

**MURRINDINDI
SHIRE COUNCIL**

**2019/20 DRAFT
ANNUAL BUDGET**



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Mayor Introduction

I am very pleased to introduce Murrindindi Shire Council's 2019/20 Budget. This Budget is the culmination of our efforts over the past three years to re-shape our priorities to respond to the needs of our community, while also ensuring we maintain a strong financial position for our organisation. .

I am confident that this Budget will help us to deliver our short-term goals for our communities and to make our long-term vision for our Shire a reality.

This Budget will continue to advance the priorities laid out in the Council Plan 2017-2021, which reflects feedback from community through the comprehensive 'Have Your Say' engagement process.

For this year's budget, we made it easier for our community to provide ideas about what we should prioritise. The Budget has been created with input from our community budget survey in late 2018 – we were thrilled to receive over 50 submissions from community members.

The ideas we heard ranged from the creation of new community facilities to road-related infrastructure, improvements to delivery of specific services, increased business and tourism opportunity initiatives and much more. While we aren't able to advance every idea we received this year, we have done our best to ensure this budget reflects the sorts of items which are prioritised by our community.

We know the community is keen to see Council services maintained at current levels – enhanced and expanded in some cases – while ensuring rates stay as low as possible. With this in mind, we have worked hard to create organisational efficiencies to free up resources which can be redirected to delivering services to meet the needs and expectations of our communities. We're very pleased to be able to deliver this Budget while still keeping our rate rise consistent with the State Government Fair Go Rate cap set at 2.5% and further reducing our reliance on borrowed funds.

We have achieved a lot in the past year, and our plans for 2019/20 are just as promising. We have had some significant wins with our advocacy efforts with State and Federal governments. Grant funding has been secured to support a number of projects and initiatives, including improved access to mental health services for our communities, renewal of the Kinglake Streetscape and investment in the Eildon houseboat industry. This funding will be incorporated into our budget once funding agreements are signed.

The 2017-2021 Council Plan established four themes which reflect our community's priorities:

OUR PEOPLE - *Together we will celebrate and encourage diverse, caring and connected communities.*

OUR PLACE - *We will maintain and enhance places to be attractive and liveable, in balance with our natural environment*

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

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

Our budget is designed to advance these themes through a range of initiatives. Buoyed by the success of the Murrindindi Shire Council Grants and Contributions Program last year, Council has again committed \$230,000 to that Program. This Program brings together six streams of grant funding to support those activities which contribute to broader community wellbeing, visitation and economic development. We are very excited to again support this important initiative.

We have allocated \$247,000 of external grant funding to advance local community planning trials across the Shire which will help communities to plan and deliver priority projects for the future of their towns. Initial areas of focus for this work are Yea, Toolangi and Marysville.

We have also been developing a range of strategies to better plan for our future service delivery and to improve outcomes for our community. We have allocated \$250,000 for their implementation in this budget. These include:

Finalisation of our **Tourism and Events Strategy** which will see implementation of a range of activities to enhance the tourism experience, product and marketing capacity for Murrindindi Shire. This will allow Council to explore opportunities to work with regional tourism bodies and to continue to support our successful Discover Dindi promotions.

Finalisation and implementation of a **Communications Strategy** which will help us to continue improving the way information is shared between Council and the community. This will make Council information more accessible and help keep our communities better informed.

Implementation of our recently adopted **Recreation and Open Space Strategy** which will allow us to improve the standard of infrastructure at our active recreation reserves and playgrounds. We will also review the condition of our aquatic facilities to support their future renewal. Additionally, \$25,000 has been allocated to work with community members who use the Kinglake Memorial Reserve to develop a reserve Master Plan.

Building on our priority to improve customer services, we have allocated \$95,000 to our 'Customer First' Project to continue to modernise our internal systems and make them more responsive to our customers' needs and expectations.

We will also commission a review of our infrastructure operations and maintenance standards to ensure greater certainty for our community around our service standards and to improve equity of delivery across the Shire.

Looking after our environment remains a priority of Council and we have allocated \$105,000 to a range of environmental initiatives including continuing our roadside weed and pest control program, significant revegetation works, and an environmental forum to further engage our community in finding solutions to the environmental issues which impact us all.

Further, we are maintaining a strategic focus on managing our waste into the future with \$2.6 million allocated under the capital program for works to further develop our landfill sites, to develop our management of e-waste and to allow minor upgrades to our Resource Recovery Centres (RRCs). We are very pleased to be continuing to fund free green waste disposal at our all of our RRCs.

Looking after our infrastructure remains a priority and our projected capital expenditure will focus on infrastructure renewal and upgrades including:

- \$2.68 million allocated to sealed and unsealed roads, traffic treatments and kerb and channel works
- \$200,000 allocated to bridge and culvert renewal
- \$105,000 on drainage works
- \$328,000 on pathway improvements, including \$57,500 towards improvements to disability access in urban areas of Yea
- \$358,000 allocated for recreational facilities, including \$216,000 allocated for female friendly change facilities at the Yea Recreation Reserve and \$22,000 for perimeter fencing at the Kinglake Memorial Reserve
- \$323,000 for works on council owned buildings and facilities including \$70,000 to upgrade the kitchen and restore external columns at the Alexandra Shire Hall, \$128,000 for works at the Yea Saleyards and \$50,000 for improved floor covering for a range of public toilets
- \$30,000 to develop a concept design for the Kinglake West-Pheasant Creek streetscape
- \$30,000 for RV Friendly Town preliminary works (including signage and line marking for long vehicles).

In April 2019 Council made the decision to transition out of being a direct provider of State and Federal government-funded aged and disability services. We will instead be supporting other community-based local providers of these services who will be better placed to take advantage of forthcoming Federal Government reforms to aged and disability service funding. It is anticipated that this transition to other provider/s will occur during 2019/20 financial year, however the precise timing is subject to State and Federal Government considerations. We have therefore maintained an annual funding allocation for these services in the budget, recognising that any savings realised during the year will support transition arrangements.

I would like to take this opportunity to offer a big 'thank you' to everyone who shared their thoughts about budget priorities with us. We take the community's feedback very seriously and we are doing our best to make sure we are listening to our community.

Our aim is to always deliver a budget which is financially responsible, delivers our services equitably across the Shire and responds to the needs of our community. We believe this Budget achieves that objective.

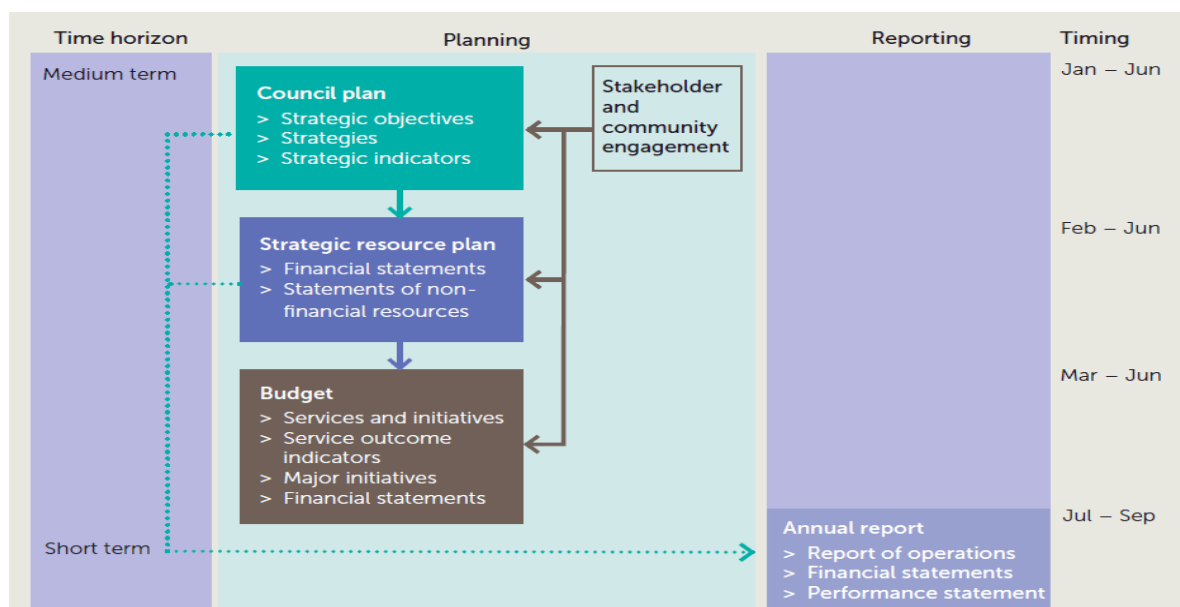
Cr Sandice McAulay
Mayor

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.

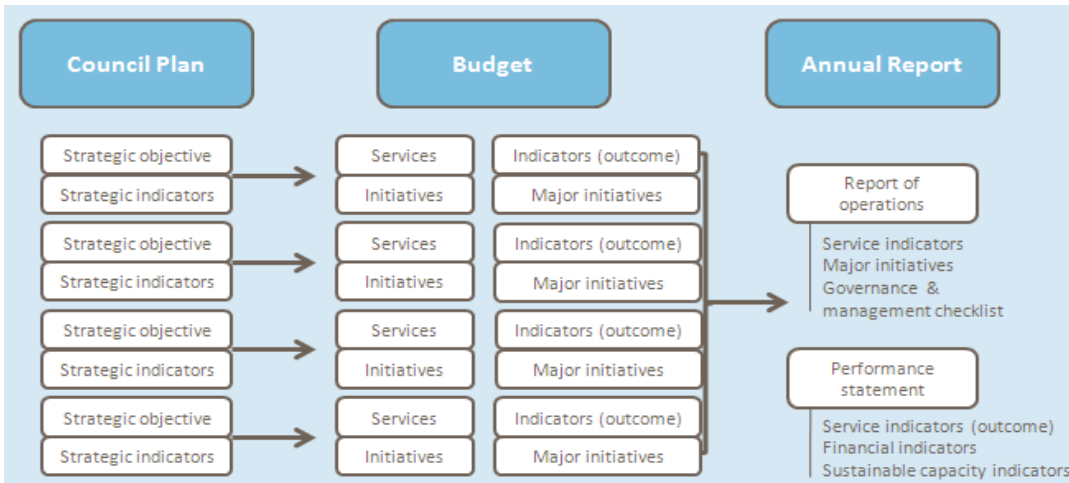
Council delivers activities and initiatives under 24 major service categories. Each contributes to the achievement of one of these strategic objectives as set out in our Council Plan for the 2017-2021 years.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2019/20 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		2017/18 Actual \$'000	2018/19 Forecast \$'000	2019/20 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>	2,320	2,434	2,374
		<i>Rev</i>	2,067	2,090	2,147
		<i>NET</i>	253	344	227
Children & Family Services	This service area provides family orientated support services including maternal and child health and home based childcare.	<i>Exp</i>	1,431	1,735	1,793
		<i>Rev</i>	1,191	1,421	1,456
		<i>NET</i>	240	314	337
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>	512	508	512
		<i>Rev</i>	178	165	167
		<i>NET</i>	334	343	345
Community Service Administration	This includes the cost of management and general administration across all of Council's community services. <i>Note: 2018/19 Forecast includes Community Planning Initiative grant which will be carried forward (in part) to 2019/20 Budget</i>	<i>Exp</i>	290	390	530
		<i>Rev</i>	0	200	0
		<i>NET</i>	290	190	530
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	331	315
		<i>Rev</i>	60	66	68
		<i>NET</i>	233	265	247
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>	678	654	872
		<i>Rev</i>	123	125	276
		<i>NET</i>	555	529	596

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	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		2017/18	2018/19	2019/20
			Actual	Forecast	Budget
			\$'000	\$'000	\$'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>	270	355	320
		<i>Rev</i>	52	40	0
		<i>NET</i>	218	315	320
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 landfills).	<i>Exp</i>	2,558	3,067	3,232
		<i>Rev</i>	4,119	4,610	4,422
		<i>NET</i>	(1,561)	(1,543)	(1,190)
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. Revenue and costs for this service include the shared service arrangement with Mansfield Shire Council for the provision of municipal building surveying services.	<i>Exp</i>	346	398	407
		<i>Rev</i>	367	385	411
		<i>NET</i>	(21)	13	(4)
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>	352	347	393
		<i>Rev</i>	150	163	181
		<i>NET</i>	202	184	212

Service area	Description of services provided		2017/18 Actual \$'000	2018/19 Forecast \$'000	2019/20 Budget \$'000
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>	949	1,275	912
		<i>Rev</i>	436	481	413
		<i>NET</i>	513	794	499
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>	242	305	261
		<i>Rev</i>	147	145	163
		<i>NET</i>	95	160	98
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>	5,045	5,214	4,789
		<i>Rev</i>	1,892	1,382	1,846
		<i>NET</i>	3,153	3,832	2,943
Parks, Gardens & Open Space Management	This service provides planning, development and maintenance to our public open space, road reserves and parks.	<i>Exp</i>	1,381	1,324	1,408
		<i>Rev</i>	0	0	0
		<i>NET</i>	1,381	1,324	1,408

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	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		2017/18	2018/19	2019/20
			Actual \$'000	Forecast \$'000	Budget \$'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>	432	554	581
		<i>Rev</i>	101	122	130
		<i>NET</i>	331	432	451
Business Development	This service assists business investment and growth and facilitates access to local employment. <i>Note: 2018/19 Forecast includes carry forwards for the Business Grant Program and Doing Business Better Program.</i>	<i>Exp</i>	317	1,000	406
		<i>Rev</i>	15	189	18
		<i>NET</i>	302	811	388
Saleyards	This area covers the management and operations of the Yea Saleyards.	<i>Exp</i>	236	293	299
		<i>Rev</i>	376	478	448
		<i>NET</i>	(140)	(185)	(149)

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.

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		2017/18	2018/19	2019/20
			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>	355	344	340
		<i>Rev</i>	12	0	0
		<i>NET</i>	343	344	340
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>	922	1,078	1,367
		<i>Rev</i>	0	0	0
		<i>NET</i>	922	1,078	1,367
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>	525	757	693
		<i>Rev</i>	5	5	5
		<i>NET</i>	520	752	688
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.	<i>Exp</i>	1,048	1,232	1,077
		<i>Rev</i>	983	1,087	881
		<i>NET</i>	65	145	196
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>	852	860	1,025
		<i>Rev</i>	53	210	139
		<i>NET</i>	799	650	886

Service area	Description of services provided		2017/18 Actual \$'000	2018/19 Forecast \$'000	2019/20 Budget \$'000
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>	371	381	368
		<i>Rev</i>	1	0	0
		<i>NET</i>	370	381	368
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>	623	634	639
		<i>Rev</i>	0	0	0
		<i>NET</i>	623	634	639
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>	555	642	729
		<i>Rev</i>	1	5	4
		<i>NET</i>	554	637	725
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>	1,183	1,197	1,324
		<i>Rev</i>	791	931	400
		<i>NET</i>	392	266	924

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	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	2,282	6,396	4,114
Our Place	4,286	11,722	7,436
Our Prosperity	690	1,286	596
Our Promise	6,133	7,562	1,429
Total	13,391	26,966	13,575
Expenses added in:			
Depreciation (ex.plant)	8,653		
Finance costs	37		
Net (gain)/loss on disposal of property, infrastructure, plant & equip.	33		
Deficit before funding sources	22,114		
Funding sources added in:			
Rates and charges revenue	18,047		
Grants commission - operating grant (ex. local roads)	3,045		
Grants - capital	1,027		
Total funding sources	22,119		
Operating (surplus)/deficit for the year			(5)

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2019/20 has been supplemented with projection to 2022/23 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 2023

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2018/19	2019/20	2020/21	2021/22	2022/23
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	20,700	21,382	22,023	22,684	23,364
Statutory fees and fines	4.1.2	1,050	1,083	1,107	1,132	1,157
User fees	4.1.3	2,792	2,393	2,447	2,502	2,559
Grants - Operating	4.1.4	5,791	7,841	7,998	8,158	8,321
Grants - Capital	4.1.4	2,305	1,027	1,027	1,027	1,027
Contributions - monetary	4.1.5	352	49	49	49	49
Contributions - non-monetary	4.1.5	805	400	400	400	400
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		224	(33)	-	-	-
Other income	4.1.6	1,713	1,520	1,550	1,581	1,612
Total income		35,732	35,662	36,601	37,533	38,489
Expenses						
Employee costs	4.1.7	14,785	15,474	15,822	16,178	16,542
Materials and services	4.1.8	11,546	10,550	10,814	11,084	11,361
Depreciation and amortisation	4.1.9	9,184	9,282	9,514	9,751	9,995
Finance costs		55	37	36	36	36
Other expenses	4.1.10	395	314	322	330	338
Total expenses		35,965	35,657	36,508	37,379	38,272
Surplus/(deficit) for the year		(233)	5	93	154	217
Total comprehensive result		(233)	5	93	154	217

Balance Sheet

For the four years ending 30 June 2023

		Forecast Actual	Budget	Strategic Resource Plan Projections		
	NOTES	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Assets						
Current assets						
Cash and cash equivalents		28,914	30,922	32,239	30,517	31,536
Trade and other receivables		3,698	3,682	3,718	3,756	3,793
Inventories		45	30	30	30	30
Other assets		417	377	377	377	377
Total current assets	4.2.1	<u>33,074</u>	<u>35,011</u>	<u>36,364</u>	<u>34,680</u>	<u>35,736</u>
Non-current assets						
Trade and other receivables		39	13	13	13	13
Property, infrastructure, plant & equipment		344,684	344,182	342,117	340,063	338,023
Intangible assets		2,896	2,283	2,204	2,126	2,052
Total non-current assets	4.2.1	<u>347,619</u>	<u>346,478</u>	<u>344,334</u>	<u>342,202</u>	<u>340,088</u>
Total assets		<u>380,693</u>	<u>381,489</u>	<u>380,698</u>	<u>376,882</u>	<u>375,824</u>
Liabilities						
Current liabilities						
Trade and other payables		2,108	3,020	3,111	3,204	3,300
Trust funds and deposits		1,030	1,088	1,088	1,088	1,088
Provisions		3,496	3,475	3,510	3,545	3,580
Interest-bearing liabilities	4.2.3	188	179	134	89	45
Total current liabilities	4.2.2	<u>6,822</u>	<u>7,762</u>	<u>7,843</u>	<u>7,926</u>	<u>8,013</u>
Non-current liabilities						
Provisions		6,140	6,170	6,047	5,926	5,808
Interest-bearing liabilities	4.2.3	479	300	225	151	75
Total non-current liabilities	4.2.2	<u>6,619</u>	<u>6,470</u>	<u>6,272</u>	<u>6,077</u>	<u>5,883</u>
Total liabilities		<u>13,441</u>	<u>14,232</u>	<u>14,115</u>	<u>14,003</u>	<u>13,896</u>
Net assets		<u>367,252</u>	<u>367,257</u>	<u>366,583</u>	<u>362,879</u>	<u>361,928</u>
Equity						
Accumulated surplus		130,381	131,287	131,381	131,535	131,753
Reserves		236,871	235,970	235,202	231,344	230,175
Total equity		<u>367,252</u>	<u>367,257</u>	<u>366,583</u>	<u>362,879</u>	<u>361,928</u>

Statement of Changes in Equity
For the four years ending 30 June 2023

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2019 Forecast Actual				
Balance at beginning of the financial year	367,485	130,198	219,167	18,120
Surplus/(deficit) for the year	(233)	(233)	-	-
Transfers from other reserves	-	416	-	(416)
Balance at end of the financial year	367,252	130,381	219,167	17,704
2020 Budget				
Balance at beginning of the financial year	367,252	130,381	219,167	17,704
Surplus/(deficit) for the year	5	5	-	-
Transfers from other reserves	-	901	-	(901)
Balance at end of the financial year	367,257	131,287	219,167	16,803
2021				
Balance at beginning of the financial year	367,257	131,287	219,167	16,803
Surplus/(deficit) for the year	93	93	-	-
Transfers from other reserves	(767)	1	-	(768)
Balance at end of the financial year	366,583	131,381	219,167	16,035
2022				
Balance at beginning of the financial year	366,583	131,381	219,167	16,035
Surplus/(deficit) for the year	154	154	-	-
Transfers from other reserves	(3,858)	-	-	(3,858)
Balance at end of the financial year	362,879	131,535	219,167	12,177
2023				
Balance at beginning of the financial year	362,879	131,535	219,167	12,177
Surplus/(deficit) for the year	216	216	-	-
Transfers from other reserves	(1,167)	2	-	(1,169)
Balance at end of the financial year	361,928	131,753	219,167	11,008

Statement of Cash Flows

For the four years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	20,920	21,455	21,693	22,344	23,014
Statutory fees and fines & user fees	5,307	4,200	4,221	4,242	4,263
Grants - operating & capital	8,508	8,819	8,598	8,383	8,174
Interest received	872	812	828	844	861
Trust funds and deposits	(98)	58	-	-	-
Employee costs	(14,788)	(15,357)	(15,664)	(16,017)	(16,377)
Materials and services	(12,747)	(9,952)	(10,706)	(10,971)	(11,249)
Net cash provided by/(used in) operating activities	7,974	10,035	8,970	8,825	8,686
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(11,048)	(8,199)	(7,772)	(10,710)	(7,877)
Proceeds from sale of property, infrastructure, plant and equipment	689	399	300	300	300
Net cash provided by/ (used in) investing activities	(10,359)	(7,800)	(7,472)	(10,410)	(7,577)
Cash flows from financing activities					
Finance costs	(59)	(39)	(40)	(42)	(43)
Repayment of borrowings	(320)	(188)	(141)	(95)	(47)
Net cash provided by/(used in) financing activities	(379)	(227)	(181)	(137)	(90)
Net increase/(decrease) in cash & cash equivalents	(2,764)	2,008	1,317	(1,722)	1,019
Cash and cash equivalents at the beginning of the financial year	31,678	28,914	30,922	32,239	30,517
Cash and cash equivalents at the end of the financial year	28,914	30,922	32,239	30,517	31,536

Statement of Capital Works

For the four years ending 30 June 2023

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual 2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	Projections 2021/22 \$'000	2022/23 \$'000
Property						
Buildings		2,005	323	298	309	312
Total buildings		2,005	323	298	309	312
Total property		2,005	323	298	309	312
Plant and equipment						
Heritage plant and equipment		268	-	-	-	-
Plant, machinery and equipment		1,856	876	807	838	847
Computers and telecommunications		257	225	207	215	217
Library books		100	102	94	98	99
Total plant and equipment		2,481	1,203	1,108	1,151	1,163
Infrastructure						
Roads		3,827	2,683	2,472	2,565	2,593
Bridges		706	200	184	191	193
Footpaths and cycleways		224	328	302	314	317
Drainage		405	105	97	100	101
Recreational, leisure and community facilities		30	358	275	285	288
Waste management		970	2,678	2,740	5,488	2,600
Parks, open space and streetscapes		334	-	-	-	-
Off street car parks		66	321	296	307	310
Total infrastructure		6,562	6,673	6,366	9,250	6,402
Total capital works expenditure	4.3.1	11,048	8,199	7,772	10,710	7,877
Represented by:						
New asset expenditure		-	2,489	-	-	-
Asset renewal expenditure		7,150	4,473	7,017	9,927	7,085
Asset expansion expenditure		1,349	255	252	261	264
Asset upgrade expenditure		2,549	982	503	522	528
Total capital works expenditure	4.3.1	11,048	8,199	7,772	10,710	7,877
Funding sources represented by:						
Grants		2,305	1,117	1,027	1,027	1,027
Contributions		41	429	-	-	-
Council cash		8,702	6,653	6,745	9,683	6,850
Total capital works expenditure	4.3.1	11,048	8,199	7,772	10,710	7,877

Statement of Human Resources

For the four years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,785	15,474	15,822	16,178	16,542
Employee costs - capital	101	122	125	128	130
Total staff expenditure	14,886	15,596	15,947	16,306	16,672
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	152.7	159.1	159.0	159.0	159.0
Total staff numbers	152.7	159.1	159.0	159.0	159.0

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

Department	Budget	Comprises				
		2019/20	Permanent		Casual	Temporary
			Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000	
Business development tourism and events	459	357	102			
Business services	1,460	776	649		35	
Community assets	4,072	3,558	514			
Community wellbeing	3,657	420	2,784	305	148	
Customer experience	1,497	685	690	27	95	
Development services	1,825	1,400	246		179	
Environmental programs	197	114	83			
Executive team and support	1,005	952	53			
Governance and risk	723	584	139			
Project delivery	579	424	52		103	
Total permanent staff expenditure	14,582	9,270	5,312	332	560	
Casuals, temporary and other expenditure	892					
Total employee costs - operating	15,474					
Total employee costs - capital	122					
Total staff expenditure	15,596					

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

Department	Budget	Comprises				
		2019/20	Permanent		Casual	Temporary
			Full Time	Part time		
	FTE	FTE	FTE			
Business development tourism and events	4.10	3.00	1.10			
Business services	13.70	6.00	7.70		0.40	
Community assets	45.70	40.00	5.70			
Community wellbeing	34.70	3.00	31.70	4.00	1.80	
Customer experience	14.70	7.00	7.70	0.30	1.00	
Development services	15.30	13.00	2.30		2.10	
Environmental programs	1.80	1.00	0.80			
Executive team and support	5.60	5.00	0.60			
Governance and risk	6.30	5.00	1.30			
Project delivery	4.60	4.00	0.60		1.00	
Total permanent staff expenditure	146.50	87.00	59.50	4.30	6.30	
Casuals, temporary and other expenditure	10.60					
Capitalised labour costs	2.00					
Total staff	159.10					

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 2019/20 the FGRS cap has been set at 2.5%. 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 2.5%, in-line with the rate cap set by the State Government.

This will raise total rates and charges for 2019/20 to \$21.3M.

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*	14,081	14,626	545	3.87%
Municipal charge*	3,123	3,272	149	4.78%
Waste management charge	3,178	3,337	159	5.00%
Special rates and charges	87	-	87	-100.00%
Supplementary rates and rate adjustments	167	82	85	-51.00%
Revenue in lieu of rates	64	65	1	1.56%
Total rates and charges	20,700	21,382	682	3.30%

*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	2018/19 cents/\$CIV*	2019/20 cents/\$CIV*	Change
General rate for rateable residential properties	0.3273	0.3060	-6.49%
General rate for rateable commercial/industrial properties	0.4091	0.3826	-6.49%
General rate for rateable vacant land properties	0.4909	0.4591	-6.48%
General rate for rateable rural 1 properties	0.2291	0.2142	-6.49%
General rate for rateable rural 2 properties	0.3240	0.3030	-6.49%

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	2018/19	2019/20	Change	
	\$'000	\$'000	\$'000	%
Residential	6,253	6,689	436	6.97%
Commercial / Industrial	839	904	65	7.75%
Vacant Land	641	644	3	0.47%
Rural 1	3,254	3,251	- 3	-0.09%
Rural 2	3,094	3,138	44	1.42%
Total amount to be raised by general rates	14,081	14,626	545	3.87%

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	2018/19	2019/20	Change	
	Number	Number	Number	%
Residential	5,589	5,694	105	1.88%
Commercial / Industrial	439	447	8	1.82%
Vacant Land	725	712	- 13	-1.79%
Rural 1	1,275	1,293	18	1.41%
Rural 2	1,780	1,804	24	1.35%
Total number of assessments	9,808	9,950	142	1.45%

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	2018/19	2019/20	Change	
	\$'000	\$'000	\$'000	%
Residential	1,910,493	2,185,840	275,347	14.41%
Commercial / Industrial	204,977	236,378	31,401	15.32%
Vacant Land	130,638	140,217	9,579	7.33%
Rural 1	1,420,191	1,517,379	97,188	6.84%
Rural 2	954,831	1,035,623	80,792	8.46%
Total value of land	4,621,130	5,115,437	494,307	10.70%

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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property	Property		
	2018/19	2019/20	\$	%
Municipal	\$ 333.00	\$ 341.00	8	2.40%

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

Type of Charge	2018/19	2019/20	Change	
	\$'000	\$'000	\$'000	%
Municipal	3,123	3,272	149	4.78%

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	
	2018/19	2019/20	\$	%
Kerbside Collection	363.00	381.20	18.20	5.01%
Recycling	111.00	116.50	5.50	4.95%
Total	474.00	497.70	23.70	5.00%

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	2018/19	2019/20	Change	
	\$'000	\$'000	\$'000	%
Kerbside Collection	2,423	2,544	121	5.01%
Recycling	755	793	38	4.97%
Total	3,178	3,337	159	5.00%

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

	2018/19	2019/20	Change	
	\$'000	\$'000	\$'000	%
General Rates	14,081	14,626	545	3.87%
Municipal Charge	3,123	3,272	149	4.78%
Kerbside Collection and Recycling	3,178	3,337	159	5.00%
Special rates and charges	87	-	87	-100.00%
Agreement in lieu of rates (Power Station)	64	65	1	1.56%
Supplementary rates and charges	167	82	85	-51.00%
Total Rates and charges	20,700	21,382	682	3.29%

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.

	2018/19	2019/20
	\$'000	\$'000
Total Rates	\$ 16,843	\$ 17,479
Number of rateable properties	9,808	9,950
Base Average Rates	\$ 1,717	\$ 1,757
Maximum Rate Increase (set by the State Government)	2.25%	2.50%
Capped Average Rate (as applied by Council)	\$ 1,756	\$ 1,801
Maximum General Rates and Municipal Charges Revenue	\$ 17,220	\$ 17,916
Budgeted General Rates and Municipal Charges Revenue	\$ 17,204	\$ 17,898

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

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

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

4.1.1(n) Differential rates categories

Rates to be levied

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

- A general rate of 0.00306047 (0.3060 cents in the dollar of CIV) for all rateable residential properties; and
- A differential rate of 0.00382558 (0.3826 cents in the dollar of CIV) for all rateable Commercial and Industrial properties (125% of general rate); and
- A differential rate of 0.00214233 (0.2142 cents in the dollar of CIV) for all rateable Rural 1 properties (70% of general rate); and
- A differential rate of 0.00302986 (0.3030 cents in the dollar of CIV) for all rateable Rural 2 properties (99% of general rate); and
- A differential rate of 0.0045907 (0.4591 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	2019/20		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000		
Building	296	322	26	8.78%
Community Safety	160	180	20	12.50%
Environmental Health	127	144	17	13.39%
Development Services	72	58	-14	-19.44%
Planning and Subdivisions	370	354	-16	-4.32%
Other	25	25	-	0.00%
Total statutory fees and fines	1,050	1,083	33	3.14%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning permits, subdivision fees, building permits, Health Act registrations, animal registrations and parking infringements,

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2019/20		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Halls & Community Centres	39	37	(2)	-5.13%
Aged Care	771	821	50	6.49%
Valuation data	99	0	(99)	-100.00%
Saleyards fees	458	436	(22)	-4.80%
Recreation Pools & leisure centres	84	91	7	8.33%
Waste - transfer stations & landfill fees	1,312	985	(327)	-24.92%
Other	29	23	(6)	-20.69%
Total user fees	2,792	2,393	(399)	-14.29%

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 where possible, individual fee levels increases do not exceed the rate cap level of 2.5%.

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's annual budget. A list of operating grants and capital grants by type and source, classified into recurrent and non-recurrent, is included below.

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Grants received in respect of the following:				
Summary of grants				
Commonwealth funded grants	5,295	7,514	2,219	42%
State funded grants	2,801	1,354	(1,447)	-52%
Total grants received	8,096	8,868	772	10%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged and disability	894	895	1	0%
Financial assistance grants	2,283	4,736	2,453	107%
Children services	1,003	1,003	-	0%
Environmental health	4	4	-	0%
Recurrent - State Government				
Aged and disability	356	362	6	2%
Children services	226	252	26	12%
Environmental health	9	9	-	0%
Community Safety	30	30	-	0%
Libraries	152	154	2	1%
Total recurrent grants	4,957	7,445	2,488	50%
Non-recurrent - Commonwealth Government				
Children services	10	10	-	0%
Non-recurrent - State Government				
Children services	51	65	14	28%
Community Development	344	-	(344)	-100%
Economic development	171	-	(171)	-100%
Emergency management	60	60	-	0%
Environmental health	5	5	-	0%
Environmental programs	79	-	(79)	-100%
Recreational services	10	166	156	1647%
Recycling	14	-	(14)	-100%
Youth services	90	90	-	0%
Total non-recurrent grants	834	396	(439)	-53%
Total operating grants	5,791	7,841	2,050	35%

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000 %	
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,083	866	(217)	-20%
Recurrent - State Government				
Library Book stock	6	6	-	-
Total recurrent grants	1,089	872	(217)	-20%
Non-recurrent - Commonwealth Government				
Buildings	18	-	(18)	-100%
Non-recurrent - State Government				
Buildings	567	155	(412)	-73%
Heritage	63	-	(63)	-100%
Roads and Bridges	568	-	(568)	-100%
Total non-recurrent grants	1,216	155	(1,061)	-87%
Total capital grants	2,305	1,027	(1,278)	-55%
Total Grants	8,096	8,868	773	10%

4.1.5 Contributions

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000 %	
Monetary - operating	241	24	(217)	-90.04%
Monetary - capital	111	25	(86)	-77.48%
Non-monetary - Capital	805	400	(405)	-50.31%
Total contributions	1,157	449	(708)	-61.18%

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.

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.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2019/20		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	749	677	- 72	-9.61%
Interest on rates	135	135	-	0.00%
Rental	258	252	- 6	-2.33%
Reimbursements	475	385	- 90	-18.95%
Other	96	71	- 25	-26.04%
Total other income	1,713	1,520	- 193	-11.27%

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.

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2019/20		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	13,369	13,893	524	3.92%
WorkCover	205	282	77	37.56%
Superannuation	1,211	1,299	88	7.27%
Total employee costs	14,785	15,474	689	4.66%

Employee costs include all labour related expenditure such as wages, salaries, allowances and on-costs such as leave entitlements, superannuation and WorkCover. Employee costs are estimated to increase due to salary movements through banding adjustments and the Enterprise Agreement. This includes positions which have been funded from specific grants. The increase in employee costs is partially offset by a reduction in contractor expenditure (see table 4.1.8 Materials and services below).

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2019/20		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Consultants	328	277	- 51	-15.55%
Contractors	7,430	7,277	- 153	-2.06%
Contributions	1,596	855	- 741	-46.43%
Insurance	447	461	14	3.13%
Legal expenses	320	308	- 12	-3.75%
Materials	898	847	- 51	-5.68%
Utilities	527	525	- 2	-0.38%
Total materials and services	11,546	10,550	- 996	-8.63%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs.

4.1.9 Depreciation and amortisation

	Forecast	Budget	Change	
	Actual	2019/20	\$'000	%
	2018/19	2019/20	\$'000	%
Property	2,676	2,730	54	2.02%
Plant & equipment	869	902	33	3.80%
Infrastructure	4,939	5,037	98	1.98%
Intangible Assets	700	613	- 87	-12.43%
Total depreciation and amortisation	9,184	9,282	98	1.07%

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.

4.1.10 Other expenses

	Forecast	Budget	Change	
	Actual	2019/20	\$'000	%
	2018/19	2019/20	\$'000	%
Auditor remuneration	87	87	-	0.00%
Councillor Allowances	202	205	3	1.49%
Other	106	22	- 84	-79.25%
Total other expenses	395	314	- 81	-20.51%

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.

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.

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 2019/20, 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.

	2018/19	2019/20
	\$	\$
Amount borrowed as at 30 June of the prior year	987	667
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	(320)	(188)
Amount of borrowings as at 30 June	667	479

4.2.4 Borrowing Costs

	Forecast Actual	Budget	Change	
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Interest - borrowings	55	37	- 18	-32.73%
Total borrowing costs	55	37	- 18	-32.73%

Council is forecasting no new borrowings. As a result, Council's total debt holdings will decrease to \$479k by 30 June 2020, with costs associated with borrowings reducing by more than 32% in the 2019/20 financial year.

4.3 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2019/20 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 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Property	2,005	323	(1,682)	-83.91%
Plant and equipment	2,481	1,203	(1,278)	-51.50%
Infrastructure	6,562	6,673	111	1.69%
Total	11,048	8,199	(2,849)	-25.79%

	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	323	73	163	87	-	-	-	323	-
Plant and equipment	1,203	120	973	110	-	6	219	978	-
Infrastructure	6,673	2,296	3,337	785	255	1,111	210	5,352	-
Total	8,199	2,489	4,473	982	255	1,117	429	6,653	-

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									
Buildings									
<i>Alexandra depot works - toilet renewal</i>	20	-	18	2	-	-	-	20	-
<i>Alexandra Shire Hall - external column restoration</i>	10	-	10	-	-	-	-	10	-
<i>Alexandra Shire Hall - kitchen</i>	60	-	48	12	-	-	-	60	-
<i>Asbestos management works</i>	50	-	50	-	-	-	-	50	-
<i>Australia Day honour boards</i>	5	5	-	-	-	-	-	5	-
<i>Public conveniences - epoxy floors</i>	50	-	25	25	-	-	-	50	-
<i>Yea Saleyards - Auctioneers Walkway - New Holding Pens</i>	68	68	-	-	-	-	-	68	-
<i>Yea Saleyards - Water supply & Spinkler Upgrade</i>	60	-	12	48	-	-	-	60	-
Total Buildings	323	73	163	87	-	-	-	323	-
TOTAL PROPERTY	323	73	163	87	-	-	-	323	-

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>Moveable pound yards and ramp</i>	20	20	-	-	-	-	-	20	-
<i>Plant replacement</i>	856	-	771	85	-	-	219	637	-
Total Plant, Machinery & Equip.	876	20	771	85	-	-	219	657	-
Computers and Telecommunications									
<i>IT System Development</i>	125	-	100	25	-	-	-	125	-
<i>Software</i>	100	100	-	-	-	-	-	100	-
Total Computers & Telecomm.	225	100	100	25	-	-	-	225	-
Library books									
<i>Library Bookstock</i>	102	-	102	-	-	6	-	96	-
Total Library Books	102	-	102	-	-	6	-	96	-
TOTAL PLANT AND EQUIPMENT	1,203	120	973	110	-	6	219	978	-
INFRASTRUCTURE									
Roads									
<i>Gravel Roads - major maintenance</i>	341	-	341	-	-	-	-	341	-
<i>Gravel Roads - Resheeting</i>	866	-	866	-	-	866	-	-	-
<i>Kerb & Channel Renewal</i>	145	-	133	12	-	-	-	145	-
<i>Sealed Roads - Renewal</i>	490	-	490	-	-	-	-	490	-
<i>Sealed Roads - Reseals</i>	564	-	564	-	-	-	-	564	-
<i>Sealed Roads - Shoulder resheeting</i>	68	-	68	-	-	-	-	68	-
<i>Sealed Roads - Upgrade</i>	50	-	10	40	-	-	-	50	-
<i>Traffic treatments</i>	99	-	-	99	-	-	-	99	-
<i>Works - Murchison Street, Marysville</i>	60	-	54	6	-	-	-	60	-
Total Roads	2,683	-	2,526	157	-	866	-	1,817	-
Bridges									
<i>Bridges and culverts - renewal</i>	200	-	200	-	-	-	-	200	-
Total Bridges	200	-	200	-	-	-	-	200	-

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>	270	-	270	-	-	-	-	270	-
<i>Paths - Urbans Access Improvements</i>	58	-	25	33	-	-	-	58	-
Total Footpaths & Cycleways	328	-	295	33	-	-	-	328	-
Drainage									
<i>Drainage - renewal</i>	35	-	35	-	-	-	-	35	-
<i>Drainage - trouble spots</i>	70	-	35	35	-	-	-	70	-
Total Drainage	105	-	70	35	-	-	-	105	-
Recreational, Leisure & Community Facilities									
<i>Kinglake Memorial Reserve - Perimeter fencing</i>	22	-	22	-	-	-	-	22	-
<i>Regional Mountain Bike (MTB) Trail Signage</i>	15	15	-	-	-	-	-	15	-
<i>Swimming Pool Renewal Program</i>	55	17	38	-	-	-	-	55	-
<i>Yea Rec Reserve - Female Change Rooms</i>	156	-	78	78	-	156	-	-	-
<i>Yea Rec Reserve - ground water pipe renewal</i>	50	-	50	-	-	-	-	50	-
Total Recreational Facilities	298	32	188	78	-	156	-	142	-
Waste Management									
<i>Landfill - cell development and design</i>	75	-	-	-	75	-	-	75	-
<i>Landfill - Construction of Cap</i>	1,754	1,754	-	-	-	-	-	1,754	-
<i>Landfill - expansion of monitoring network</i>	180	-	-	-	180	-	-	180	-
<i>Landfill - projects</i>	215	160	28	27	-	-	-	215	-
<i>Landfill - closed landfill rehabilitation</i>	380	-	-	380	-	-	-	380	-
<i>Resource Recovery Centres - e-waste</i>	29	29	-	-	-	29	-	-	-
<i>Resource Recovery Centres - upgrade</i>	45	-	-	45	-	-	-	45	-
Total Waste Management	2,678	1,943	28	452	255	29	-	2,649	-

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
Off Street Car Parks <i>Murchison St Carpark Development, Marysville</i>	321	321	-	-	-	-	210	111	-
TOTAL INFRASTRUCTURE	6,613	2,296	3,307	755	255	1,051	210	5,352	-
TOTAL CAPITAL WORKS	8,139	2,489	4,443	952	255	1,057	429	6,653	-

4.3.3 Works carried forward from the 2018/19 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE Recreational, Leisure & Community Facilities <i>Yea Rec Reserve - Female Change Rooms</i>	60	-	30	30	-	60	-	-	-
TOTAL INFRASTRUCTURE	60	-	30	30	-	60	-	-	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2018/19	60	-	30	30	-	60	-	-	-

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	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	3.1%	5.7%	-1.6%	-3.9%	-3.7%	-3.4%	-
Liquidity								
Working Capital	Current assets / current liabilities	471.1%	484.8%	451.1%	463.6%	437.5%	446.0%	o
Unrestricted cash	Unrestricted cash / current liabilities	73.1%	333.8%	318.9%	334.0%	310.3%	321.1%	o
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	5.0%	3.2%	2.2%	1.6%	1.1%	0.5%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	2.3%	1.8%	1.1%	0.8%	0.6%	0.4%	+
Indebtedness	Non-current liabilities / own source revenue	27.7%	19.7%	18.4%	17.9%	16.9%	15.9%	+
Asset renewal	Asset renewal expenses / Asset depreciation	53.2%	84.3%	51.6%	78.8%	108.6%	75.5%	o
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	58.7%	61.6%	60.9%	62.7%	62.9%	63.1%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	o
Efficiency								
Expenditure level	Total expenses/ no. of property assessments	\$3,359	\$3,667	\$3,584	\$3,669	\$3,757	\$3,846	o
Revenue level	Residential rate revenue / no. of residential property assessments	\$1,102	\$1,119	\$1,175	\$1,201	\$1,228	\$1,256	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	9.1%	9%	8%	8%	8%	8%	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 2019-20 year. A number of fees and charges are set by other levels of government (statutory fees) and are not subject to discretionary change by Council. Statutory fees will be changed by Council when advised of a change by the relevant authorities (*). All other fees and charges may be reviewed and altered by Council during the year should circumstances warrant a change.

Fees & Charges		2018/19 Budget	2019/20 Budget
Administration Charges			
Photocopy / Incoming Fax Charges - A4 Black & White	Per side printed	0.30	0.30
Photocopy / Incoming Fax Charges - A4 Colour	Per side printed	1.00	1.00
Photocopy / Incoming Fax - A3 Black & White	Per side printed	0.60	0.60
Photocopy / Incoming Fax - A3 Colour	Per side printed	2.00	2.00
Photocopy / Incoming Fax - AO B&W Photocopies	Per copy	8.00	8.00
Photocopy / Incoming Fax - A1 B&W Photocopies	Per copy	6.80	6.80
Photocopy / Incoming Fax - A2 B&W Photocopies	Per copy	5.50	5.50
Photocopy / Incoming Fax Charges - Planning Photo A3	Per side printed	1.00	1.00
Freedom of Information Request - Statutory (Photocopy / Incoming Faxing additional)	Per application	28.90	28.90
FAXING		2.00	2.00
Freedom of Information - Search Charges	1.5 fee units per hour	1.5 fee units per hour	1.5 fee units per hour
Freedom of Information requests - Supervision Charges	1.5 fee units per hour	1.5 fee units	1.5 fee units
Freedom of Information requests - B & W Photocopy / Incoming Fax (A4)	Per copy	0.20	0.20
Freedom of Information - health explanation provided by a suitably qualified practitioner	Per qtr hour or part there of	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units
Freedom of Information - provision of a health information summary	Per qtr hour or part there of	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units
General - Rates etc.			
Land Information Certificate Receipt	Per certificate	26.30	26.30
Reprint of lost/misplaced Rates Notice	Per certificate	5.00	5.00
Streets & Open Space			
Road Closure Permit - Advertising costs	Per application	100.00	100.00
Development Services			
Drainage Point of Discharge information (BCA Scheduled fee)	Per information certificate	66.50	66.50
Works Maintenance Bonds (Refundable)		5% of Cost of works	5% of Cost of works
Checking Engineering Plans	Per application	0.75% of value of works	0.75% of value of works
Supervision Fees of Works	Per application	2.5% of value of works	2.5% of value of works
Municipal Roads <50kph			
Major Works (A)	Per application	339.60	339.60

Fees & Charges		2018/19 Budget	2019/20 Budget
Major Works (B)	Per application	86.70	86.70
Minor Works (A)	Per application	134.40	134.40
Minor Works (B)	Per application	86.70	86.70
Municipal Roads >50kph			
Major Works (A)	Per application	622.80	622.80
Major Works (B)	Per application	339.60	339.60
Minor Works (A)	Per application	134.40	134.40
Minor Works (B)	Per application	86.70	86.70
(A) On Roadway, shoulder or pathway			
(B) Not on Roadway, shoulder or pathway			
Driveway crossings and service connections are generally considered as minor works			
Building			
Domestic Building Applications:			
Dwellings additions / alterations			
Up to \$40,000	Per permit	498.00	505.00
Up to \$170,000 in value (4 inspections)	Per permit	888.00	905.00
Over \$170,000 in value (4 inspections)	Per permit	\$cost/200 + gst	\$cost/200 + gst
New Dwellings			
Up to \$275,000	Per permit	1488.00	1,500.00
Over \$275,000	Per permit	\$cost/200 + gst	\$cost/200 + gst
e.g. cost of works new dwelling \$272,000 / 200 = \$1,360 + gst + \$30 Lodgement fee + government levy			
Shed / Carport / Verandas	Per permit	505.00	515.00
Sheds over 50m2	Per permit	683.00	695.00
Swimming Pools	Per permit	683.00	695.00
Re-stumping	Per permit	340.00	345.00
Underpinning	Per permit	340.00	345.00
Demolition Permits			
- Dwellings	Per permit	355.00	360.00
- Commercial / Industrial up to 200m2	Per permit	690.00	700.00
Fences	Per permit	275.00	280.00
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 + \$118.90 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	1611.39	1,611.40
Construction value \$250,000	Per application	2750.00	2,750.00
Building Commission's Operations Levy			
Domestic Building Permits - where value of works is greater than \$10,000	Levy per permit	0.128% of \$	0.128% of \$
Commercial Building Permits - where value of works is greater than \$10,000	Levy per permit	0.128% of \$	0.128% of \$
Extension of Time	Per application	210.00	214.00
Amendment to Permit / Variation to Plan	Per application	Min. \$135.00	Min.135.00
Inspection of dwelling - relocation (plus deposit \$50.00)	Per application	445.00	450.00
Inspection Fees - expired permits - final certificate required	Per application	214.00	215.00
Copy of Plans- (Dwellings)	Per set	56.00	57.00
Copy of Plans- (Commercial/Industrial)	Per set	86.00	87.00
Building Permit Search Fee	Per search	76.00	77.00
Modification to siting requirements	Per application	283.40	283.40
Application to build over easement	Per application	283.40	283.40
Building Information Certificate	Per certificate	46.10	46.10
Complex Property Inquiry - Commercial/Industrial	Per inquiry	76.50	76.50
Building Control Lodgement Fees (Domestic & Commercial)	Per lodgement	118.90	118.90
Fee for Building in a flood prone area	Per lodgement	283.40	283.40
Health			

Fees & Charges		2018/19 Budget	2019/20 Budget
Septic Tank Fees domestic	Per permit	540.00	550.00
Septic Tank Alteration	Per permit	300.00	306.00
Septic Tank Fees commercial	Per permit	540.00	550.00
Septic Tank Permit extension	Per permit	150.00	153.00
Food Premises Registration (New categories)			
Category 3	Per registration	180.00	183.00
Category 2	Per registration	320.00	325.00
Category 1	Per registration	400.00	408.00
Prescribed Accommodation Registration			
Level 1 - up to 25 beds	Per registration	145.00	147.90
Level 2 - 26 to 50 beds	Per registration	200.00	204.00
Level 3 - 51 to 74 beds	Per registration	265.00	270.30
Level 4 - 75 to 100 beds	Per registration	330.00	336.60
Level 5 - 101 to 125 beds	Per registration	395.00	402.90
Hair Dressers Registration	Per registration	175.00	178.00
Skin Penetration Registration	Per registration	175.00	178.00
Caravan Parks Registration - per site	Per site registration	NA	NA
Business Registration Transfers - Health	Per transfer	143.00	145.00
Inspections - Health	Per inspection	143.00	145.00
Flu shots to external organisations	Per shot	20.00	20.40
Local Laws			
Animal Impoundment Fees			
Dog	Per head	84.00	85.50
Dog (Concession owner)	Per head	44.00	45.00
Cattle	Per head	92.00	93.50
Goats & Pigs	Per head	49.00	50.00
Horses	Per head	92.00	93.50
Sheep Pound	Per head	24.50	25.00
Each additional animal	Per head	3.60	3.70
Sustenance (per day)	Per head	25.00	25.50
All other animals (birds & poultry)	Per head	2.15	2.20
- sustenance (per day)	Per head	1.30	2.00
Livestock transport	Flat rate	255.00	259.00
Animal Registrations			
Dog Tag Replacement Fee	Per tag	4.30	4.40
Cat Tag Replacement Fee	Per tag	4.30	4.40
Dog/cat registration - not desexed	Per dog/cat	130.00	132.00
Dog cat registration - not desexed (Concession)	Per dog/cat	65.00	66.00
Dog/cat Registration - Desexed	Per dog/cat	44.00	45.00
Dog/cat Registration - Desexed (Concession)	Per dog/cat	22.00	22.50
Guide dog registration & re-registration	Per dog	0.00	0.00
Restricted breeds/Declared Animals	Per animal	250.00	255.00
Dog/cat discounted registration	Per dog/cat	44.00	45.00
Dog/cat discounted registration - concession	Per dog/cat	22.00	22.50
New dog/cat registration (after 1 January - pro rata)	Per dog/cat	65.00	66.00
New dog cat registration (after 1 January - pro rata)- Concession	Per dog/cat	33.00	33.50
New Dog/cat Registration (after 1 January) - pro rata- Desexed	Per dog/cat	22.00	22.50
New Dog/cat Registration (after 1 January) - pro rata- Desexed - Concession	Per dog/cat	11.00	11.50
Domestic Animal Business Registration / Renewal	Per Premises	122.00	124.00
Fire Prevention			
Fire Prevention Slashing of Private Blocks - Administration Charges	Per infringement	51.00	52.00
Other			
Eildon Alliance Boat Ramp - parking fee	Daily Fee	5.00	5.50
Temporary Shipping Container Permit Application Fee	Per application	100.00	101.50

Fees & Charges		2018/19 Budget	2019/20 Budget
A Frame Sign Application Fee	Per sign for 2 years	66.00	67.00
Disabled Parking Permits	Per permit	6.80	Free
Planning Charges			
Advertising fee			
Public notice in paper (to be inserted by Council)	Per notice	170.00	170.00
Public notice on site (when erected for applicant)	Per notice	79.00	79.00
Admin. Charge	Per notice	39.00	40.00
Satisfaction Matters			
Satisfaction matters - As prescribed in regulation			
Assessing a Plantation Development Notice	Per assessment	135.00	135.00
Assessing a Timber Harvesting Plan	Per assessment	150.00	150.00
Subdivision Certification Fees			
Public Open Space Contributions		5% of land value	5% of land value
Preparation of Engineering Plans By Council	Per set	3.5% of works value	3.5% of works value
Planning Fees			
Tree removal	Per application	1286.10	1286.10
Shed <\$10,000	Per application	195.10	195.10
House \$10,000 - \$100,000	Per application	614.10	614.10
House > \$100,000	Per application	1257.20	1257.20
Building works <100,000	Per application	1119.90	1119.90
Building works >\$100,001 - \$1,000,000	Per application	1510.00	1510.00
Building works >\$1,000,001 - \$5,000,000	Per application	3330.70	3330.70
2 lot subdivision	Per application	1286.10	1286.10
Change in use	Per application	1286.10	1286.10
Creation of easement	Per application	1286.10	1286.10
Section 173 Agreements			
Administrative fee	Per agreement	130.00	130.00
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 - first extension	Per application	130.00	260.00
Extension of time for Planning Permit & Consents - second or more		130.00	457.00
Approval of Endorsed Plan/s	Per approval	130.00	130.00
Amendment of Endorsed Plan/s	Per amendment	130.00	130.00
Planning Permit / Consent archive search fee	Per item	76.00	77.00
Planning - Archive Search Fee	Per item	76.00	77.00
Planning Scheme Amendments			
Amendments - As prescribed in regulations			
When an independent panel report is required, the proponent must pay full panel charges for the hearing and panel report			
Administrative Fees			
Fee for providing formal advice aerial photography		39.00	46.00
Planning Enforcement			
Planning infringement notice - As prescribed in regulation		805.95	805.95
Community Services			
Community Bus rental per day			
- Not for Profit	Half day	74.00	75.50
- Not for Profit	Full day	121.00	123.00
- Disability Rate 1/2 Day Hire	Half day	37.00	37.50
Refundable Bond		106.00	100.00
HACC / CHSP charges			
Social Support Planned Activity Group			

Fees & Charges		2018/19 Budget	2019/20 Budget
- Low Income & - Medium Income	Per service	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	\$8.00 per day for venue based program or \$13.60 if transport is required, plus \$5.20 for movie group. Plus cost of meal/venue entry if applicable. Movie plus additional \$5.10
- High Income (Core)	Per service	14.25 venue based program 19.90 for activity and transport based programs plus cost of meal/venue entry if applicable	14.55 venue based program 20.30 for activity and transport based programs plus cost of meal/venue entry if applicable
- High Income (High Care)	Per service	19.50 venue based program 24.80 for activity and transport based programs plus cost of meal/venue entry if applicable	\$19.90 venue based program 25.30 for activity and transport based programs plus cost of meal/venue entry if applicable
Food Services (Meals)			
- Low Income	Per meal	9.45	9.65
- Medium Income	Per meal	9.45	9.65
- High Income	Per meal	16.45	16.80
Home Care			
- Low Income	Per hour	6.30	6.45
- Medium Income	Per hour	16.25	16.60
- High Income	Per hour	47.80	48.75
Property Maintenance			
- Low Income	Per hour	12.55	12.80
- Medium Income	Per hour	18.80	19.20
- High Income	Per hour	50.00	51.00
Personal Care			
- Low Income	Per hour	4.70	4.80
- Medium Income	Per hour	9.40	9.60
- High Income	Per hour	47.80	48.75
Respite Care			
- Low Income	Per hour	3.15	3.20
- Medium Income	Per hour	4.60	4.70
- High Income	Per hour	47.80	48.75
Respite Care in home overnight			
- Low Income	Per 10 hour block	17.35	17.70
- Medium Income	Per 10 hour block	22.35	22.80
- High Income	Per 10 hour block	150.70	153.70
PRIVATE CLIENTS - AGED AND DISABILITY SERVICES			
Home Care			
Mon - Fri - 7am - 7pm	Per hour	50.90	51.90
Mon - Fri - outside hours - and Saturday (first 2 hours)	Per hour	60.70	61.90
Mon - Fri - outside hours - and Saturday (hours thereafter)	Per hour	69.40	70.80
Sunday all day	Per hour	79.55	81.15
Public Holidays	Per hour	83.40	85.05
Travel rate	Per hour	49.40	50.40
Travel cost	Per kilometre	1.55	1.60
Personal Care and Respite Care			
Mon - Fri - 7am - 7pm		53.80	54.90
Mon - Fri - outside above hours - and Saturday (first 2 hours)		63.55	64.80
Mon - Fri - outside above hours - and Saturday (hours thereafter)		72.75	74.20

Fees & Charges		2018/19 Budget	2019/20 Budget
Sunday all day		83.40	85.05
Public Holidays		87.35	89.00
Travel rate		49.40	50.40
Travel cost		1.55	1.60
Home Maintenance			
Mon - Fri 7am - 7pm	Per hour	68.00	69.35
Mon - Fri (outside above hours)	Per hour	73.50	75.00
Travel rate	Per hour	49.40	50.40
Travel cost	Per kilometre	1.70	1.75
Food Services (Meals)			
	Per meal	17.45	17.80
Social Support			
- High	Per hour 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	50.60	51.60
- Core Meal	Per meal	17.45	17.80
Swimming Pools			
Admissions			
Adults	Per adult	6.00	6.10
Children	Per child	5.00	5.10
Family	2 Adults + 1 or more children	17.50	17.75
Seasons Tickets *			
Senior	Per person	76.90	78.00
Junior / Concession	Per person	53.30	54.00
1 Adult and 1 Dependent Child		83.00	84.00
1 Adult and 2 or more Dependent Children		133.25	135.00
2 Adults with 1 or more Dependent Children		159.90	162.00
* Season Tickets for Public Hours Only			
Multi Pass- Adult	Per adult - 10 visits	43.00	43.50
Multi Pass- Child	Per child - 10 visits	35.85	36.25
Seasons Tickets Card replacement			5.00
School Fees			
Schools/all private hirers	Per hour	41.00	41.80
Hirers who require Lifeguard	Per hour	\$80/hr \$240 min with one guard \$120/hr - \$360min with two guards	\$84/hr for 240min booking with one guard \$126/hr for 360min booking with two guards
Public Hire Facilities			
Public Liability Insurance - all facilities	Per hire	\$35.00	\$35.00
Fee for hire for funeral (excludes wakes) - all facilities	Per hire	\$100.00	\$100.00
Alexandra - Council Chambers			
Bond	Per rental period	120.00	\$120.00
Commercial	Per 1/2 day	70.00	\$70.00
Commercial	Per Full day	140.00	\$140.00
Bond	Per rental period	60.00	\$60.00
Non commercial	Per 1/2 day	35.00	\$35.00
Non commercial	Per Full day	70.00	\$70.00
Alexandra Town Hall Charges			
Bond	Per rental period	\$235.00	\$235.00
Commercial	1/2 day	\$125.00	\$125.00
Commercial	Full day	\$250.00	\$250.00

Fees & Charges		2018/19 Budget	2019/20 Budget
Bond	Per rental period	\$120.00	\$120.00
Non commercial	1/2 day	\$60.00	\$60.00
Non commercial	Full day	\$120.00	\$120.00
Bond - Piano hire	Per hire	\$150.00	\$150.00
Piano Hire Fee	Per hire	\$120.00	\$120.00
Kinglake Community Centre			
Bond	Per rental period	\$250.00	\$250.00
Stadium Hire	Hourly rate	\$31.00	\$31.00
Stadium Hire	Daily rate	\$250.00	\$250.00
Stadium Hire	Weekend rate	\$420.00	\$420.00
Lounge, Hall and Craft Room - Casual Hire	Hourly rate	\$31.00	\$31.00
Lounge, Hall and Craft Room - User Group with Agreement Hire	Hourly rate	\$16.00	\$16.00
Lounge, Hall and Craft Room	Daily rate	\$126.00	\$126.00
Lounge, Hall and Craft Room	Weekend rate	\$250.00	\$250.00
Foyer	Flat rate per function	\$105.00	\$105.00
Servery	Flat rate per function	\$52.00	\$52.00
Kitchen and Servery	Flat rate per function	\$105.00	\$105.00
Kinglake - Council meeting room & kitchen			
Bond	Per rental period	100.00	\$100.00
Commercial	Per 1/2 day	50.00	\$50.00
Commercial	Per Full day	100.00	\$100.00
Bond	Per rental period	50.00	\$50.00
Non commercial	Per 1/2 day	25.00	\$25.00
Non commercial	Per Full day	50.00	\$50.00
Thornton Hall			
Bond	Per rental period	\$245.00	\$245.00
Commercial (profit) casual hire	Hourly rate	\$21.00	\$21.00
Community group (non-profit) casual hire	Hourly rate	\$16.00	\$16.00
Commercial (profit) casual hire	Daily rate	\$130.00	\$130.00
Community group (non-profit) casual hire	Daily rate	\$105.00	\$105.00
Commercial (profit) casual hire	Weekend rate	\$210.00	\$210.00
Community group (non-profit) casual hire	Weekend rate	\$155.00	\$155.00
Yea - council chambers & supper room			
Chambers & kitchen			
Bond	Per rental period	120.00	\$120.00
Commercial	Per 1/2 day	70.00	\$70.00
Commercial	Per Full day	140.00	\$140.00
Bond	Per rental period	60.00	\$60.00
Non commercial	Per 1/2 day	35.00	\$35.00
Non commercial	Per Full day	70.00	\$70.00
Supper room & kitchen			
Bond	Per rental period	100.00	\$100.00
Commercial	Per 1/2 day	50.00	\$50.00
Commercial	Per Full day	100.00	\$100.00
Bond	Per rental period	50.00	\$50.00
Non commercial	Per 1/2 day	25.00	\$25.00
Non commercial	Per Full day	50.00	\$50.00
Yea Town Hall Hire (YTH) New Charging system set 16/17			
Bond	Per rental period	\$235.00	\$235.00
Commercial	per hour	90.00	\$90.00
Commercial	Per 1/2 day	\$270.00	\$270.00
Commercial	Per Full day	\$540.00	\$540.00

Fees & Charges		2018/19 Budget	2019/20 Budget
Bond	Per rental period	\$120.00	\$120.00
Non commercial	per hour	45.00	\$45.00
Non commercial	1/2 day	\$135.00	\$135.00
Non commercial	Full day	\$270.00	\$270.00
Hire of sound system			
Bond	Per hire	\$1,000.00	\$1,000.00
Commercial	Per hire	\$200.00	\$200.00
Bond	Per hire	\$500.00	\$500.00
Non-commercial	Per hire	\$100.00	\$100.00
YTH - Supper room and kitchen hire only			
Bond	Per rental period	\$120.00	\$120.00
Commercial	Per 1/2 day	\$60.00	\$60.00
Commercial	Per Full day	\$120.00	\$120.00
Bond	Per rental period	\$60.00	\$60.00
Non commercial	Per 1/2 day	\$30.00	\$30.00
Non commercial	Per Full day	\$60.00	\$60.00
Yea Railway Station - Good Shed .. including kitchen	Per day	\$100.00	\$100.00
Library Services			
Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Black & White	Per copy	0.30	0.30
Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Black & White - double sided	Per double sided copy	0.60	0.60
Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Colour	Per copy	1.00	1.00
Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Colour - double sided	Per double sided copy	2.00	2.00
Murrindindi Library - Photocopy / Incoming Fax - A3 Black & White	Per copy	0.60	0.60
Murrindindi Library - Photocopy / Incoming Fax - A3 Black & White - double sided	Per double sided copy	1.20	1.20
Murrindindi Library - Photocopy / Incoming Fax - A3 Colour	Per copy	2.00	2.00
Murrindindi Library - Photocopy / Incoming Fax - A3 Colour - double sided	Per double sided copy	4.00	4.00
Murrindindi Library - Inter Library Loan Fees (Non Academic Library)	Per item	3.00	3.00
Murrindindi Library - Academic Library Loan Fees	(\$10 + \$16.50) Per item	(\$3 + 16.50) Per item	(\$3 + 16.50) Per item
Murrindindi Library Overdue Fees (adult)		0.30	0.30
Murrindindi Library Overdue Fees (junior and teen)	Per day per item	0.30	0.00
Murrindindi Library Reimbursement Lost Item	Per Item	book cost	book cost
Murrindindi Library Internet Printing - A4 Black & white	Per page	0.30	0.30
Murrindindi Library Internet Printing - A4 colour	Per page	1.00	1.00
Murrindindi Library Internet Printing - A3 Black & white	Per page	0.60	0.60
Murrindindi Library Internet Printing - A3 Colour	Per page	2.00	2.00
Replacement Membership Cards	per Card	2.50	2.50
Saleyards			
Yea Saleyard Agent Fees	Per head	0.50	0.50
Yea Saleyard Fees - Cow & Calf (incl. \$2 weigh fee)	Per head	13.00	13.00
Yea Saleyard Fees - Cattle (incl. \$2 weigh fee)	Per head	12.00	12.00
Yea Saleyard Fees - Bulls (incl. \$2 weigh fee)	Per head	17.00	17.00
Yea Saleyard Fees - Scanning	Per head	2.55	2.55
Yea Post Breeder Tags - No Tag	Per head	35.00	35.00
Yea Post Breeder Tags - Dead Tag	Per head	11.00	11.00
Yea Non-Sale Day Fee (Private)	Per head	1.20	1.20
Yea Non-Sale Day Fee (Agent)	Per annum	400.00	400.00
Yea Saleyard Fees - Hay	Per Bale	Cost plus \$1.00	Cost plus \$1.00
Yea Saleyards - Non-Sale Day Weigh Fee	Per head	Min \$250 /or \$5 per head	Min \$250 /or \$5 per head

Attachment - Waste Fees and Charges 2019-20

Fees & Charges		2018/19 Budget	2019/20 Budget
WASTE			
Waste direct to landfill (over weighbridge)			
Compacted Commercial / Business (Industrial) Waste (Direct to Landfill)	per tonne	185.00	193.00
Construction/Demolition material (Industrial) (direct to landfill)	per tonne	185.00	193.00
Commercial/Business (Industrial) Waste - general	per tonne	185.00	193.00
Residential/Municipal General Waste (direct to landfill)	per tonne	155.00	162.00
Clean fill	per tonne	55.00	55.00
Asbestos cement sheet (direct to landfill) - wrapped - max 10m2 per day, no commercial disposal	per tonne	185.00	193.00
Minimum gate fee	per tonne	55.00	58.00
Public Weighbridge fee	per item	20.00	21.00
Account card replacement fee		30.00	32.00
Transfer Station & Tipping Fees			
Shire Residents and Ratepayers			
Commercial/Business (Industrial) Waste	metre	100.00	100.00
Residential (Municipal) Waste – all kinds	metre	40.00	40.00
Loose Garbage Bags	per bag		
Car Tyre	metre	9.00	9.00
Motor Cycle Tyre	each	4.00	4.00
4wd / Light truck tyre	each	12.00	12.00
Truck Tyre	each	27.00	20.00
Super single truck tyre	each	45.00	45.00
Tractor Tyre < / > 1m diameter	each	80.00	85.00 / 145.00
Earthmover	each	165.00	200.00
Tyre on rim	each	add 3.00	add 6.00
Greenwaste Cuttings (domestic)	metre	0.00	0.00
Greenwaste Cuttings (commercial)	metre	14.00	14.00
Natural timber >25cm diameter	per metre	2.00	2.00
Comingled Recyclables (Commercial)	metre	7.00	12.00
Comingled Recyclables (Residential)	metre	0.00	0.00
Waste Motor Oil	per litre	0.10c + \$1 per container	0.10c + \$1 per container
Domestic Gas Bottle - small	per bottle	6.00	6.00
Domestic Gas Bottle - medium	per bottle	8.00	8.00
Domestic Gas Bottle - large /acetylene	per bottle	13.00	13.00
Plastic Chemical Containers - not eligible for "DrumMuster" collection (must still be clean) - less than 20 litres.	Per container	2.00	2.00
Plastic Chemical Containers - not eligible for "DrumMuster" collection (must still be clean) - more than 20 litres.	Per container	8.00	8.00
Mattress - single		25.00	25.00
Mattress -double	per item	25.00	25.00

Fees & Charges		2018/19 Budget	2019/20 Budget
Couch	per item	25.00	25.00
Couch - 2/3 seat	per item		
White Goods, except fridges	per item	10.00	10.00
Fridges	per item	10.00	10.00
Car Batteries	per item	0.00	0.00
Scrap Steel	per m3	0.00	0.00
TV's, computers, peripherals	item/screen	0.00	0.00
Other electronic waste	per item		2.00
Commercial collection charges			
Commercial garbage bin hire	year	12.00	12.00
Commercial garbage bin per lift	per item	12.00	12.00
Commercial recycle bin hire	year	12.00	12.00
Commercial recycle bin per lift	per item	7.00	7.00
Event bin charges			
Event bin delivery	per item	4.00	4.00
Event bin top hire	per item	0.00	0.00
Garbage bin - supply and clear - 1st five bins (public event only) if	per item	17.00	0.00
Recycle bin - clear and remove - 1st five bins (public event only)	per item	17.00	0.00
Garbage bin - supply and clear - bins in excess of 5 bins (all for	per item	17.00	17.00
Recycle bin - clear and remove - bins in excess of 5 bins (all for	per item	17.00	17.00
Special event - clearance only during event	per item	14.00	14.00

Strategic Resource Plan (2019/20 Review)

The Strategic Resource Plan (SRP) identifies the financial and non-financial resources required over the four-year period of the Council Plan 2017-21. The purpose of the strategic resource plan is to ensure adequate resources are available to maintain services at levels established by the Council and to implement the strategic objectives identified in the Council Plan.

The SRP is prepared in accordance with the requirements of the Local Government Act 1989 (the Act) and requires a minimum four-year financial estimate based on financial and economic data available at the time of its preparation. Council has elected to extend this plan to a ten-year horizon to facilitate better long term planning for community priorities and to better manage its longer term infrastructure renewal requirements.

The SRP will be reviewed annually as part of the Council Plan review and Budget process, to both confirm that the underlying assumptions remain valid and to ensure that its outcomes meet the strategic objectives identified in the new Council Plan 2017-21.

As well as establishing this financial framework, sound financial management as required by the Act is dependent on non-financial strategies such as risk management, organisational development and good governance. The SRP seeks to blend both financial and non-financial strategies in the pursuit of achieving Council's strategic objectives.

A number of assumptions are required to be made regarding forecasts for income, expenditure, capital works, borrowings, cash, assets, liabilities and human resources. These assumptions are sourced from historical audited performance of Council's financial position, external economic indicators, forecast changes in population and demographics, advice from officers responsible for service delivery and capital works planning and the strategic objectives proposed to be delivered by Council in the new Council Plan.

Key strategic assumptions and strategies that underpin the SRP are detailed further as follows:

Rates Strategy

Rates and charges are the most significant source of Council revenue, accounting for nearly 60% of total operating revenue that Council is forecasting for 2019/20.

The State Government of Victoria now requires that local government rates adhere to a rate cap, which is announced in December each year for the forthcoming financial year. For 2019/20 this has been determined at 2.5%. Increases from 2019/20 and beyond are assumed at 2.25%, in line with longer term inflation for the life of the SRP.

Council adopted its Rating Strategy in March 2015 that defines differential rating categories as they apply to different classes of land. It was adopted to provide a fair and considered approach to the way rates are dealt with across different classes of land. It is reflected across the ten years of the SRP.

Borrowing Strategy

Council is forecasting no new borrowings. As a result, Council's total debt holdings will decrease to \$479k by 30 June 2020, with costs associated with borrowings reducing by more than 32% in the 2018/19 financial year.

Goods and Services Costs

Goods and services costs are expected to increase by 2.5%, which is above the current Consumer Price Inflation (CPI) rate of 1.8%. This is due to Council procuring a wider range of goods and services than those reflected in the CPI levels, such as building materials, heavy machinery and professional services.

Fees and charges

Revenue from fees and charges is assumed to increase at 2.25% per annum, in line with CPI expectations and based on historical increases.

Wages

Council's Enterprise Agreement considers the impact of rate cap that is imposed on Council. The wage assumption in the SRP takes into account annual pay increases, as well as incremental movements in salary banded positions.

Grants (capital and operating)

Council receives both non-recurrent and recurrent government grants for funding capital works. Where the source of funds is certain, or reasonably assumed to continue over the life of the plan (eg. Roads to Recovery), a funding allowance is made in the SRP. Where capital works are predicated on unconfirmed capital grants, such projects are not included at this stage, but remain available to be reconsidered each year as a part of the annual budget process.

Asset Management

Council maintains a strong focus on balancing its asset renewal gap over the life of the SRP. Renewal expenditure will not fully meet renewal requirements over the next ten years, which will see the asset renewal gap increase, though improved strategic asset management systems and planning, combined with enhanced strategic procurement will continue the gains made in this area in recent years.

Interest

Interest on investments is assumed at 2.5% per annum during the life of the plan.

Depreciation

All depreciation expenses are based on current accounting standards rates and current asset valuations.

Staffing Levels

Council's budget and SRP must incorporate all current funded positions, which is not an indication of Council's permanent establishment listing, as a number of positions remain funded via operating grants, are determined by service demand (eg. Home Carers and Family Day Carers), or are fixed term positions to facilitate specific projects. Council's establishment listing is currently forecast to remain constant over the life of the SRP.

Strategic Resource Plan (2019/20 Review)

Standard Statements

The standard income statement for the SRP shows what is expected to occur during the next ten years in terms of revenue, expenses and other adjustments. The Operating Result (Surplus or Deficit) shows the total difference between the financial position at the beginning and the end of each year.

BUDGETED COMPREHENSIVE INCOME STATEMENT

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Rates and charges	20,700	21,382	22,023	22,684	23,364	24,065	24,787	25,531	26,297	27,086
Statutory fees and fines	1,050	1,083	1,107	1,132	1,157	1,183	1,210	1,237	1,265	1,293
User fees	2,792	2,393	2,447	2,502	2,559	2,616	2,675	2,735	2,797	2,860
Contributions - cash	352	49	49	49	49	49	49	49	49	49
Contributions - non-monetary assets	805	400	400	400	400	400	400	400	400	400
Grants - Operating	5,791	7,841	7,998	8,158	8,321	8,488	8,658	8,831	9,008	9,188
Grants - Capital	2,305	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
Net gain on disposal of property, infrastructure, plant and equipment	224	(33)	0	0	0	0	0	0	0	0
Other income	1,713	1,520	1,550	1,581	1,612	1,645	1,678	1,712	1,746	1,781
Total income	35,732	35,662	36,601	37,533	38,489	39,473	40,484	41,522	42,589	43,684
Expenses										
Employee costs	14,785	15,474	15,822	16,178	16,542	16,915	17,296	17,685	18,083	18,490
Materials and services	11,546	10,550	10,814	11,084	11,361	11,645	11,936	12,234	12,540	12,854
Depreciation and amortisation	9,184	9,282	9,514	9,751	9,995	10,245	10,501	10,764	11,033	11,309
Finance costs	55	37	36	36	36	0	0	0	0	0
Other expenses	395	314	322	330	338	346	355	364	373	382
Total expenses	35,965	35,657	36,508	37,379	38,272	39,151	40,088	41,047	42,029	43,035
Surplus (deficit) for the year	(233)	5	93	154	217	322	396	475	560	649

BUDGETED BALANCE SHEET

The standard balance sheet for the SRP shows a snap shot of the expected financial situation of Council at the end of each of the next ten years. It shows the total of what is owned by Council (ie. assets) against what is owed (ie. liabilities). The difference between these two figures is the net assets, or equity of Council.

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Assets										
Current assets										
Cash and cash equivalents	28,914	30,922	32,239	30,517	31,536	32,261	35,018	33,886	34,339	36,755
Trade and other receivables	3,698	3,682	3,718	3,756	3,793	3,831	3,869	3,908	3,947	3,986
Inventories	45	30	30	30	30	30	30	30	30	30
Other assets	417	377	377	377	377	377	377	377	377	377
Total current assets	33,074	35,011	36,364	34,680	35,736	36,499	39,294	38,201	38,693	41,148
Non-current assets										
Trade and other receivables	39	13	13	13	13	13	13	13	13	13
Property, infrastructure, plant & equipment	344,684	344,182	342,117	340,063	338,023	335,995	333,979	331,975	329,983	328,003
Intangible assets	2,896	2,283	2,204	2,126	2,052	1,980	1,911	1,844	1,779	1,717
Total non-current assets	347,619	346,478	344,334	342,202	340,088	337,988	335,903	333,832	331,775	329,733
Total assets	380,693	381,489	380,698	376,882	375,824	374,487	375,197	372,033	370,468	370,881
Liabilities										
Current liabilities										
Trade and other payables	2,108	3,020	3,111	3,204	3,300	3,399	3,501	3,606	3,714	3,825
Trust funds and deposits	1,030	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088
Provisions	3,496	3,475	3,510	3,545	3,580	3,616	3,652	3,689	3,726	3,763
Interest-bearing loans and borrowings	188	179	134	89	45	0	0	0	0	0
Total current liabilities	6,822	7,762	7,843	7,926	8,013	8,103	8,241	8,383	8,528	8,676
Non-current liabilities										
Provisions	6,140	6,170	6,047	5,926	5,808	5,691	5,577	5,465	5,356	5,249
Interest-bearing loans and borrowings	479	300	225	151	75	0	0	0	0	0
Total non-current liabilities	6,619	6,470	6,272	6,077	5,883	5,691	5,577	5,465	5,356	5,249
Total liabilities	13,441	14,232	14,115	14,003	13,896	13,794	13,818	13,848	13,884	13,925
Net assets	367,252	367,257	366,583	362,879	361,928	360,693	361,379	358,185	356,584	356,956
Equity										
Accumulated surplus	130,381	131,287	131,381	131,535	131,753	132,075	132,471	132,946	133,506	134,155
Reserves	236,871	235,970	235,202	231,344	230,175	228,618	228,908	225,239	223,078	222,801
Total equity	367,252	367,257	366,583	362,879	361,928	360,693	361,379	358,185	356,584	356,956

BUDGETED STATEMENT OF CHANGES IN EQUITY

The budgeted statement for changes in equity for the SRP shows what is included across Council's various reserves throughout the life of the ten-year long term financial plan.

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Accumulated Surplus	130,381	131,287	131,381	131,535	131,753	132,075	132,471	132,946	133,506	134,155
Waste Reserve	8,706	7,765	7,876	3,626	2,325	1,879	3,389	1,368	1,072	2,954
Yea Saleyards Reserve	111	32	135	160	195	220	245	270	300	325
Marysville Caravan Park Reserve	145	205	140	140	140	140	140	140	140	140
Yea Caravan Park Reserve	28	62	50	50	50	50	50	50	50	50
Public Open Space Reserve	550	575	400	400	380	380	380	380	380	380
Unfunded Superannuation Reserve	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Future Capital Works Reserves	6,964	6,964	6,234	6,601	6,718	6,617	6,734	6,853	6,974	7,097
Asset Revaluation Reserve	219,167	219,167	219,167	219,167	219,167	218,132	216,770	214,978	212,962	210,655
Total Equity	367,252	367,257	366,583	362,879	361,928	360,693	361,379	358,185	356,584	356,956

BUDGETED STATEMENT OF CASH FLOWS

The standard cash flow statement for the SRP shows what is expected to happen over the next ten years in terms of the cash held, received and paid by Council. It details the expectations of cash movements each year, and the ways in which it is anticipated that cash will be generated through operating activities, what is invested in capital works, what financial commitments need to be met, and ultimately what is left to fund future operating and capital requirements.

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities										
Rates and charges	20,920	21,455	21,693	22,344	23,014	23,704	24,415	25,148	25,903	26,680
Statutory & User fees and fines	5,307	4,200	4,221	4,242	4,263	4,284	4,305	4,327	4,349	4,371
Grants - operating & capital	8,508	8,819	8,598	8,383	8,174	7,969	7,770	7,576	7,387	7,202
Interest	872	812	828	844	861	879	897	915	933	952
Trust funds and deposits	(98)	58	0	0	0	0	0	0	0	0
Employee costs	(14,788)	(15,357)	(15,664)	(16,017)	(16,377)	(16,746)	(17,123)	(17,508)	(17,902)	(18,305)
Materials and consumables	(12,747)	(9,952)	(10,706)	(10,971)	(11,249)	(11,529)	(11,817)	(12,112)	(12,415)	(12,725)
Net cash provided by operating activities	7,974	10,035	8,970	8,825	8,686	8,561	8,447	8,346	8,255	8,175
Cash flows from investing activities										
Payments for property, plant and equipment	(11,048)	(8,199)	(7,772)	(10,710)	(7,877)	(8,135)	(5,990)	(9,778)	(8,102)	(6,059)
Proceeds from sale of property, plant and equipment	689	399	300	300	300	300	300	300	300	300
Net cash used in investing activities	(10,359)	(7,800)	(7,472)	(10,410)	(7,577)	(7,835)	(5,690)	(9,478)	(7,802)	(5,759)
Cash flows from financing activities										
Finance costs	(59)	(39)	(40)	(42)	(43)	0	0	0	0	0
Repayment of borrowings	(320)	(188)	(141)	(95)	(47)	0	0	0	0	0
Net cash provided by (used in) financing activities	(379)	(227)	(181)	(137)	(90)	0	0	0	0	0
Net (decrease) increase in cash & cash equivalents	(2,764)	2,008	1,317	(1,722)	1,019	726	2,757	(1,132)	453	2,416
Cash and cash equivalents at beginning of the financial year	31,678	28,914	30,922	32,239	30,517	31,536	32,261	35,018	33,886	34,339
Cash and cash equivalents at end of the financial year	28,914	30,922	32,239	30,517	31,536	32,261	35,018	33,886	34,339	36,755

BUDGETED STATEMENT OF CAPITAL WORKS

The budgeted capital works statement is provided to indicate the level of capital works that are anticipated to be funded over the next ten years, and in what asset categories the works are to occur in. The level of capital works expenditure is consistent with Council's long term strategic asset management plans and determined by the expected level of funding that will be available.

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Property										
Buildings	2,005	323	298	309	312	322	329	344	347	355
Total buildings	2,005	323	298	309	312	322	329	344	347	355
Total property	2,005	323	298	309	312	322	329	344	347	355
Plant and equipment										
Heritage plant and equipment	268	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,856	876	807	838	847	875	893	934	942	963
Computers and telecommunications	257	225	207	215	217	225	229	240	242	247
Library books	100	102	94	98	99	102	104	109	110	112
Total plant and equipment	2,481	1,203	1,108	1,151	1,163	1,202	1,226	1,283	1,294	1,322
Infrastructure										
Roads	3,827	2,683	2,472	2,565	2,593	2,678	2,734	2,861	2,885	2,950
Bridges	706	200	184	191	193	200	204	213	215	220
Footpaths and cycleways	224	328	302	314	317	327	334	350	353	361
Drainage	405	105	97	100	101	105	107	112	113	115
Recreational, leisure and community facilities	30	358	275	285	288	297	304	318	320	328
Waste management	970	2,678	2,740	5,488	2,600	2,684	425	3,955	2,230	55
Parks, open space and streetscapes	334	-	-	-	-	-	-	-	-	-
Off street car parks	66	321	296	307	310	320	327	342	345	353
Total infrastructure	6,562	6,673	6,366	9,250	6,402	6,611	4,435	8,151	6,461	4,382
Total capital works expenditure	11,048	8,199	7,772	10,710	7,877	8,135	5,990	9,778	8,102	6,059
Represented by:										
New asset expenditure	-	2,489	-	-	-	-	-	-	-	-
Asset renewal expenditure	7,150	4,473	7,017	9,927	7,085	7,317	5,155	8,904	7,222	5,158
Asset expansion expenditure	1,349	255	252	261	264	273	278	291	294	300
Asset upgrade expenditure	2,549	982	503	522	528	545	557	582	587	600
Total capital works expenditure	11,048	8,199	7,772	10,710	7,877	8,135	5,990	9,778	8,102	6,059

BUDGETED STATEMENT OF HUMAN RESOURCES

The budgeted human resources statement is provided to indicate the level of staffing that is required to deliver the services and capital works detailed by Council in its operating statement and capital works program. The EFT included for budgetary purposes is a financial measure, and includes all funded positions for the upcoming financial year, and is not an indication of Council's permanent establishment listing. The total forecast costs and staff numbers are further broken down by each division in the following statements.

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,785	15,474	15,822	16,178	16,542
Employee costs - capital	101	122	125	128	130
Total staff expenditure	14,886	15,596	15,947	16,306	16,672
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	152.7	159.1	159.0	159.0	159.0
Total staff numbers	152.7	159.1	159.0	159.0	159.0

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

Department	Budget	Comprises				
		2019/20	Permanent		Casual	Temporary
			Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000	
Business development tourism and events	459	357	102			
Business services	1,460	776	649		35	
Community assets	4,072	3,558	514			
Community wellbeing	3,657	420	2,784	305	148	
Customer experience	1,497	685	690	27	95	
Development services	1,825	1,400	246		179	
Environmental programs	197	114	83			
Executive team and support	1,005	952	53			
Governance and risk	723	584	139			
Project delivery	579	424	52		103	
Total permanent staff expenditure	14,582	9,270	5,312	332	560	
Casuals, temporary and other expenditure	892					
Total employee costs - operating	15,474					
Total employee costs - capital	122					
Total staff expenditure	15,596					

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

Department	Budget 2019/20 FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time FTE	Part time FTE		
Business development tourism and events	4.10	3.00	1.10		
Business services	13.70	6.00	7.70	.	0.40
Community assets	45.70	40.00	5.70		
Community wellbeing	34.70	3.00	31.70	4.00	1.80
Customer experience	14.70	7.00	7.70	0.30	1.00
Development services	15.30	13.00	2.30		2.10
Environmental programs	1.80	1.00	0.80		
Executive team and support	5.60	5.00	0.60		
Governance and risk	6.30	5.00	1.30		
Project delivery	4.60	4.00	0.60		1.00
Total permanent staff expenditure	146.50	87.00	59.50	4.30	6.30
Casuals, temporary and other expenditure	10.60				
Capitalised labour costs	2.00				
Total staff	159.10				