
| Request for copies of plans for septic. | Per Copy | Taxable | \$ 81.00 | \$ 82.00 | \$ 1.00 | 1% | Non-statutory |
| Request for Septic Plans and Permit | Each | Taxable | \$ 141.00 | \$ 144.00 | \$ 3.00 | 2% | Non-statutory |
| Skin Penetration - Health Act | Per Permit | Non-Taxable | \$ 264.00 | \$ 270.00 | \$ 6.00 | 2% | Non-statutory |
| Transfer of Registrations (50% of rego fee) | Per Transfer | Non-Taxable | 50% of rego fee | 50% of rego fee | | | Non-statutory |

Regulatory Services - Local Laws

| | | | | | | | |
|--|------------------|-------------|-------------|-------------|----------|----|---------------|
| Access - Additional Records | Each | Taxable | \$ 9.30 | \$ 9.50 | \$ 0.20 | 2% | Non-statutory |
| Access - All Records | Per Record | Taxable | \$ 17.00 | \$ 17.00 | \$ - | 0% | Non-statutory |
| All other Local Law 1 permits-that are not specifically exclud | Per Permit | Non-Taxable | \$ 121.00 | \$ 123.00 | \$ 2.00 | 2% | Non-statutory |
| Animal permit - Excess animals | Per Permit | Non-Taxable | \$ 57.00 | \$ 58.00 | \$ 1.00 | 2% | Non-statutory |
| Animal registration for micro-chipped and desexed dogs and | Each | Non-Taxable | \$ 54.00 | \$ 55.00 | \$ 1.00 | 2% | Non-statutory |
| Animal registration undesexed dogs and cats (C2) | Each | Non-Taxable | \$ 57.00 | \$ 58.00 | \$ 1.00 | 2% | Non-statutory |
| Block Clearing (Fire Prevention / Hazards) | Each | Taxable | \$ 121.00 | \$ 123.00 | \$ 2.00 | 2% | Non-statutory |
| Bulk rubbish container permit | Per Application | Non-Taxable | \$ 135.00 | \$ 137.00 | \$ 2.00 | 1% | Non-statutory |
| Burning off offensive material permit | Per Permit | Non-Taxable | \$ 531.00 | \$ 541.00 | \$ 10.00 | 2% | Non-statutory |
| Cattle (First animal) - Release fee | Each | Taxable | \$ 146.00 | \$ 149.00 | \$ 3.00 | 2% | Non-statutory |
| Cattle (Subsequent animals) - Release fee | Each | Taxable | \$ 7.15 | \$ 7.25 | \$ 0.10 | 1% | Non-statutory |
| Dog registration for dangerous, menacing and restricted bre | Each | Non-Taxable | \$ 306.00 | \$ 313.00 | \$ 7.00 | 2% | Non-statutory |
| Dog registration for working dogs, microchipped only (C4) | Each | Non-Taxable | \$ 54.00 | \$ 55.00 | \$ 1.00 | 2% | Non-statutory |
| Dogs / Cats - First Offence - Pound release fee | Each | Taxable | \$ 98.00 | \$ 100.00 | \$ 2.00 | 2% | Non-statutory |
| Dogs / Cats - Subsequent Offence - Pound release fee | Each | Taxable | \$ 159.00 | \$ 162.00 | \$ 3.00 | 2% | Non-statutory |
| Domestic Animal Business Registration | Each | Non-Taxable | \$ 305.00 | \$ 311.00 | \$ 6.00 | 2% | Non-statutory |
| Door to Door trading permit | Per Application | Non-Taxable | \$ 489.00 | \$ 498.00 | \$ 9.00 | 2% | Non-statutory |
| Droving Cattle - daily fee per head | Per Head | Taxable | \$ 3.20 | \$ 3.25 | \$ 0.05 | 2% | Non-statutory |
| Droving of Livestock - Application fee (no refund) | Per Application | Non-Taxable | \$ 255.00 | \$ 260.00 | \$ 5.00 | 2% | Non-statutory |
| Droving of Livestock - Bond | Per Application | Non-Taxable | \$ 2,240.00 | \$ 2,284.00 | \$ 44.00 | 2% | Non-statutory |
| Droving Other Livestock - daily fee per head | Per Head | Taxable | \$ 3.20 | \$ 3.25 | \$ 0.05 | 2% | Non-statutory |
| Droving Sheep - daily fee per head | Per Head | Taxable | \$ 1.70 | \$ 1.75 | \$ 0.05 | 3% | Non-statutory |
| Exotic Animals (First animal) | Per Animal | Taxable | \$ 60.00 | \$ 61.00 | \$ 1.00 | 2% | Non-statutory |
| Exotic Animals (Subsequent animals) | Per Animal | Taxable | \$ 7.00 | \$ 7.15 | \$ 0.15 | 2% | Non-statutory |
| Failure to display permit - Port Welshpool Boat Ramp - 0.6 | Per Infringement | Non-Taxable | \$ 81.00 | \$ 82.82 | \$ 1.82 | 2% | Statutory |
| Fire Fines - 10 penalty units | Per Infringement | Non-Taxable | \$ 1,612.00 | \$ 1,648.25 | \$ 36.25 | 2% | Statutory |
| FOI Supervision Search Fee | Each | Non-Taxable | \$ 14.00 | \$ 14.25 | \$ 0.25 | 2% | Non-statutory |
| Goats & Pigs (First animal) | Per Animal | Taxable | \$ 60.00 | \$ 61.00 | \$ 1.00 | 2% | Non-statutory |
| Goats & Pigs (Subsequent animals) | Per Animal | Taxable | \$ 7.00 | \$ 7.15 | \$ 0.15 | 2% | Non-statutory |
| Grazing Cattle - daily fee per head | Per Head | Non-Taxable | \$ 1.70 | \$ 1.75 | \$ 0.05 | 3% | Non-statutory |
| Grazing of Livestock - Application Fee (no refund) | Per Application | Non-Taxable | \$ 126.00 | \$ 128.00 | \$ 2.00 | 2% | Non-statutory |
| Grazing Other Livestock - daily fee per head | Per Head | Taxable | \$ 1.70 | \$ 1.75 | \$ 0.05 | 3% | Non-statutory |
| Grazing Sheep - daily fee per head | Per Head | Taxable | \$ 1.10 | \$ 1.12 | \$ 0.02 | 2% | Non-statutory |
| Impounded vehicle release | Each | Taxable | \$ 232.00 | \$ 236.00 | \$ 4.00 | 2% | Non-statutory |
| Infringement - Dog at large (daytime) - 1.5 penalty units | Per Infringement | Non-Taxable | \$ 242.00 | \$ 248.00 | \$ 6.00 | 2% | Statutory |
| Infringement - Dog at large (night times) - 2 penalty units | Per Infringement | Non-Taxable | \$ 322.00 | \$ 329.00 | \$ 7.00 | 2% | Statutory |
| Infringement - Fail to register - 2 penalty units | Per Infringement | Non-Taxable | \$ 322.00 | \$ 329.25 | \$ 7.25 | 2% | Statutory |
| Infringement - No Standing / Disabled Parking - 1 penalty un | Per Infringement | Non-Taxable | \$ 161.00 | \$ 164.62 | \$ 3.62 | 2% | Statutory |
| Infringement - No tag displayed - 0.5 penalty units | Per Infringement | Non-Taxable | \$ 81.00 | \$ 82.80 | \$ 1.80 | 2% | Statutory |
| Infringement - Overtime Parking - 0.5 penalty units | Per Infringement | Non-Taxable | \$ 81.00 | \$ 82.82 | \$ 1.82 | 2% | Statutory |
| Infringement - Permit Zone - 0.6 penalty units | Per Infringement | Non-Taxable | \$ 97.00 | \$ 99.20 | \$ 2.20 | 2% | Statutory |
| Late Application for Cattle Crossing | Per Application | Non-Taxable | \$ 429.00 | \$ 437.00 | \$ 8.00 | 2% | Non-statutory |
| Local Law 1 release fees | Each | Taxable | \$ 146.00 | \$ 148.00 | \$ 2.00 | 1% | Non-statutory |
| Local Law Footpath Occupation Permit | Per Application | Non-Taxable | \$ 63.00 | \$ 64.00 | \$ 1.00 | 2% | Non-statutory |
| Local Law Infringement - 2 penalty units | Per Infringement | Non-Taxable | \$ 200.00 | \$ 204.50 | \$ 4.50 | 2% | Statutory |
| Local Law Infringement - 5 penalty units | Per Infringement | Non-Taxable | \$ 500.00 | \$ 500.00 | \$ - | 0% | Statutory |
| NC1 – Dogs/Cats not included under NC2 | Each | Non-Taxable | \$ 159.00 | \$ 162.00 | \$ 3.00 | 2% | Non-statutory |
| NC1P - Dogs/Cats not included under NC2 Pension | Each | Non-Taxable | \$ 79.00 | \$ 81.00 | \$ 2.00 | 3% | Non-statutory |
| NC2 – Dogs/Cats that qualify for reduced fee | Each | Non-Taxable | \$ 54.00 | \$ 55.00 | \$ 1.00 | 2% | Non-statutory |
| NC2P – Dogs/Cats that qualify for reduced fee Pension | Each | Non-Taxable | \$ 27.00 | \$ 27.00 | \$ - | 0% | Non-statutory |
| Open Air Burning Local Law Permit | Each | Taxable | \$ 63.00 | \$ 64.00 | \$ 1.00 | 2% | Non-statutory |
| Other (Per animal) | Per Animal | Taxable | \$ 3.20 | \$ 3.25 | \$ 0.05 | 2% | Non-statutory |
| Pensioner fee for dog registration for working dogs, microch | Each | Non-Taxable | \$ 27.00 | \$ 27.50 | \$ 0.50 | 2% | Non-statutory |

| | | | | | | | |
|---|--------------------|-------------|-------------|-------------|----------|----|---------------|
| Pensioner fee for micro-chipped and desexed dogs and cats | Each | Non-Taxable | \$ 27.00 | \$ 27.00 | \$ - | 0% | Non-statutory |
| Pensioner fee for undesexed dogs and cats (C2P) | Each | Non-Taxable | \$ 27.00 | \$ 27.00 | \$ - | 0% | Non-statutory |
| Roadside trading permit | Each | Non-Taxable | \$ 1,090.00 | \$ 1,111.00 | \$ 21.00 | 2% | Non-statutory |
| Sheep (First animal) - Release fee | Per Animal | Taxable | \$ 30.00 | \$ 30.00 | \$ - | 0% | Non-statutory |
| Sheep (Subsequent animals) - Release fee | Per Animal | Taxable | \$ 3.20 | \$ 3.25 | \$ 0.05 | 2% | Non-statutory |
| Sustenance Cat & Dog | Per Animal Per Day | Taxable | \$ 15.00 | \$ 15.00 | \$ - | 0% | Non-statutory |
| Sustenance Stock | Per Animal Per Day | Taxable | \$ 17.00 | \$ 17.00 | \$ - | 0% | Non-statutory |
| Vic Roads (Stock Control on Declared Roads) | Each | Taxable | \$ 739.00 | \$ 755.00 | \$ 16.00 | 2% | Non-statutory |
| Regulatory Services - Municipal Building | | | | | | | |
| Building and Planning Infringements | Each | Non-Taxable | \$ 806.00 | \$ 824.17 | \$ 18.17 | 2% | Statutory |
| Building Approval Lodgement - Commercial | Per Applicant | Non-Taxable | \$ 118.90 | \$ 118.90 | \$ - | 0% | Statutory |
| Building Approval Lodgement - Residential | Per Application | Non-Taxable | \$ 118.90 | \$ 118.90 | \$ - | 0% | Statutory |
| Building Permit Document Search / Certificate Fees | Per Application | Taxable | \$ 165.00 | \$ 168.00 | \$ 3.00 | 2% | Non-statutory |
| Building/Property Information Requests | Per Application | Non-Taxable | \$ 46.10 | \$ 46.10 | \$ - | 0% | Statutory |
| Farm Shed Permit Exemptions | Per Application | Taxable | \$ 290.00 | \$ 296.00 | \$ 6.00 | 2% | Non-statutory |
| Place of public entertainment occupancy permit | Per Application | Taxable | \$ 674.00 | \$ 689.00 | \$ 15.00 | 2% | Non-statutory |
| Report & Consent | Per Application | Non-Taxable | \$ 283.40 | \$ 283.40 | \$ - | 0% | Statutory |
| Report & Consent (reg 116 Protection of Public) | Each | Non-Taxable | \$ 287.60 | \$ 287.60 | \$ - | 0% | Statutory |
| Section 29A demolition report and consent | Each | Non-Taxable | \$ 83.10 | \$ 83.10 | \$ - | 0% | Statutory |
| Stormwater information Request | Per Application | Non-Taxable | \$ 141.20 | \$ 141.20 | \$ - | 0% | Statutory |

Appendix 4 - Budget Process

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the Local Government Act 1989 (the Act) and the Local Government (Planning and Reporting) Regulations 2014 (the Regulations).

Under the Act, Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2020/21 Budget, which is included in this report, is for the year 1 July 2020 to 30 June 2021 and is prepared in accordance with the Act and Regulations. The budget contains financial statements including budgeted Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared in accordance with the Act and Regulations, and are consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, officers firstly review and update Council's long term financial projections. Financial projections for 15 years are included in Council's Long Term Financial Plan which is produced on a rolling basis. From this, financial projections for four years are included in Council's Strategic Resource Plan.

The preparation of the budget involves officers drafting the operating and capital components of the annual budget during October through to February. A draft consolidated budget is then prepared and various iterations are considered by Council at briefings during December and February. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in March for consideration and approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days' notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its internet web site. A person has a right to make a submission on any proposal contained in the budget. These dates were adjusted this year to compensate for the late adjustments to be made as a result of COVID-19.

The final step is for Council to adopt the budget after receiving and considering submissions. The budget must be adopted by 30 June 2020 and a copy submitted to the Minister within 28 days of adoption. The key dates for the budget process are summarised below:

| Budget Process | Timing |
|--|---------------------|
| Council Plan / Business plan requirements reviewed | Jul 2019 - Mar 2020 |
| Previous years financial results updated into Financial Plan | Aug - Sep 2019 |
| Capital Works requirements reviewed | Sep - Dec 2019 |
| Financial strategies reviewed | Oct - Dec 2019 |
| Operating budgets prepared | Dec 2019 - Feb 2020 |
| Administrators consider draft budgets at briefing sessions | Dec 2019 - Feb 2020 |
| Proposed budget submitted to Council for approval | 22-Apr-20 |
| Public notice advising intention to endorse proposed budget | 28-Apr-20 |
| Budget available for public inspection & comment | 28-Apr-20 |
| Submission period closes | 28-May-20 |
| Submission hearing meeting | 17-Jun-20 |
| Special Council meeting - Submissions considered by Council | 17-Jun-20 |
| Budget presented to Council for adoption | 24-Jun-20 |
| Copy of adopted budget submitted to the Minister | 26-Jun-20 |

