

DRAFT
Exhibition Copy - 1 May to 1 June 2018

MURRINDINDI SHIRE COUNCIL BUDGET REPORT 2018/19



Murrindindi
Shire Council



This Budget Report has been prepared with reference to Local Government Victoria 'Model Budget 2018/2019' a best practice guide for reporting local government budgets in Victoria.

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The model budget, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014.

Mayor and CEO's Introduction

We are pleased to submit the proposed budget for 2018/19 for comment by the community.

In creating this budget, we are continuing our commitments in the Council Plan 2017-2021. The purpose of the Council Plan is to set out the strategies and actions necessary for Council to deliver its vision. Specifically, this budget will help us to deliver on the commitment made in that Plan to deliver on four key themes - Our People, Our Place, Our Prosperity and Our Promise.

The 'Have Your Say' community engagement process provided input from our communities in creating the Council Plan. In addition to guiding the focus in our Council Plan, that input also dictates priorities in the 2018/19 budget.

We know the community is keen to see Council services maintained at current levels, while also ensuring rates are kept as low as possible.

We know the community wants us to work continuously to improve the efficiency of the services we deliver.

We also know that the community wants Council to ensure it puts in place a financially responsible and sustainable budget.

To help achieve this in the 2018/19 financial year, Council's budget is based on the following principles. Council commits:

- to increase average rates by no more than 2.15%. This is below the average rate increase allowable under the State Government's Fair Go Rates System (which is 2.25% for the 2018/19 financial year).
- to deliver a balanced budget – i.e., a budget where forecast revenue matches forecast expenditure.
- to take on no new debt – this will reduce existing debt levels to under \$700,000 by 30 June 2019. This represents the lowest level of absolute debt Council has held in more than a decade.
- to not reduce service levels and to improve service levels in some areas where they will have a great impact on the community – e.g. Customer Services and Community Safety (formerly known as local laws)

One of the major projects to be delivered through this Budget is Council's 'Customer First' Project. Under the 'Our Promise' theme in the Council Plan, Council committed to ensuring its services were as easy as possible for the community to access.

In order to make this a reality, the 'Customer First' Project will ensure Council's systems, processes and structure are aligned appropriately to deliver great customer service. Council will be working to resolve the vast majority of customer requests at the first point of contact. Council is funding two new positions to assist with that goal. This will ensure the best possible experience for customers accessing Council's services.

We have allocated more than \$7.8 million to fund capital works projects across the Shire in 2018/19. This figure includes \$1.59 million of works which are to be carried forward from the 2017/18 year. We are working to ensure an equitable spread of works across the Shire. Some of the major proposed capital works are listed below:

- Yea High Street irrigation upgrade - \$103,000
- Yea Recreation Reserve change room renewal and upgrade - \$65,000
- Kinglake Range Neighbourhood House renewal - \$45,000
- Kinglake Community Centre renewal and upgrade - \$60,000
- Toolangi CJ Dennis Memorial Hall renewal - \$40,000
- Strath Creek Playground shade structure - \$47,000
- Bollygum Park toilets renewal - \$30,000
- Yarck public toilets renewal - \$59,000
- Flagpole installations at all Council offices - \$27,000
- Library bookstock renewal - \$100,000
- Roads and bridges renewal & upgrade program - \$3.43 million

In our Council Plan, we also committed to ensuring we increase our efforts to build tourism and events within our Shire. To this end, we have again allocated \$280,000 to fund our 'Business and Tourism Innovation Grants' Program. These grants will help businesses to prosper, and provide opportunities for growth and expansion. The grants will also support staging of events within our Shire which help encourage people to visit us and to showcase all the Shire has to offer. We are have also appointed a new Tourism and Events Coordinator and this will deliver a new focus on developing and communicating better the full range of events and attractions on offer in the Shire.

Council is also developing a new approach to how we work with communities – and to assist communities to work with one another. We have received generous support from IAG toward this project and, together, we will work to ensure Council takes a new and invigorated approach to engaging with the community.

We are also focussing our efforts to promote compliance and support emergency management. We are allocating funds to enable recruitment of an additional Community Safety officer and are renaming our 'Local Laws' function as 'Community Safety' to better reflect the focus and goal of this Unit. The additional officer will help strengthen a proactive compliance program, including a focus on education and awareness to support compliance and enforcement activities. This will also boost work in local laws, animal management, fire prevention and other areas – all of which helps to improve community safety.

For a number of years, Council has provided a green waste amnesty twice a year – at the start and end of the fire restriction period. As this has proved very popular with the community, we have decided to make green waste free to drop off at any of Council's Resource Recovery Centres (RRC) from 1 July 2018. We will also look for ways to assist those members of our community who might find it difficult to take green waste to an RRC – including by working together with community and service groups to support this.

Like other small rural councils, Murrindindi Shire Council must manage competing pressures on finite resources. These additional budget features have been made possible through the delivery of greater operational efficiencies internally in our service provision. We need to ensure responsible financial management while also delivering the services the community needs and wants.

And like all councils across Australia, Murrindindi Shire Council will need to manage the local impacts of changes in the international recycling market. As our ability to export recycling waste becomes restricted, we will need to find new approaches to manage recyclable materials. Negotiations are ongoing with Council's recycling service provider which we anticipate will be finalised before the budget is adopted in June 2018. Any increase in costs associated with recycling services will need to be passed on to rate payers through an increase in the waste service charge. Local government agencies across Victoria are advocating for the Victorian Government to be part of a long term solution. The State Government needs to invest the waste levy all councils collect from ratepayers on its behalf to address this complex problem.

We are confident this budget represents both a fiscally-responsible approach to managing Council, but also one which reflects community sentiment and need and will help us make significant progress in delivering our Council Plan.



Mayor - Charlotte Bisset



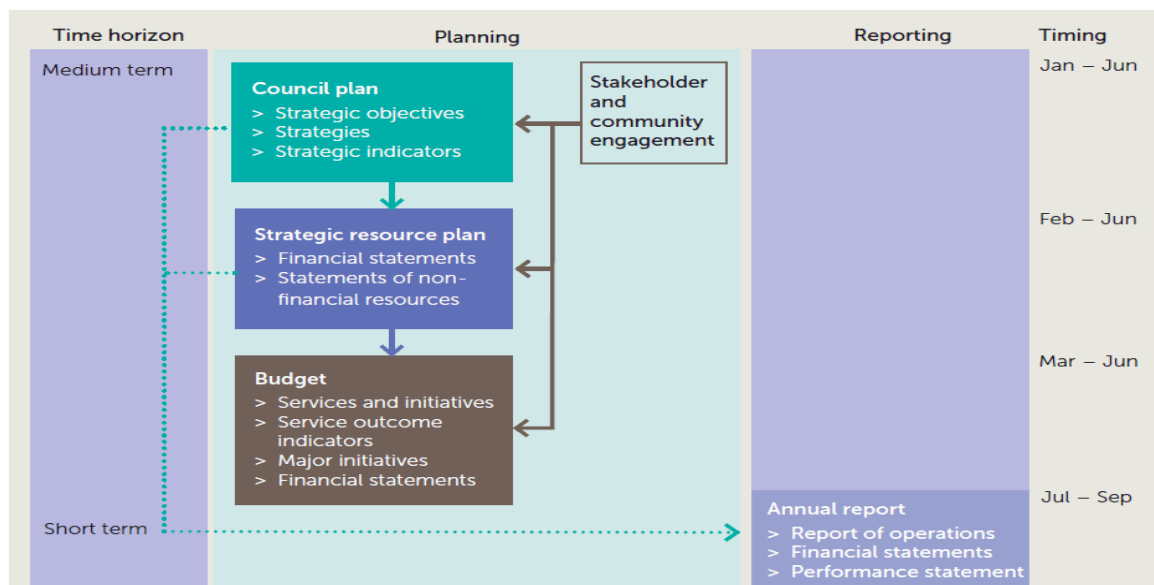
CEO - Craig Lloyd

1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Murrindindi 2030 Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

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



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

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

1.2 Our purpose

Our vision

In 2030 Murrindindi Shire is sustainable, vibrant and resilient. We focus on growing our business opportunities. Our communities are safe and connected, enjoying a healthy and productive lifestyle within our wonderful natural environment.

Our values

Collaboration: *We will operate as a cohesive team, we will work together with the community through accessible and inclusive engagement, and we will strive to build effective working relationships.*

Stewardship: *We will endeavour to make careful and responsible decisions, and we will strive to make decisions that do not limit the opportunities or aspirations of those who follow in the future.*

Equity & Fairness: *We will be fair, even-handed and impartial in our decision making and our dealings with others, we will consider the merits of each case while upholding legislated requirements and ensuring consistency and justice in our decision making, and we will strive to ensure all have access to similar opportunities and experiences.*

Respect: *We will respect the views, contributions, feelings, wishes and rights of others, we will actively seek to understand others experiences, ideas and perspectives, we will embrace and appreciate diversity or origin, viewpoint, experience and lifestyle, and we will recognise the achievements of others.*

Accountability & Honesty: *We will make our decisions openly and publicly whenever possible, we will take responsibility for our actions and decisions, we will honour our commitments, we will act with integrity and honesty in all our dealings, and we will openly report our performance and acknowledge our mistakes.*

1.3 Strategic objectives

We have committed to delivering on four key strategic objectives which will drive the work we do, and the services we deliver over the next four years, in partnership with our community.

We believe these objectives reflect the values, priorities and aspirations of the Murrindindi community as expressed in our 'Have Your Say' community engagement.

They address the things about the Murrindindi Shire that our community says are important to support opportunity, quality of life, wellbeing and the liveability of our towns and places.

Strategic Objective	Description
1. Our People	Together we will celebrate and encourage diverse, caring and connected communities.
2. Our Place	We will maintain and enhance places to be attractive and liveable, in balance with our natural environment.
3. Our Prosperity	In partnership with the community we will promote an environment in which business and community can thrive.
4. Our Promise	We will all work in collaboration with our communities to deliver the best possible outcomes in all that we do.

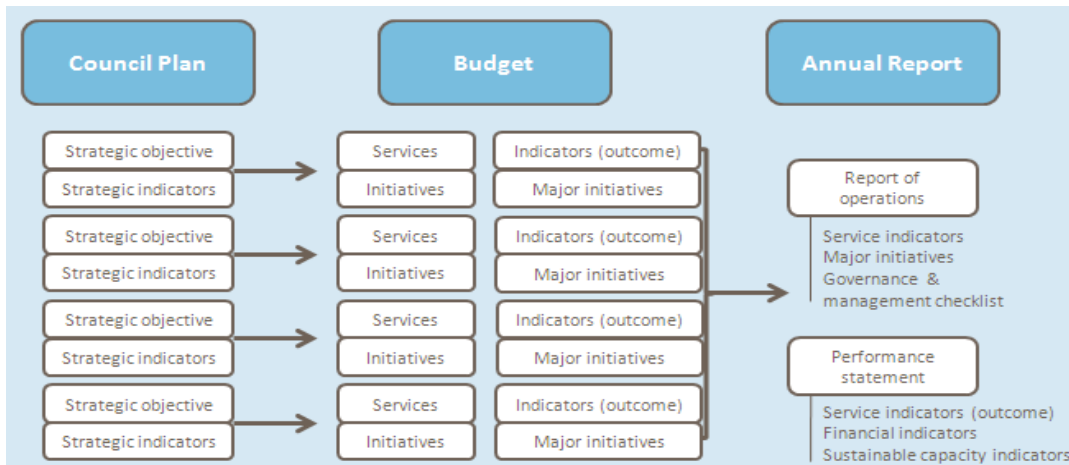
Council delivers activities and initiatives under 34 major service categories. Each contributes to the achievement of one of these strategic objectives as set out in our Council Plan for the 2017-2021 years.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2018/19 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations.

Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. These indicators correlate to the annually audited indicators that are declared on the "Know Your Council" website that provides a comparison to all municipalities in Victoria, as well as to averages across the State and to averages for small rural Shire.

The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below:



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1: OUR PEOPLE

Together we will celebrate and encourage diverse, caring and connected communities.

Services

Service area	Description of services provided		2016/17 Actual \$'000	2017/18 Forecast \$'000	2018/19 Budget \$'000
Aged & Disability Services	This service area provides a range of services for the aged and people with disabilities including delivered and group meals, domestic support, personal care, social activities and outings, home maintenance and senior citizens clubs.	<i>Exp</i>	2,217	2,508	2,395
		<i>Rev</i>	1,847	2,095	2,099
		NET COST	370	413	296

A reduction of approximately \$100k in forecast expenditure for 2018/19 predominantly reflects efficiency savings in labour costs and small changes in service demand.

Children & Family Services	This service area provides family orientated support services including maternal and child health, home based childcare and youth support.	<i>Exp</i>	1,362	1,415	1,458
		<i>Rev</i>	1,023	1,320	1,252
		NET COST	339	95	206

The net cost is forecast to increase slightly in 2018/19 due predominantly to changes in funding arrangements by the State Government for the delivery of this service.

Library Services	This service area provides libraries in Alexandra, Yea and Kinglake and the mobile library to the Shire's more remote communities. The service caters for cultural, recreational and educational needs of residents and provides a focal point for the community to meet, relax and enjoy the facilities and services offered.	<i>Exp</i>	470	549	503
		<i>Rev</i>	168	224	173
		NET COST	302	325	330

The mobile library service will be expanded in 2018/19 with delivery of Council's customer services from the mobile van, and inclusion of new service visits to Toolangi, Glenburn and Highlands in addition to the existing visits to Eildon, Marysville, Buxton, Strath Creek and Flowerdale.

Service area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'000
Community Service Administration	This includes the cost of management and general administration across all of Council's community services. External non-recurrent grant revenue received in 2016/17 is forecast to be expended in 2018/19 to deliver the Building Community Resilience project, resulting in an increase in expenditure for the year.	<i>Exp</i>	272	299	411
		<i>Rev</i>	165	0	0
		<i>NET COST</i>	107	299	411
Emergency Services	This is funding of Council's statutory emergency services obligations, including the provisions of the annual roadside slashing program.	<i>Exp</i>	293	279	301
		<i>Rev</i>	60	66	67
		<i>NET COST</i>	233	213	234
No material changes are forecast in the delivery of this service in 2018/19.					
Recreation, Aquatic and Youth Services	This service area provides strategic planning to inform the development of recreation and youth services and infrastructure and coordinates council services including recreation facilities, swimming pools and all recreation and youth responsibilities within the municipality.	<i>Exp</i>	633	715	610
		<i>Rev</i>	260	115	167
		<i>NET COST</i>	373	600	443
No material changes are budgeted to occur in the delivery of this service for 2018/19.					

Major Initiatives

- 1) Encourage activities and events that celebrate our vibrant, diverse and creative people and communities.
- 2) Work with our community and groups to connect, collaborate and plan for our future.

Other Initiatives

- 3) Work with our partner agencies to ensure people can access the health and community services.
- 4) Create a positive environment that supports our young people to grow, participate and be happy.
- 5) Promote opportunities for people of all ages to connect with and be involved in their community.

Service Performance Outcome Indicators

Service	Indicator	2016/17 Actual	2017/18 Forecast	2018/19 Budget
Maternal and Child Health	Participation in the MCH service	98%	98%	98%
Maternal and Child Health	Participation in the MCH service by Aboriginal children	100%	100%	100%
Libraries	Participation	40%	40%	45%
Aquatic Facilities	Utilisation	1.3	1.3	1.3

Service Performance Outcome Indicators Explanation

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Active library members. (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation 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

2.2 Strategic Objective 2: OUR PLACE

We will maintain and enhance places to be attractive and liveable, in balance with our natural environment.

Services

Service area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'000
Environmental Management	This service includes management of Council's environmental impacts including sustainable resource use, energy consumption, roadside biodiversity management and pest plant and animal control.	<i>Exp</i>	296	312	294
		<i>Rev</i>	43	34	33
		NET COST	253	278	261
	No material changes are budgeted to occur in the delivery of this service for 2018/19.				
Waste Management Services	This service provides kerbside rubbish and recycling collection, management of Resource Recovery Centres at Alexandra, Yea, Eildon, Kinglake and Marysville and landfill operations in Alexandra. These operations generate funds above the annual cost requirements to ensure that Council's waste reserve is able to provide for future waste management works (ie. future cell construction, rehabilitation requirements and management of landfill).	<i>Exp</i>	2,783	2,598	2,725
		<i>Rev</i>	3,847	3,985	4,067
		NET REVENUE	(1,064)	(1,387)	(1,342)
Building Control	This service provides statutory building services to the council and community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	<i>Exp</i>	387	407	398
		<i>Rev</i>	378	366	368
		NET COST	9	41	30
	Revenue and costs for this service include the shared service arrangement with Mansfield Shire Council for the provision of municipal building surveying services.				
	No material changes are budgeted to occur in the delivery of this service for 2018/19.				

Service area	Description of services provided		2016/17	2017/18	2018/19
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Community Safety	This service facilitates a safer community through the provision of school crossing supervision, traffic management, domestic animal management, regulation and enforcement of local laws and community fire prevention as well as community education regarding these public safety programs.	<i>Exp</i>	345	341	409
		<i>Rev</i>	155	143	172
		NET COST	190	198	237
	Council is budgeting to employ one additional community safety officer from 2018/19 to ensure improved public safety and compliance requirements can be appropriately met. Increased collection of compliance and enforcement revenue is also expected to be achieved through this additional resource.				
Development Approvals	This service involves processing all planning applications, provides advice and makes decisions about development proposals that require a planning permit in accordance with the Victorian Planning Provisions (VPP), as well as representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary. The service also monitors the Murrindindi Planning Scheme as well as preparing major policy documents shaping the future of the shire. It also prepares and processes amendments to the Murrindindi Planning Scheme.	<i>Exp</i>	704	980	931
		<i>Rev</i>	265	377	312
		NET COST	439	603	619
	No material changes are budgeted to occur in the delivery of this service in 2018/19.				
Environmental Health	This service involves protecting the community's health and well being by coordinating food safety support programs, septic tank permit administration and immunisation programs.	<i>Exp</i>	235	279	274
		<i>Rev</i>	147	148	140
		NET REVENUE	88	131	134
	The costs associated with the development of a new domestic wastewater management plan as required by the State Government is also included in both 2017/18 and 2018/19.				

Service area	Description of services provided		2016/17 Actual \$'000	2017/18 Forecast \$'000	2018/19 Budget \$'000
Infrastructure Maintenance	Council has a vast network of infrastructure assets including buildings, roads, bridges, drains, and footpaths. This expenditure provides for ongoing maintenance of Council's infrastructure assets.	<i>Exp</i>	5,044	5,259	5,051
		<i>Rev</i>	2,518	964	1,799
		NET COST	2,526	4,295	3,252
	A reduction of approximately \$200k in expenditure is forecast in 2018/19, which reflects efficiency savings. An additional \$800k of revenue is budgeted to be received through the full allocation of the Financial Assistance Grant from the Grants Commission, compared to 2017/18 when half of the year's funding was paid in advance in 2016/17.				
Parks, Gardens & Open Space Management	This service provides planning, development and maintenance to our public open space, road reserves and parks.	<i>Exp</i>	1,374	1,410	1,406
		<i>Rev</i>	0	0	0
		NET COST	1,374	1,410	1,406
	No material changes are budgeted to occur in the delivery of this service in 2018/19.				

Major Initiatives

- 1) Support recreation opportunities for our residents and visitors that encourage participation and community connections.
- 2) Improve links and make Murrindindi Shire easier to navigate and its services and destinations easy to find
- 3) Through good land use planning enhance the liveability, prosperity and the rural character of our Shire.

Other Initiatives

- 4) Strengthen the environmental sustainability of our communities, protect our natural environment and reduce resource consumption.
- 5) Recognise and embrace the history, culture and identity of our towns and communities.
- 6) Enhance community safety, resilience and liveability through improved planning, community engagement, and a fair and transparent approach to compliance.

Service Performance Outcome Indicators

Service	Indicator	2016/17 Actual	2017/18 Forecast	2018/19 Budget
Statutory Planning	Decision making	67%	67%	67%
Waste Collection	Waste Diversion	36%	36%	38%
Roads	Satisfaction	46	47	48
Animal Management	Health and Safety	0%	0%	0%
Food Safety	Health and Safety	100%	100%	100%

Service Performance Outcome Indicators Explanation

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Animal Management	Health and safety	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 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

2.3 Strategic Objective 3: OUR PROSPERITY

In partnership with the community we will promote an environment in which business and community can thrive.

Services

Service area	Description of services provided		2016/17	2017/18	2018/19
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Tourism	Provides support to local visitor information centres, events and regional tourism marketing. Council is also the responsible authority for overseeing the management of the leases for the Yea and Marysville Caravan Parks.	<i>Exp</i>	375	555	603
		<i>Rev</i>	100	100	122
		NET COST	275	455	481
Business Development	This service assists business investment and growth and facilitates access to local employment. Council's recently launched Business and Tourism Innovation Grants Program is funded out of this service area, which is budgeted to continue in 2018/19.	<i>Exp</i>	278	763	605
		<i>Rev</i>	296	63	133
		NET COST	(18)	700	472
Saleyards	This area covers the management and operations of the Yea Saleyards. 2016/17 and 2017/18 saw increased levels of revenue and expenditure associated with the recently completed expansion of the saleyards.	<i>Exp</i>	169	238	265
		<i>Rev</i>	613	437	366
		NET REVENUE	(444)	(199)	(101)

Major Initiatives

- 1) Use a fresh approach to attract new and existing business investment.
- 2) Work with our businesses, regional partners and communities to support a diverse visitor experience that promotes our natural assets, and a vibrant range of events.
- 3) Support and encourage local businesses to work together, thrive and grow, through networking, start-up assistance, mentoring, and access to skills.

Other Initiatives

- 4) Advocate for high quality opportunities for education and training to meet community and business needs.
- 5) Advocate for improved infrastructure and access to public land for social and economic opportunities.

Service Performance Outcome Indicators

Service	Indicator	2016/17	2017/18	2018/19
		Actual	Forecast	Budget

There are no service performance outcome indicators related to this strategic objective.

2.4 Strategic Objective 4: OUR PROMISE

We will all work in collaboration with our communities to deliver the best possible outcomes in all that we do.

Services

Service area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'000
Councillors	This includes the cost of Council elections, Council chambers, Mayor and Councillors' expenses, Councillor development and civic events.	<i>Exp</i>	454	350	366
		<i>Rev</i>	13	11	0
		<i>NET COST</i>	441	339	366
Chief Executive and Executive Team	This area includes Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	<i>Exp</i>	746	895	933
		<i>Rev</i>	0	0	0
		<i>NET COST</i>	746	895	933
Communications and Publications	This includes facilitation of communications, publications, regular radio spots and media releases issued as well as annual reports, strategic documents, the provision of Council's website, Facebook page and community engagement activities.	<i>Exp</i>	377	604	586
		<i>Rev</i>	5	4	5
		<i>NET COST</i>	372	600	581
Financial Services	These services include the management of Council's finances, payroll, accounts payable and receivable, raising and collection of rates and charges and valuation of properties throughout the municipality. Rate revenue is recorded separately at section 2.5.	<i>Exp</i>	1,004	1,136	1,032
		<i>Rev</i>	5,141	2,245	3,929
		<i>NET REVENUE</i>	(4,137)	(1,109)	(2,897)
	Income relates primarily to the Victorian Grants Commission annual grant, as well as interest on investments and rental of facilities.				

Service area	Description of services provided		2016/17	2017/18	2018/19
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Corporate Services	These services include statutory and corporate support services to Council, including the coordination of business papers for meetings of Council and its committees and the coordination of Council's procurement. It is also responsible for enterprise risk management and the provision of document and information management support services to Council, including compliance with statutory obligations under Freedom of Information, Public Records, Information Privacy and Local Government Acts.	<i>Exp</i>	867	802	877
		<i>Rev</i>	198	143	146
		<i>NET COST</i>	669	659	731

A number of vacancies existed in this area during 2017/18, with resource levels budgeted to return to actual levels achieved during 2016/17.

Human Resources	This has a focus on management of OH&S risk and organisational well being and improving performance through the continuous development, improvement and implementation of our strategies, policies, procedures and employee training opportunities in relation to human resources.	<i>Exp</i>	344	379	371
		<i>Rev</i>	1	0	0
		<i>NET COST</i>	343	379	371

Information Technology	This area provides support, and maintains communications and computing systems, facilities and infrastructure to enable staff to deliver services in a smart, productive and efficient way.	<i>Exp</i>	574	610	634
		<i>Rev</i>	0	0	0
		<i>NET COST</i>	574	610	634

Small increases in this service area reflect Council's requirement to continually invest in better technology and communications systems to meet increased customer and community expectations, as well as meet enhanced data security requirements.

Service area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'000
Customer Services	This unit provides front counter services at Alexandra, Yea and Kinglake offices including reception, telephone, receipting of payments, connecting customers with relevant departments, customer request coordination, hall bookings, as well as the provision of a number of other civic services.	<i>Exp</i>	535	528	686
		<i>Rev</i>	1	1	5
		<i>NET COST</i>	534	527	681
	Increases in expenditure in this area reflect Council's recently launched "Customer First" project, aimed at enhancing the quality of service experienced by residents, ratepayers and visitors when dealing with Council. The cost of two new customer service roles in 2018/19 will be offset by resource savings from across the organisation from 2019/20 as the Customer First initiatives are implemented.				
Asset Planning and Management	This unit strategically manages the capital works planning and renewal requirements of all of Council's \$300m worth of public assets.	<i>Exp</i>	1,200	1,256	1,224
		<i>Rev</i>	2,062	2,841	1,669
		<i>NET REVENUE</i>	(862)	(1,585)	(445)
	Reduced income expectations when compared to 2017/18 are due to no non-recurrent capital grants currently confirmed to be received in 2018/19, as well as the reduced payment expected to be received as a part of the current cycle of Roads to Recovery funding.				
Asset Rationalisation	The value of (\$54k) for 2018/19 reflects the minimal value of assets expected to be written out of Council's asset register during the year.	<i>Exp</i>	0	0	0
		<i>Rev</i>	(523)	(340)	(54)
		<i>NET COST</i>	523	340	54
	The value recorded primarily relates to the scheduled turnover of vehicles in Council's plant and machinery register in 2018/19.				

Major Initiatives

- 1) Represent and advocate for our community in a transparent and equitable way.
- 2) Ensure our culture, systems and technologies encourage and enable innovation in our business practices and service delivery.
- 3) Ensure the range of services we provide and the way we provide them are best aligned with community priorities and Council's resources.
- 4) Commit to developing a stronger customer-focused culture that makes us easier to deal with.

Other Initiatives

- 5) Expand our communication and two-way engagement with the community.
- 6) Maintain Council's financial sustainability through sound financial and assets management.
- 7) Support a skilled, engaged and flexible workforce that can respond to changing needs.

Service Performance Outcome Indicators

Service	Indicator	2016/17 Actual	2017/18 Forecast	2018/19 Budget
Governance	Satisfaction	41	42	45

Service Performance Outcome Indicators Explanation

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community

2.5 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Our People	1,920	5,678	3,758
Our Place	4,597	11,488	6,891
Our Prosperity	852	1,473	621
Our Promise	1,009	6,709	5,700
Total	8,378	25,348	16,970

Expenses added in:

Depreciation (Excluding Plant)	9,002
Finance costs	55
Others	0
Deficit before funding sources	17,435

Funding sources added in:

Rates and charges revenue	17,436
Total funding sources	17,436
Operating (surplus)/deficit for the year	(1)

Less

Capital grants	1,415
Capital contributions	516
Gain/Loss on disposal of property, plant or equipment	(55)
Underlying (surplus)/deficit for the year	1,875

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2018/19 has been supplemented with projection to 2021/22 extracted from the Strategic Resource Plan.

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

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

Comprehensive Income Statement

For the four years ending 30 June 2022

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2017/18	2018/19	2019/20	2020/21	2021/22
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	19,793	20,388	21,000	21,630	22,279
Statutory fees and fines	4.1.2	856	889	909	929	950
User fees	4.1.3	2,238	2,345	2,398	2,452	2,507
Grants - Operating	4.1.4	5,076	7,320	7,450	7,592	7,737
Grants - Capital	4.1.4	2,397	1,415	1,415	1,415	1,415
Contributions - monetary	4.1.5	620	141	141	141	141
Contributions - non-monetary	4.1.5	204	400	400	400	400
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(341)	(55)	-	-	-
Other income	4.1.6	1,405	1,563	1,594	1,626	1,659
Total income		32,247	34,406	35,306	36,185	37,087
Expenses						
Employee costs	4.1.7	14,261	14,800	15,133	15,473	15,822
Materials and services	4.1.8	10,304	9,634	9,875	10,122	10,375
Depreciation and amortisation	4.1.9	9,401	9,603	9,843	10,089	10,341
Bad and doubtful debts		-	-	-	-	-
Borrowing costs		79	55	53	53	53
Other expenses	4.1.10	302	313	321	329	337
Total expenses		34,347	34,405	35,225	36,067	36,928
Surplus/(deficit) for the year		(2,100)	1	81	118	159
Other comprehensive income			-	-	-	-
Total comprehensive result		(2,100)	1	81	118	159

Balance Sheet

For the four years ending 30 June 2022

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Assets						
Current assets						
Cash and cash equivalents		26,561	28,133	27,884	27,350	28,683
Trade and other receivables		2,888	2,706	2,733	2,760	2,788
Other financial assets		-	-	-	-	-
Inventories		50	45	45	45	45
Non-current assets classified as held for sale		217	-	-	-	-
Other assets		350	417	417	417	417
Total current assets	4.2.1	<u>30,066</u>	<u>31,301</u>	<u>31,079</u>	<u>30,573</u>	<u>31,933</u>
Non-current assets						
Trade and other receivables		46	39	39	39	39
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		307,145	305,720	303,886	302,062	300,250
Investment property		-	-	-	-	-
Intangible assets		3,306	2,887	2,786	2,688	2,594
Total non-current assets	4.2.1	<u>310,497</u>	<u>308,646</u>	<u>306,711</u>	<u>304,790</u>	<u>302,883</u>
Total assets		<u>340,563</u>	<u>339,947</u>	<u>337,789</u>	<u>335,363</u>	<u>334,816</u>
Liabilities						
Current liabilities						
Trade and other payables		2,601	2,108	2,171	2,236	2,303
Trust funds and deposits		933	1,030	1,030	1,030	1,030
Provisions		3,531	3,602	3,638	3,674	3,711
Interest-bearing liabilities	4.2.3	320	188	141	94	47
Total current liabilities	4.2.2	<u>7,385</u>	<u>6,928</u>	<u>6,980</u>	<u>7,035</u>	<u>7,092</u>
Non-current liabilities						
Provisions		5,960	5,988	5,868	5,751	5,636
Interest-bearing liabilities	4.2.3	667	479	359	241	120
Total non-current liabilities	4.2.2	<u>6,627</u>	<u>6,467</u>	<u>6,227</u>	<u>5,992</u>	<u>5,756</u>
Total liabilities		<u>14,012</u>	<u>13,395</u>	<u>13,208</u>	<u>13,027</u>	<u>12,848</u>
Net assets		<u>326,551</u>	<u>326,552</u>	<u>324,582</u>	<u>322,336</u>	<u>321,968</u>
Equity						
Accumulated surplus		127,296	126,322	126,403	126,521	126,679
Reserves		199,255	200,230	198,179	195,815	195,289
Total equity		<u>326,551</u>	<u>326,552</u>	<u>324,582</u>	<u>322,336</u>	<u>321,968</u>

Statement of Changes in Equity
For the four years ending 30 June 2022

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
NOTES	\$'000	\$'000	\$'000	\$'000
2018 Forecast Actual				
Balance at beginning of the financial year	328,651	130,013	182,944	15,694
Surplus/(deficit) for the year	(2,100)	(2,100)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(2,025)	-	2,025
Transfers from other reserves	-	1,408	-	(1,408)
Balance at end of the financial year	326,551	127,296	182,944	16,311
2019 Budget				
Balance at beginning of the financial year	326,551	127,296	182,944	16,311
Surplus/(deficit) for the year	1	1	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(1,896)	-	1,896
Transfers from other reserves	-	921	-	(921)
Balance at end of the financial year	326,552	126,322	182,944	17,286
2020				
Balance at beginning of the financial year	326,552	126,322	182,944	17,286
Surplus/(deficit) for the year	81	81	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	(2,051)	-	-	(2,051)
Balance at end of the financial year	324,582	126,403	182,944	15,235
2021				
Balance at beginning of the financial year	324,582	126,403	182,944	15,235
Surplus/(deficit) for the year	118	118	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	(2,364)	-	-	(2,364)
Balance at end of the financial year	322,336	126,521	182,944	12,871
2022				
Balance at beginning of the financial year	322,336	126,521	182,944	12,871
Surplus/(deficit) for the year	158	158	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	(526)	-	-	(526)
Balance at end of the financial year	321,968	126,679	182,944	12,345

Statement of Cash Flows

For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual 2017/18 Notes \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	19,908	20,348	20,685	21,305	21,944
Statutory fees and fines & user fees	4,346	4,235	4,256	4,277	4,299
Grants - operating & capital	7,317	8,884	8,662	8,445	8,234
Contributions - monetary	-	-	-	-	-
Interest received	716	726	741	755	770
Dividends received	-	-	-	-	-
Trust funds and deposits	(62)	98	-	-	-
Other receipts	-	-	-	-	-
Employee costs	(13,918)	(14,752)	(14,982)	(15,319)	(15,663)
Materials and services	(9,315)	(10,391)	(9,776)	(10,021)	(10,271)
Other payments	-	-	-	-	-
Net cash provided by/(used in) operating activities	8,992	9,148	9,585	9,444	9,313
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(10,291)	(7,820)	(9,834)	(10,054)	(8,136)
Proceeds from sale of property, infrastructure, plant and equipment	310	623	300	300	300
Payments for investments	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-
Net cash provided by/ (used in) investing activities	(9,981)	(7,197)	(9,534)	(9,754)	(7,836)
Cash flows from financing activities					
Finance costs	(84)	(59)	(61)	(63)	(64)
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(368)	(320)	(240)	(161)	(80)
Net cash provided by/(used in) financing activities	(452)	(379)	(301)	(223)	(145)
Net increase/(decrease) in cash & cash equivalents	(1,441)	1,572	(249)	(533)	1,333
Cash and cash equivalents at the beginning of the financial year	28,002	26,561	28,133	27,884	27,350
Cash and cash equivalents at the end of the financial year	26,561	28,133	27,884	27,350	28,683

Statement of Capital Works

For the four years ending 30 June 2022

		Forecast Actual 2017/18	Budget 2018/19	Strategic Resource Plan Projections		
	NOTES	\$'000	\$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Property						
Land		30	-	-	-	-
Total land		30	-	-	-	-
Buildings		2,124	1,769	834	848	925
Heritage buildings		551	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		2,675	1,769	834	848	925
Total property		2,705	1,769	834	848	925
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		1,815	1,367	1,086	928	1,118
Fixtures, fittings and furniture		6	29	-	-	-
Computers and telecommunications		347	185	105	145	240
Library books		104	100	100	100	100
Total plant and equipment		2,272	1,681	1,291	1,173	1,458
Infrastructure						
Roads		3,021	3,151	2,415	2,874	2,379
Bridges		1,136	590	453	539	446
Footpaths and cycleways		317	170	151	180	149
Drainage		375	174	212	211	226
Recreational, leisure and community facilities		-	-	-	-	-
Waste management		465	285	4,478	4,230	2,553
Parks, open space and streetscapes		-	-	-	-	-
Aerodromes		-	-	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		-	-	-	-	-
Total infrastructure		5,314	4,370	7,709	8,033	5,753
Total capital works expenditure	4.3.1	10,291	7,820	9,834	10,054	8,136
Represented by:						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		6,572	5,061	4,679	4,393	6,015
Asset expansion expenditure		996	955	3,734	2,978	1,130
Asset upgrade expenditure		2,723	1,804	1,421	2,683	991
Total capital works expenditure	4.3.1	10,291	7,820	9,834	10,054	8,136
Funding sources represented by:						
Grants		2,397	1,453	1,415	1,415	1,415
Contributions		551	133	-	-	-
Council cash		7,344	6,234	8,419	8,639	6,721
Borrowings		-	-	-	-	-
Total capital works expenditure	4.3.1	10,291	7,820	9,834	10,054	8,136

Statement of Human Resources

For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual				
	2017/18	2018/19	2019/20	2020/21	2021/22
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,261	14,800	15,133	15,473	15,822
Employee costs - capital	122	101	103	106	108
Total staff expenditure	14,383	14,901	15,236	15,579	15,930
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	152.7	158.2	156.6	155.6	154.6
Total staff numbers	152.7	158.2	156.6	155.6	154.6

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

Department	Budget 2018/19 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Business Services	2,114	1,280	799	-	35
Communications, Library and Customer Services	1,447	640	690	27	90
Community Services	3,445	307	2,625	340	173
Development Services	1,750	1,202	285	-	263
Executive Services and Support	894	804	90	-	-
Infrastructure Assets	1,022	765	152	-	105
Infrastructure Operations	4,128	3,422	706	-	-
Total permanent staff expenditure	13,767	8,420	5,347	367	666
Casuals, temporary and other expenditure	1,033				
Capitalised labour costs	101				
Total expenditure	14,901				

A summary of the number of full time equivalent (FTE) positions in relation to the above expenditure is included below.

Department	Budget 2018/19 FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time FTE	Part time FTE		
Business Services	20.23	11.00	9.23	0.00	0.40
Communications, Library and Customer Services	14.76	7.00	7.76	0.30	1.00
Community Services	33.94	2.00	31.94	3.99	1.84
Development Services	13.65	11.00	2.65	0.00	3.00
Executive Services and Support	5.04	4.00	1.04	0.00	0.00
Infrastructure Assets	9.20	7.00	2.20	0.00	1.00
Infrastructure Operations	48.37	39.50	8.87	0.00	0.00
Total permanent staff expenditure	145.19	81.50	63.69	4.29	7.24
Casuals, temporary and other expenditure	11.53				
Capitalised labour costs	1.50				
Total staff	158.22				

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

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 are identified as Council's most important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System ("FGRS") sets out the maximum amount councils may increase rates in a year. For 2018/19 the FGRS cap has been set at 2.25%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. It should be noted that the waste & recycling charges are not included in the FGRS cap calculation.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.15%, below the rate cap set by the State Government of 2.25%.

This will raise total rates and charges for 2018/19 to \$20.39M.

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

	Forecast Actual \$'000	Budget \$'000	Change \$'000	%
General rates*	13,672	14,081	409	2.99%
Municipal charge*	3,045	3,123	78	2.56%
Waste management charge	2,889	2,952	63	2.18%
Supplementary rates and rate adjustments	124	168	44	35.48%
Revenue in lieu of rates	63	64	1	1.59%
Total rates and charges	19,793	20,388	595	3.01%

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

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2017/18 cents/\$CIV*	2018/19 cents/\$CIV*	Change
General rate for rateable residential properties	0.3584	0.3273	-8.68%
General rate for rateable commercial/industrial properties	0.4393	0.4091	-6.87%
General rate for rateable vacant land properties	0.5376	0.4909	-8.69%
General rate for rateable rural 1 properties	0.2509	0.2291	-8.69%
General rate for rateable rural 2 properties	0.3548	0.3240	-8.68%

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

Type or class of land	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
Residential	6,117	6,253	136	2.22%
Commercial / Industrial	829	839	10	1.21%
Vacant Land	602	641	39	6.48%
Rural 1	3,199	3,254	55	1.72%
Rural 2	2,925	3,094	169	5.78%
Total amount to be raised by general rates	13,672	14,081	409	2.99%

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

Type or class of land	2017/18	2018/19	Change	
	Number	Number	Number	%
Residential	5,508	5,589	81	1.47%
Commercial / Industrial	429	439	10	2.33%
Vacant Land	739	725	(14)	-1.89%
Rural 1	1,323	1,275	(48)	-3.63%
Rural 2	1,737	1,780	43	2.48%
Total number of assessments	9,736	9,808	72	0.74%

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 rateable land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
Residential	1,708,632	1,910,493	201,861	11.81%
Commercial / Industrial	188,764	204,977	16,213	8.59%
Vacant Land	112,075	130,638	18,563	16.56%
Rural 1	1,274,938	1,420,191	145,253	11.39%
Rural 2	824,421	954,831	130,410	15.82%
Total value of land	4,108,830	4,621,130	512,300	12.47%

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

Type of Charge	Per Rateable Property 2017/18	Per Rateable Property 2018/19	Change	
	\$	\$	\$	%
Municipal	326.00	333.00	7	2.15%

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

Type of Charge	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
Municipal	3,045	3,123	78	2.56%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2017/18	2018/19	\$	%
<i>Kerbside Collection</i>	352.50	363.00	10.50	2.98%
<i>Recycling</i>	87.50	90.00	2.50	2.86%
Total	440.00	453.00	13.00	2.95%

For the purposes of clarification of "defined properties" for garbage and recycling charges, defined properties for compulsory garbage and recycling charges are described as follows;

- all townships (residential)
 - all townships and low density residential zones;
 - all other residential properties within the area as defined previously by Council. (no change).
- For industrial or commercial properties, 75% of the garbage charge & recycling charge will be waived upon production of satisfactory evidence to Council that an alternative commercial waste disposal arrangement is in operation.

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	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
<i>Kerbside Collection</i>	2,303	2,356	53	2.30%
<i>Recycling</i>	586	596	10	1.71%
Total	2,889	2,952	63	2.18%

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

	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
<i>General Rates</i>	13,672	14,081	409	2.99%
<i>Municipal Charge</i>	3,045	3,123	78	2.56%
<i>Kerbside Collection and Recycling</i>	2,889	2,952	63	2.18%
<i>Agreement in lieu of rates (Power Station)</i>	63	64	1	1.59%
<i>Supplementary rates and charges</i>	124	168	44	35.48%
Total Rates and charges	19,793	20,388	595	3.01%

Council is budgeting for a 1% growth of its rate base in 2018/19, which is an increase from what is forecast to be achieved in 2017/18. It should be noted that the details highlighted in the table above incorporates the full-year impact of rates growth achieved in 2017/18. Details as to how the average rating increase is calculated to ensure compliance with the rate cap is highlighted in the table below.

4.1.1(l) Fair Go Rates System Compliance

Murrindindi Shire Council is fully compliant with the State Government's Fair Go Rates System, as demonstrated in the following table.

	2017/18	2018/19
Total Rates	\$ 19,793	\$ 20,388
Number of rateable properties	9,736	9,808
Base Average Rates	\$ 2,033	\$ 2,079
Maximum Rate Increase (set by the State Government)	2.00%	2.25%
Capped Average Rate (as applied by Council)	1.99%	2.15%
Maximum General Rates and Municipal Charges Revenue	\$ 16,730	\$ 17,220
Budgeted General Rates and Municipal Charges Revenue	\$ 16,722	\$ 17,204

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

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

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.
- Finalisation of changes to the contract with Council's recycling services provider, which will be finalised prior to the adoption of the budget in June 2018.

4.1.1(n) Differential rates categories

Rates to be levied

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

- A general rate of 0.003273 (0.3273 cents in the dollar of CIV) for all rateable residential properties; and
- A differential rate of 0.004091 (0.4091 cents in the dollar of CIV) for all rateable Commercial and Industrial properties (125% of general rate); and
- A differential rate of 0.002291 (0.2291 cents in the dollar of CIV) for all rateable Rural 1 properties (70% of general rate); and
- A differential rate of 0.003240 (0.3240 cents in the dollar of CIV) for all rateable Rural 2 properties (99% of general rate); and
- A differential rate of 0.004909 (0.4909 cents in the dollar of CIV) for all rateable Vacant Land properties (150% of general rate).

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

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

Rural 1 Land

Rural 1 land is any rateable land, which is:

- Not less than 40 hectares in area; and
- shall include non-contiguous assessments within the Shire operating as a single farm enterprise.

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:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services; and
- Recognition of the capital required for farming within the Shire and limited access to some services.

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

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.

Land covered by this classification is not affected by ward boundaries.

Rural 2 Land

Rural 2 land is any rateable land, which is:

- greater than 4 hectares and less than 40 hectares in area; and
- shall include non-contiguous assessments within the Shire operating as a single farm enterprise.

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:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services; and
- Recognition of the capital required for farming within the Shire and limited access to some services.

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

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.

Land covered by this classification is not affected by ward boundaries.

Vacant Land

Vacant land is defined as:

- Any land which is located in Council's defined residential, commercial, rural living or industrial zones for planning purposes that is currently undeveloped.
- Undeveloped land is broadly classified as land not containing an approved, habitable structure, or land that has not been developed for the purpose of commercial or industrial use.

The objective of this differential rate is to encourage property owners to develop vacant land identified by Council as suitable for development, rather than simply acquire or hold land for the purpose of future investment without developing it. Encouraging the development of land ensures that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of the Council.

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

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.

Land covered by this classification is not affected by ward boundaries.

Commercial / Industrial Land

Commercial and industrial properties are defined as:

- Any property which is used primarily for commercial and/or industrial purposes and/or,
- Any property zoned as commercial and industrial land under the planning scheme in force in the municipal district which is not deemed vacant as per above.

The objective of this differential rate is to ensure that the owners of the property having the characteristics of Commercial and Industrial Land make an equitable financial contribution to the cost of carrying out Council's functions, including those functions supporting economic development and tourism, and the renewal and maintenance of public infrastructure that is of critical importance and benefit to business owners.

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

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.

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18	2018/19	\$'000	%
Building	278	279	1	0.36%
Environmental Health & Local Laws	260	282	22	8.46%
Planning and Subdivisions	254	269	15	5.91%
Infrastructure	31	33	2	6.45%
<i>Other</i>	33	26	(7)	-21.21%
Total statutory fees and fines	856	889	33	3.86%

Statutory fees and fines are projected to increase in 2018/19, primarily in the areas of local laws and planning, due to a greater focus on compliance activities. Local Laws fines are forecast to increase by \$28k, with planning fines forecast to increase by \$15k, as a result of greater resources and focus being allocated by Council to ensure public safety.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18	2018/19	\$'000	%
Halls & Community Centres	47	36	(11)	-23.1%
Aged Care	785	790	5	0.7%
Valuation data	9	99	90	1000.0%
Saleyards fees	329	361	32	9.6%
Recreation Pools & leisure centres	79	84	5	6.6%
Waste - transfer stations & landfill fees	955	938	(16)	-1.7%
<i>Other fees and charges</i>	34	36	2	6.7%
Total user fees	2,238	2,345	107	4.79%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include charges for use of community facilities and the provision of human services such as home help services, saleyards fees and waste management fees. In setting the budget, the key principle for determining the level of user charges has been to ensure that individual fee levels increases do not exceed the rate cap level of 2.25%.

User charges are projected to increase by \$0.11 million over 2018/19. This is primarily due to the receipt of payments related to the revaluation for 2018/19 of \$99k, which offsets expected decreases in waste management fees of \$16k, and the reduction in fees associated with the Alexandra Community Leisure Centre due the change in the leasing arrangements of the facility.

4.1.4 Grants

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

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Grants received in respect of the following:				
Summary of grants				
Commonwealth funded grants	5,700	7,334	1,634	29%
State funded grants	1,772	1,401	(371)	-21%
Total grants received	7,472	8,735	1,263	17%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged and disability	907	884		
Financial assistance grants	2,302	4,618	2,315	101%
Children services	796	743	(52)	-7%
Recurrent - State Government				
Aged and disability	341	356	15	4%
Children services	1	1	0	0%
Environmental health	14	13	(1)	-7%
Libraries	149	152	3	2%
Maternal and child health	175	179	4	3%
Maternal and child health	15	15	0	0%
Total recurrent grants	4,699	6,961	2,284	49%
Non-recurrent - Commonwealth Government				
Children services	41	55	14	33%
Economic development	50	121	71	144%
Emergency management	60	60	0	0%
Environmental health	5	5	0	0%
Environmental programs	30	29	(1)	-3%
Library services	5	0	(5)	-100%
Planning services	90	0	(90)	-100%
Recreational services	22	0	(22)	-100%
Youth services	74	90	16	22%
Total non-recurrent grants	376	359	(17)	-4%
Total operating grants	5,076	7,320	2,244	44%

Operating grants include all funds received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by \$2.24 million compared to 2017/18. This is mostly due to the expectation that the full value of the Financial Assistance Grants due to be paid to Council for 2018/19 from the Federal Government via the Victorian Grants Commission is actually received in the year that the funding relates to.

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000 %	
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,598	1,083	(516)	-32%
Library Book stock	6	6	0	1%
Recurrent - State Government				
Total recurrent grants	1,605	1,089	(515)	-32%
Non-recurrent - Commonwealth Government				
Buildings	91	0	(91)	-100%
Non-recurrent - State Government				
Buildings	306	326	19	6%
Heritage	63	0	(63)	-100%
Plant & Equipment	41	0	(41)	-100%
Roads and Bridges	291	0	(291)	-100%
Total non-recurrent grants	792	326	(466)	-59%
Total capital grants	2,397	1,415	(982)	-41%
Total Grants	7,472	8,735	1,263	17%

Capital grants include all funds received from State, Federal and community sources for the purposes of funding the annual capital works program. Overall the level of capital grants is forecast to decrease by \$0.98 million compared to 2017/2018 due mainly to specific funding for some large capital works projects in 2016/17 - with minimal State Government capital funding being confirmed for 2018/19. Section 4.5. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during 2018/2019.

4.1.5 Contributions

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000 %	
Monetary - operating	5	25	20	388.18%
Monetary - capital	615	30	(586)	-95.21%
Non-monetary - Capital	204	400	196	96.02%
Total contributions	824	454	(370)	-44.87%

Monetary contributions are funds paid by developers that relate to public recreation, drainage and car parking in accordance with planning permits issued for property development. 2017/18 saw a large amount of funds recognised as a part of the funding towards the completion of the bushfire memorials project, that will not be duplicated in 2018/19.

Non-monetary contributions relate to gifted assets that are received from developers for public recreation, drainage and car parking in accordance with planning permits issued for property development in lieu of making a monetary payment to Council. The current pipeline of planning and building approvals indicates strong growth in this area for Council in the coming years.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	558	657	99	17.74%
Interest on rates	109	129	20	18.35%
Rental	216	239	23	10.65%
Reimbursements	372	382	10	2.69%
<i>Other</i>	150	156	6	4.00%
Total other income	1,405	1,563	158	11.25%

Other income relates to a range of items such as cost recovery and other miscellaneous income items. It consists primarily of interest revenue on investments and rate arrears and rent revenue that Council receives from various lease or licence agreements. Increases on interest are expected due to higher rates of return expected in 2018/19, as well as higher levels of capital forecast to be held for investment in the next financial year.

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	12,832	13,384	552	4.30%
WorkCover	202	205	3	1.49%
Superannuation	1,227	1,211	(16)	-1.30%
<i>List other components - agree to Model Accounts</i>	-	-	0	
Total employee costs	14,261	14,800	539	3.78%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, fringe benefits, employer superannuation, rostered days off, etc. The budget expectations for 2018/19 include the outcome of the recently re-negotiated Enterprise Bargaining Agreement that specifies a 1.85% wage increase for the 2018/19 financial year. A small number of additional positions as detailed in **Section 3** are also reflected in the 3.8% increase in overall employee costs. It should be noted that short-term employee number increases have been primarily funded through grant funding and utilising Council's reserves to achieve the agreed strategic objectives in the Council Plan.

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000		
Consultants	436	268	- 168	-38.53%
Contractors	6,874	6,467	- 407	-5.92%
Contributions	930	848	- 82	-8.82%
Insurance	446	426	- 20	-4.48%
Legal expenses	239	255	16	6.69%
Materials	886	843	- 43	-4.85%
Utilities	493	527	34	6.90%
Total materials and services	10,304	9,634	- 670	-6.50%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by \$0.67 million compared to 2017/18, following a \$0.45 million decrease in 2016/17, reflecting Council's continued focus on achieving efficiency savings through detailed procurement initiatives.

Although legal expenses are forecast to increase in 2018/19, the majority of this amount refers to the expenditure that Council incurs in recovering long overdue debts from delinquent ratepayers. These costs are not passed on to all ratepayers, but are fully recovered from the individual ratepayers who cause these costs to be incurred, and are recorded as part of Council's "other income".

4.1.9 Depreciation and amortisation

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000		
Property	2,619	2,666	47	1.80%
Plant & equipment	855	885	30	3.48%
Infrastructure	5,508	5,632	125	2.26%
Intangible Assets	420	420	0	0.00%
Total depreciation and amortisation	9,401	9,603	201	2.14%

Depreciation is an accounting measure which allocates the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.2 million for 2018/2019 is due mainly to the completion of the 2017/2018 capital works program as well as the required revaluation of Council's road network which occurred during 2017/18. Refer to Section 4.5. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program in 2018/2019.

4.1.10 Other expenses

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000		
Auditors' remuneration - auditing financial report	47	47	-	0.00%
Auditors - internal audit	30	40	10	33.33%
Councillor Allowances	200	202	2	1.00%
Other	25	24	- 1	-4.00%
Total other expenses	302	313	11	3.64%

Other expenses relate to rates and charges waived for charitable and not-for-profit organisations, Councillors' allowances and remuneration for auditors and audit committee members. Council's internal audit contract is due for review in 2018/19, following the conclusion of the current three year arrangement.

4.2 Balance Sheet

4.2.1 Assets

Council's asset position is primarily driven by the value of its physical infrastructure (property, plant and equipment) and its projected cash levels. Cash and cash equivalents include cash and investments held in the bank in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to increase by \$1.58 million during the year mainly to fund the increase in reserves of \$1.0 million.

4.2.2 Liabilities

Council's liabilities, exclusive of bank debt which is detailed further in section 4.2.3 below is primarily made up of entitlements owed to employees and funds held as sureties against a variety of contracts.

Council's working capital ratio remains extremely strong, as more than four times the level of Council's current liabilities are covered by its current asset position. This ensures Council's ability to meet its employee and supplier payments, as well as immediately commence on its capital works program in 2018/19, rather than waiting for the receipt of rate funds which do not commence until October each year.

4.2.3 Borrowings

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

	2017/18	2018/19
	\$	\$
Amount borrowed as at 30 June of the prior year	1,355	987
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	(368)	(320)
Amount of borrowings as at 30 June	987	667

4.2.4 Borrowing Costs

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000		Change \$'000	%
Interest - borrowings	79	55	-	24	-30.38%
Total borrowing costs	79	55	-	24	-30.38%

Council is forecasting no new borrowings for the first time in more than a decade. As a result, Council's total debt holdings will decrease to \$667k by 30 June 2019, with costs associated with borrowings reducing by more than 30% in the 2018/19 financial year.

4.3 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2018/19 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.3.1 Summary

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Property	2,705	1,769	(936)	-34.60%
Plant and equipment	2,272	1,681	(591)	-26.01%
Infrastructure	5,314	4,370	(944)	-17.76%
Total	10,291	7,820	(2,471)	-24.01%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	1,769	-	1,127	542	100	364	46	1,359	-
Plant and equipment	1,681	-	1,033	137	511	6	-	1,675	-
Infrastructure	4,370	-	2,901	1,125	344	1,083	87	3,200	-
Total	7,820	-	5,061	1,804	955	1,453	133	6,234	-

4.3.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
<i>Parks & Reserves Access Roads</i>	40		40					40	
<i>Helipad -Emergency Services Access</i>	22		11	11				22	
<i>Yea Office Carpark Traffic Managmt.</i>	22			22				22	
<i>Marysville Settlers Park Power Heads</i>	20		20					20	
<i>Yea High Street irrigation upgrade</i>	103		51	52				103	
<i>Alexandra Leckie Park jump renewal</i>	13		13				3	10	
<i>Pioneer Park Parking Area sealing</i>	57		11	46				57	
<i>Yea Visitor Info / Events Board</i>	9			9				9	
<i>Tourist Signage</i>	30		6		24			30	
Total Land Improvements	316	-	152	140	24	-	3	313	-
Buildings									
<i>CJ Dennis Memorial Hall - external</i>	40		40					40	
<i>Council Buildings - Switchboards</i>	200		200					200	
<i>Kinglake Ranges Neighbourhood House</i>	45		36	9				45	
<i>Kinglake Community Centre</i>	60		30	30				60	
<i>Yea Recreation Reserve Changerooms</i>	65		33	32				65	
<i>Alexandra Leckie Park storage shed</i>	4				4		2	2	
<i>Strath Creek Playground Shade Struct.</i>	47				47			47	
<i>Public Convenience - Bollygum Park</i>	30		30					30	
<i>Public Convenience - Yarck</i>	59		41	9	9			59	
<i>Yea Playground - Station Street</i>	30			30				30	
<i>Swimming Pool Shell Renewal</i>	25		25					25	
<i>Yea Saleyards - floor renewal</i>	6		3	3				6	
<i>Corporate Buildings - Flagpoles</i>	27		8	19				27	
<i>Depot Development Works</i>	54			38	16			54	
Total Buildings	692	-	446	170	76	-	2	690	-
TOTAL PROPERTY	1,008	-	598	310	100	-	5	1,003	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Motor Vehicles - Passenger & Fleet</i>	330		267		63			330	
<i>Major Plant & Machinery</i>	515		288		227			515	
<i>Waste Management Equipment</i>	60			20	40			60	
Total Plant, Machinery & Equip.	905	-	555	20	330	-	-	905	-
Fixtures, Fittings and Furniture									
<i>Swimming Pool Equipment</i>	29		29					29	
Total Fixtures & Fittings	29	-	29	-	-	-	-	29	-
Computers and Telecommunications									
<i>Personal Computers & Network</i>	75		38	37				75	
<i>IT Software Upgrades</i>	60		30	30				60	
Total Computers & Telecomm.	135	-	68	67	-	-	-	135	-
Library books									
<i>Library Bookstock</i>	100		60		40	6		94	
Total Library Books	100	-	60	-	40	6	-	94	-
TOTAL PLANT AND EQUIPMENT	1,169	-	712	87	370	6	-	1,163	-
INFRASTRUCTURE									
Roads									
<i>Sealed Roads - Renewal</i>	432		432					432	
<i>Sealing Unsealed Roads</i>	341		16	325				341	
<i>Sealing Unsealed Road Entrances</i>	25		5	20				25	
<i>Sealed Roads - Upgrade</i>	84		6	78				84	
<i>Sealed Roads - Reseals</i>	281		281					281	
<i>Sealed Roads - Shoulder Resheeting</i>	93		84	9				93	
<i>Sealed Roads - Traffic Treatment</i>	30			30				30	
<i>Gravel Road - Resheeting</i>	875		875			875			
<i>Gravel Roads - Major Maintenance</i>	425		340	85		208		217	
<i>Kerb & Channel - Renewal</i>	87		70		17			87	
<i>Road Safety measures</i>	164				164			164	
Total Roads	2,837	-	2,109	547	181	1,083	-	1,754	-
Bridges									
<i>Bridges & Culverts - Renewal</i>	440	-	396	44	-	-	-	440	-
<i>Bridges & Culverts - Upgrade</i>	150		60	90				150	
Total Bridges	590	-	456	134	-	-	-	590	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Footpaths and Cycleways									
<i>Footpath - Renewal</i>	90		81	9				90	
<i>Footpath - Missing Links</i>	40				40			40	
<i>Paths - Urban Access Improvements</i>	40	-	20	20	-	-	-	40	-
Total Footpaths & Cycleways	170	-	101	69	-	-	-	170	-
Drainage									
<i>Urban Drainage - Renewal</i>	47		33	-	14			47	
<i>Urban Drainage - Trouble Spots</i>	127		20	8	99			127	
Total Drainage	174	-	53	8	113	-	-	174	-
Waste Management									
<i>Landfill - Cell Capping</i>	75				75			75	
<i>Landfill - Minor Projects</i>	55		36	19				55	
<i>Landfills - Closed Landfill Capping</i>	55				55			55	
<i>Resource Recovery Centres Upgrade</i>	50		30	20				50	
<i>Resource Recovery Centres E Waste</i>	50		-	-	50			50	
Total Waste Management	285	-	66	169	50	-	-	285	-
TOTAL INFRASTRUCTURE	4,056	-	2,785	927	344	1,083	-	2,973	-
TOTAL CAPITAL WORKS	6,233	-	4,095	1,324	814	1,089	5	5,139	-

4.3.3 Works carried forward from the 2017/18 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
<i>Yea Shire Hall</i>	147		147					147	
<i>Timber Tramway Museum</i>	36		36					36	
<i>Alexandra Tennis Court Resurfacing</i>	96		96			68	10	18	
<i>Yea Hall Clock Tower</i>	80		80					80	
<i>Yea & District Children's Centre</i>	232			232		201	31		
<i>Yea Railway Station</i>	170		170			95		75	
Total Buildings	761	-	529	232	-	364	41	356	-
TOTAL PROPERTY	761	-	529	232	-	364	41	356	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Motor Vehicles - Passenger & Fleet</i>	427		286		141			427	
<i>Major Plant & Machinery</i>	35		35					35	
Total Plant, Machinery & Equip.	462	-	321	-	141	-	-	462	-
Computers and Telecommunications									
<i>Project / Contract Management</i>	50			50				50	
Total Computers & Telecomm.	50	-	-	50		-	-	50	-
TOTAL PLANT AND EQUIPMENT	512	-	321	50	141	-	-	512	-
Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
<i>Pendlebury St Kerbing Special Charge</i>	53	-	-	53		-	27	26	-
<i>Snodgrass St Stage 2 Special Charge</i>	110		28	82			60	50	
<i>Vegetation Projects</i>	88		88					88	
<i>Murchison Street Carpark Marysville</i>	63			63				63	
Total Roads	314	-	116	198	-	-	87	227	-
TOTAL INFRASTRUCTURE	314	-	116	198	-	-	87	227	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2017/18	1,587	-	966	480	141	364	128	1,095	-

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
			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	6.3%	-6.5%	0.0%	0.2%	0.3%	0.4%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	537.7%	407.1%	451.8%	445.2%	434.6%	450.3%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	53.5%	359.7%	406.1%	399.5%	388.8%	404.4%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	7.1%	5.0%	3.3%	2.4%	1.5%	0.8%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		4.1%	2.3%	1.9%	1.4%	1.0%	0.7%	+
Indebtedness	Non-current liabilities / own source revenue		29.5%	26.4%	25.1%	23.6%	22.0%	20.6%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	81.6%	69.9%	52.7%	47.5%	43.5%	58.2%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	55.5%	61.4%	59.3%	59.5%	59.8%	60.1%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	o
Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,331	\$3,528	\$3,508	\$3,591	\$3,677	\$3,765	o
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,077	\$1,111	\$1,119	\$1,144	\$1,170	\$1,196	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		12.0%	12%	10%	10%	10%	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

Appendix A Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2018-19 year.

Fees & Charges	Ref	Fee Type	2017-18	2018-19	18/19
Administration Charges			Adopted	Budget	Change
Photocopy / Incoming Fax Charges - A4 Black & White	Per side printed	Council	0.30	0.30	0.0%
Photocopy / Incoming Fax Charges - A4 Colour	Per side printed	Council	1.00	1.00	0.0%
Photocopy / Incoming Fax - A3 Black & White	Per side printed	Council	0.60	0.60	0.0%
Photocopy / Incoming Fax - A3 Colour	Per side printed	Council	2.00	2.00	0.0%
Photocopy / Incoming Fax - AO B&W Photocopies	Per copy	Council	8.00	8.00	0.0%
Photocopy / Incoming Fax - A1 B&W Photocopies	Per copy	Council	6.80	6.80	0.0%
Photocopy / Incoming Fax - A2 B&W Photocopies	Per copy	Council	5.50	5.50	0.0%
Photocopy / Incoming Fax Charges - Planning Photo A3	Per side printed	Council	1.00	1.00	0.0%
Freedom of Information Request - Statutory (Photocopy / Incoming Faxing additional)	Per application	Statutory	28.40	28.90	1.8%
FAXING			2.00	2.00	0.0%
Freedom of Information - Search Charges	1.5 fee units per hour	Statutory	1.5 fee units per hour	1.5 fee units per hour	0.0%
Freedom of Information requests - Supervision Charges	1.5 fee units per hour	Statutory	1.5 fee units	1.5 fee units	0.0%
Freedom of Information requests - B & W Photocopy / Incoming Fax (A4)	Per copy	Statutory	0.20	0.20	0.0%
Freedom of Information - health explanation provided by a suitably qualified practitioner	Per qtr hour or part thereof	Statutory	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units	0.0%
Freedom of Information - provision of a health information summary	Per qtr hour or part thereof	Statutory	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units	0.0%
General - Rates etc.					
Land Information Certificate Receipt	Per certificate	Statutory	25.90	26.30	1.5%
Reprint of lost/misplaced Rates Notice <i>(waived if provided electronically)</i>	Per certificate	Council	5.00	5.00	0.0%
Streets & Open Space					
Road Closure Permit - Advertising costs	Per application	Council	N/A	100.00	0.0%
Development Services					
Drainage Point of Discharge information (BCA Scheduled fee)	Per information certificate	Statutory	65.40	66.50	1.7%
Works Maintenance Bonds (Refundable)		Council	5% of Cost of works	5% of Cost of works	0.0%
Checking Engineering Plans	Per application	Statutory	0.75% of value of works	0.75% of value of works	0.0%
Supervision Fees of Works	Per application	Statutory	2.5% of value of works	2.5% of value of works	0.0%
Municipal Roads <50kph					
Major Works (A)	Per application	Statutory	334.20	339.60	1.6%
Major Works (B)	Per application	Statutory	85.30	86.70	1.6%
Minor Works (A)	Per application	Statutory	132.20	134.40	1.7%
Minor Works (B)	Per application	Statutory	85.30	86.70	1.6%
Municipal Roads >50kph					
Major Works (A)	Per application	Statutory	612.80	622.80	1.6%
Major Works (B)	Per application	Statutory	334.20	339.60	1.6%
Minor Works (A)	Per application	Statutory	132.20	134.40	1.7%
Minor Works (B)	Per application	Statutory	85.30	86.70	1.6%
Building					
Domestic Building Applications:					
Dwellings additions / alterations					
Up to \$40,000	Per permit	Council	498.00	498.00	0.0%
Up to \$164,000 in value (4 inspections)	Per permit	Council	888.00	888.00	0.0%
Over \$164,000 in value (4 inspections)	Per permit	Council	\$cost/200 + gst	\$cost/200 + gst	0.0%
New Dwellings					
Up to \$271,000	Per permit	Council	1,488.00	1,488.00	0.0%
Over \$271,000	Per permit	Council	\$cost/200 + gst	\$cost/200 + gst	0.0%
e.g. cost of works new dwelling \$272,000 / 200 = \$1,360 + gst + \$30 Lodgement fee + government levy		Council			
Shed / Carport / Verandas	Per permit	Council	495.00	505.00	2.0%
Sheds over 50m2	Per permit	Council	670.00	683.00	1.9%
Swimming Pools	Per permit	Council	670.00	683.00	1.9%
Re-stumping	Per permit	Council	335.00	340.00	1.5%
Underpinning	Per permit	Council	335.00	340.00	1.5%
Demolition Permits					
- Dwellings	Per permit	Council	350.00	355.00	1.4%
- Commercial / Industrial up to 200m2	Per permit	Council	680.00	690.00	1.5%
Fences	Per permit	Council	270.00	275.00	1.9%
Commercial Building Applications:					
as per AIBS Guidelines 4 (\$cost / 2000 + V cost)					
e.g. cost of works \$250,000 / 2000 = \$125, V\$250,000 = \$500, \$125 + \$500 = \$625 x 4 = \$2,500 + GST + \$37.40 Lodgement fee + govt. levy			as per AIBS Guidelines 4(\$cost/2000+Sqrt\$cost)	as per AIBS Guidelines 4(\$cost/2000+Sqrt\$cost)	
Construction value \$100,000	Per application	Council	1,611.39	1,611.39	0.0%
Construction value \$250,000	Per application	Council	2,760.00	2,760.00	0.0%

Fees & Charges	Ref	Fee Type	2017-18	2018-19	18/19
Building Commission's Operations Levy					
Domestic Building Permits - where value of works is greater than \$10,000	Levy per permit	Statutory	0.128% of \$	0.128% of \$	0.0%
Commercial Building Permits - where value of works is greater than \$10,000	Levy per permit	Statutory	0.128% of \$	0.128% of \$	0.0%
Extension of Time	Per application	Council	207.00	210.00	1.4%
Amendment to Permit / Variation to Plan	Per application	Council	Min. \$130.00	Min. \$132.50	1.9%
Inspection of dwelling - relocation (plus deposit \$50.00)	Per application	Council	437.00	445.00	1.8%
Inspection Fees - expired permits - final certificate required	Per application	Council	210.00	214.00	1.9%
Copy of Plans- (Dwellings)	Per set	Council	55.00	56.00	1.8%
Copy of Plans- (Commercial/Industrial)	Per set	Council	85.00	86.00	1.2%
Building Permit Search Fee	Per search	Council	75.00	76.00	1.3%
Modification to siting requirements	Per application	Statutory	256.90	262.10	2.0%
Application to build over easement	Per application	Statutory	210.00	262.10	24.8%
Building Information Certificate	Per certificate	Statutory	51.15	52.20	2.1%
Complex Property Inquiry - Commercial/Industrial	Per inquiry	Statutory	76.50	76.50	0.0%
Building Control Lodgement Fees (Domestic & Commercial)	Per lodgement	Statutory	38.30	39.10	2.1%
Fee for Building in a flood prone area	Per lodgement	Statutory	256.90	262.10	2.0%
Health					
Septic Tank Fees domestic	Per permit	Council	530.00	540.00	1.9%
Septic Tank Alteration	Per permit	Council	295.00	300.00	1.7%
Septic Tank Fees commercial	Per permit	Council	530.00	540.00	1.9%
Septic Tank Permit extension	Per permit	Council	147.00	150.00	2.0%
Food Premises Registration (New categories)					
Category 3	Per registration	Council	177.00	180.00	1.7%
Category 2	Per registration	Council	315.00	320.00	1.6%
Category 1	Per registration	Council	394.00	400.00	1.5%
Prescribed Accommodation Registration					
Level 1 - up to 25 beds	Per registration	Council	144.00	145.00	0.7%
Level 2 - 26 to 50 beds	Per registration	Council	196.00	200.00	2.0%
Level 3 - 51 to 74 beds	Per registration	Council	262.00	265.00	1.1%
Level 4 - 75 to 100 beds	Per registration	Council	327.00	330.00	0.9%
Level 5 - 101 to 125 beds	Per registration	Council	394.00	395.00	0.3%
Hair Dressers Registration	Per registration	Council	173.00	175.00	1.2%
Skin Penetration Registration	Per registration	Council	173.00	175.00	1.2%
Caravan Parks Registration - per site	Per site registration	Statutory	NA	NA	0.0%
Business Registration Transfers - Health	Per transfer	Council	140.00	143.00	2.1%
Inspections - Health	Per inspection	Council	140.00	143.00	2.1%
Flu shots to external organisations	Per shot	Council	19.50	19.90	2.1%
Local Laws					
Animal Impoundment Fees					
Dog	Per head	Council	83.00	84.00	1.2%
Dog (Concession owner)	Per head	Council	43.00	43.50	1.2%
Cattle	Per head	Council	90.00	92.00	2.2%
Goats & Pigs	Per head	Council	48.00	49.00	2.1%
Horses	Per head	Council	90.00	92.00	2.2%
Sheep Pound	Per head	Council	24.00	24.50	2.1%
Each additional animal	Per head	Council	3.50	3.55	1.4%
Sustenance (per day)	Per head	Council	21.00	25.00	19.0%
All other animals (birds & poultry)	Per head	Council	2.10	2.10	0.0%
- sustenance (per day)	Per head	Council	1.30	1.30	0.0%
Livestock transport	Flat rate	Council	250.00	255.00	2.0%
Animal Registrations					
Dog Tag Replacement Fee	Per tag	Council	4.20	4.25	1.2%
Cat Tag Replacement Fee	Per tag	Council	4.20	4.25	1.2%
Dog/cat registration - not desexed	Per dog/cat	Council	129.00	130.00	0.8%
Dog/cat registration - not desexed (Concession)	Per dog/cat	Council	65.00	65.00	0.0%
Dog/cat Registration - Desexed	Per dog/cat	Council	43.00	43.50	1.2%
Dog/cat Registration - Desexed (Concession)	Per dog/cat	Council	22.00	22.00	0.0%
Guide dog registration & re-registration	Per dog	Statutory	0.00	0.00	0.0%
Restricted breeds/Declared Animals	Per animal	Council	240.00	245.00	2.1%
Dog/cat discounted registration	Per dog/cat	Council	43.00	43.50	1.2%
Dog/cat discounted registration - concession	Per dog/cat	Council	22.00	22.00	0.0%
New dog/cat registration (after 1 January - pro rata)	Per dog/cat	Council	65.00	65.00	0.0%
New dog cat registration (after 1 January - pro rata)- Concession	Per dog/cat	Council	33.00	33.00	0.0%
New Dog/cat Registration (after 1 January) - pro rata- Desexed	Per dog/cat	Council	22.00	22.00	0.0%
New Dog/cat Registration (after 1 January) - pro rata- Desexed - Concession	Per dog/cat	Council	11.00	11.00	0.0%
Domestic Animal Business Registration / Renewal	Per Premises	Council	120.00	122.00	1.7%
Fire Prevention					
Fire Prevention Slashing of Private Blocks - Administration Charges	Per infringement	Council	50.00	51.00	2.0%
Other					
Eildon Alliance Boat Ramp - parking fee	Daily Fee	Council	5.00	5.00	0.0%
Temporary Shipping Container Permit Application Fee	Per application	Council	N/A	100.00	0.0%
A Frame Sign Application Fee	Per sign for 2 years	Council	65.00	66.00	1.5%
Disabled Parking Permits	Per permit	Council	6.70	6.80	1.5%
Planning Charges					
Advertising fee					
Public notice in paper (to be inserted by Council)	Per notice	Council	170.00	170.00	0.0%

Fees & Charges	Ref	Fee Type	2017-18	2018-19	18/19
Public notice on site (when erected for applicant)	Per notice	Council	79.00	79.00	0.0%
Admin. Charge	Per notice	Council	39.00	39.00	0.0%
Satisfaction Matters					
Satisfaction matters - As prescribed in regulation					
Assessing a Plantation Development Notice	Per assessment	Council	135.00	135.00	0.0%
Assessing a Timber Harvesting Plan	Per assessment	Council	150.00	150.00	0.0%
Subdivision Certification Fees					
Public Open Space Contributions		Statutory	5% of land value	5% of land value	0.0%
Preparation of Engineering Plans By Council	Per set	Statutory	3.5% of works value	3.5% of works value	0.0%
Planning Fees					
Tree removal	Per application	Statutory	1,265.60	1,286.10	1.6%
Shed <\$10,000	Per application	Statutory	192.00	195.10	1.6%
House \$10,000 - \$100,000	Per application	Statutory	604.40	614.10	1.6%
House > \$100,000	Per application	Statutory	1,237.10	1,257.20	1.6%
Building works <100,000	Per application	Statutory	1,102.10	1,119.90	1.6%
Building works >\$100,001 - \$1,000,000	Per application	Statutory	1,486.00	1,510.00	1.6%
Building works >\$1,000,001 - \$5,000,000	Per application	Statutory	3,277.70	3,330.70	1.6%
2 lot subdivision	Per application	Statutory	1,265.60	1,286.10	1.6%
Change in use	Per application	Statutory	1,265.60	1,286.10	1.6%
Creation of easement	Per application	Statutory	1,265.60	1,286.10	1.6%
Section 173 Agreements					
Administrative fee	Per agreement	Statutory	130.00	130.00	0.0%
Applicant must also pay the full cost of assessment of a Section 173 agreement by council's solicitors					
Planning Permit / Consent Fees					
Extension of time for Planning Permit & Consents	Per application	Council	130.00	130.00	0.0%
Approval of Endorsed Plan/s	Per approval	Council	130.00	130.00	0.0%
Amendment of Endorsed Plan/s	Per amendment	Council	130.00	130.00	0.0%
Planning Permit / Consent archive search fee	Per item	Council	75.00	76.50	2.0%
Planning - Archive Search Fee	Per item	Council	75.00	76.50	2.0%
Administrative Fees					
Fee for providing formal advice aerial photography		Council	39.00	39.00	0.0%
Planning Enforcement					
Planning infringement notice - As prescribed in regulation		Council	777.30	792.85	2.0%
Community Services					
Community Bus rental per day					
- Not for Profit	Half day	Council	72.00	73.00	1.4%
- Not for Profit	Full day	Council	118.00	120.00	1.7%
- Disability Rate 1/2 Day Hire	Half day	Council	36.00	36.50	1.4%
Refundable Bond		Council	103.00	105.00	1.9%
HACC charges					
Social Support Planned Activity Group					
- Low Income & Medium Income	Per service	Statutory	7.70 venue based program 13.05 for activity and transport based programs plus cost of meal/venue entry if applicable	7.85 venue based program or 13.30 venue based program if transport is required. 13.30 for activity and transport based programs plus cost of meal/venue entry if applicable Movie +additional \$5	1.9%
- High Income (Core)	Per service	Statutory	13.95 venue based program 19.50 for activity and transport based programs plus cost of meal/venue entry if applicable	14.25 venue based program 19.90 for activity and transport based programs plus cost of meal/venue entry if applicable	2.2%
- High Income (High Care)	Per service	Statutory	19.50 venue based program 24.80 for activity and transport based programs plus cost of meal/venue entry if applicable	19.50 venue based program 24.80 for activity and transport based programs plus cost of meal/venue entry if applicable	0.0%
Food Services (Meals)					
- Low Income	Per meal	Council	9.25	9.45	2.2%
- Medium Income	Per meal	Council	9.25	9.45	2.2%
- High Income	Per meal	Council	16.10	16.45	2.2%
Home Care					
- Low Income	Per hour	Council	6.15	6.25	1.6%
- Medium Income	Per hour	Council	15.95	16.25	1.9%
- High Income	Per hour	Council	46.85	47.80	2.0%
Property Maintenance					

Fees & Charges	Ref	Fee Type	2017-18	2018-19	18/19
- Low Income	Per hour	Council	12.30	12.55	2.0%
- Medium Income	Per hour	Council	18.45	18.85	2.2%
- High Income	Per hour	Council	48.60	49.65	2.2%
Personal Care					
- Low Income	Per hour	Council	4.60	4.70	2.2%
- Medium Income	Per hour	Council	9.20	9.40	2.2%
- High Income	Per hour	Council	46.85	47.90	2.2%
Respite Care					
- Low Income	Per hour	Council	3.10	3.15	1.6%
- Medium Income	Per hour	Council	4.50	4.60	2.2%
- High Income	Per hour	Council	46.85	47.80	2.0%
Respite Care in home overnight					
- Low Income	Per 10 hours	Council	17.00 per ten hour block	17.35 per ten hour block	2.1%
- Medium Income	Per 10 hours	Council	21.90 per ten hour block	22.35 per ten hour block	2.1%
- High Income	Per 10 hours	Council	147.75 per ten hour block	150.70 per ten hour block	2.0%
PRIVATE CLIENTS - AGED AND DISABILITY SERVICES					
Home Care					
Mon - Fri - 7am - 7pm	Per hour	Council	49.90	50.90	2.0%
Mon - Fri - outside hours - and Saturday (first 2 hours)	Per hour	Council	59.50	60.70	2.0%
Mon - Fri - outside hours - and Saturday (hours thereafter)	Per hour	Council	68.05	69.40	2.0%
Sunday all day	Per hour	Council	78.00	79.55	2.0%
Public Holidays	Per hour	Council	81.75	83.40	2.0%
Travel rate	Per hour	Council	48.45	49.40	2.0%
Travel cost	Per kilometre	Council	1.50	1.55	3.3%
Personal Care and Respite Care					
Mon - Fri - 7am - 7pm		Council	52.75	53.80	2.0%
Mon - Fri - outside above hours - and Saturday (first 2 hours)		Council	62.30	63.55	2.0%
Mon - Fri - outside above hours - and Saturday (hours thereafter)		Council	71.30	72.75	2.0%
Sunday all day		Council	81.75	83.40	2.0%
Public Holidays		Council	85.65	87.35	2.0%
Travel rate		Council	48.45	49.40	2.0%
Travel cost		Council	1.50	1.55	3.3%
Home Maintenance					
Mon - Fri 7am - 7pm	Per hour	Council	66.25	67.70	2.2%
Mon - Fri (outside above hours)	Per hour	Council	72.05	73.50	2.0%
Travel rate	Per hour	Council	48.45	49.40	2.0%
Travel cost	Per kilometre	Council	1.60	1.65	3.1%
Food Services (Meals)	Per meal	Council	17.10	17.45	2.0%
Social Support					
Service delivery	Per hour	Council	24.80	50.60 plus cost of meal and venue entry if applicable. Transport outside of town centre additional and will be charged at a km rate of \$1.55	
- Core Meal	Per meal	Council	17.10	17.45	2.0%
Swimming Pools					
Admissions					
Adults	Per adult	Council	6.00	6.00	0.0%
Children	Per child	Council	5.00	5.00	0.0%
Family	2 Adults + 1 or more children	Council	17.00	17.00	0.0%
Seasons Tickets *					
Senior	Per person	Council	75.00	76.50	2.0%
Junior / Concession	Per person	Council	52.00	53.00	1.9%
1 Adult and 1 Dependent Child		Council	81.00	82.50	1.9%
1 Adult and 2 or more Dependent Children		Council	130.00	132.50	1.9%
2 Adults with 1 or more Dependent Children		Council	156.00	159.50	2.2%
* Season Tickets for Public Hours Only		Council			
Multi Pass- Adult	Per adult - 10 visits	Council	42.00	42.90	2.1%
Multi Pass- Child	Per child - 10 visits	Council	35.00	35.75	2.1%
School Fees					
Schools/all private hirers	Per hour	Council	40.00	40.80	2.0%
Hirers who require Lifeguard	Per hour	Council	\$80/hr \$240 min with one guard \$120/hr - \$360min with two guards	\$80/hr \$240 min with one guard \$120/hr - \$360min with two guards	0.0%
Public Hire Facilities					
Public Liability Insurance - all facilities	Per hire	Council	\$35.00	\$35.00	0.0%
Fee for hire for funeral (excludes wakes) - all facilities	Per hire	Council	\$100.00	\$100.00	0.0%
Alexandra - Council Chambers					
Bond	Per rental period	Council		\$120.00	
Commercial	Per 1/2 day	Council		\$70.00	
Commercial	Per Full day	Council		\$140.00	

Fees & Charges	Ref	Fee Type	2017-18	2018-19	18/19
Bond	Per rental period	Council		\$60.00	
Non commercial	Per 1/2 day	Council		\$35.00	
Non commercial	Per Full day	Council		\$70.00	
Alexandra Town Hall Charges					
Bond	Per rental period	Council	\$235.00	\$235.00	0.0%
Commercial	1/2 day	Council	\$125.00	\$125.00	0.0%
Commercial	Full day	Council	\$250.00	\$250.00	0.0%
Bond	Per rental period	Council	\$120.00	\$120.00	0.0%
Non commercial	1/2 day	Council	\$60.00	\$60.00	0.0%
Non commercial	Full day	Council	\$120.00	\$120.00	0.0%
Bond - Piano hire	Per hire	Council		\$150.00	0.0%
Piano Hire Fee	Per hire	Council	\$120.00	\$120.00	0.0%
Kinglake Community Centre					
Bond	Per rental period	Council		\$250.00	0.0%
Stadium Hire	Hourly rate	Council	\$30.00	\$30.50	1.7%
Stadium Hire	Daily rate	Council	\$240.00	\$245.00	2.1%
Stadium Hire	Weekend rate	Council	\$400.00	\$408.00	2.0%
Lounge, Hall and Craft Room - Casual Hire	Hourly rate	Council	\$30.00	\$30.50	1.7%
Lounge, Hall and Craft Room - User Group with Agreement Hire	Hourly rate	Council	\$15.00	\$15.30	2.0%
Lounge, Hall and Craft Room	Daily rate	Council	\$120.00	\$122.00	1.7%
Lounge, Hall and Craft Room	Weekend rate	Council	\$240.00	\$245.00	2.1%
Foyer	Flat rate per function	Council	\$100.00	\$102.00	2.0%
Servery	Flat rate per function	Council	\$50.00	\$51.00	2.0%
Kitchen and Servery	Flat rate per function	Council	\$100.00	\$102.00	2.0%
Kinglake - Council meeting room & kitchen					
Bond	Per rental period	Council		\$100.00	
Commercial	Per 1/2 day	Council		\$50.00	
Commercial	Per Full day	Council		\$100.00	
Bond	Per rental period	Council		\$50.00	
Non commercial	Per 1/2 day	Council		\$25.00	
Non commercial	Per Full day	Council		\$50.00	
Thornton Hall					
Bond	Per rental period	Council	\$235.00	\$240.00	2.1%
Commercial (profit) casual hire	Hourly rate	Council	\$20.00	\$20.40	2.0%
Community group (non-profit) casual hire	Hourly rate	Council	\$15.00	\$15.30	2.0%
Commercial (profit) casual hire	Daily rate	Council	\$125.00	\$127.50	2.0%
Community group (non-profit) casual hire	Daily rate	Council	\$100.00	\$102.00	2.0%
Commercial (profit) casual hire	Weekend rate	Council	\$200.00	\$204.00	2.0%
Community group (non-profit) casual hire	Weekend rate	Council	\$150.00	\$153.00	2.0%
Yea - council chambers & supper room					
Chambers & kitchen					
Bond	Per rental period	Council		\$120.00	
Commercial	Per 1/2 day	Council		\$70.00	
Commercial	Per Full day	Council		\$140.00	
Bond	Per rental period	Council		\$60.00	
Non commercial	Per 1/2 day	Council		\$35.00	
Non commercial	Per Full day	Council		\$70.00	
Supper room & kitchen					
Bond	Per rental period	Council		\$100.00	
Commercial	Per 1/2 day	Council		\$50.00	
Commercial	Per Full day	Council		\$100.00	
Bond	Per rental period	Council		\$50.00	
Non commercial	Per 1/2 day	Council		\$25.00	
Non commercial	Per Full day	Council		\$50.00	
Yea Town Hall Hire (YTH)					
New Charging system set 16/17					
Bond	Per rental period	Council	\$235.00	\$235.00	0.0%
Commercial	per hour	Council	90.00	\$90.00	0.0%
Commercial	Per 1/2 day	Council	\$270.00	\$270.00	0.0%
Commercial	Per Full day	Council	\$540.00	\$540.00	0.0%
Bond	Per rental period	Council	\$120.00	\$120.00	0.0%
Non commercial	per hour	Council	45.00	\$45.00	0.0%
Non commercial	1/2 day	Council	\$135.00	\$135.00	0.0%
Non commercial	Full day	Council	\$270.00	\$270.00	0.0%
Bond	Per hire	Council	\$1,000.00	\$1,000.00	0.0%
Commercial	Per hire	Council	\$200.00	\$200.00	0.0%
Bond	Per hire	Council	\$500.00	\$500.00	0.0%
Non-commercial	Per hire	Council	\$100.00	\$100.00	0.0%
YTH - Supper room and kitchen hire only					

Fees & Charges	Ref	Fee Type	2017-18	2018-19	18/19
Bond	Per rental period	Council	\$120.00	\$120.00	0.0%
Commercial	Per 1/2 day	Council	\$60.00	\$60.00	0.0%
Commercial	Per Full day	Council	\$120.00	\$120.00	0.0%
Bond	Per rental period	Council	\$60.00	\$60.00	0.0%
Non commercial	Per 1/2 day	Council	\$30.00	\$30.00	0.0%
Non commercial	Per Full day	Council	\$60.00	\$60.00	0.0%
Yea Railway Station - Goods Shed including kitchen	Per day	Council		\$100.00	
Library Services					
Murrindindi Library - Photocopy / Incoming Fax Charges	Per copy	Council	0.30	0.30	0.0%
Murrindindi Library - Photocopy / Incoming Fax Charges A4 Black & White - double sided	Per double sided copy	Council	0.60	0.60	0.0%
Murrindindi Library - Photocopy / Incoming Fax Charges A4 Colour	Per copy	Council	1.00	1.00	0.0%
Murrindindi Library - Photocopy / Incoming Fax Charges A4 Colour - double sided	Per double sided copy	Council	2.00	2.00	0.0%
Murrindindi Library - Photocopy / Incoming Fax - A3 Black & White	Per copy	Council	0.60	0.60	0.0%
Murrindindi Library - Photocopy / Incoming Fax - A3 Black & White - double sided	Per double sided copy	Council	1.20	1.20	0.0%
Murrindindi Library - Photocopy / Incoming Fax - A3 Colour	Per copy	Council	2.00	2.00	0.0%
Murrindindi Library - Photocopy / Incoming Fax - A3 Colour - double sided	Per double sided copy	Council	4.00	4.00	0.0%
Murrindindi Library - Inter Library Loan Fees (Non Academic Library)	Per item	Council	3.00	3.00	0.0%
Murrindindi Library - Academic Library Loan Fees		Council	(\$3 + 16.50) Per item	(\$3 + 16.50) Per item	0.0%
Murrindindi Library Overdue Fees	Per day per item	Council	0.30	0.30	0.0%
Murrindindi Library Reimbursement Lost Item	Per Item	Council	book cost	book cost	
Murrindindi Library Internet Printing - A4 Black & white	Per page	Council	0.30	0.30	0.0%
Murrindindi Library Internet Printing - A4 colour	Per page	Council	1.00	1.00	0.0%
Murrindindi Library Internet Printing - A3 Black & white	Per page	Council	0.60	0.60	0.0%
Murrindindi Library Internet Printing - A3 Colour	Per page	Council	2.00	2.00	0.0%
Replacement Membership Cards	per Card	Council	2.50	2.50	0.0%
Value Added Library Programs (Holiday Activities)	per participant	Council	0.00	\$0.00	0.0%
Saleyards					
Yea Saleyard Agent Fees	Per head	Council	0.50	0.50	0.0%
Yea Saleyard Fees - Cow & Calf (incl. \$2 weigh fee)	Per head	Council	11.00	13.00	18.2%
Yea Saleyard Fees - Cattle (incl. \$2 weigh fee)	Per head	Council	10.00	12.00	20.0%
Yea Saleyard Fees - Bulls (incl. \$2 weigh fee)	Per head	Council	15.00	17.00	13.3%
Yea Saleyard Fees - Scanning	Per head	Council	2.55	2.55	0.0%
Yea Post Breeder Tags - No Tag	Per head	Council	35.00	35.00	0.0%
Yea Post Breeder Tags - Dead Tag	Per head	Council	11.00	11.00	0.0%
Yea Non-Sale Day Fee (Private)	Per head	Council	1.20	1.20	0.0%
Yea Non-Sale Day Fee (Agent)	Per day	Council	400.00	400.00	0.0%
Yea Saleyards Facility Hire (private)	Per day	Council		By arrangement with Council	
Yea Saleyard Fees - Hay	Per Bale	Council	Cost plus \$1.00	Cost plus \$1.00	0.0%
Yea Saleyards - Non-Sale Day Weigh Fee	Per head	Council	5.00	Min \$250 /or \$5 per head	0.0%

Waste Fees and Charges 2018-19

		2017-18	2018-19	2018-19
		Adopted	Budget	Change
Ref				
Waste direct to landfill (over weighbridge)				
Compacted Commercial / Business (Industrial) Waste (Direct to Landfill)	per tonne	178.00	185.00	3.9%
Construction/Demolition material (Industrial) (direct to landfill)	per tonne	178.00	185.00	3.9%
Commercial/Business (Industrial) Waste - general	per tonne	178.00	185.00	3.9%
Residential/Municipal General Waste (direct to landfill)	per tonne	155.00	155.00	0.0%
Clean fill	per tonne	32.00	32.00	0.0%
Asbestos cement sheet (direct to landfill) - wrapped - max 10m2 per day, no commercial disposal	per tonne	178.00	185.00	3.9%
Minimum gate fee	per tonne	52.00	55.00	5.8%
Account card replacement fee	per item	30.00	30.00	0.0%
Public Weighing	per weigh	20.00	20.00	0.0%
Transfer Station & Tipping Fees				
Commercial/Business (Industrial) Waste	per cu. metre	100.00	100.00	0.0%
Residential (Municipal) Waste – all kinds	per cu. metre	40.00	40.00	0.0%
Motor Cycle Tyre	each	4.00	4.00	0.0%
Car Tyre	each	5.00	9.00	80.0%
4wd / Light truck tyre	each	8.00	12.00	50.0%
Truck Tyre	each	15.00	27.00	80.0%
Super single/large truck tyre	each	45.00	45.00	0.0%
Tractor Tyre < 1m diameter	each	72.00	80.00	11.1%
Tractor Tyre > 1m diameter	each	115.00	115.00	0.0%
Earthmover equipment tyre (grader, front end loader)	each	138.00	165.00	19.6%
Tyre on rim	each	+ 3.00	+ 3.00	0.0%
Greenwaste Cuttings	per cu. metre	14.00	0.00	-100.0%
Natural timber >25cm diameter	per metre	2.00	0.00	-100.0%
Comingled Recyclables (Commercial)	per cu. metre	7.00	7.00	0.0%
Comingled Recyclables (Residential)	per cu. metre	0.00	0.00	0.0%
Waste Motor Oil	per litre	0.10c + \$1 per container	0.10c + \$1 per container	0.0%
Domestic Gas Bottle - small	per bottle	6.00	6.00	0.0%
Domestic Gas Bottle - medium	per bottle	8.00	8.00	0.0%
Domestic Gas Bottle - large /acetylene	per bottle	13.00	13.00	0.0%
Plastic Chemical Containers - not eligible for "DrumMuster" collection (must still be clean) <20 l.	Per container	6.00	6.00	0.0%
Plastic Chemical Containers - not eligible for "DrumMuster" collection (must still be clean) >20 l	Per container	8.00	8.00	0.0%
Mattress - single / double	per item	25.00	25.00	0.0%
Couches 1, 2, 3 seater	per item	25.00	25.00	0.0%
Fridges	per item	10.00	10.00	0.0%
Car Batteries	per item	0.00	0.00	0.0%
Scrap Steel	per m3	10.00	0.00	-100.0%
Electronic waste (excluding white goods)	per item	0.00	0.00	0.0%
Commercial collection charges				
Commercial garbage bin hire	per item/year	12.00	12.00	0.0%
Commercial garbage bin per lift	per item	12.00	12.00	0.0%
Commercial recycle bin hire	per item/year	12.00	12.00	0.0%
Commercial recycle bin per lift	per item	7.00	7.00	0.0%
Event bin charges				
Event bin delivery	per item	4.00	4.00	0.0%
Event bin top hire	per item	0.00	0.00	0.0%
Garbage bin - supply and clear - 1st five bins (public events only) only if recycling is included	per item	0.00	0.00	0.0%
Recycle bin - supply and clear - 1st five bins (public events only)	per item	0.00	0.00	0.0%
Garbage bin - supply and clear - bins in excess of 5 bins (all bins for private event)	per item	17.00	17.00	0.0%
Recycle bin - supply and clear - bins in excess of 5 bins (all bins for private event)	per item	17.00	17.00	0.0%
Special garbage clearance only	per item	14.00	14.00	0.0%