



# 2016/17 Budget

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This Budget Report has been prepared with reference to Chartered Accountants ANZ "Victorian City Council Model Budget 2016/2017" a best practice guide for reporting local government budgets in Victoria.

## Mayor's Introduction

The Councillors and I are pleased to present the 2016/17 Budget to the Moira community. As we enter 2016/17, Council's financial position remains stable. There are however challenges ahead with financial pressures associated with the introduction of rate capping and the Victorian and Federal Government budget position. This budget builds on our Council Plan 2013-2017.

The Budget details the resources required over the next year to fund a wide range of services, programs and projects that seek to balance the many and often competing needs of the Moira community and its inherent challenges of a relatively small, slower growing population dispersed across a large geographic area. The Budget also details Council's proposed capital expenditure to improve and renew our Shire's physical infrastructure, buildings and operational assets.

Consistent with our Council Plan, the annual Budget will support growth and livability across the Shire by leveraging our unique combination of natural assets and strengths that include

- our climate, lifestyle and housing affordability,
- our reliable water resources that underpin our lifestyle and economy;
- the ongoing investment in our economic strengths in agriculture, manufacturing and tourism, and
- our unique combination of natural attractions and cultural diversity that underpin diverse and vibrant arts, heritage, recreation and cultural opportunities.

As Councillors, it is our job to listen to community sentiment and understand your priorities. Since we started our term in 2012, community surveys and feedback have consistently emphasised the importance of our services to the community.

Community feedback highlights the critical need to invest in addressing the infrastructure requirements for improved drainage and effective flood mitigation.

In December 2015 we commenced a community feedback process to further understand the priorities within our community and to determine Council's role in supporting and/or advocating for the delivery of these needs. Several of the suggestions and ideas we received have been incorporated into this year's Budget or will be subject to further investigation for consideration in later year plans and budgets.

We have also heard your calls for Council to be financially responsible and keep our rate, fees and charges as low as possible. In response, Moira Shire Council proposes a rate increase of 2.5 per cent. This is in line with the new Fair Go Rates System (FGRS) which has capped rates increases by Victorian councils to the forecast movement of 2.5 per cent in the Consumer Price Index (CPI). The proposed rate increase is below cost increases we will incur in the delivery of many of our services and projects.

In response to these pressures and the feedback from our community, Council has not applied to the Essential Services Commission (ESC) for a variation, and instead we have focused our efforts on identifying sustainable operational savings and efficiencies.

To ease the impact on ratepayers and ensure users help pay for Council services the Garbage, Recycling and Environmental Levy will also increase by 2.5 per cent. The organic waste service charge will not increase in 2016/17 in recognition of the community's excellent work in maintaining very low contamination rates.

Our Budget includes \$11.4 million of capital works. This includes \$8.9 million for asset renewals, \$1.4 million for upgrades and \$1.1 million for expansions. Highlights of the capital program include;

- Roads and Footpaths (\$6.2 million) – including reconstructions, Roads to Recovery funded projects, resheeting and footpath renewal programs
- Drainage, Kerb and Channel (\$2.1 million) – including road drainage replacement works across the Shire.

This is the first year of the Fair Go Rates System but coincides with the biennial property revaluation. The change to property values may cause the actual rate increase that appears on an individual rate payer's notice to vary above or below Council's proposed rate increase of 2.5 per cent.

If your property value increased by more than the average for the Shire, your rates will increase by more than 2.5 per cent but if your property value varied by less than the average, your rates will change by less than 2.5 per cent and may in fact reduce from the previous year.

The budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. I encourage you to read the remainder of this document, in conjunction with our Council Plan 2013-2017.

**Cr Gary Cleveland**  
**Mayor**

## Executive summary

Council's 2016/17 Budget aims to continue our progress in delivering the goals and objectives set out in our Council Plan 2013-2017. The Budget details the resources required over the next year to fund a wide range of services, programs and projects that aim to balance the many and often competing needs of the Moira community and its inherent challenges of a relatively small, slower growing population dispersed across a large geographic area.

The Budget also details Council's proposed capital expenditure to maintain an aging asset base and also improve and renew our Shire's physical infrastructure, buildings and operational assets. We will deliver these programs and services within the rate increase of 2.5 percent mandated by the Victorian Government.

This Budget projects a surplus of \$2.9m for 2016/17, and the adjusted underlying result is a surplus of \$2.1m after adjusting for capital grants and contributions (refer Sections 5 and 10.1).

In an environment of rate capping revenue remains generally stable yet expenses continue to rise and the expectations and needs around capital expenditure is quite high. There are major costs looming with an aging drainage system that, in many areas, does not meet today's demands and also some extensive flooding mitigation works required. While some infrastructure works may be funded by developers, much of the cost will fall to Council.

By 2018/19 it is expected to see a large level of drainage and flood mitigation works requiring funding and, with rate capping firmly in place, there is likely to be a requirement to take on additional debt as a long term financing option. Taking on additional debt will be difficult within the rate cap expected in future years and may necessitate an exemption to the cap to fund debt repayments.

Council continues to identify areas of operations in which expenses can be reduced to position the organisation for sustainably over the longer term.

### Key things we are funding

- 1) Ongoing delivery of services to the Moira Shire community funded by a budget of \$55.9m.
- 2) Continued investment in Infrastructure assets (\$11.4m) primarily for renewal works including
  - Roads (\$6.0m);
  - Drainage (\$1.3m);
  - Buildings (\$1.6m);
  - Land improvements(\$0.3m)
  - Plant & Equipment (\$0.86m)
  - Footpaths and bicycle paths (\$0.2m);
  - Kerb and Channel (\$0.8m);
  - Recreational and Community (\$0.27m);

The Statement of Capital Works can be found in Section 3.

### The Rate Rise

- 1) The average rate will rise by 2.5% in line with the order by the Minister for Local Government on 14 December 2015 under the Fair Go Rates System.
- 2) Key drivers
  - a) To fund ongoing service delivery across a large geographic area and relatively small dispersed population
  - b) To fund renewal of infrastructure and community assets
  - c) To cope with cost shifting from the State Government
  - d) To cope with a reduction in funding from the Commonwealth Government via the Victoria Grants Commission caused by its freezing of indexation of the grant

The Budget coincides with the biennial municipal revaluation year. Valuations will be as per the General Revaluation dated 1 January 2016 (as amended by supplementary valuations).

## Key Statistics

<b>Total Revenue</b>	\$55.9M	(2015/16 = \$50.6M)
<b>Total Expenditure</b>	\$53.0M	(2015/16 = \$52.6M)
<b>Accounting Result</b>	\$2.9M Surplus	(2015/16 = \$1.9M Deficit)
<b>Underlying Operating Result</b>	Surplus of \$2.1M	(2015/16 = Deficit of \$6.9M)

(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital from being allocated to cover operating expenses)

<b>Cash result</b>	\$0.7M Deficit	(2015/16 = \$7.4M Deficit)
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(Refer Statement of Cash Flows in Section 3)

This is the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers.

Comprising:

<b>Total Capital Works Program</b>	\$11.4M	\$4.3M from Council operations (rates funded - estimated) \$0.0M from borrowings \$6.4M from external grants \$0.7M from cash and reserves - estimated
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## Budget Influences

### External Influences

The preparation of the budget is influenced by the following external factors:

- The Victorian State Government has introduced a cap on rate increases from 2016/17. The cap for 2016/17 has been set at 2.5%.
- Ongoing cost shifting. This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases.
- Councils across Australia raise approximately 3.5% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of the all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The withdrawal of indexation from the Commonwealth Government's financial assistance grants program to local government.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*, and will see Moira Shire residents contribute more than \$3.5 million to the ongoing operations of the CFA and the 27 brigades across the Moira Shire.

### Internal Influences

As well as external influences, there are also internal influences which are expected to have an impact on the preparation of the 2016/17 Budget. These matters have arisen from events occurring in the 2015/16 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2016/17 year:

- Council must renegotiate a new Enterprise Bargaining Agreement for commencement on 1 July 2016.
- Delays and savings in backfilling vacant employee positions in 2015/16 will result in a higher % increase in wages in 2016/17.

### State Budget wish list

Consistent with our 2013-2017 Council Plan, the following significant projects have been identified as priorities for the ongoing development of Moira shire's economy, employment opportunities and liveability.

1. Victorian Government commitment to the route, funding and delivery of the Yarrawonga Mulwala bridge.
2. Timely completion of the GMW Connections project to provide certainty and improved service standards to Moira Shire's agricultural and agri-processing sector.
3. Funding and delivery of the Strathmerton Bypass to support this centre's ongoing private sector investment and development as an important logistics hub in northern Victoria.
4. Increased investment in the development of key tourism assets including the Barmah State Forest.
5. Invest Fire Services Property Levy funding into projects that directly benefit local CFAs, regional communities and also reduce the legal liability and administrative burden transferred to Councils.

## Budget Reports

The following reports include all statutory disclosures of information and are supported by the analysis contained in sections 8 to 15 of this report.

This section includes the following reports and statements in accordance with the Local Government Act 1989 and the Local Government Model Financial Report.

- 1) Link to Council Plan
- 2) Services and service indicators
- 3) Financial statements
- 4) Financial performance indicators
- 5) Grants and borrowings
- 6) Detailed list of capital works
- 7) Rates and charges

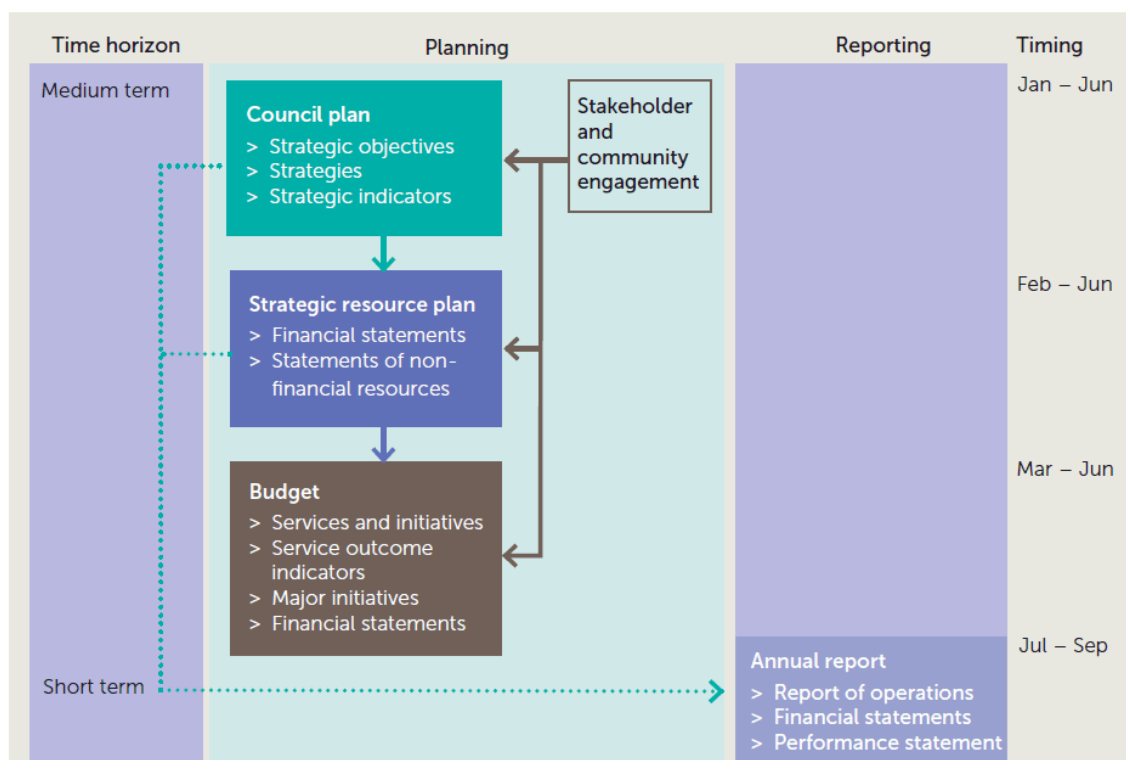


## 1. Link to the Council Plan

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 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, taking into account 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 (formerly Department of Transport, Planning and Local Infrastructure)

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, is required to be completed by 30 June following a general election and is reviewed each year in advance of the commencement of the Annual Budget process.

## **Our purpose**

### **Vision**

Moirra on the Murray; with an environmentally, economically and socially sustainable community: the best place to be.

### **Mission**

To serve our community through transparent open governance, active engagement, strong advocacy and the provision of affordable services.

### **Core Values**

Ethical leadership underpins Council's decision making and operations. At all levels, Council seeks to ensure there is an appropriate balance between the values-based organisational culture described by our Core Values and enforcing relevant controls.

Community, honesty, innovation, integrity, responsibility, responsiveness, trust, leadership and accountability.

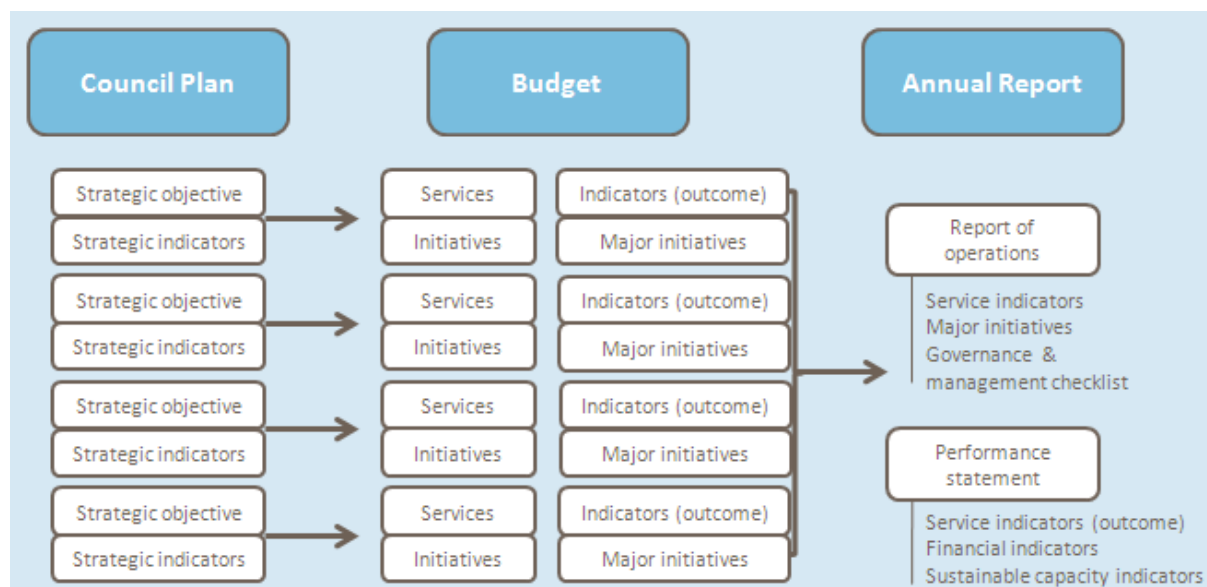
## Strategic Objectives

Council delivers services and initiatives under 28 major service categories. Each contributes to the achievement of one of the three Strategic Objectives and five enabling objectives as set out in the Council Plan 2013-17. The following table lists the eight Strategic and Enabling Objectives as described in the Council Plan.

Strategic Objective	Description
<b>Strong regional partnerships</b>	Strong stakeholder relationships will help inform Council's operations and investment priorities. Council will also draw on this understanding to ensure Moira's business and community needs are effectively represented within local, state and federal government and agency forums and Moira is able to access its fair share of funding and service opportunities.
<b>Improve Moira's Liveability</b>	Investing in Moira's liveability improves the quality of life for our residents and at the same time encourages greater economic growth by enhancing our region's ability to attract, retain and grow business activity.
<b>Build on our economic strengths in agriculture, manufacturing and tourism</b>	Moira's climate, location, irrigation infrastructure and transport options means it is well placed to grow its agriculture, manufacturing and tourism sectors. Moira's Economic Development Strategy, adopted in 2013, remains a key priority supported by the 'whole of council' approach outlined in the Council Plan.
Enabling Objective	Description
<b>Smarter delivery of existing services and programs</b>	Finding smarter and more efficient ways to deliver local government services is critical to delivering agreed service standards within our available financial resources. Council Plan proposed to involve industry and the community in the improvement and streamlining of Council processes and in determining acceptable trade-offs between cost and community service standards
<b>Delivering sound financial management</b>	Financial sustainability underpins Council's ability to deliver services and invest in community assets that support our community's economic growth and social wellbeing. The Victorian Auditor-General's Office (VAGO) annual audit and review program will be the primary indicator of our performance.
<b>Involving and communicating with our community</b>	As we strive to deliver 'more with less', our community planning is vital to allowing our communities be a part of the decision making process as they evaluate and define service and asset needs and the trade-offs associated with change. The resulting plans inform Council's long term land use planning, asset management, service delivery and investment decision-making across our Shire.
<b>Demonstrating good governance</b>	Good governance underpins our community's, investors' and stakeholders' confidence in Council and our ability to attract grant and other investment and funding. Within the Council Plan, Council seeks to demonstrate the rigour of its governance, policies and decisions by adopting Best Value Principles.
<b>Rebalancing Moira's asset mix</b>	Council will work with the community to review and plan for the longer term renewal investment requirements to meet future service and asset needs of the community, business and stakeholders.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2016/17 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of major initiatives, initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning (formerly Transport, Planning and Local Infrastructure)

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown in **bold** and underlined in the following sections.

## Strategic Objective 1: Strong regional partnerships

To achieve our objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service Areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Office of CEO	This service provides leadership guidance to the business and Council and guides the development and delivery of Council's representation and advocacy efforts.	1,302 (Nil) 1,302

### Initiatives

- Develop a submission to support Council's advocacy for development of the new Yarrawonga-Mulwala Bridge. (\$20,000)
- Develop an advocacy plan focusing on Council's regional opportunities in agriculture, manufacturing and tourism.
- Actively engage in relevant forums and networks to promote Moira's interests including MAV, HRLGN, Hume RDA and Murray Group of Councils.
- Liaise with key industry groups about future directions to explore collaborative opportunities and advocate for growth and investment.

## Strategic Objective 2: Improving Moira's Liveability

To achieve our objective we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service Areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
<b>Waste Management</b>	This service provides waste collection including kerbside rubbish collection of garbage, recyclables and organic waste from households and some commercial properties in Council. It also operates nine transfer stations and a landfill site, including monitoring to maintain environmental standards.	4,993 <u>(4,787)</u> <b>206</b>
<b>Environment Sustainability and Natural Resource Management</b>	This service develops environmental policy, implements environmental projects, delivers educational programs and works with other agencies to improve environment sustainability and natural resource management. The service assists with implementing Councils roadside management plan, management of Councils utilities including improving energy efficiency and reducing energy consumption, responding to planning and other referrals relating to Natural Resource Management, in partnership with other agencies managing Kinnairds Wetlands and managing funded projects aimed at assisting the community adapt to climate change.	979 <u>(88)</u> <b>891</b>
<b>Children, youth and families</b>	This service provides <ul style="list-style-type: none"> <li>Contributions to nine community-based not for profit preschools to ensure quality and affordable preschool services across the Shire.</li> <li>Maternal and child health services in Cobram, Nathalia, Numurkah, Strathmerton and Yarrawonga and outreach services to our smaller centres.</li> <li>Youth services and events that connect and engage our younger citizens, such as Youth Council.</li> <li>Immunisation programs for infants and school children.</li> </ul>	1,666 <u>(804)</u> <b>862</b>
<b>Emergency response management</b>	This service assists Moira Shire communities to prepare, respond and recover from emergencies and natural disasters in line with Moira's Emergency Management Plan.	188 <u>(67)</u> <b>121</b>

<b>Health and community wellbeing</b>	<p>Council works with communities to improve liveability for all residents across the Shire through arts and culture, access and inclusion and health and wellbeing programs. Council provides assistance to a range of partner agencies including Community Houses, Moira Health Care Alliance, Moira Arts and Culture Inc., and Moira Foodbank.</p> <p>Council works with committees and volunteer groups to plan for the future needs of our community and to ensure Council fulfils its legislated Public Health and Wellbeing obligations.</p> <p>Council provides targeted grant programs to assist community groups and organisations to achieve goals within their local communities.</p> <p>Council support the delivery of a diverse range of arts, cultural and events that enhance community wellbeing and provide opportunities for residents and visitors to participate in and enjoy a wide variety of activities. Council delivers these services through a combination of direct delivery, funding through annual arts and events grants programs and through formal funding agreements with Moira Arts and Culture Incorporated and similar independent organisations and service providers.</p>	<p>975</p> <p><u>(57)</u></p> <p><b>918</b></p>
<b>Library services</b>	<p>Council provides a financial contribution to the operation of the Goulburn Valley Regional Library Corporation who in turn provides a range of library services at four locations within the Shire and via a mobile library service to smaller towns and centres.</p>	<p>755</p> <p><u>Nil</u></p> <p><b>755</b></p>
<b>Parks and reserves</b>	<p>This service includes the cost of maintaining and upgrading Council's parks and gardens, reserves, town entrances and open spaces including 80 parks and gardens (open spaces), 44 playgrounds, 31 public toilet blocks, public BBQs and irrigation systems. This service is responsible for the management, maintenance and safety of parks and gardens, sporting grounds and playground facilities.</p>	<p>4,047</p> <p><u>Nil</u></p> <p><b>4,047</b></p>
<b>Public health</b>	<p>This service aims to protect the community's health and wellbeing through the provision of regulatory services and education. The service undertakes inspections and registers premises in accordance with health and food legislation and approves permits for the installation of septic tanks.</p>	<p>625</p> <p><u>(212)</u></p> <p><b>413</b></p>
<b>Public safety</b>	<p>This service provides a safe and orderly environment within the municipality through the regulation, control and enforcement of legislation and local laws. Services provided include school crossing supervisors, domestic animal management services and fire prevention enforcement program.</p>	<p>1,108</p> <p><u>(253)</u></p> <p><b>855</b></p>

<b>Sports and recreation services</b>	Council maintains five outdoor swimming pools at Yarrawonga, Cobram, Numurkah, Strathmerton and Nathalia, the water slide and splash park on the Yarrawonga foreshore, the Nathalia Sports and Community Centre, the Cobram Sports Stadium, and the Numurkah Aquatic & Fitness Centre along with the irrigation, mowing and general upkeep of Council's 19 recreation reserves and four showgrounds. The service also undertakes strategic reviews of service needs to identify and plan for future requirements.	1,358 <u>(31)</u> <b>1,327</b>
<b>Roads, footpaths and drainage</b>	This service conducts ongoing maintenance of Council's road and bridge network which includes 80 bridges and major culverts, 1,000 km of sealed roads, 2,500 km of gravel roads varying from link roads to access tracks, 600 km of farm access tracks, 239 km of kerb and channel and 60 km of footpaths. Activities include repairing, resealing, asphaltting, resheeting and patching.  The service also maintains CBD streetscapes in the four major towns and 18 smaller towns, fire plug maintenance and inspection and maintenance of flood pumps.	6,961 <u>(3,921)</u> <b>3,040</b>

### Major Initiatives

- During 2016/17 Council will complete construction of the Cobram Library (\$1.6 million net cost).
- Review Council's Waste Management Strategy

### Initiatives

- Commence development of master plans for the Katunga Recreation Reserve and the Tungamah Recreation Reserve.
- Moira Shire Youth Council participants encouraged to propose and develop projects to address youth needs within the Shire. (\$10,000)
- Community Leadership Program (\$20,000)
- Develop the 2016-2019 Arts and Culture Strategy
- Extend provision of organic kerbside waste collection to further townships
- Trial free green waste disposal at transfer stations during peak demand periods such as prior to the fire season and during spring.
- Provide funding to support the delivery of arts and culture activities across the Moira Shire by the G.R.A.I.N. Store, Nathalia (\$10,000)
- Review the Streetscape Strategy for the four major towns.
- Review Moira Shire's Road Management Plan to align with changes in road use and reduced road funding
- Develop a Footpath Strategy to guide Council and community investment
- Commence implementation of Numurkah Flood Study recommendations



## 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
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

### Strategic Objective 3: Build on our economic strengths in agriculture, manufacturing and tourism

To achieve our objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service Areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
<b>Building services</b>	This service provides statutory building services to the Moira Shire community including processing of building permits, emergency management responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	670 <u>(372)</u> <b>298</b>
<b>Economic development</b>	This service supports the attraction, growth and innovation of existing and prospective businesses across the Shire. Council provided a wide range of training and development opportunities for local business including specialist forums focusing on marketing, recruitment, export development, social media for business, e-commerce and compliance with Australian fire safety standards for new developments.	1,567 <u>(138)</u> <b>1,429</b>
<b>Statutory planning</b>	This service monitors the Council's Planning Scheme as well as preparing major policy documents shaping the future of the Shire. It also prepares and processes amendments to the Council Planning Scheme and carries out research on demographic, urban development, economic and social issues affecting Council. It also processes all planning applications, provides advice and makes decisions about development proposals that require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary.	1,204 <u>(308)</u> <b>896</b>
<b>Tourism</b>	This service provides support to the business plans of local tourism associations, and plans for future tourism opportunities and infrastructure needs. The service provides contributions to tourism marketing including Murray Regional Tourism.	784 <u>(62)</u> <b>722</b>

#### Initiatives

- Investigate options for development of a Yarrawonga Community Services Hub that may also incorporate Tourism Information Centre, Interpretive Centre and Library (\$50,000)
- Develop detailed design and costing for a new entrance to the J C Lowe Oval, Yarrawonga (\$50,000)

#### 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 and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100

#### Strategic Objective 4: Smarter delivery of services and programs

To achieve our objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service Areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
<b>Customer service</b>	This service is the main customer interface with the community and includes customer service delivered by phone and from centres in Cobram and Yarrawonga, agency services in eight other local centres and online through Council's website and social media platforms.	682 <u>Nil</u> <b>682</b>
<b>Information services</b>	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way. The service links more than 20 service centres, depots and transfer stations and enables remote service delivery including home visit services.	2,603 <u>Nil</u> <b>2,603</b>
<b>Organisational development</b>	This service provides Council with strategic and operational organisational development support including occupational health and safety obligations. The service develops and implements strategies, policies and procedures through the provision of human resources and industrial relations services. The service also assists managers to determine and progress toward future structures, capability and cultures in their service units.	1,616 <u>Nil</u> <b>1,616</b>

#### Initiatives

Undertake reviews of Council services, which will include consultation with stakeholders and the development of service standards and commitments for these services.

### Strategic Objective 5: Deliver sound financial management

To achieve our objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service Areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
<b>Financial services</b>	This service provides financial based services to both internal and external customers including the management of Council's finances, payment of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality. The income in this service area is driven by the collection of rates, fees and charges and the receipt of government grants.	11,807 <u>(38,182)</u> <b>(26,375)</b>

#### Initiatives

Review Revenue Rating strategy

### Strategic Objective 6: Involving and communicating with our community

To achieve our objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service Areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
<b>Communications</b>	This service is responsible for the management and provision of advice on external and internal communication, in consultation with relevant stakeholders, on behalf of Council.	342 <u>(2)</u> <b>340</b>
<b>Community development</b>	This service is responsible for working with the community, stakeholders and partner agencies to develop long term community plans that inform Council's land use planning, asset management, service delivery and investment decision-making across the Shire.	1,073 <u>Nil</u> <b>1,073</b>

#### Initiatives

Develop Community Plans for towns and townships

## Strategic Objective 7: Demonstrating good governance

To achieve our objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service Areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
<b>Governance and compliance</b>	This includes Councillor entitlements along with the costs of ensuring we comply with the governance obligations under the Local Government Act and other legislation.	1,374 <u>(11)</u> <b>1,363</b>
<b>Business compliance and risk services</b>	This service is responsible for the maintenance, management and strategic planning for Council's building, land and property leases and licenses	925 <u>(400)</u> <b>525</b>

### Initiatives

Identify and plan compliance upgrades of Council infrastructure within reduced grant and financial resources.

### 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

## Strategic Objective 8: Rebalancing Council's asset mix

To achieve our objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service Areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
<b>Civic Buildings</b>	This service oversees repairs and maintenance of Council's more than 570 buildings that range from small pump sheds to historical and aging halls and community buildings and recreation facilities. Costs include contributions to local Committees of Management, utilities and repairs and maintenance.	751 <u>Nil</u> <b>751</b>
<b>Council assets</b>	Council operates and maintains a range of 'other' assets including pumps and basins. This category also includes the costs of insurance for council buildings, plant and other assets.	1,583 <u>(43)</u> <b>1,540</b>
<b>Engineering design and management</b>	This service undertakes design, tendering, contract management and supervision of various works within Council's capital works program. The service also approves and supervises private development activities such as subdivisions and infrastructure associated with buildings and unit developments.	742 <u>(2)</u> <b>740</b>
<b>Infrastructure planning</b>	This service conducts capital works planning for Council's main civil infrastructure assets in an integrated and prioritized manner in order to optimise their strategic value and service potential. These include roads, laneways, car parks, foot/bike paths, drains and bridges. Council completed design and planning requirements for all infrastructure works and projects.	12,048 <u>(6,431)</u> <b>5,617</b>

### Major Initiatives

Deliver capital works to budget and schedule

### Initiatives

- Investigate solutions for unused Council building on Orr and Hume Streets, Yarrawonga.
- Remove old Yarrawonga Saleyards site infrastructure and investigate future use options.
- Develop Public Pool strategy

## Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2016/17 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

## Reconciliation with budgeted operating result

	Net Cost (Revenue)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Build Economic Strengths - agriculture, manufacturing & tourism	3,345	4,226	880
Delivery sound financial management	934	11,807	10,874
Demonstrating good governance	1,888	2,299	411
Improving Moira's Liveability	13,437	23,658	10,221
Involving and communicating with community	1,414	1,415	2
Rebalancing Council's asset mix	3,641	3,687	46
Smarter delivery of service programs	4,901	4,901	-
Strong regional partnership	1,302	1,302	-
<b>Total services and initiatives</b>	<b>30,862</b>	<b>53,295</b>	<b>22,433</b>
<b>Deficit before funding sources</b>	<b>30,862</b>		
<b>Funding sources</b>			
Rates & Municipal Charges	27,308		
Capital grants	6,431		
<b>Total funding source</b>	<b>33,739</b>		
<b>Surplus for the year</b>	<b>2,877</b>		



### **3. Financial statements**

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2017/18 to 2019/20 has been extracted from the Strategic Resource Plan.

This section includes the following financial statements in accordance with the Local Government Act 1989 and the Local Government Model Financial Report:

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources
- 4.0 Financial Performance Indicators

## 3.1

**Comprehensive Income Statement****For the four years ending 30 June 2020**

	Forecast	Budget	Strategic Resource Plan Projections		
	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
Rates and charges	33,270	34,176	35,276	36,010	36,762
Statutory fees and fines	871	903	930	958	987
User fees	2,915	2,542	2,618	2,697	2,778
Contributions - cash	870	101	103	105	107
Contributions - non-monetary assets	200	200	200	200	200
Grants - operating (recurrent)	6,163	10,669	10,722	10,776	10,830
Grants - operating (non-recurrent)	-	113	115	118	120
Grants - capital (recurrent)	1,665	5,900	3,264	4,865	3,865
Grants - capital (non-recurrent)	3,887	521	200	200	200
Net gain on disposal of property, infrastructure and equipment	(64)	(174)	(150)	(199)	(198)
Other income	870	927	1,004	964	899
<b>Total Income</b>	<b>50,647</b>	<b>55,878</b>	<b>54,283</b>	<b>56,694</b>	<b>56,549</b>
<b>Expenses</b>					
Employee benefits	(19,454)	(20,938)	(21,482)	(22,019)	(22,569)
Materials and services	(19,087)	(18,558)	(19,017)	(19,487)	(19,969)
Bad and doubtful debts	(5)	(3)	(4)	(5)	(5)
Depreciation and amortisation	(8,886)	(8,900)	(9,046)	(9,209)	(9,314)
Finance costs	(465)	(391)	(316)	(234)	(154)
Other expenses	(4,737)	(4,211)	(4,283)	(4,357)	(4,432)
<b>Total Expenses</b>	<b>(52,634)</b>	<b>(53,001)</b>	<b>(54,149)</b>	<b>(55,312)</b>	<b>(56,444)</b>
<b>Surplus (deficit) for the year</b>	<b>(1,987)</b>	<b>2,877</b>	<b>134</b>	<b>1,383</b>	<b>105</b>
<b>Other comprehensive income</b>					
Net asset revaluation increment/(decrement)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total comprehensive result</b>	<b>(1,987)</b>	<b>2,877</b>	<b>134</b>	<b>1,383</b>	<b>105</b>

### 3.2

<b>Balance Sheet</b>						
<b>For the four years ending 30 June 2020</b>						
		Forecast	Budget	Strategic Resource Plan Projections		
		2015/16	2016/17	2017/18	2018/19	2019/20
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>						
Cash and cash equivalents		16,861	16,136	14,961	14,765	12,381
Trade and other receivables		5,008	4,736	5,415	5,674	5,684
Financial assets		-	-	-	-	-
Other assets		590	1,056	980	902	822
Total current assets		22,459	21,928	21,356	21,341	18,886
<b>Non-current assets</b>						
Trade and other receivables		727	1,808	1,809	1,811	1,812
Property, infrastructure, plant and equipment		505,334	506,392	507,533	508,321	510,337
Total non-current assets		506,061	508,200	509,342	510,132	512,149
Total assets		528,520	530,128	530,698	531,473	531,036
<b>Current liabilities</b>						
Trade and other payables		3,739	3,601	4,751	4,934	5,039
Interest-bearing loans and borrowings		1,025	1,041	1,123	988	579
Provisions		4,814	4,869	4,890	4,911	4,932
Total current liabilities		9,578	9,511	10,764	10,833	10,550
<b>Non-current liabilities</b>						
Other payables		-	-	-	-	-
Interest-bearing loans and borrowings		4,615	3,572	2,449	1,461	882
Provisions		10,404	10,245	10,551	10,863	11,181
Total non-current liabilities		15,019	13,817	13,000	12,324	12,063
Total liabilities		24,597	23,328	23,764	23,157	22,614
<b>Net assets</b>		503,923	506,800	506,934	508,316	508,422
<b>Equity</b>						
Accumulated surplus		173,906	176,753	176,887	178,269	178,375
Asset revaluation reserve		328,629	328,629	328,629	328,629	328,629
Other reserves		1,388	1,418	1,418	1,418	1,418
Total equity		503,923	506,800	506,934	508,316	508,422

### 3.3

<b>Statement of Changes in Equity</b>					
<b>For the four years ending 30 June 2020</b>					
	<b>Total</b>	<b>Accumulated Surplus</b>	<b>Revaluation Reserve</b>	<b>Other Reserves</b>	
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	
<b>2016/17</b>					
Balance at beginning of the financial year	503,923	173,906	328,629	1,388	
Adjustment on change in accounting policy	-	-	-	-	
Comprehensive result	2,877	2,877	-	-	
Net asset revaluation increment (decrement)	-	-	-	-	
Impairment losses on revalued assets	-	-	-	-	
Transfer (to)/from reserves	(0)	(30)	-	30	
<b>Balance at end of financial year</b>	<b>506,800</b>	<b>176,753</b>	<b>328,629</b>	<b>1,418</b>	
<b>2017/18</b>					
Balance at beginning of the financial year	506,800	176,753	328,629	1,418	
Adjustment on change in accounting policy	-	-	-	-	
Comprehensive result	134	134	-	-	
Net asset revaluation increment (decrement)	-	-	-	-	
Impairment losses on revalued assets	-	-	-	-	
Transfer (to)/from reserves	-	-	-	-	
<b>Balance at end of financial year</b>	<b>506,934</b>	<b>176,887</b>	<b>328,629</b>	<b>1,418</b>	
<b>2018/19</b>					
Balance at beginning of the financial year	506,934	176,887	328,629	1,418	
Adjustment on change in accounting policy	-	-	-	-	
Comprehensive result	1,383	1,383	-	-	
Net asset revaluation increment (decrement)	-	-	-	-	
Impairment losses on revalued assets	-	-	-	-	
Transfer (to)/from reserves	-	-	-	-	
<b>Balance at end of financial year</b>	<b>508,316</b>	<b>178,269</b>	<b>328,629</b>	<b>1,418</b>	
<b>2019/20</b>					
Balance at beginning of the financial year	508,316	178,269	328,629	1,418	
Adjustment on change in accounting policy	-	-	-	-	
Comprehensive result	105	105	-	-	
Net asset revaluation increment (decrement)	-	-	-	-	
Impairment losses on revalued assets	-	-	-	-	
Transfer (to)/from reserves	-	-	-	-	
<b>Balance at end of financial year</b>	<b>508,422</b>	<b>178,375</b>	<b>328,629</b>	<b>1,418</b>	

### 3.4

<b>Statement of Cash Flows</b>						
<b>For the four years ending 30 June 2020</b>						
	Forecast	Budget	Strategic Resource Plan Projections			
	2015/16	2016/17	2017/18	2018/19	2019/20	
	\$'000	\$'000	\$'000	\$'000	\$'000	
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	
<b>Cash flows from operating activities</b>						
<b>Receipts</b>						
Rates and charges	33,075	34,026	34,831	35,843	36,753	
Grants - operating	6,163	10,782	10,701	10,843	10,947	
Grants - capital	5,552	6,421	3,420	5,041	4,064	
Interest	350	365	423	372	294	
User fees	2,156	2,653	2,585	2,684	2,777	
Statutory fees and fines	1,083	903	918	954	986	
Other revenue	1,410	673	680	702	722	
	49,789	55,823	53,559	56,440	56,543	
<b>Payments</b>						
Employee benefits	(19,369)	(20,867)	(20,907)	(21,910)	(22,498)	
Materials and consumables	(18,100)	(18,749)	(17,540)	(18,382)	(18,874)	
External contracts	-	-	-	-	-	
Utilities	-	-	(986)	(1,028)	(1,050)	
Other expenses	(4,246)	(3,911)	(3,875)	(4,029)	(4,105)	
	(41,715)	(43,527)	(43,307)	(45,349)	(46,527)	
<b>Net cash provided by operating activities</b>	8,074	12,296	10,252	11,091	10,016	
<b>Cash flows from investing activities</b>						
Proceeds from sales of property, plant and equipment	280	110	351	354	356	
Repayment of loans and advances	-	-	(10)	(10)	(10)	
Deposits	25	25	-	-	-	
Payments for property, plant and equipment	(14,380)	(11,738)	(10,412)	(10,273)	(11,605)	
<b>Net cash used in investing activities</b>	(14,075)	(11,603)	(10,071)	(9,929)	(11,259)	
<b>Cash flows from financing activities</b>						
Finance costs	(465)	(392)	(316)	(234)	(154)	
Proceeds from Financial Assets	-	-	-	-	-	
Payments for Financial Assets	-	-	-	-	-	
Proceeds from borrowings	-	-	-	-	-	
Repayment of borrowings	(951)	(1,026)	(1,041)	(1,123)	(988)	
<b>Net cash provided by (used in) financing activities</b>	(1,416)	(1,418)	(1,357)	(1,357)	(1,142)	
<b>Net increase (decrease) in cash and cash equivalents</b>	(7,417)	(725)	(1,175)	(195)	(2,385)	
Cash and cash equivalents at beg of year	24,278	16,861	16,136	14,961	14,765	
<b>Cash and cash equivalents at end of year</b>	16,861	16,136	14,961	14,765	12,381	

### 3.5

#### Statement of Capital Works

For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan Projections		
	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Capital works areas</b>					
Land	-	-	-	-	-
Land improvements	1,509	286	1,599	700	2,700
Buildings	3,005	1,580	920	1,425	1,430
Plant, machinery and equipment	917	485	845	547	444
Fixtures, fittings and furniture	56	-	6	6	6
Computers and telecommunications	-	380	-	-	-
Roads	6,577	6,037	4,411	4,300	4,300
Bridges	180	50	500	1,000	50
Footpaths and cycle ways	338	180	270	270	275
Drainage	380	1,265	840	500	1,500
Parks, open spaces and streetscape	250	270	-	-	-
Other infrastructure	234	10	321	515	20
Kerb and Channel	634	830	500	750	800
Playground Equipment	-	-	50	260	80
Pumps	-	65	150	-	-
<b>Total capital works</b>	<b>14,080</b>	<b>11,438</b>	<b>10,412</b>	<b>10,273</b>	<b>11,605</b>
<b>Represented by:</b>					
Asset renewal	8,500	8,891	6,465	6,540	6,261
New assets	-	-	192	-	-
Asset expansion	3,476	1,177	2,650	2,014	3,933
Asset upgrade	2,104	1,370	1,105	1,719	1,411
<b>Total capital works</b>	<b>14,080</b>	<b>11,438</b>	<b>10,412</b>	<b>10,273</b>	<b>11,605</b>

### 3.6

#### Statement of Human Resources

For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan Projections		
	2015/16	2016/17	2017/18	2017/18	2019/20
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee Labour costs - operating	19,699	20,463	20,975	21,499	22,037
<b>Total staff expenditure</b>	<b>19,699</b>	<b>20,463</b>	<b>20,975</b>	<b>21,499</b>	<b>22,037</b>
	EFT	EFT	EFT	EFT	EFT
<b>Staff numbers</b>					
Employees	208	213	213	213	213
<b>Total staff numbers</b>	<b>208</b>	<b>213</b>	<b>213</b>	<b>213</b>	<b>213</b>

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

		Comprises	
	Budget	Permanent Full Time	Permanent Part Time
	2016/17 \$'000	\$'000	\$'000
Department			
Asset Management	1,348	1,326	22
Build Economic Strengths-agriculture, manufacturing & tourism	2,066	1,751	315
Community Services	1,924	710	1,214
Corporate Services	458	458	-
Delivering Sound Financial Management	777	777	-
Demonstrating good governance	1,532	1,317	215
Environment and Safety	2,452	1,950	502
Infrastructure and Maintenance	5,653	5,544	108
Smarter Delivery of Service Programs	1,354	1,326	28
Total permanent staff expenditure	17,563	15,159	2,404
Casuals and other expenditure	2,900		
Total expenditure	20,463		

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

		Comprises	
	Budget	Permanent Full time	Permanent Part Time
	FTE		
Department			
Asset Management	13.2	13.0	0.2
Build Economic Strengths-agriculture, manufacturing & tourism	22.4	18.7	3.7
Community Services	19.4	6.9	12.5
Corporate Services	4.0	4.0	-
Delivering Sound Financial Management	9.0	9.0	-
Demonstrating good governance	17.6	14.6	3.0
Environment and Safety	28.2	21.0	7.2
Infrastructure and Maintenance	60.5	58.9	1.6
Smarter Delivery of Service Programs	15.3	15.0	0.3
Total permanent staff	189.6	161.1	28.5
Casuals and other	23.7		
Total staff	213.4		

## 4. 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	Forecast 2015/16	Budget 2016/17	Strategic Resource Plan Projections			Trend
				2017/18	2018/19	2019/20	+/-
<b>Operating position</b>							
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	(15.20)%	3.73%	(0.69)%	1.56%	(0.72)%	+
<b>Liquidity</b>							
Working capital	Current assets / current liabilities	234.49%	230.55%	198.40%	197.00%	179.01%	-
Unrestricted cash	Unrestricted cash / current liabilities	152.12%	145.57%	117.70%	115.15%	95.63%	-
<b>Obligations</b>							
Loans borrowings	Interest bearing loans and borrowings / rate revenue	16.95%	13.50%	10.21%	6.86%	4.01%	-
Loans borrowings	Interest and principal repayments / rate revenue	4.26%	4.15%	3.88%	3.80%	3.13%	-
Indebtedness	Non-current liabilities / own source revenue	39.67%	35.90%	32.67%	30.39%	29.18%	-
Asset renewal	Asset renewal expenditure / depreciation	95.66%	99.90%	71.46%	71.02%	67.22%	-
<b>Stability</b>							
Rates concentration	Rate revenue / adjusted underlying revenue	72.82%	62.07%	65.03%	63.55%	65.06%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.67%	0.69%	0.70%	0.71%	0.71%	o
<b>Efficiency</b>							
Expenditure level	Total expenditure / no. of assessments	\$ 3,076	\$ 3,064	\$ 3,130	\$ 3,198	\$ 3,263	o
Revenue level	Residential rate revenue / No. of residential assessments	\$ 1,031	\$ 1,040	\$ 1,058	\$ 1,069	\$ 1,079	o
Workforce turnover	No. of resignations & terminations / average no. of staff	9.37%	9.00%	9.00%	9.00%	9.00%	o

Key to Forecast Trend:

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



## Notes to indicators

- 1. Adjusted underlying result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives.
- 2. Working Capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to decrease.
- 3. Debt compared to rates** - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.
- 4. Asset renewal** - This percentage indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
- 5. Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources.

## **5. Other budget information (required by the Regulations)**

This section presents other budget related information required by the Regulations

This section includes the following statements and reports:

- 5.1.1 Grants operating
- 5.1.2 Grants capital
- 5.1.3 Statement of borrowings

### 5.1.1 Grants - operating (\$4.6 million increase)

Operating grants include all monies received from State and Commonwealth sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 74.95% or \$4.62 million compared to 2015/16. There is a timing issue with 50% of the Commonwealth Government Financial Assistance Grant being received in the 2014/15 year instead of the 2015/16 year. The full year grant is being budgeted in full in the 2016/17 year causing a \$4.83m variance but this is only a timing issue. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Operating Grants	Forecast 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
<i>Recurrent - Commonwealth</i>			
VGC – Financial Assistance Grant	4,981	9,811	4,830
Child Care – Family Day care	491	400	(91)
<i>Recurrent - State</i>			
Community Development	8	11	3
Economic Development	15	15	-
Environment Sustainability	130	60	(70)
Maternal and Child Health	290	290	-
Natural Resources	20	20	-
Safety & Amenity Unit	84	85	1
Youth Services	63	63	-
Senior Citizens	2	2	-
Public Health	25	25	-
Total recurrent grants	<b>6,109</b>	<b>10,782</b>	<b>4,673</b>
<i>Non-recurrent - State</i>			
Flood Management	50	-	(50)
Immunisation	2	-	(2)
People & Organisation Development	2	-	(2)
Total Non-recurrent operating grants	<b>54</b>	<b>-</b>	<b>(54)</b>
Total operating grants	<b>6,163</b>	<b>10,782</b>	<b>4,619</b>

### 5.1.2 Grants - capital (\$0.87 million increase)

Capital grants include all monies received from State and Commonwealth government sources for the purposes of funding the capital works program. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

	Forecast 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
<b>Capital Grants</b>			
<i>Recurrent - Commonwealth</i>			
Roads to recovery	5,233	5,900	667
<b>Total recurrent capital grants</b>	<b>5,233</b>	<b>5,900</b>	<b>667</b>
<i>Non-recurrent - State</i>			
Buildings	260	265	5
Roads	-	120	120
Land Improvements	-	15	15
Computers & Telecommunications	-	90	90
Recreational, Leisure and community facilities	9	-	(9)
Parks open space and streetscapes	50	31	(19)
<b>Total non-recurrent capital grants</b>	<b>319</b>	<b>521</b>	<b>202</b>
<b>Total capital grants</b>	<b>5,552</b>	<b>6,421</b>	<b>869</b>

### 5.1.3 Statement of Borrowings

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

	Forecast 2015/16 \$'000	Budget 2016/17 \$'000
Total amount borrowed as at 30 June of the prior year	6,591	5,640
Total amount to be borrowed	0	0
Total amount projected to be redeemed	(951)	(1,026)
Total amount borrowed as at 30 June	5,640	4,613

## **6. Detailed list of Capital Works**

This section presents a listing of the capital works projects that will be undertaken for the 2016/17 year.

The capital works projects are grouped by class and include the following:

- New works for 2016/17
- Renewal works for 2016/17
- Upgrade works for 2016/17
- Expansion works for 2016/17

## Capital works program

For the year ending 30 June 2017

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land Improvements</b>									
Boat Ramp, Yarrawonga	50	-	-	-	50	-	-	50	-
Footpath replacement, GF Harding Gardens, Numurkah	16	-	16	-	-	-	-	16	-
Turf Management Yarrawonga, Country Tennis Week	50	-	-	50	-	-	-	50	-
Cobram East Levee, Cobram	150	-	-	150	-	15	-	135	-
Roads, Recreation Reserve, Waaia	20	-	20	-	-	-	-	20	-
<b>Total Land Improvements</b>	<b>286</b>	-	36	200	50	15	-	271	-
<b>Buildings</b>									
Council Buildings, Tungamah	70	-	-	-	70	-	-	70	-
Accommodation Strategy	475	-	-	475	-	-	-	475	-
Electrical Safety Works	100	-	-	100	-	-	-	100	-
Community Facilities Construction, Wilby	350	-	-	-	350	265	-	85	-
Floor Covering Renewal, Maternal and Child Centres and Nathalia Library	35	-	35	-	-	-	-	35	-
Clubrooms Painting, Katunga Recreation Reserve	35	-	35	-	-	-	-	35	-
Painting, Yarrawonga Pool	10	-	10	-	-	-	-	10	-
Asset Rationalisation Program	30	-	30	-	-	-	-	30	-
Community Services Hub, Yarrawonga	50	-	50	-	-	-	-	50	-
Repair works, Numurkah Multipurpose Centre, Numurkah Rec Res	175	-	175	-	-	-	-	175	-
Community Building, Wunghnu Recreation Reserve	50	-	50	-	-	-	-	50	-
Access Ramp, Multi Purpose Building, Numurkah	200	-	-	-	200	-	-	200	-
<b>Total Buildings</b>	<b>1,580</b>	-	385	575	620	265	-	1,315	-
<b>TOTAL PROPERTY</b>	<b>1,866</b>	-	421	775	670	280	-	1,586	-
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant Replacement, Front end Loader	50	-	50	-	-	-	-	50	-
Small Plant Replacement Program	115	-	115	-	-	-	-	115	-
Light Fleet Vehicles, Replacement	320	-	320	-	-	-	-	320	-
<b>Total Plant, Machinery and Equipment</b>	<b>485</b>	-	485	-	-	-	-	485	-
<b>Computers and Telecommunications</b>									
Information Technology System Improvements	200	-	200	-	-	-	-	200	-
Flood Warning Facilities, Numurkah	180	-	-	-	180	90	-	90	-
<b>Total Computers and Telecommunications</b>	<b>380</b>	-	200	-	180	90	-	290	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>865</b>	-	685	-	180	90	-	775	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Bridges</b>									
Renewal, Louis Hamon Gardens Boardwalk, Numurkah	50	-	50	-	-	-	-	50	-
<b>Total Bridges</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>
<b>Footpaths and Cycleways</b>									
Footpath Renewal Program	50	-	50	-	-	-	-	50	-
Footpath, Russell Street, Numurkah	30	-	-	-	30	-	-	30	-
Footpath, Witt Street, Yarrawonga	100	-	-	-	100	-	-	100	-
<b>Total Footpaths and Cycleways</b>	<b>180</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>-</b>	<b>180</b>	<b>-</b>
<b>Roads</b>									
Urban Dust Suppression Program - Final Sealing	72	-	-	-	72	-	-	72	-
Road Reconstruction, Walsh's Bridge Rd, Kaarimba	625	-	625	-	-	625	-	-	-
Bituminous Reseal program	1,400	-	1,400	-	-	1,200	-	200	-
Sealed Road Shoulder Resheeting Program	200	-	200	-	-	200	-	-	-
Road Reconstruction, Parnell Road, Cobram	710	-	710	-	-	710	-	-	-
Traffic Delineation, Yarrawonga	20	-	-	20	-	-	-	20	-
Disabled Parking Facilities	30	-	-	30	-	-	-	30	-
Road Reconstruction, Naring Road, Naring	600	-	600	-	-	600	-	-	-
Gravel Road Resheeting Program	1,500	-	1,500	-	-	1,000	-	500	-
Road Asphalt Program	200	-	200	-	-	200	-	-	-
Pavement Stabilising Program	400	-	400	-	-	-	-	400	-
Drainage, resheet and temporary seal, Laneway, Yarrawonga	35	-	35	-	-	-	-	35	-
Culvert Guard Fences, Inspection and Renewal Program	75	-	75	-	-	-	-	75	-
J.C.Lowe Oval, Burley Road, Yarrawonga	50	-	-	-	50	-	-	50	-
Traffic Safety Works, Moran Street, Picola	120	-	-	120	-	120	-	-	-
<b>Total Roads</b>	<b>6,037</b>	<b>-</b>	<b>5,745</b>	<b>170</b>	<b>122</b>	<b>4,655</b>	<b>-</b>	<b>1,382</b>	<b>-</b>
<b>Drainage</b>									
Drainage Works, Numurkah	50	-	-	50	-	-	-	50	-
Drainage Improvements, Anchorage Way, Yarrawonga	330	-	-	330	-	-	-	330	-
Retention Basin, Rowe Street, Numurkah	20	-	-	20	-	-	-	20	-
Drainage, Nathalia West, Nathalia	765	-	765	-	-	765	-	-	-
Drainage Investigation and Design, Yarroweyah	30	-	-	-	30	-	-	30	-
Outfall Renewal, Northeast Cobram	70	-	70	-	-	-	-	70	-
<b>Total Drainage</b>	<b>1,265</b>	<b>-</b>	<b>835</b>	<b>400</b>	<b>30</b>	<b>765</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>Recreational, Leisure &amp; Community Facilities</b>									
Renewal Program, Aquatic Facilities	40	-	40	-	-	-	-	40	-
Pools Repainting Program	120	-	120	-	-	-	-	120	-
<b>Total Recreational, Leisure and Community Facilities</b>	<b>160</b>	<b>-</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE (Cont'd.)</b>									
<b>Parks, Open Space and Streetscapes</b>									
Parks Shade Sail Program	35	-	-	-	35	29	-	6	-
Playground Renewal Program	50	-	50	-	-	-	-	50	-
Maple Crescent Park, Numurkah	25	-	-	25	-	2	-	23	-
<b>Total Parks, Open Space and Streetscapes</b>	<b>110</b>	<b>-</b>	<b>50</b>	<b>25</b>	<b>35</b>	<b>31</b>	<b>-</b>	<b>79</b>	<b>-</b>
<b>Pumps</b>									
Drainage Pump Renewal, Nathalia	65	-	65	-	-	-	-	65	-
<b>Total Pumps</b>	<b>65</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65</b>	<b>-</b>
<b>Kerb and Channel</b>									
Kerb and Channel, Blake Street, Nathalia	230	-	230	-	-	-	-	230	-
Kerb and Channel Renewal Program	600	-	600	-	-	600	-	-	-
<b>Total Kerb and Channel</b>	<b>830</b>	<b>-</b>	<b>830</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>230</b>	<b>-</b>
<b>Other Infrastructure</b>									
Moir Shire Christmas Decorations	10	-	-	-	10	-	-	10	-
<b>Total Other Infrastructure</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>8,707</b>	<b>-</b>	<b>7,785</b>	<b>595</b>	<b>327</b>	<b>6,051</b>	<b>-</b>	<b>2,656</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS 2016/17</b>	<b>11,438</b>	<b>-</b>	<b>8,891</b>	<b>1,370</b>	<b>1,177</b>	<b>6,421</b>	<b>-</b>	<b>5,017</b>	<b>-</b>



## 7. Rates and charges

This section presents information about rates and charges which the Act and the Regulations require to be disclosed in the Council's annual budget.

In developing the Strategic Resource Plan (referred to in Section 14.), rates and charges were identified as an important source of revenue, accounting for 61% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The State Government have introduced the *Fair Go Rates System (FGRS)* which sets out the maximum amount councils may increase rates in a year. For 2016/17 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.

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.

In order 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. Garbage, recycling and Environmental levy will also increase by 2.5%. The organic Waste service will not be increased in the 2016/17 year. This will raise total rates and charges for 2016/17 of \$34.12 million.

7.1 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	2015/16 cents/\$CIV	2016/17 cents/\$CIV	Change
General Vacant – rateable residential properties	0.008003	0.0076146	-4.85%
General Building – rateable residential properties	0.004002	0.0038078	-4.85%
Farm Vacant – rateable farm properties	0.004002	0.0038078	-4.85%
Farm Building – rateable farm properties	0.004002	0.0038078	-4.85%
Commercial Vacant - rateable commercial properties	0.008003	0.0076146	-4.85%
Commercial Building - rateable comm properties	0.005602	0.0053302	-4.85%
Industrial Vacant - rateable industrial properties	0.008003	0.0076146	-4.85%
Industrial Building - rateable industrial properties	0.005602	0.0053302	-4.85%
Rural Vacant - rateable rural properties	0.008003	0.0076146	-4.85%
Rural Building - rateable rural properties	0.004002	0.0038078	-4.85%
Rate concession Recreational properties	0.003878	0.0036898	-4.85%
DHS Elderly	0.002031	0.0019324	-4.85%

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

Type or class of land	2015/16 \$'000	2016/17 \$'000	Change
Residential	11,223	11,505	2.50%
Farm	5,317	5,449	2.50%
Commercial	1,925	1,973	2.50%
Industrial	1,033	1,059	2.50%
Rural	1,890	1,938	2.50%
Recreational	2	2	2.53%
DHS Elderly	10	10	2.50%
<b>Total amount to be raised by general rates</b>	<b>21,400</b>	<b>21,936</b>	<b>2.50%</b>

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

Type or class of land	2015/16 Number	2016/17 Number	Change
Residential	10,882	<b>11,062</b>	<b>1.7%</b>
Farm	3,316	<b>3,339</b>	<b>0.7%</b>
Commercial	1,033	<b>1,028</b>	<b>-0.5%</b>
Industrial	111	<b>107</b>	<b>-3.6%</b>
Rural	1,707	<b>1,699</b>	<b>-0.5%</b>
Recreational	1	<b>1</b>	<b>0.0%</b>
DHS Elderly	62	<b>62</b>	<b>0.0%</b>
<b>Total number of assessments</b>	<b>17,112</b>	<b>17,298</b>	<b>1.1%</b>

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

7.5 The estimated total value of each type or class of land, and the estimated total value of land.

Type or class of land	2015/16 \$'000	2016/17 \$'000	Change
Residential	2,673,763	2,818,346	5.41%
Farm	1,331,433	1,465,724	10.09%
Commercial	346,553	369,210	6.54%
Industrial	183,229	203,085	10.84%
Rural	458,243	476,530	3.99%
Recreational	407	407	0.00%
DHS Elderly	5,022	5,193	3.41%
<b>Total value of land</b>	<b>4,998,650</b>	<b>5,338,495</b>	<b>6.80%</b>

7.6 The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2015/16 \$	Per Rateable Property 2016/17 \$	Change
Municipal	317.85	<b>325.80</b>	<b>2.5%</b>

7.7 The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2015/16 \$'000	2016/17 \$'000	Change
Municipal	5,100	<b>5,246</b>	<b>2.9%</b>

7.8 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 2015/16 \$	Per Rateable Property 2016/17 \$	Change
Garbage Service	102.60	<b>105.20</b>	<b>2.5%</b>
Recycling Service	92.50	<b>94.80</b>	<b>2.5%</b>
Organic Waste Service	97.20	<b>97.20</b>	<b>0.0%</b>
Environmental Levy	214.75	<b>220.10</b>	<b>2.5%</b>
<b>Total</b>	<b>507.05</b>	<b>517.30</b>	<b>2.0%</b>

7.9 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	2015/16 \$'000	2016/17 \$'000	Change
Garbage Service	1,327	1,366	3.00%
Recycling Service	1,159	1,194	2.95%
Environmental Levy	3,445	3,544	2.86%
Organic Waste Service	762	764	0.36%
<b>Total</b>	<b>6,693</b>	<b>6,868</b>	<b>2.62%</b>

7.10 The estimated total amount to be raised by all rates compared with the previous financial year which includes estimates for supplementary rates.

	2015/16 \$'000	2016/17 \$'000	Change
General rates	21,477	22,062	2.7%
Municipal charge	5,100	5,246	2.9%
Service rates and charges	6,693	6,868	2.6%
<b>Total Rates and charges</b>	<b>33,270</b>	<b>34,176</b>	<b>2.7%</b>

7.11 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 in use of land such that rateable land becomes non-rateable land and vice versa
- Changes in use of land such that residential land becomes business land and vice versa.

## Differential rates

### 7.2. Rates to be levied

A general rate of 0.76146% (0.0076146 cents in the dollar of CIV) for all rateable General Vacant  
A general rate of 0.38078% (0.0038078 cents in the dollar of CIV) for all rateable General Building  
A general rate of 0.38078% (0.0038078 cents in the dollar of CIV) for all rateable Farm Vacant  
A general rate of 0.38078% (0.0038078 cents in the dollar of CIV) for all rateable Farm Building  
A general rate of 0.76146% (0.0076146 cents in the dollar of CIV) for all rateable Commercial Vacant  
A general rate of 0.53302% (0.0053302 cents in the dollar of CIV) for all rateable Commercial Building  
A general rate of 0.76146% (0.0076146 cents in the dollar of CIV) for all rateable Industrial Vacant  
A general rate of 0.53302% (0.0053302 cents in the dollar of CIV) for all rateable Industrial Building  
A general rate of 0.76146% (0.0076146 cents in the dollar of CIV) for all rateable Rural Vacant  
A general rate of 0.38078% (0.0038078 cents in the dollar of CIV) for all rateable Rural Building  
A general rate of 0.36898% (0.0036898 cents in the dollar of CIV) for all rateable cultural and recreational  
A general rate of 0.19324% (0.0019324 cents in the dollar of CIV) for all rateable DHS Elderly

Each differential rate (Table 7.1) will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant percentages indicated above. These rates may change after the 2016 valuations are received, to avoid the council exceeding the rate cap.

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

### **7.3. General Rates**

7.3.1 A general rate be declared in respect of the 2016/17 Financial Year.

7.3.2 It be further declared that the general rate be raised by the application of differential rates.

7.3.3 A differential rate be respectively declared for rateable land having the respective characteristics specified below, which characteristics will form the criteria for each differential rate so declared:

#### **7.3.3.1 General Vacant Land**

Any land:

7.3.3.1.1 on which no building designed or adapted for human occupation is erected; and

7.3.3.1.2 which does not have the characteristics of:

7.3.3.1.2.1 Farm Vacant Land

7.3.3.1.2.2 Commercial Vacant Land

7.3.3.1.2.3 Industrial Vacant Land or

7.3.3.1.2.4 Rural Residential Vacant Land

#### **7.3.3.2 General Building Land**

Any land:

7.3.3.2.1 on which a building designed or adapted for human occupation is erected; and

7.3.3.2.2 which does not have the characteristics of:

7.3.3.2.2.1 Farm Building Land

7.3.3.2.2.2 Commercial Building Land

7.3.3.2.2.3 Industrial Building Land or

7.3.3.2.2.4 Rural Residential Building Land.

#### **7.3.3.2(A) DHS Elderly**

Any land:

7.3.3.2(A).1 on which a building designed or adapted for human occupation is erected and has been made available by the Department of Human Services for occupancy by elderly persons as determined by the department

7.3.3.2(A).2 which does not have the characteristics of:

7.3.3.2(A).2.1 Farm Building Land

7.3.3.2(A).2.2 Commercial Building Land

7.3.3.2(A).2.3 Industrial Building Land or

7.3.3.2(A).2.4 Rural Residential Building Land

#### **7.3.3.3 Farm Vacant Land**

Any land:

7.3.3.3.1 on which no building designed or adapted for human occupation is erected

7.3.3.3.2 is "Farm land" within the meaning of section 3(1) of the Valuation of Land Act 1960.

#### **7.3.3.4 Farm Building Land**

Any land:

7.3.3.4.1 on which a building designed or adapted for human occupation is erected

7.3.3.4.2 is "Farm land" within the meaning of section 3(1) of the Valuation of Land Act 1960.

#### **7.3.3.5 Commercial Vacant Land**

Any land:

7.3.3.5.1 on which no building designed or adapted for human occupation is erected

7.3.3.5.2 which is, by reason of its zoning under the Moira Planning Scheme, capable of being used primarily for commercial purposes

7.3.3.5.3 does not have the characteristics of:

7.3.3.5.3.1 Farm Vacant Land

7.3.3.5.3.2 General Vacant Land

7.3.3.5.3.3 Industrial Vacant Land or

7.3.3.5.3.4 Rural Residential Vacant Land

#### **7.3.3.6 Commercial Building Land**

Any land:

7.3.3.6.1 on which a building designed or adapted for human occupation is erected;

7.3.3.6.2 which is used primarily for commercial purposes; and

7.3.3.6.3 does not have the characteristics of:

7.3.3.6.3.1 Farm Building Land

7.3.3.6.3.2 General Building Land

7.3.3.6.3.3 Industrial Building Land or

7.3.3.6.3.4 Rural Residential Building Land.

#### **7.3.3.7 Industrial Vacant Land**

Any land:

7.3.3.7.1 on which no building designed or adapted for human occupation is erected;

7.3.3.7.2 which is, by reason of its zoning under the Moira Planning Scheme, capable of being used primarily for industrial purposes; and

7.3.3.7.3 does not have the characteristics of:

7.3.3.7.3.1 Farm Vacant Land

7.3.3.7.3.2 Commercial Vacant Land

7.3.3.7.3.3 General Vacant Land or

7.3.3.7.3.4 Rural Residential Vacant Land.

#### **7.3.3.8 Industrial Building Land**

Any land:

7.3.3.8.1 on which a building designed or adapted for human occupation has been erected;

7.3.3.8.2 which is used primarily for industrial purposes; and

7.3.3.8.3 does not have the characteristics of:

7.3.3.8.3.1 Farm Building Land

7.3.3.8.3.2 Commercial Building Land

7.3.3.8.3.3 General Building Land or

7.3.3.8.3.4 Rural Residential Building Land.

#### **7.3.3.9 Rural Vacant Land**

Any land:

7.3.3.9.1 which is more than two (2) and less than 10 hectares in area

7.3.3.9.2 which is located within a Rural Residential Zone or zones under the Moira Planning Scheme

7.3.3.9.3 on which no building designed or adapted for human occupation is erected

7.3.3.9.4 which is used by a primary production business that:

7.3.3.9.4.1 does not have a significant and substantial commercial purpose or character

7.3.3.9.4.2 does not seek to make a profit on a continuous or repetitive basis from its activities on the land

7.3.3.9.4.3 is not making a profit from its activities on the land or does not have a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating

### **7.3.3.10 Rural Building Land**

Any land:

7.3.3.10.1 which is more than two (2) and less than 10 hectares in area;

7.3.3.10.2 which is located within a Rural Residential Zone or Zones under the Moira Planning Scheme;

7.3.3.10.3 on which a building designed or adapted for human occupation is erected; and

7.3.3.10.4 which is used by a primary production business that:

7.3.3.10.4.1 does not have a significant and substantial commercial purpose or character;

7.3.3.10.4.2 does not seek to make a profit on a continuous and repetitive basis from its activities on the land; and

7.3.3.10.4.3 is not making a profit from its activities on the land or does not have a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

**7.4** the respective uses and levels of each differential rate in relation to those respective types or classes of land be those described in the Schedule to this Resolution; and

7.4.1 the relevant

(a) uses of

(b) geographical locations of

(c) planning scheme zonings of

(d) types of buildings on the respective types or classes of land be those identified in the Schedule to this Resolution

**7.5** In accordance with section 4(1) of the Cultural and Recreational Lands Act 1963, the amount of rates payable in respect of each rateable land to which the Act applies be determined by multiplying the Capital Improved Value and that rateable land by the applicable Cultural and recreational cents in the dollar rate.

### **7.6 Municipal Charge**

7.6.1 A municipal charge be declared in respect of the 2016/17 Financial Year.

7.6.2 The municipal charge be declared for the purpose of covering some of the administrative costs of Council.

7.6.3 The municipal charge be in the sum of \$325.80 for each rateable land (or part) in respect of which a municipal charge may be levied.

7.6.4 It be confirmed that the municipal charge is declared in respect of all rateable land within the municipal district in respect of which a municipal charge may be levied.

### **7.7. Annual Service Charge**

7.7.1 An annual service charge be declared in respect of the 2016/17 Financial Year.

7.7.2 The annual service charge be declared for the collection and disposal of refuse from land.

7.7.3 The annual service charge be in the sum of, and be based on the criteria, set out below:

- 7.7.3.1 \$105.20 per annum for each rateable land to which a domestic waste collection service is available;
- 7.7.3.2 \$94.80 per annum for each rateable land to which a recyclables collection service is available;
- 7.7.3.3 \$97.20 per annum for each rateable land to which an organic waste collection service is available; and
- 7.7.3.4 \$220.10 per annum Environmental Levy for each rateable land from which there is capable of being generated waste , which can be deposited by a ratepayer or resident at a landfill or waste transfer or disposal facility; except where:
  - 7.7.3.4.1 rateable land that is 'farm land' within the meaning of s 3(1) of the Valuation of Land Act 1960 and is a 'single farm enterprise' within the meaning of section 159(4) of the Local Government Act 1989;

## **7.8 Rebates & Concessions**

7.8.1 It be recorded that Council grants to each owner of rateable land who is an "eligible recipient" within the meaning of the State Concessions Act 1986 a rebate of \$218.30 per annum in respect of each rateable land owned by him or her.

7.8 The rebate described in paragraph 7.8.1 be granted.

## **7.9 Incentives**

No incentive be declared for early payment of the general rates, municipal charge and annual service charge previously declared.

## **7.10 Payment**

All rates and charges to be paid in four instalments, in accordance with Section 167(1) and (2) of the *Local Government Act 1989*.

## **7.11 Consequential**

7.11.1 It be confirmed that, subject to sections 171 and 172 of the *Local Government Act 1989*, Council will require a person to pay interest on any rates and charges which:

- 7.11.1.1 that person is liable to pay;
- 7.11.1.2 have not been paid by the date specified for their payment.

7.11.2 The Team Leader Revenue be authorised to levy and recover the general rates, municipal charge and annual service charges in accordance with the *Local Government Act 1989*.

## **7.12 User Fees and Charges**

The 2016/17 User Fees and Charges schedule as adopted by Council detailed in Appendix A.

## **SCHEDULE**

### **General Vacant Land**

#### **Objective**

To encourage the development of land and ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

Nil.



## **SCHEDULE**

### **General Building Land**

#### **Objective**

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the -

1. Construction and maintenance of public infrastructure;
2. Development and provision of health and community services;
3. Provision of general support services.

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2015/2016 financial year.

## **SCHEDULE**

### **Farm Vacant Land**

#### **Objective**

To encourage the development of land for farming purposes and ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

Nil

## **SCHEDULE**

### **Farm Building Land**

#### **Objective**

To encourage the pursuit of farming activities and ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the -

1. Construction and maintenance of public infrastructure;
2. Development and provision of health and community services;
3. Provision of general support services.

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2015/2016 financial year.

## **SCHEDULE**

### **Commercial Vacant Land**

#### **Objective**

To encourage the development of land for commercial purposes and ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the -

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

Nil

## **SCHEDULE**

### **Commercial Building Land**

#### **Objective**

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the -

1. Construction and maintenance of public infrastructure;
2. Development and provision of health and community services;
3. Provision of general support services.

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2015/2016 financial year.

## **SCHEDULE**

### **Industrial Vacant Land**

#### **Objective**

To encourage the development of land for industrial purposes and ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the -

1. Construction and maintenance of public infrastructure;
2. Development and provision of health and community services;
3. Provision of general support services;
4. Provision of economic development services

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

Nil

## **SCHEDULE**

### **Industrial Building Land**

#### **Objective**

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the -

1. Construction and maintenance of public infrastructure;
2. Development and provision of health and community services;
3. Provision of general support services.

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2015/2016 financial year.

## **SCHEDULE**

### **Rural Vacant Land**

#### **Objective**

To encourage the development of land and ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the -

1. Construction and maintenance of public infrastructure;
2. Development and provision of health and community services;
3. Provision of general support services.

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

Nil



## **SCHEDULE**

### **Rural Building Land**

#### **Objective**

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the -

1. Construction and maintenance of public infrastructure;
2. Development and provision of health and community services;
3. Provision of general support services.

#### **Types and Classes**

Rateable land having the relevant characteristics described in the Resolution of Council.

#### **Use and Level of Differential Rate**

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

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### **Geographic Location**

Wherever located within the municipal district.

#### **Use of Land**

Any use permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning**

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

#### **Types of Buildings**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2015/2016 financial year.

## Budget Analysis

The following reports provide detailed analysis to support and explain the budget reports in the previous section.

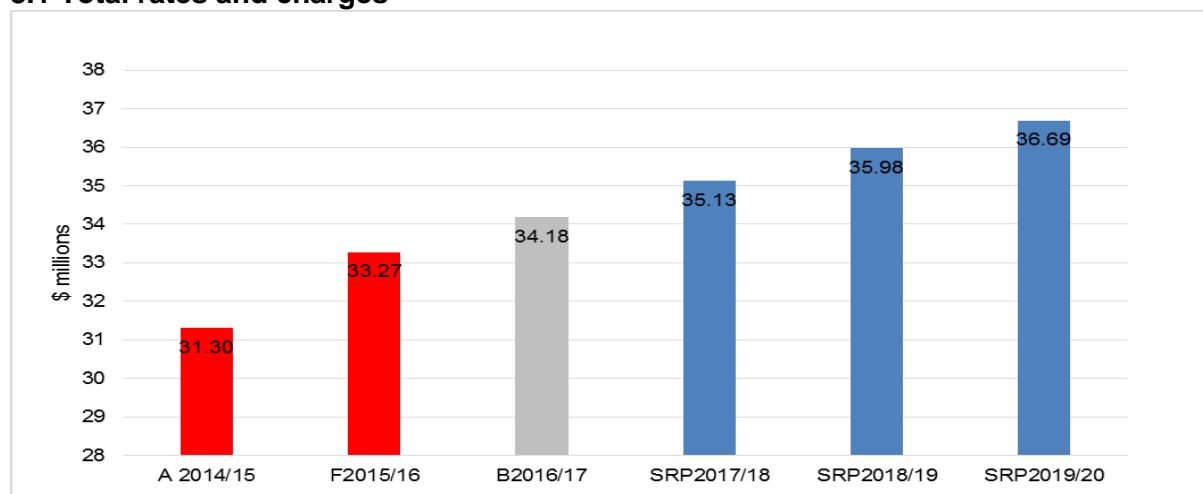
This section includes the following analysis and information:

- 8 Summary of financial position
- 9 Budget influences
- 10 Analysis of operating budget
- 11 Analysis of budgeted cash position
- 12 Analysis of capital budget
- 13 Analysis of budgeted financial position

## 8. Summary of financial position

Council has prepared a Budget for the 2016/17 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

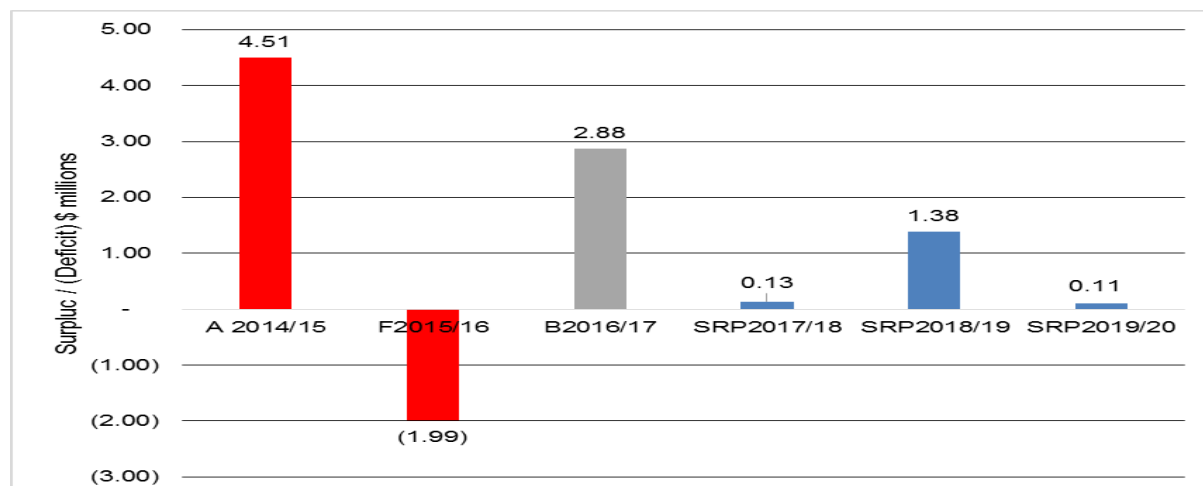
### 8.1 Total rates and charges



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

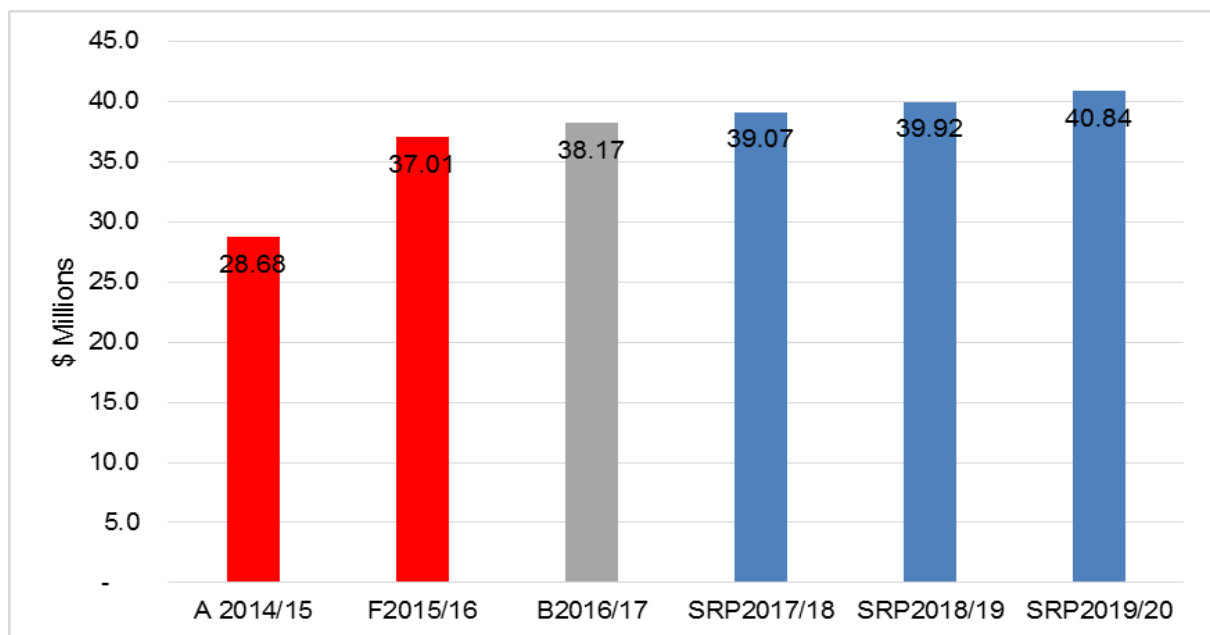
It is proposed that the average rate increase by 2.5% for the 2016/17 year, raising total rates of \$34.18 million, including \$0.08 million generated from supplementary rates. This rate increase is in line with rate cap set by the Minister for Local Government. (The rate increase for the 2015/16 year was 4.0%). Refer also Section 7 for more information.

### 8.2 Operating result



The expected operating result for the 2016/17 year is a surplus of \$2.88 million, which is an increase of \$4.87 million over 2015/16. The improved operating result is due mainly to recognising 50% of the 2015/16 Financial Assistance Grant in the 2014/15 financial year. (The forecast operating result for the 2015/16 year is a deficit of \$1.99 million). Refer also Section 10 for more information.

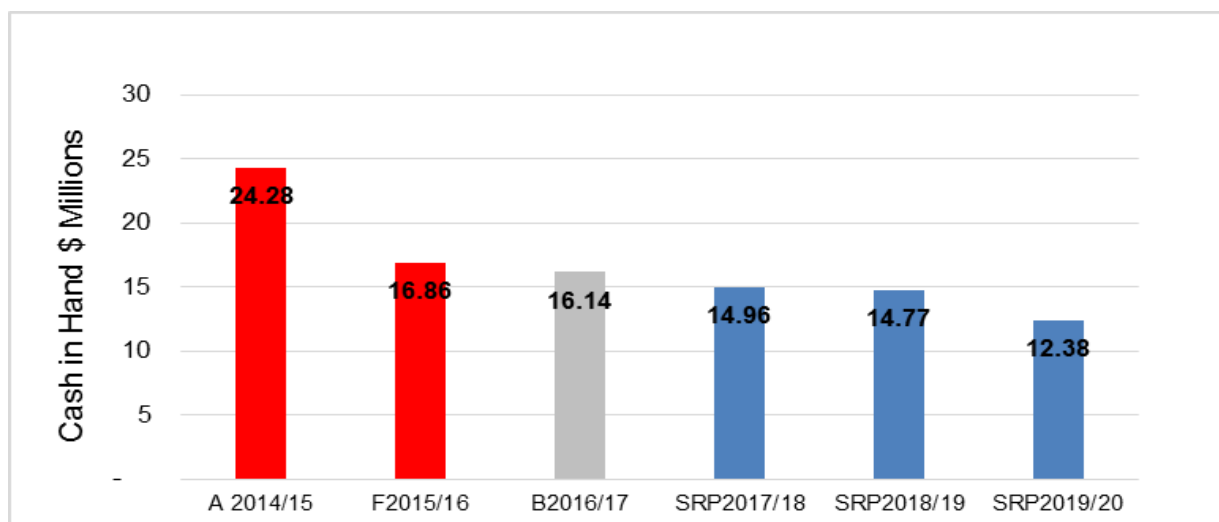
### 8.3 Services



The net cost of services delivered to the community for the 2016/17 year is expected to be \$38.17 million which is an increase of \$1.16 million over 2015/16. For the 2016/17 year, service levels have been maintained with limited new initiatives proposed. (The forecast net cost for the 2015/16 year is \$37.01 million).

Refer Section 2 for a list of services.

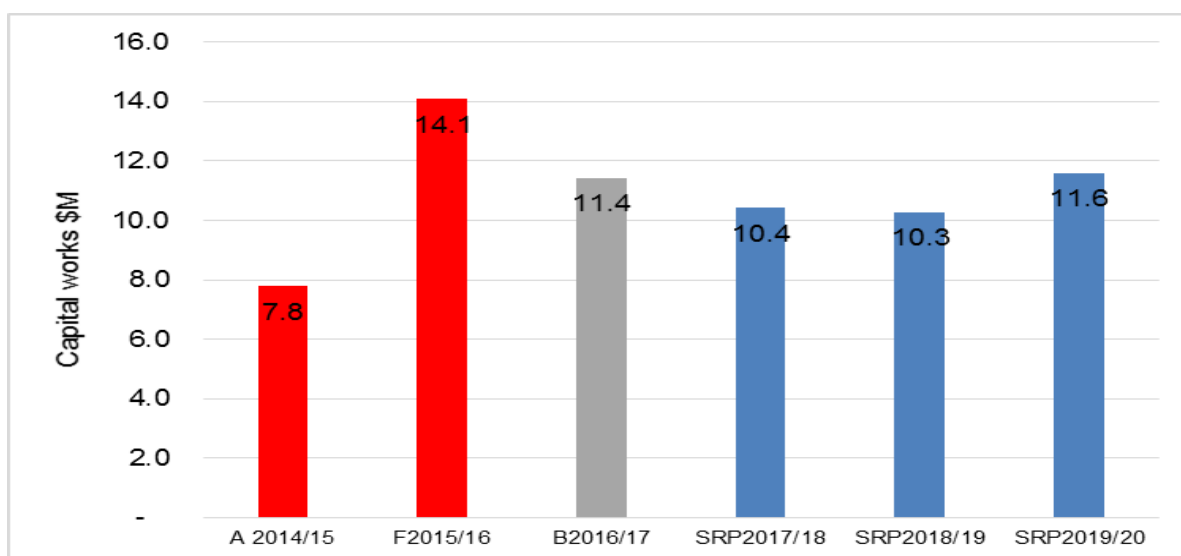
### 8.4 Cash and investments



Cash and investments are expected to decrease by \$0.72 million during the year to \$16.14 million as at 30 June 2017. The reduction in cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$16.86 million as at 30 June 2016).

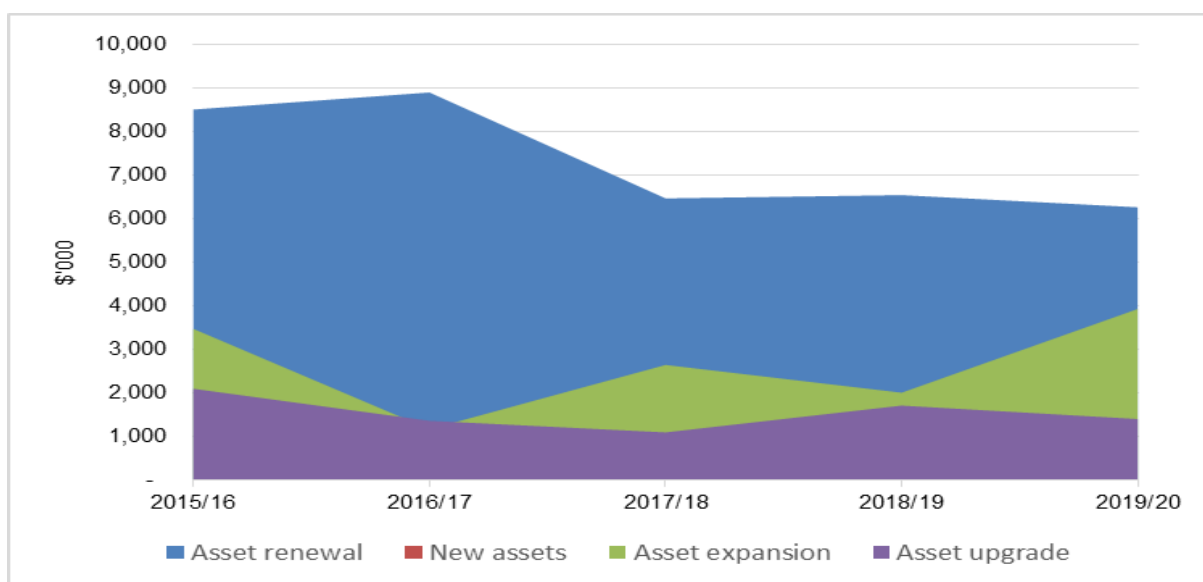
Refer also Section 3.4 for the Statement of Cash Flows and Section 11 for an analysis of the cash position.

## 8.5 Capital works



The capital works program for the 2016/17 year is expected to be \$11.44 million with no forecast of projects which will be carried forward from the 2015/16 year. Of the \$11.44 million of capital funding required, \$6.28 million will come from external grants with the balance of \$5.16 million from Council cash. The Council cash amount comprises asset sales (\$0.01 million), cash held at the start of the year (\$16.86 million) and cash generated through operations in the 2016/17 financial year (\$12.29 million). The capital expenditure program has been set and prioritised based on a rigorous process of consultation that has enabled Council to assess needs and develop sound business cases for each project

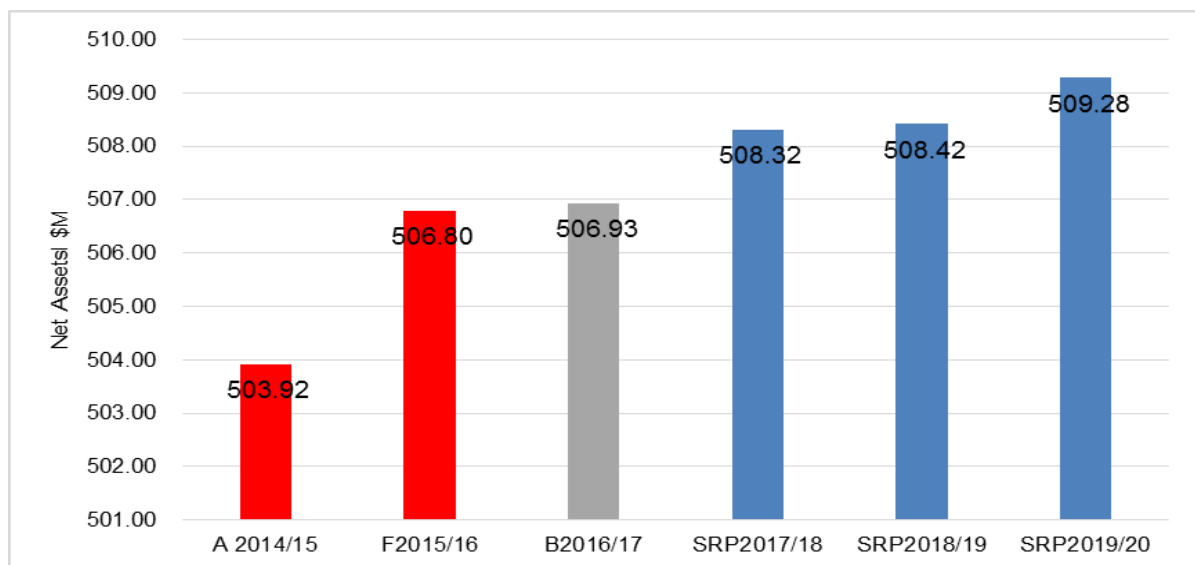
The graph below sets out the required and actual asset renewal over the life of the current Strategic Resource Plan and the renewal backlog.



The asset renewal program has been increased to \$8.891 million in the 2016/17 year which will lead to a reduction in the backlog to \$2.04 million. However over the rest of the four year period, it is expected to increase as funds are directed toward new asset projects with the backlog expected to climb to \$6.61 million at the end of the 2019/20 year.

Refer also Section 3.5 for the Statement of Capital Works and Section 12 for an analysis of the capital budget.

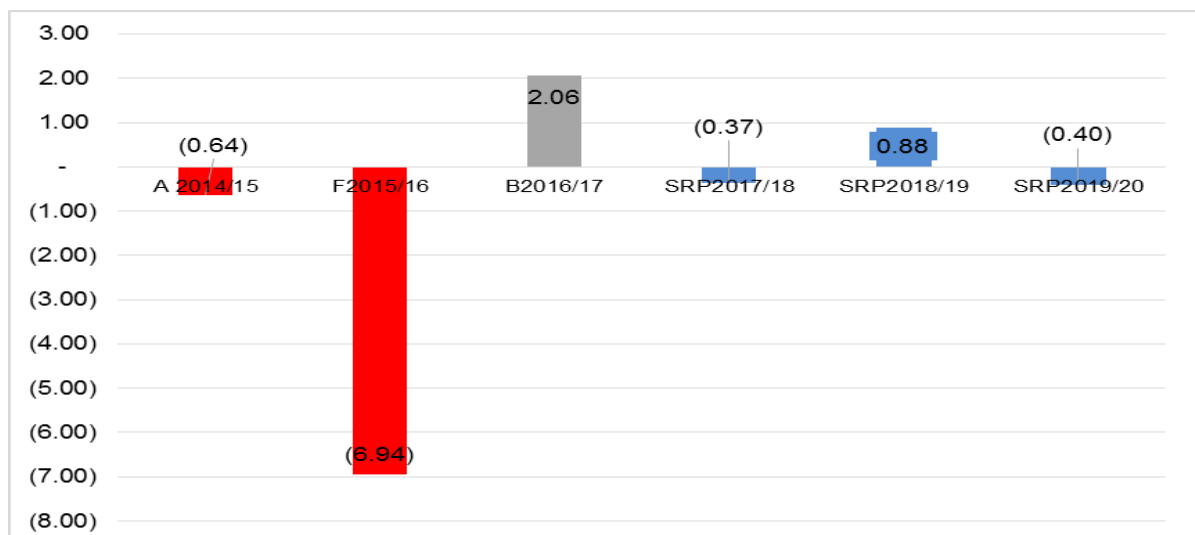
## 8.6 Financial position (Net worth)



The financial position is expected to improve with net assets (net worth) to increase by \$0.13 million to \$506.93 million although net current assets (working capital) will reduce by \$0.46 million to \$12.42 million as at 30 June 2017. (Net assets is forecast to be \$506.80 million as at 30 June 2016).

Refer also Section 3.2 for the Balance Sheet and Section 13 for an analysis of the budgeted financial position.

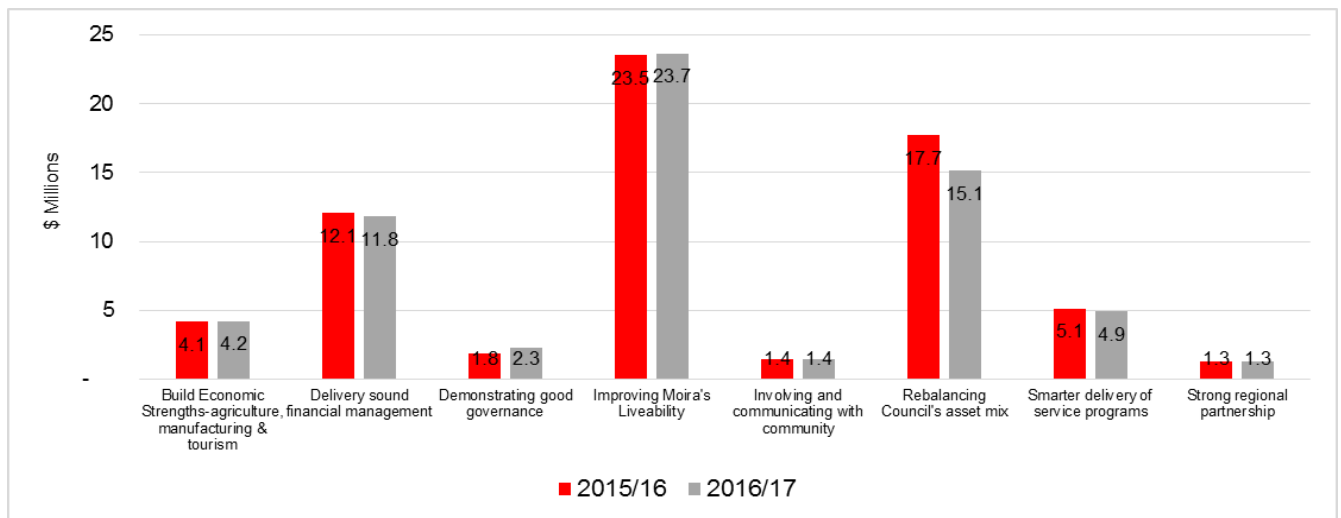
## 8.7 Financial sustainability



A high level Strategic Resource Plan for the years 2017/18 to 2019/20 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows a \$2.06 million surplus in the 2016/17 year followed by a period of fluctuating results over the remaining three year period.

Refer Section 14 for more information on the Strategic Resource Plan.

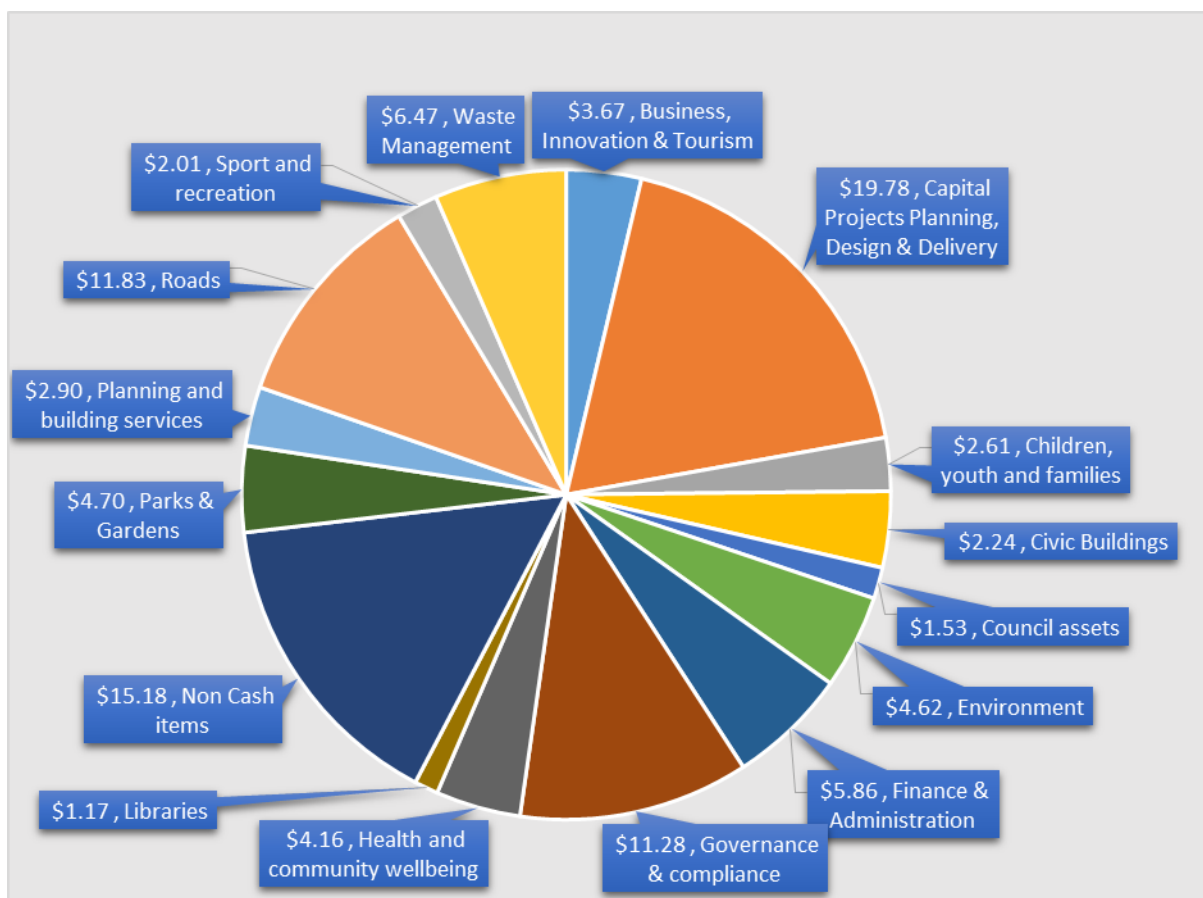
## 8.8 Strategic objectives



The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2016/17 year.

The services that contribute to these objectives are set out in Section 2.

## 8.9 Council expenditure allocations



The chart on the previous page provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends. Council overheads, governance costs and administrative costs are allocated to our external facing services using an internal overhead allocation model.



## 9. Budget influences

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

### 9.1 Snapshot of Moira Shire Council

Moira Shire is located in the Hume region of Victoria and stretches across 4,045 square kilometres from Bundalong in the east to the Barmah National Park to the west. Our northern boundary is defined by the Murray River and our south-west, southern and south east regions share boundaries with the municipalities of Campaspe, Greater Shepparton, Benalla, Wangaratta and Indigo. Moira is centrally located to the regional cities of Shepparton, Wangaratta and Albury-Wodonga.

Moira Shire includes four major towns; Cobram, Nathalia, Numurkah and Yarrawonga and 17 smaller communities: Barmah, Bearii, Bundalong, Invergordon, Katamatite, Katunga, Koonoomoo, Lake Rowan, Peechelba, Picola, St James, Strathmerton, Tungamah, Waaia, Wilby, Wunghnu and Yarroweiah.

There is no single dominant major town within the Shire and importantly, each major town has a unique combination of economic and liveability advantages.

#### Our Community

Moira Shire's current population of 28,833 people

- 49.7% are male and 50.3% are female. Aboriginal and Torres Strait Islander people make up 1.4% of the population.
- 85% of people were born in Australia, which is considerably higher than the state and national result. 79.1% of people had both parents born in Australia and 12.6% of people had both parents born overseas.
- 90% of people speak only English at home, with Italian, Arabic and Indo-Aryan (eg Punjabi) the most common non-English languages.
- The median age of Moira's population is 44 years, which is higher than the state and national median of 37 years. Children aged 0 - 14 years make up 19.3% of the population and people aged 65 years and over made up 21.6% of the population.

#### Our Economy

- Moira Shire's food processing sector, comprising principally dairy products (output \$632m) and meat processing (output \$115m), is the largest sector based on output in the Shire. Food processing also includes significant output in oils and fats (output \$43m), fruit and vegetable products (output \$14m), wine (output \$8m) and other food products (output \$29m).
- Moira Shire is home to major manufacturers including Murray-Goulburn Co-operative, Bega Cheese plant in Strathmerton, Graincorp Oilseeds in Numurkah and Ryan's Meat in Nathalia.
- Agricultural land use accounts for approximately 71% of the total land area, divided equally between irrigated and dry-land production. In June 2013, there were 11,832 local jobs in Moira Shire, with 12,934 employed residents. A total of 3,128 businesses were registered in the Shire across all industries.
- Tourism is the seventh largest contributor to economic output in the municipality generating an estimated \$90 million for the local community, including approximately 510 jobs, or about 5.6% of Moira Shire's workforce.
- The Moira Shire community is serviced by local hospitals in each of the major towns along with a wide range of medical and allied health service providers. As a result health services are an important sector within and for the local community.

## **Budget implications**

As a result of Moira Shire Council's demographic and geographic profile there are a number of budget implications in the short and long term as follows:

- Moira Shire's widely dispersed population, relatively low growth and aging demographic are driving higher costs to deliver equivalent Council services
- Moira's population dispersion adds significantly to costs with service delivery replicated in multiple locations.
- Moira Shire residents' capacity to pay is amongst the lowest of all Victorian Councils, and also compared with peer Councils.
- Moira Shire is drawing on the community's capacity to pay at a relatively higher rate than other Councils.
- Additional income from tourism and shoppers is relatively lower than for peer Councils.

## **9.2 External influences**

- Consumer Price Index (CPI) increases on goods and services of 1.7% through the year to December quarter 2015 (ABS release 28 January 2015). State-wide CPI is forecast to be 2.5% for the 2016/17 year (Victorian Budget Papers 2015/16).
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2015 was 1.7% (ABS release 13 August 2015). The wages price index in Victoria is projected to be 3.25% per annum in 2016/17 and the subsequent two years (Victorian Budget Papers 2015/16).

## **9.3 Internal influences**

As well as external influences, there are internal influences which are expected to have an impact on the preparation of the 2016/17 Budget. These matters have arisen from events occurring in the 2015/16 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2016/17 year. These matters and their financial impact are set out below:

- Council must renegotiate a new Enterprise Bargaining Agreement for commencement on 1 July 2016, with the resulting decision uncertain.
- Delays and savings in backfilling vacant employee positions in 2015/16 will result in a higher % increase in wages in 2016/17.

## **9.4 Budget principles**

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be increased in line with CPI or market levels.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2015/16 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- Salaries and wages to be increased in line with rate capping.
- Contract labour to be minimised.
- New initiatives or employee proposals to be justified through a business case.
- Real savings in expenditure and increases in revenue identified in 2015/16 to be preserved
- Operating revenues and expenses arising from completed 2015/16 capital projects to be included.

## **9.5 Long term strategies**

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2016/17 to 2019/20 (Section 14.), Rating Information (Section 15.) and Other Long Term Strategies (Section 16.) including borrowings, infrastructure and service delivery.

## 10. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2016/17 year.

### 10.1 Budgeted income statement

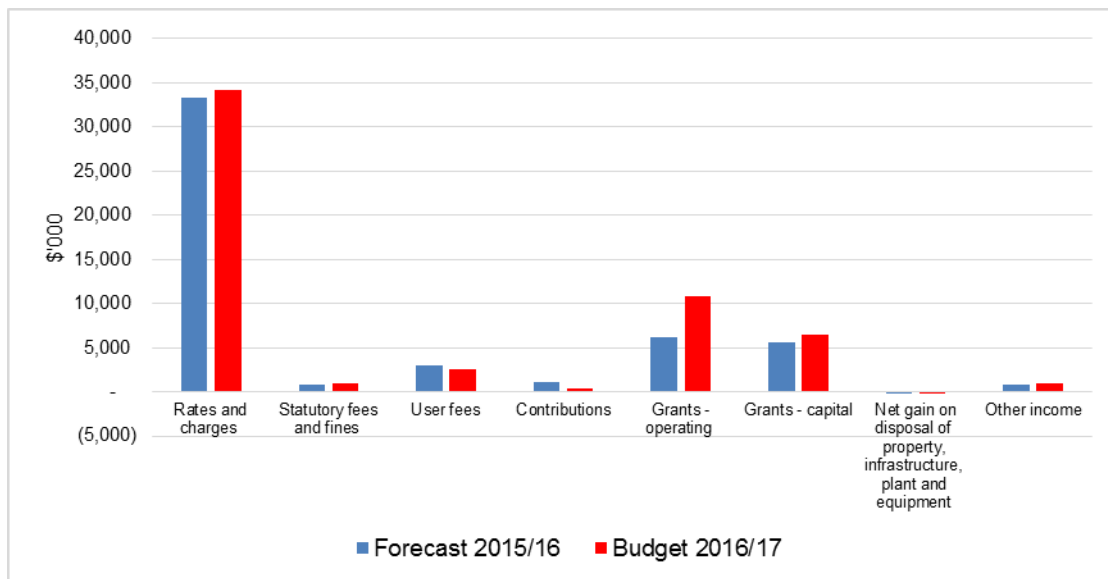
	Ref	Forecast 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Total income	10.2	50,647	55,878	5,231
Total expenses	10.3	(52,634)	(53,001)	(367)
<b>Surplus (deficit) for the year</b>	-	<b>(1,987)</b>	<b>2,877</b>	<b>4,864</b>
Grants – capital non-recurrent	10.2.6	(3,887)	(521)	3,366
Contributions - non-monetary assets	-	(200)	(200)	-
Capital contributions - Other sources	10.2.4	(870)	(101)	769
<b>Adjusted underlying surplus (deficit)</b>	<b>10.1.1</b>	<b>(6,944)</b>	<b>2,055</b>	<b>8,999</b>

#### 10.1.1 Adjusted underlying surplus (\$8.99 million increase)

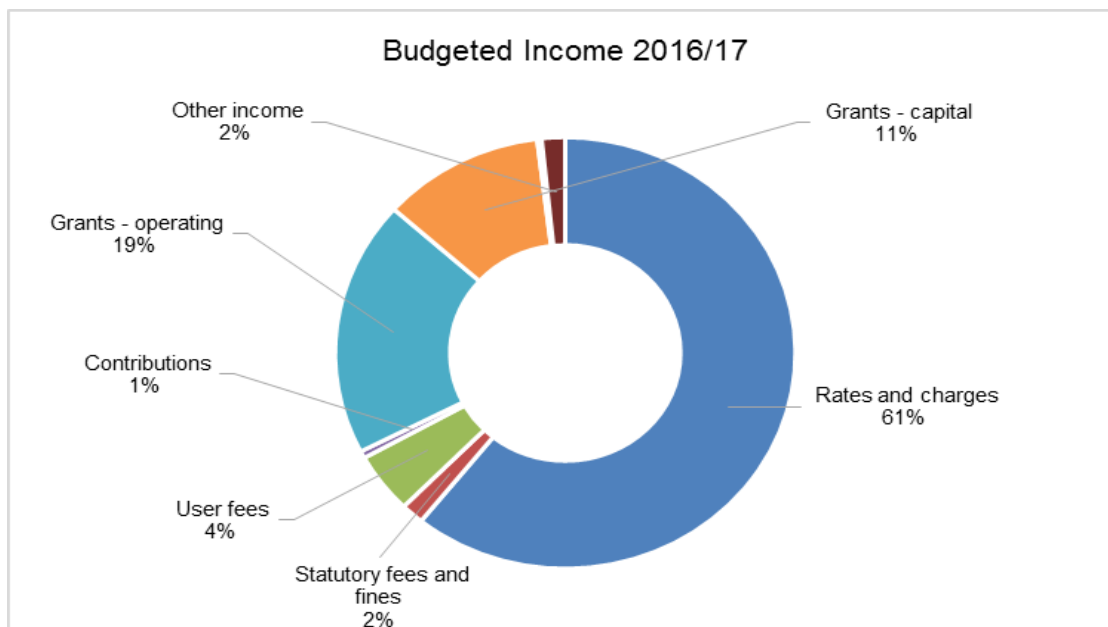
The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2016/17 year is a surplus of \$2.06 million which is an increase of \$8.99 million from the 2015/16 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

### 10.2 Income

Income Types	Ref	Forecast 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Rates and charges	10.2.1	33,270	34,176	906
Statutory fees and fines	10.2.2	871	903	32
User fees	10.2.3	2,915	2,542	(373)
Contributions	10.2.4	1,070	301	(769)
Grants - operating	5.1.1	6,163	10,782	4,619
Grants - capital	5.1.2	5,552	6,421	869
Net gain on disposal of property, infrastructure, plant and equipment	10.2.5	(64)	(174)	(110)
Other income	10.2.6	870	927	57
<b>Total income</b>	-	<b>50,647</b>	<b>55,878</b>	<b>5,231</b>



Source: Section 3



### 10.2.1 Rates and charges (\$0.91 million increase)

It is proposed that income raised by all rates and charges be increased by 2.5% or \$0.91 million over 2015/16 to \$34.18 million, including a forecast for supplementary rates of \$0.08 million in 2016/17. This includes increases in general rates, municipal charge, environmental levy, kerbside waste charge and recycling waste charge of 2.5%. It is proposed that the organic waste charge remains unchanged from 2015/16.

Section 7 – Rates and Charges - includes a more detailed analysis of the rates and charges to be levied for 2016/17 and the rates and charges information specifically required by the Regulations.

### 10.2.2 Statutory fees and fines (\$0.03 million increase)

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are forecast to increase by 3.5% or \$0.03 million compared to 2015/16.

A detailed listing of statutory fees is included in Appendix A.

### **10.2.3 User fees (\$0.37 million decrease)**

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities and the provision of human services such as family day care and home help services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels.

User charges are projected to decrease by 12.8% or \$0.37 million over 2015/16. The main area contributing to the decrease is income generated by Section 86 committees (\$0.22 million) due to the impact of the closure of Cobram and Yarrawonga saleyard committees (a corresponding reduction in expenditure is also budgeted). Council has also anticipated a reduction in recovery of legal costs (\$0.11 million) which is in line a budgeted reduction in costs incurred. In addition, Council plans to increase user charges for all areas by an average of 3.0% over the budget period to maintain parity between user charges and the costs of service delivery.

A detailed listing of fees and charges is included in Appendix A.

### **10.2.4 Contributions - monetary (\$0.77 million decrease)**

Contributions relate to monies paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development.

Contributions are projected to decrease by \$0.77 million or 71.8% compared to 2015/16 due mainly to the completion of a number of major infrastructure projects within the municipality during the 2015/16 year.

### **10.2.5 Net gain on disposal of property, infrastructure, plant and equipment (\$0.11 million decrease)**

Proceeds from the disposal of Council assets are forecast to be \$0.11 million for 2016/17 and relate mainly to the planned sale of industrial land (\$0.10 million). The written down value of assets sold is forecast to be \$0.84 million.

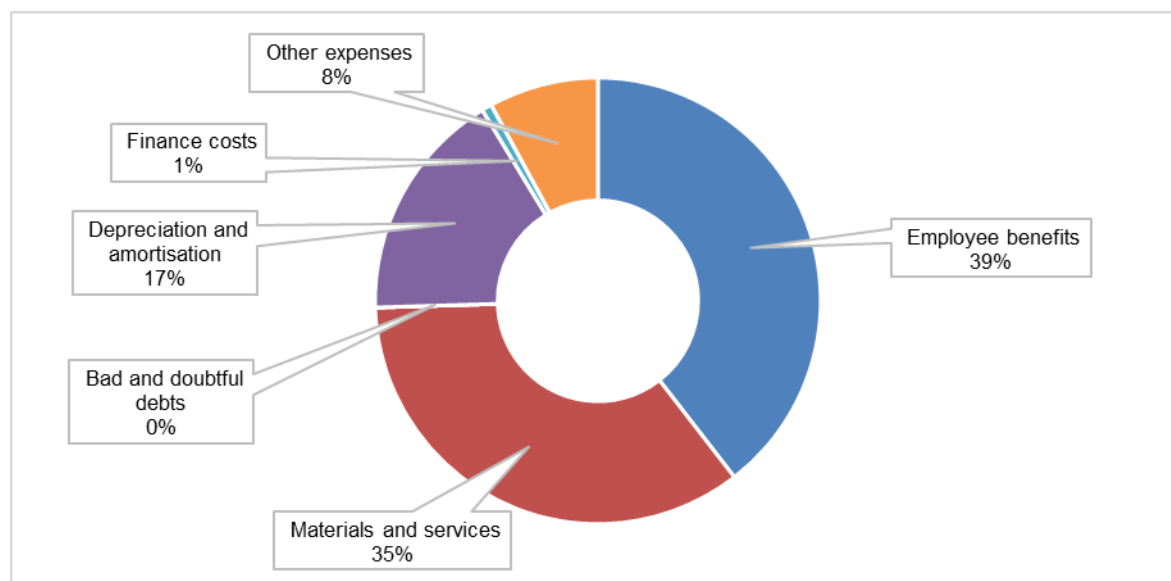
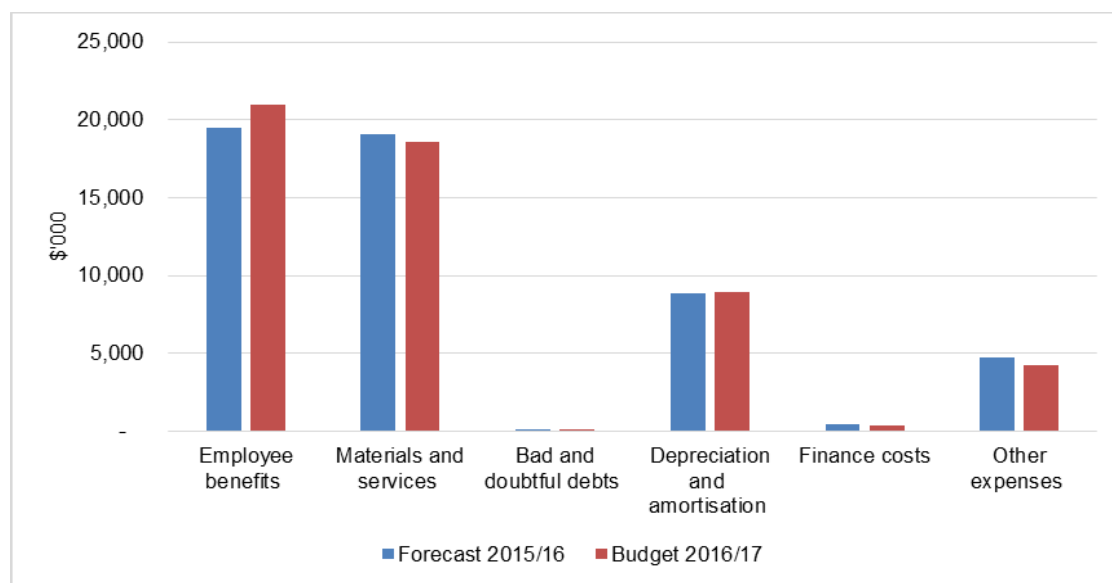
### **10.2.6 Other income (\$0.06 million increase)**

Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and rate arrears.

Other income is forecast to increase by 6.6% or \$0.06 million compared to 2015/16. The increase is due mainly to an increased payment from the State Revenue Office for the purchase of valuation data (\$0.13 million) offset by reduced income from the sale of recyclables (\$0.05 million) as a result of lower metal prices.

### 10.3 Expenses

Expense Types	Ref	Forecast 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Employee benefits	10.3.1	19,454	20,938	1,484
Materials and services	10.3.2	19,087	18,558	(529)
Bad and doubtful debts	10.3.3	5	3	(2)
Depreciation and amortisation	10.3.4	8,886	8,900	14
Finance costs	10.3.5	465	391	(74)
Other expenses	10.3.6	4,737	4,211	(526)
<b>Total expenses</b>	<b>-</b>	<b>52,634</b>	<b>53,001</b>	<b>367</b>



Source: Section 3

### 10.3.1 Employee costs (\$1.48 million increase)

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, etc.

Employee costs are forecast to increase by 7.6% or \$1.48 million compared to 2015/16. This increase relates to three key factors:

- Renegotiation of Council's Enterprise Bargaining Agreement (EBA).
- An accounting adjustment in reallocation of employee overheads and movements in operational costs to capital projects have resulted a movement of (\$0.88 million), the overall employee costs remains unaffected.
- Write-back of 2015/16 forecasted savings for roles which were vacant for part of the financial year with the additional impact of these roles being filled for the entire 2016/17 year. This will be offset by a small reduction in materials and services where contractors were utilised in 2015/16 to undertake mandatory activities.

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

	Budget	Comprises	
		Permanent Full Time	Permanent Part Time
	2016/17	\$'000	\$'000
Department	\$'000		
Asset Management	1,348	1,326	22
Build Economic Strengths-agriculture, manufacturing & tourism	2,066	1,751	315
Community Services	1,924	710	1,214
Corporate Services	458	458	-
Delivering Sound Financial Management	777	777	-
Demonstrating good governance	1,532	1,317	215
Environment and Safety	2,452	1,950	502
Infrastructure and Maintenance	5,653	5,544	108
Smarter Delivery of Service Programs	1,354	1,326	28
Total permanent staff expenditure	17,563	15,159	2,404
Casuals and other expenditure	2,900		
Total expenditure	20,463		

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



	Budget	Comprises	
		Permanent Full time	Permanent Part Time
Department	FTE		
Asset Management	13.2	13.0	0.2
Build Economic Strengths-agriculture, manufacturing & tourism	22.4	18.7	3.7
Community Services	19.4	6.9	12.5
Corporate Services	4.0	4.0	-
Delivering Sound Financial Management	9.0	9.0	-
Demonstrating good governance	17.6	14.6	3.0
Environment and Safety	28.2	21.0	7.2
Infrastructure and Maintenance	60.5	58.9	1.6
Smarter Delivery of Service Programs	15.3	15.0	0.3
Total permanent staff	189.6	161.1	28.5
Casuals and other	23.7		
Total staff	213.4		

### 10.3.2 Materials and services (\$0.53 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 2.8% or \$0.53 million compared to 2015/16. This is mainly due to reduced Information Technology support costs (\$0.42 million) which is a result of savings generated by various IT strategy projects implemented in 2015/16, reduction in costs associated with Section 86 committees (\$0.15 million) and costs associated with Shire drainage studies (\$0.19 million). This is offset by (\$0.13 million) additional costs to remediate the Yarrowonga Saleyards site and increases in general insurance costs (\$0.05 million).

### 10.3.3 Bad and doubtful debts (\$0.002 million decrease)

Bad and doubtful debts is projected to decrease by \$0.002 million compared to 2015/16 due to active management of debtors.

### 10.3.4 Depreciation and amortisation (\$0.01 million increase)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.01 million for 2016/17 is due mainly to the completion of the 2015/16 capital works program and the full year effect of depreciation on the 2015/16 capital works program. Refer to Section 12. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2016/17 year.

### 10.3.5 Borrowing costs (\$0.07 million decrease)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The reduction in borrowing costs results from the planned reduction in borrowings due to repayment of principal in accordance with loan agreements.

### 10.3.6 Other items of expense (\$0.53 million decrease)

Other items of expense relate to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations and other miscellaneous expenditure items. Other expenses are forecast to decrease by 11.1% or \$0.53 million compared to 2015/16. This is mainly due to a reduction in the discounted interest charge for Landfill rehabilitation (\$0.19 million), reductions in contributions (\$0.12 million) to various community and tourism programs, reduction in advertising expenses (\$0.07 million) as result of moving to online toll Tender Search, reduced legal expenses (\$0.05 million) due to a identified cost savings, reduction in Audit Fees (\$0.04 million) as a result of one-off audit costs incurred in 2015/16.

## 11. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2016/17 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

## 11.1 Budgeted cash flow statement

	Ref	Forecast	Budget	Variance
		2015/16	2016/17	
		\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>				
<i>Receipts</i>				
Rates and charges		33,075	34,026	951
Grants - operating		6,163	10,782	4,619
Grants - capital		5,552	6,421	869
Interest		350	365	15
User fees and fines		2,156	2,653	497
Other		2,493	1,576	(917)
		<b>49,789</b>	<b>55,823</b>	<b>6,034</b>
<i>Payments</i>				
Employee benefits		(19,369)	(20,867)	(1,498)
Other		(22,346)	(22,660)	(314)
		<b>(41,715)</b>	<b>(43,527)</b>	<b>(1,812)</b>
<b>Net cash provided by operating activities</b>	<b>11.1.1</b>	<b>8,074</b>	<b>12,296</b>	<b>4,222</b>
<b>Cash flows from investing activities</b>				
Proceeds from sales of property, plant & equip		280	110	(170)
Repayment of loans and advances		-	-	-
Deposits		25	25	-
Payments for property, plant and equipment		(14,380)	(11,738)	2,642
<b>Net cash used in investing activities</b>	<b>11.1.2</b>	<b>(14,075)</b>	<b>(11,603)</b>	<b>2,472</b>
<b>Cash flows from financing activities</b>				
Finance costs		(465)	(392)	73
Proceeds from Financial Assets		-	-	-
Payments for Financial Assets		-	-	-
Proceeds from borrowings		-	-	-
Repayment of borrowings		(951)	(1,026)	(75)
<b>Net cash used in financing activities</b>	<b>11.1.3</b>	<b>(1,416)</b>	<b>(1,418)</b>	<b>(2)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(7,417)</b>	<b>(725)</b>	<b>6,692</b>
Cash and cash equivalents at the beg of the year		24,278	16,861	(7,417)
<b>Cash and cash equivalents at end of the year</b>	<b>11.1.4</b>	<b>16,861</b>	<b>16,136</b>	<b>(725)</b>

Source: Appendix A

### 11.1.1 Operating activities (\$4.2 million increase)

The increase in cash inflows from operating activities is due mainly to a \$4.6 million increase in timing of Victorian grants commission operating grants expected to be received in 2016-17 offset by increase in Employee cost which is in line with the increase in rates and charges of 2.5%.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded

from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

		<b>Forecast 2015/16 \$'000</b>	<b>Budget 2016/17 \$'000</b>	<b>Variance \$'000</b>
Surplus (deficit) for the year	-	(1,987)	2,877	4,864
Depreciation	-	8,886	8,900	14
Loss (gain) on sale of assets	-	64	174	110
Movements in balance sheet items	-	1,111	345	(766)
Cash flows available from operating activities	-	8,074	12,296	4,222

#### **11.1.2 Investing activities (\$2.5 million decrease)**

The decrease in payments for investing activities represents the planned in capital works expenditure disclosed in Section 10 of this budget report. Proceeds from sale of assets are forecast to decrease by \$0.17 million due to planned lower sale of plant and equipment in 2016/17.

#### **11.1.3 Financing activities (\$0.002 million decrease)**

For 2016/17 the total of principal repayments is projected to be \$1.03 million and finance charges are projected to be \$0.39 million.

#### **11.1.4 Cash and cash equivalents at end of the year (\$0.72 million decrease)**

Overall, total cash and investments is forecast to decrease by \$0.72 million to \$16.13 million as at 30 June 2016, reflecting Council's strategy of using excess cash and investments to enhance existing and create new infrastructure. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts a significant reduction in the capital works program from 2016/17 onwards to balance future cash budgets.

### **11.2 Restricted and unrestricted cash and investments**

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2016 it will have cash and investments of \$12.21 million, which has been restricted as shown in the following table.

	<b>Ref</b>	<b>Forecast 2015/16 \$'000</b>	<b>Budget 2016/17 \$'000</b>	<b>Variance \$'000</b>
Total Cash and investments		16,861	16,136	(725)
Restricted cash and investments				
-Statutory reserves	11.2.1	(1,388)	(1,418)	(30)
-Cash held to fund carry forward capital projects				-
-Trust funds and deposits	11.2.2	(848)	(873)	(25)
<b>Unrestricted cash and investments</b>	<b>11.2.3</b>	<b>14,625</b>	<b>13,845</b>	<b>(780)</b>
-Discretionary reserves	11.2.4			-
<b>Unrestricted cash adjusted for discretionary reserves</b>	<b>11.2.5</b>	<b>14,625</b>	<b>13,845</b>	<b>(780)</b>

#### **11.2.1 Statutory reserves (\$1.42 million)**

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

#### **11.2.2 Cash held to fund carry forward capital works**

There is no amount shown as cash held to fund carry forward works at 30 June 2016, as it is expected that the capital works budget in the 2016/17 financial year will be fully expended. An amount of \$6.57 million is forecast to be held at 30 June 2016 to fund capital works budgeted but not completed in the financial year. Section 6.2 contains further details on capital works funding.

#### **11.2.3 Unrestricted cash and investments (\$13.84 million)**

The amount shown is in accordance with the definition of unrestricted cash included in the Section 3 of the Regulations. These funds are free of statutory reserve funds and cash to be used to fund capital works expenditure from the previous financial year.

#### **11.2.4 Discretionary reserves**

Council does not hold Discretionary reserves.

#### **11.2.5 Unrestricted cash adjusted for discretionary reserves (\$13.84 million)**

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds. The provision for landfill rehabilitation of \$10.48 million is not required to be part of statutory reserves and would need to be funded from unrestricted reserves in future years.

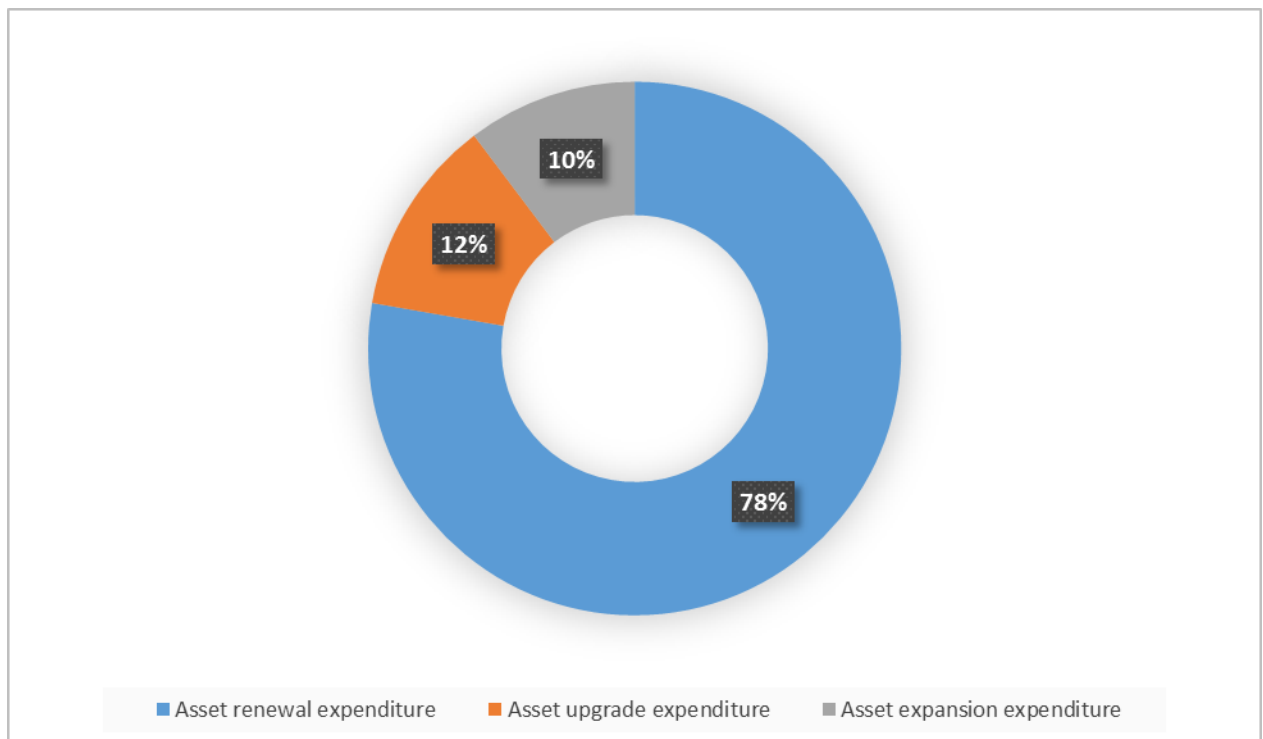
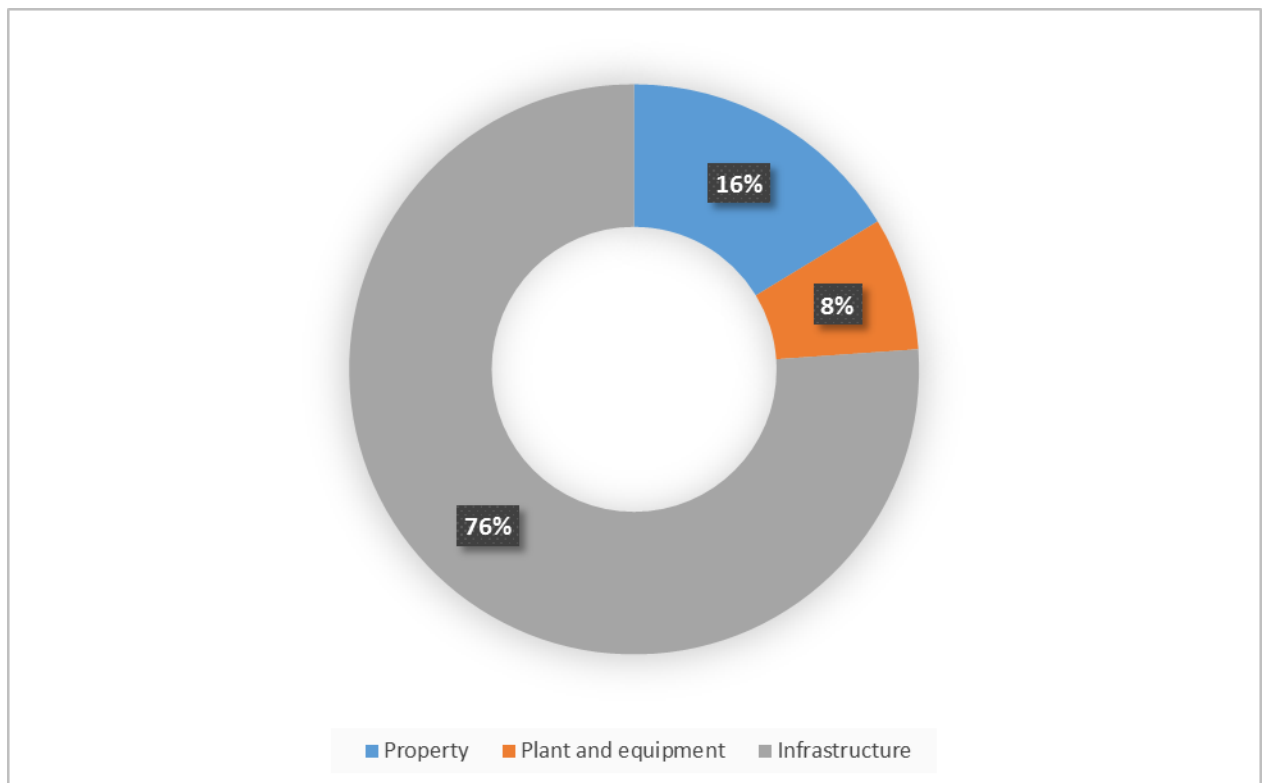
## 12. Analysis of capital budget

This section analyses the planned capital works expenditure budget for the 2016/17 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Section 6.

### 12.1 Capital works expenditure<sup>4-6</sup>

Capital Works Areas	Ref	Forecast 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
<b>Works carried forward</b>	12.1.1			
<b>New works</b>				
<b>Property</b>	12.1.2			
Land improvements		1,520	286	(1,234)
<b>Total land</b>		1,520	286	(1,234)
Buildings		3,075	1,580	(1,495)
<b>Total buildings</b>		3,075	1,580	(1,495)
<b>Total property</b>		4,595	1,866	(2,729)
<b>Plant and equipment</b>	12.1.3			
Plant, machinery and equipment		917	485	(432)
Computers and telecommunications		56	380	324
<b>Total plant and equipment</b>		973	865	(108)
<b>Infrastructure</b>	12.1.4			
Roads		6,497	6,037	(460)
Bridges		180	50	(130)
Footpaths and cycle ways		338	180	(158)
Drainage		380	1,265	885
Recreational, leisure and community facilities		250	160	(90)
Pumps		-	65	65
Parks, open space & streetscapes		-	110	110
Kerbs and channels		634	830	196
Other infrastructure		234	10	(224)
<b>Total infrastructure</b>		8,512	8,707	195
<b>Total new works</b>		14,080	11,438	(2,642)
<b>Total capital works expenditure</b>		14,080	11,438	(2,642)
<b>Represented by:</b>				
Asset renewal expenditure	12.1.5	8,419	8,891	472
Asset upgrade expenditure	12.1.5	2,114	1,370	(744)
Asset expansion expenditure	12.1.5	3,547	1,177	(2,370)
<b>Total capital works expenditure</b>		14,080	11,438	(2,642)

## Budgeted capital works 2016/17



Source: Section 3. A more detailed listing of the capital works program is included in Section 6.

#### **12.1.1 Carried forward works (\$0 million)**

#### **12.1.2 Property (\$1.866 million)**

The property class comprises buildings and building improvements including community facilities, municipal offices, sports facilities and pavilions.

For the 2016/17 year, \$1.866 million will be expended on building and building improvement projects. The more significant projects include access ramp and replacement of roof for the Numurkah Multi-Purpose Centre (\$0.375 million), Upgrade of Council's Administration Centre in Cobram as part of its accommodation Strategy – Stage 2 (\$0.475 million), construction of upgraded community meeting facilities at Wilby (\$0.35 million), and Stage 2 Electrical Safety Audit works for Council buildings (\$0.10 million).

#### **12.1.3 Plant and equipment (\$0.865 million)**

Plant and equipment includes plant, machinery and equipment, computers and telecommunications, and library books.

For the 2016/17 year, \$0.865 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$0.485 million), upgrade and replacement of information technology (\$0.38 million).

#### **12.1.4 Infrastructure (\$9.027 million)**

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, off street car parks and other structures.

For the 2016/17 year, \$6.037 million will be expended on road projects. The more significant projects include federally funded Roads to Recovery projects such as local road reconstructions (\$1.935 million), (\$0.81 million), gravel road resheeting (\$1.50 million), bituminous road resealing (\$1.60 million), council funded projects such as pavement stabilisation program (\$0.40 million) and urban dust suppression program (\$0.07 million).

\$1.265 million will be expended on drainage projects. The more significant of these include road Nathalia West Drainage Upgrade Works (\$0.765 million) and Anchorage Way Yarrawonga Drainage Upgrade works (\$0.33 million).

\$0.830 million will be expended on renewal of kerb & channel projects for urban streets.

\$0.11 million will be expended on parks, open space and streetscapes.

Other new infrastructure expenditure includes \$0.05 million on bridges, \$0.18 million on footpaths and cycleways, \$0.48 million on recreational, leisure and community facilities, \$0.065 million on pumps and \$0.01 on other infrastructure.

#### **12.1.5 Asset renewal (\$8.891 million), new assets (\$Nil), upgrade (\$1.37 million) and expansion (\$1.177 million)**

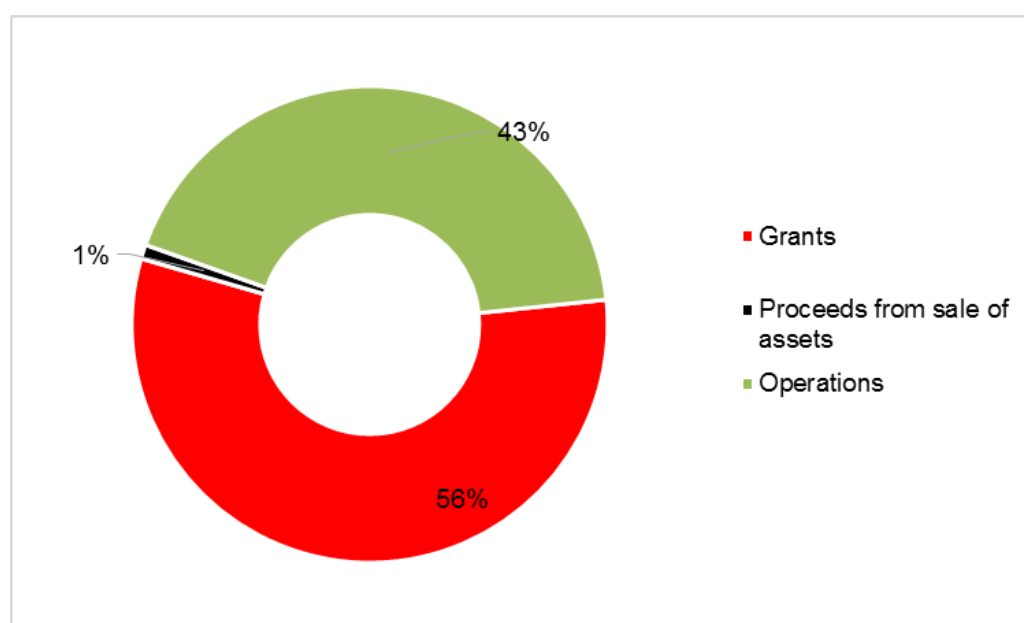
A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. No expenditure on new assets is proposed for the 2016/17 year.

The remaining capital expenditure represents renewals and expansion/upgrades of existing assets.



## 12.2 Funding sources

Sources of Funding	Ref	Forecast 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
<b>Works carried forward</b>				
<b>Current year funding</b>				
Grants				
Contributions				
Borrowings				
Council cash				
- operations				
- proceeds on sale of assets				
- reserve cash and investments				
- unrestricted cash and investments				
<b>Total works carried forward</b>	12.2.1			
<b>New works</b>				
<b>Current year funding</b>				
Grants	12.2.2	5,552	6,421	869
Contributions				-
Borrowings		-		-
Council cash				
- operations	12.2.3	8,248	4,907	(3,341)
- proceeds from sale of assets	12.2.4	280	110	(170)
- reserve cash and investments	12.2.5			
- unrestricted cash and investments	12.2.6			
<b>Total new works</b>		<b>14,080</b>	<b>11,438</b>	<b>(2,642)</b>
<b>Total funding sources</b>		<b>14,080</b>	<b>11,438</b>	<b>(2,642)</b>



Source: Section 6

### **13. Analysis of budgeted financial position**

This section analyses the movements in assets, liabilities and equity between 2015/16 and 2016/17. It also considers a number of key financial performance indicators.

### 13.1 Budgeted balance sheet

		Forecast	Budget	Variance
	Ref	2015/16	2016/17	
		\$'000	\$'000	\$'000
<b>Current assets</b>				
Cash and cash equivalents	13.1.1	16,861	16,136	(725)
Trade and other receivables		5,008	4,736	(272)
Financial assets		-	-	-
Other assets		590	1,056	466
<b>Total current assets</b>		<b>22,459</b>	<b>21,928</b>	<b>(531)</b>
<b>Non-current assets</b>	13.1.1			
Trade and other receivables		727	1,808	1,081
Property, infrastructure, plant and equipment		505,334	506,392	1,058
<b>Total non-current assets</b>		<b>506,061</b>	<b>508,200</b>	<b>2,139</b>
<b>Total assets</b>		<b>528,520</b>	<b>530,128</b>	<b>1,608</b>
<b>Current liabilities</b>	13.1.2			
Trade and other payables		3,739	3,601	138
Interest-bearing loans and borrowings		1,025	1,041	(16)
Provisions		4,814	4,869	(55)
<b>Total current liabilities</b>		<b>9,578</b>	<b>9,511</b>	<b>67</b>
<b>Non-current liabilities</b>	13.1.2			
Other payables		-	-	-
Interest-bearing loans and borrowings		4,615	3,572	1,043
Provisions		10,404	10,245	159
<b>Total non-current liabilities</b>		<b>15,019</b>	<b>13,817</b>	<b>1,202</b>
<b>Total liabilities</b>		<b>24,597</b>	<b>23,328</b>	<b>1,269</b>
<b>Net assets</b>		<b>503,923</b>	<b>506,800</b>	<b>2,877</b>
<b>Equity</b>	13.1.4			
Accumulated surplus		173,906	176,753	2,847
Asset revaluation reserve		328,629	328,629	-
Other reserves		1,388	1,418	30
<b>Total equity</b>		<b>503,923</b>	<b>506,800</b>	<b>2,877</b>

Source: Section 3

#### 13.1.1 Current Assets (\$0.53 million decrease) and Non-Current Assets (\$1.6 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$0.72 million during the year mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget. Long term debtors (non-current) relating to loans to community organisations will increase by \$0.8 million in accordance with agreed repayment terms.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The \$1.06 million increase in this balance is attributable to the net result of the capital works program (\$11.44 million of new assets), depreciation of assets (\$8.9 million) and the sale through sale of property, plant and equipment (\$0.1 million) and infrastructure replaced.

### **13.1.2 Current Liabilities (\$0.67 million decrease) and Non-Current Liabilities (\$1.2 million decrease)**

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2015/16 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected to increase marginally due to more active management of entitlements despite factoring in an increase for Collective Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of \$1.03 million over the year.

### **13.1.3 Working Capital (\$0.46 million decrease)**

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

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

		Forecast	Budget	Variance
	Ref	2015/16	2016/17	
		\$'000	\$'000	\$'000
<b>Current assets</b>		22,459	21,928	531
<b>Current liabilities</b>		9,578	9,511	67
<b>Working capital</b>		12,881	12,417	464
Restricted cash and investment current assets				
- Reserves		(1,388)	(1,418)	30
<b>Unrestricted working capital</b>		11,493	10,999	494

In addition to the restricted cash shown above, Council is also projected to hold \$3.91 million in discretionary reserves at 30 June 2016. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

### **13.1.4 Equity (\$2.88 million increase)**

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.

- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. \$2.88 million increase in accumulated surplus results directly from the surplus for the year. An amount of \$0.03 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of investment cash reserves to partly fund the capital works program. This is a transfer between equity balances only and does not impact on the total balance of equity.

### **13.2 Key assumptions**

In preparing the Balance Sheet for the year ending 30 June 2016 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days
- Other debtors and creditors to remain consistent with 2015/16 levels
- Employee entitlements to be increased by the Collective Agreement outcome offset by the impact of more active management of leave entitlements of staff
- Repayment of loan principal to be \$1.03 million
- Total capital expenditure to be \$11.4 million

## **LONG TERM STRATEGIES**

This section includes the following analysis and information

- 14 Strategic resource plan
- 15 Rating information
- 16 Summary of other strategies

## 14. Strategic resource plan

This section includes an extract of the adopted Strategic Resource Plan (SRP) to provide information on the long term financial projections of the Council.

### 14.1 Plan development

The Act requires a SRP to be prepared describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan. In preparing the SRP, Council must take into account all other plans and strategies in regard to services and initiatives which commit financial and non-financial resources for the period of the SRP.

Council has prepared a SRP for the four years 2016/17 to 2019/20 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

The key objective, which underlines the development of the SRP, is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Council Plan. The key financial objectives, which underpin the SRP, are:

- Maintain existing service levels
- Achieve a breakeven operating result
- Maintain a capital expenditure program of at least \$10 million per annum

In preparing the SRP, Council has also been mindful of the need to comply with the following Principles of Sound Financial Management as contained in the Act:

- Prudently manage financial risks relating to debt, assets and liabilities
- Provide reasonable stability in the level of rate burden
- Consider the financial effects of Council decisions on future generations
- Provide full, accurate and timely disclosure of financial information.

The SRP is updated annually through a rigorous process of consultation with Council service providers followed by a detailed sensitivity analysis to achieve the key financial objectives.

### 14.2 Financial resources

The following table summarises the key financial results for the next four years as set out in the SRP for years 2016/17 to 2019/20. Section 3 includes a more detailed analysis of the financial resources to be used over the four year period.

				Strategic Resource Plan Projections			Trend
		Forecast	Budget				
Indicator		2015/16	2016/17	2017/18	2018/19	2019/20	+/-
		\$'000	\$'000	\$'000	\$'000	\$'000	
Result for the year		(1,987)	2,877	134	1,383	105	+
Underlying result		(6,944)	2,055	(369)	878	(402)	+
Cash and investments		16,861	16,136	14,961	14,765	12,381	-
Cash flows from operations		8,074	12,296	10,252	11,091	10,016	+
Capital works		14,080	11,438	10,412	10,273	11,605	-

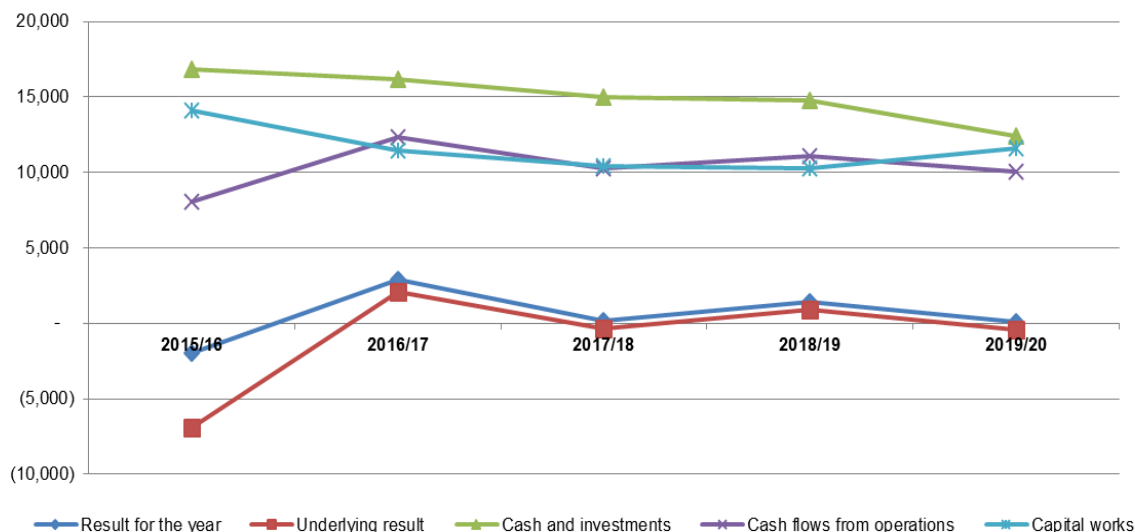
Key to Forecast Trend:

- + 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

The following graph shows the general financial indicators over the four year period.

The key outcomes of the SRP are as follows:

**Financial indicators (\$'000)**



- **Financial sustainability (Section 11)** - Cash and investments is forecast to decrease over the four year period from \$16.8 million to \$12.4 million
- **Rating levels (Section 15)** – Modest rate increases are forecast over the four years at an average of 2.2%.
- **Service delivery strategy (Section 16)** – Service levels have been maintained throughout the four year period. Despite this, operating surpluses are forecast in years 2016/17 to 2019/20 as a result of significant capital grant revenue being received to fund the annual capital works program. Excluding the effects of capital items such as capital grants and contributions, the adjusted underlying result is a surplus averaged over the four year period. The adjusted underlying result is a measure of financial sustainability and is an important measure as once-off capital items can often mask the operating result.
- **Borrowing strategy (Section 16)** – Borrowings are forecast to reduce from \$5.6 million to \$1.5 million over the four year period. There are no new Borrowings.
- **Infrastructure strategy (Section 16)** - Capital expenditure over the four year period will total \$43.73 million at an average of \$10.93 million.



## 15. Rating information

This section contains information on Council's past and foreshadowed rating levels along with Council's rating structure and the impact of changes in property valuations. This section should be read in conjunction with Council's Rating Strategy which is available on Council's website.

### 15.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 14.), rates and charges were identified as an important source of revenue, accounting for 61.2% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. 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 Victorian community.

### 15.2 Current year rates and charges

The following table sets out future proposed increases in revenue from rates and charges and the total rates to be raised, based on the forecast financial position of Council as at 30 June 2016.

Year	General Rate Increase %	Municipal Charge Increase %	Garbage Charge Increase %	Recycling Charge Increase %	Organic Charge Increase %	Total Rates Raised \$'000
2015/16	5.00	5.00	4.80	5.00	0.00	33,270
2016/17	2.50	2.50	2.50	2.50	0.00	34,176
2017/18	2.30	2.30	2.50	2.50	2.50	35,276
2018/19	2.00	2.00	2.50	2.50	2.50	36,010
2019/20	2.00	2.00	2.50	2.50	2.50	36,762

### 15.3 Rating structure

Council has established a rating structure which is comprised of three key elements. These are:

- Property values, which form the central basis of rating under the Local Government Act 1989
- A 'user pays' component to reflect usage of certain services provided by Council
- A fixed municipal charge per property to cover some of the administrative costs of the Council.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential or commercial purposes. This distinction is based on the concept that business should pay a fair and equitable contribution to rates, taking into account the benefits those commercial properties derive from the local community.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council does review its rating structure every four years.

The existing rating structure comprises two differential rates (residential and commercial), and a rate concession for recreational land. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. Under the Cultural and Recreational Lands Act 1963, provision is made for a Council to levy the rate for recreational lands at "such amount as the municipal

council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit to the community derived from such recreational lands". The commercial rate is set at 100% of the residential rate and the rate concession for recreational land is set at 48.5% of the commercial rate. Council also levies a municipal charge, a kerbside collection charge, environmental levy and a recycling charge as allowed under the Act.

A more detailed analysis of the rates to be raised is contained in Section 7 'Statutory Disclosures'. The rate in the dollar may change before 1 July 2016 to take into account changes in property valuations due in May 2016

## 16. Summary of other strategies

This section sets out summaries of the strategies that have been developed and incorporated into the Strategic Resource Plan including borrowings, infrastructure and service delivery.

### 16.1 Borrowings

In developing the Strategic Resource Plan (SRP) (see Section 14), borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed strongly to finance large infrastructure projects and since then has been in a phase of debt reduction. This has resulted in a reduction in debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs. With Council reserves now forecast to be \$16.9 million at 30 June 2016,

For the 2016/17 year, Council has decided not to take out any new borrowings to fund the capital works program and therefore, after making loan repayments of \$1.03 million, will reduce its total borrowings to \$4.6 million as at 30 June 2017. The following table sets that there will be no borrowings in the next 4 years, based on the forecast financial position of Council as at 30 June 2016.

Year	New Borrowing \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2015/16	-	951	465	5,640
2016/17	-	1,026	392	4,613
2017/18	-	1,041	316	3,572
2018/19	-	1,123	234	2,449
2019/20	-	988	154	1,461

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

		Forecast 2015/16 \$'000	Budget 2016/17 \$'000
Total amount borrow ed as at 30 June of the prior year		6,591	5,640
Total amount to be borrow ed		-	-
Total amount projected to be redeemed		(951)	(1,026)
Total amount proposed to be borrow ed as at 30 June		5,640	4,613

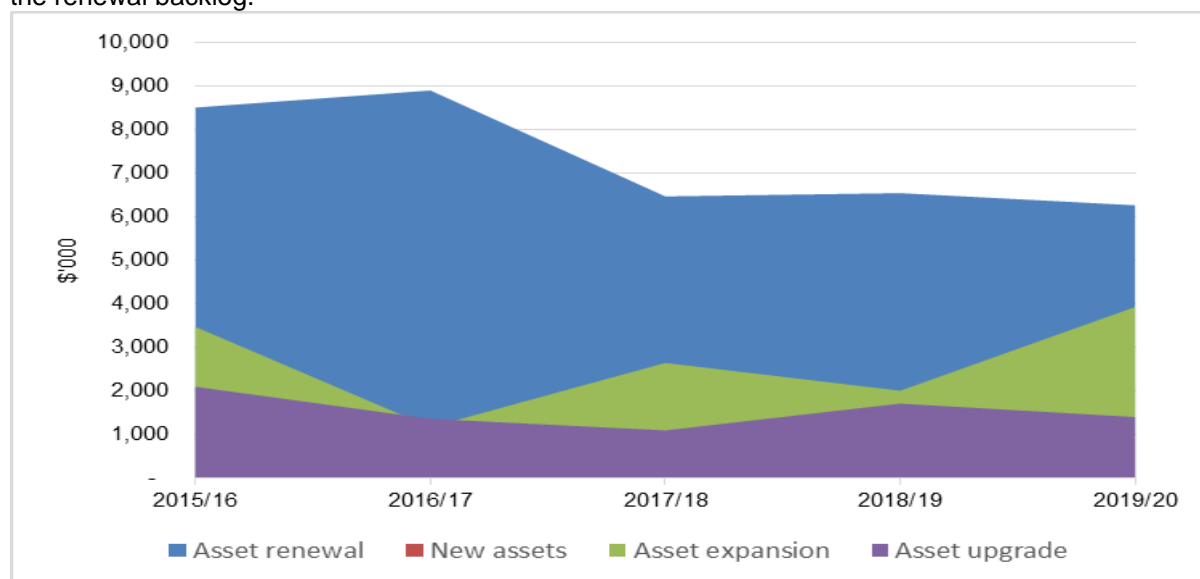
### 16.2 Infrastructure

The Council has developed an Infrastructure Strategy based on the knowledge provided by various Asset Management Plans, which sets out the capital expenditure requirements of Council for the next 10 years by class of asset, and is a key input to the SRP. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The Strategy has been developed through a rigorous process of consultation and evaluation. The key aspects of the process are as follows:

- Long term capital planning process which integrates with the Council Plan, Strategic Resource Plan and Annual Budget processes
- Identification of capital projects through the preparation of asset management plans
- Prioritisation of capital projects within classes on the basis of evaluation criteria
- Methodology for allocating annual funding to classes of capital projects
- Business Case template for officers to document capital project submissions.

A key objective of the Infrastructure Strategy is to maintain or renew Council's existing assets at desired condition levels. If sufficient funds are not allocated to asset renewal then Council's investment in those assets will reduce, along with the capacity to deliver services to the community.

The graph below sets out the required and actual asset renewal over the life of the current SRP and the renewal backlog.



At present, Council is similar to most municipalities in that it is presently unable to fully fund asset renewal requirements identified in the Infrastructure Strategy. While the Infrastructure Strategy is endeavouring to provide a sufficient level of annual funding to meet ongoing asset renewal needs, the above graph indicates that in later years the required asset renewal is not being addressed creating an asset renewal gap and increasing the level of backlog.

In updating the Infrastructure Strategy for the 2016/17 year, the following influences have had a significant impact:

- Reduction in the amount of cash and investment reserves to fund future capital expenditure programs
- Availability of significant Federal funding for upgrade of roads
- The enactment of the *Road Management Act 2004* removing the defence of non-feasance on major assets such as roads

The following table summarises Council's forward outlook on capital expenditure including funding sources for the next four years.

Year	Total Capital Program	Summary of funding sources			
		Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
2015/16	14,080	5,552	-	8,528	-
2016/17	11,438	6,421	-	5,017	-
2017/18	10,412	3,265	10	7,137	-
2018/19	12,273	4,865	10	7,398	-
2019/20	11,605	3,865	100	7,640	-

In addition to using cash generated from its annual operations, borrowings and external contributions such as government grants, Council has significant cash or investment reserves that are also used to fund a variety of capital projects. These reserves are either 'statutory' or 'discretionary' cash reserves. Statutory reserves relate to cash and investments held by Council that must be expended on a

specific purpose as directed by legislation or a funding body, and include contributions to car parking, drainage and public resort and recreation. Discretionary cash reserves relate to those cash and investment balances that have been set aside by Council and can be used at Council's discretion, even though they may be earmarked for a specific purpose.

### 16.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 14.) which directly impact the future service delivery strategy are to maintain existing service levels and to achieve a breakeven operating result within five to six years. The Rating Information (see Section 15.) also refers to modest rate increases into the future. With these key objectives as a basis, a number of internal and external influences have been identified through discussions with management which will have a significant impact on the scope and level of services to be provided over the next four years.

The general influences affecting all operating revenue and expenditure include the following:

	2016/17	2017/18	2018/19	2019/20
	%	%	%	%
Consumer Price Index	2.5	2.5	2.5	2.5
Rate increases	2.5	2.3	2.0	2.0
Property growth	1.0	1.0	1.0	1.0
Wages growth	2.5	2.3	2.0	2.0
Government funding	0.0	0.0	0.0	0.0
Statutory fees	3.0	3.0	3.0	3.0
Investment return	3.0	3.0	3.0	3.0

As well as the general influences, there are also a number of specific influences which relate directly to service areas or activities. The most significant changes in these areas are summarised below.

#### Transfer Station

Waste tipping fees for inert waste are expected to rise further as the State Government has increased the levy payable upon disposal of waste at landfill. Following increases of \$44 per tonne since 2008/09, the fee will rise a further \$2.02 per tonne (3.3%) in 2016/17. The pricing structure currently in place to absorb all future cost increases.

#### Valuation Services

The Council is required to revalue all properties within the municipality every two years. The last general revaluation was carried out as at 1 January 2016 effective for the 2016/17 year and the next revaluation will be undertaken as at 1 January 2018. An allowance of \$0.11 million has been made every two years to meet the additional cost of resources to complete the revaluation process.

#### Statutory Planning

The statutory planning unit has been growing significantly over the past three years as the level of property development activity has increased. It is expected that the 2016/17 budget will be insufficient to meet all the needs of the Unit and accordingly an additional \$0.05 million has been allowed from 2016/17 onwards for external support on appeals.

The service delivery outcomes measured in financial terms are shown in the following table.

Year	Surplus / (Deficit) for the year	Adjusted Underlying Surplus / (Deficit)	Net Service (Cost)
	\$'000	\$'000	\$'000
2015/16	(1,987)	(6,944)	37,012
2016/17	2,877	2,055	38,173
2017/18	134	(369)	39,071
2018/19	1,383	878	39,919
2019/20	105	(402)	40,840

Service levels have been maintained throughout the four year period with operating surpluses forecast in years 2016/17 to 2019/20 as a result of significant capital grant revenue being received to fund the annual capital works program. Excluding the effects of items such as capital contributions, the adjusted underlying result is an overall surplus over the four year period.

## **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 2016/17 year.

## APPENDIX A

## MOIRA SHIRE COUNCIL

## FEES AND CHARGES SCHEDULE - 2016/17

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>RATES AND PROPERTY MANAGEMENT</b>								
<b>Annual Charges</b>								
- Municipal Charge	Council		\$317.85	\$325.80	2.5%	No	<b>\$325.80</b>	
- Environmental Levy	Council		\$214.75	\$220.10	2.5%	No	<b>\$220.10</b>	
- Garbage Service - for each bin	Council		\$102.60	\$105.20	2.5%	No	<b>\$105.20</b>	
- Recycling Charge - for each bin	Council		\$92.50	\$94.80	2.5%	No	<b>\$94.80</b>	
- Organic Waste Charge - for each bin	Council		\$97.25	\$97.25	0%	No	<b>\$97.25</b>	
<b>Rate Notices</b>								
- Reprint Rate Notice	Council		\$10.00	\$10.32	3%	Yes	<b>\$11.35</b>	
<b>Fees on Dishonoured Rates Payments</b>								
- Cheque/Direct Debit Dishonour	Council		\$20.00	\$20.00	0%	No	<b>\$20.00</b>	Recovery of fee charged
- Cheque Dishonour - Australia Post	Council		\$20.00	\$20.00	0%	No	<b>\$20.00</b>	Recovery of fee charged
<b>Rates Debt Recovery - Legal Costs</b>								
- Statutory Fee for recovery of unpaid rates	Council	Scale of fees as per Magistrates Court	Scheduled Fee	Scheduled Fee		No	<b>Scheduled Fee</b>	
- Process Server & Solicitor Fees	Council		Contractors Fee	Contractors Fee		Yes	<b>Contractors Fee + 10%</b>	
<b>Slashing of Vacant Blocks</b>								
- Charge for slashing of vacant block	Council		Contractors Fee	Contractors Fee		Yes	<b>Contractors Fee + 10%</b>	
<b>Land Information Certificate</b>								
One fee unit = (\$13.94). In accordance with the Monetary Units Act 2004.								
- Land Information Certificate Fee	Statute	Fees Units = 1.82	\$24.80	\$25.40	2%	No	<b>\$25.40</b>	
- Priority Fee	Council	In addition to LIC Fee	\$31.82	\$32.73	3%	Yes	<b>\$36.00</b>	
<b>Land Title Certificate</b>								
- Land Title Certificate Search Fee - (Fee for private land title search)	Council	Cost varies depending on information required	\$26.00 to \$46.56	\$26.75 to \$47.96	3%	Yes	<b>Calculated Fee+10%</b>	
<b>ANIMAL CONTROL</b>								
<b>Registration Fees</b>								
<b>Dog &amp; Cat Registration Fees</b>								
- Dog and Cat (Maximum Fee) - Natural	Statute	Pensioners 50% discount applies	\$75.00	\$75.00	0%	No	<b>\$75.00</b>	
- Dog and Cat (Reduced Fee) - 3 months and over	Statute		\$25.00	\$25.00	0%	No	<b>\$25.00</b>	
- State Government Levy - Cat	Statute		\$2.00	\$2.00	0%	No	<b>\$2.00</b>	
- State Government Levy - Dog	Statute		\$3.50	\$3.50	0%	No	<b>\$3.50</b>	
<b>Domestic Animal Business Registration</b>								
- Registration (Administration) Fee	Council		\$124.00	\$127.80	3%	No	<b>\$127.80</b>	
<b>Replacement Tags</b>								
- Animal Replacement Tags	Council		\$5.00	\$5.00	0%	No	<b>\$5.00</b>	
<b>Cat Trap Hire</b>								
- Cat Trap Hire (Deposit)	Council	Refundable deposit	\$100.00	\$100.00	0%	No	<b>\$100.00</b>	



	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>Animal Control Infringements</b>								
<i>(Regulated by the Domestic Animal Act, infringements set under Monetary Units Act)</i>								
- Not Wearing Tags or Marker	Statute		\$76.00	\$78.00	3%	No	<b>\$78.00</b>	
- Cat at large	Statute		\$76.00	\$78.00	3%	No	<b>\$78.00</b>	
- Dog at large in day time	Statute		\$228.00	\$233.00	2%	No	<b>\$233.00</b>	
- Dog at large at night time	Statute		\$303.00	\$311.00	3%	No	<b>\$311.00</b>	
- Greyhound not muzzled or controlled	Statute		\$228.00	\$233.00	2%	No	<b>\$233.00</b>	
- Not complying with order to abate nuisance	Statute		\$228.00	\$233.00	2%	No	<b>\$233.00</b>	
- Unregistered animals	Statute		\$303.00	\$311.00	3%	No	<b>\$311.00</b>	
<b>Animal Pound Fees</b>								
- Domestic Animals - Release fee	Council	Plus \$10 sustenance per animal per day and transport costs	\$111.00	\$114.30	3%	No	<b>\$114.30</b>	
- Livestock 1-9 - Release fee	Council		\$329.35	\$339.20	3%	No	<b>\$339.20</b>	
- Livestock 10-49 - Release fee	Council		\$687.40	\$708.00	3%	No	<b>\$708.00</b>	
- Livestock 50 plus Release fee	Council		\$1,031.10	\$1,062.00	3%	No	<b>\$1,062.00</b>	
<b>Droving and Grazing of Livestock Fees</b>								
- Permit to Graze Livestock	Council		\$23.60	\$24.30	3%	No	<b>\$24.30</b>	
- Travelling Livestock Fee (Droving) per time	Council	Plus \$1,000 refundable bond	\$344.70	\$356.00	3%	No	<b>\$356.00</b>	
<b>IMPOUNDED VEHICLES AND SEIZED ITEMS</b>								
<b>Pound Fees</b>								
- Release of Impounded vehicles	Council	Plus towing costs where applicable	New	\$50.00 + towing cost	New	No (Fee) Yes (Towing)	<b>\$50.00 + towing cost + 10%</b>	
- Release of Seized Items	Council		New	\$50.00 + towing cost	New	No (Fee) Yes (Towing)	<b>\$50.00 + towing cost + 10%</b>	
<b>COMMUNITY SAFETY &amp; ENVIRONMENT LOCAL LAW</b>								
<b>Permit Fees</b>								
<b>Application for Local Law Permit</b>								
- Application for a Local Law permit	Council	Applies to new applications and if permit expires and renewal not sought prior to expiry	\$51.30	\$53.00	3%	No	<b>\$53.00</b>	
<b>Local Law - Permits</b>								
- Burning Off Permits, Burning Off Residential, Recreational Vehicles, Advertising, Bill Posting, Camping, Circuses, Keeping of Animals, Beehives, Bulk Rubbish Bins, Scavenging at Waste Disposal Sites, Drainage Tapping	Council	Plus application fee payable if applicable	\$93.40	\$96.30	3%	No	<b>\$96.30</b>	
<b>Street Stalls (incl. community raffles)</b>								
- Trading of goods and services on a Footpath/Road Reserve permit	Council	Fee for charities, not-for- profit organisations and community groups may be waived	\$88.20	\$90.90	3%	No	<b>\$90.90</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>Tables &amp; Chairs on Footpath/Road Reserve</b>								
- Application Fee (only applies to new applications)	Council	Only applies to new applications	\$51.30	\$53.00	3%	No	<b>\$53.00</b>	
- Tables (up to four)	Council	Annual fee payable	\$108.80	\$112.00	3%	No	<b>\$112.00</b>	
- Tables in excess of four (per table)	Council		\$21.55	\$22.20	3%	No	<b>\$22.20</b>	
- Temporary screens (flat rate)	Council		\$21.55	\$22.20	3%	No	<b>\$22.20</b>	
<b>Advertising Boards</b>								
- Moveable signs on Footpath/Road Reserve permit	Council	Annual fee payable, plus application fee	\$54.40	\$56.00	3%	No	<b>\$56.00</b>	
<b>Display of Goods on Footpath/Road Reserve</b>								
- Display of Goods on Footpath/Road Reserve permit	Council	Annual fee payable, plus application fee	\$136.40	\$141.00	3%	No	<b>\$141.00</b>	
<b>Car Dealerships</b>								
- Vehicles on Road Reserve for trading permit	Council	Annual fee payable, plus application fee	\$130.30	\$134.20	3%	No	<b>\$134.20</b>	
<b>Local Law Fines</b>								
<b>Local Law Fines - Parking Infringements</b>								
- Road Safety Act Statutory fines	Statute	Set by Infringements & Monetary Units Act	Variable from \$76.00 to \$152.00	Variable from \$78.00 to \$155.00	0%	No	<b>Variable from \$78.00 to \$155.00</b>	
- Council parking fines - Time limits	Statute		\$50.00	\$50.00	0%	No	<b>\$50.00</b>	
<b>Local Law Fines - Littering Infringements</b>								
- Litter Fines - small amount	Statute	Set by Infringements & Monetary Units Acts	\$152.00	\$155.00	2%	No	<b>\$155.00</b>	
- Litter Fines - large amount	Statute		\$303.00	\$311.00	3%	No	<b>\$311.00</b>	
<b>Local Law Fines - Behaviour Infringements</b>								
- (4001) Behave in a boisterous/harmful manner	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- (4002) Behave in a way which is detrimental to the municipal place or public asset	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- (4003) As an owner or occupier of land, did allow trees, plants or any other matter on that land to cause damage to or interfere with a municipal place	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- (4006) Did behave in a dangerous manner	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- (4008) Did damage/destroy/write on/interface with/remove or affix anything from a municipal building or structure	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- (4012) Act contrary to conditions imposed when using a municipal place or property	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
<b>Local Law Fines - Streets &amp; Roads Infringements</b>								
- Discharge water onto road	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- Riding horses on reservations, public reserves and recreation grounds	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- Erecting or placing of signs and goods on footpath	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- Roadside trading	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- Locating goods for sale	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- Outdoor eating facilities	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- Street parties, street festivals and processions	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	
- Street collections	Council		\$200.00	\$200.00	0%	No	<b>\$200.00</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>Local Law Fines - Other Infringements</b>								
- Burning Off, Burning Off Residential, Recreational Vehicles, Advertising, Bill Posting, Camping, Circuses, Keeping of Animals, Beehives, Bulk Rubbish Bins, Scavenging at Waste Disposal Sites, Drainage Tapping (without a permit)	Council		\$200.00	\$200.00	0%	No	\$200.00	
<b>Infringement Notice Offences and Codes - Alcohol</b>								
- (4017) Consume alcohol in designated area	Council		\$200.00	\$200.00	0%	No	\$200.00	
- (4018) Possess/control alcohol (in unsealed container) in designated area	Council		\$200.00	\$200.00	0%	No	\$200.00	
- (4019) Consume/possess/control alcohol (in unsealed container) contrary to signs	Council		\$200.00	\$200.00	0%	No	\$200.00	
- (4020) Consume/possess/control alcohol (in unsealed container) between 10pm and 8am in designated area	Council		\$200.00	\$200.00	0%	No	\$200.00	
- (4021) Consume/possess/control alcohol (in unsealed container) between 10pm and 8am contrary to signs	Council		\$200.00	\$200.00	0%	No	\$200.00	
<b>Infringement Notice Offences and Codes - Livestock</b>								
- (5001) Cause allow livestock to be driven on a road through or to a destination within the Municipal district in convention of the local law	Council		\$200.00	\$200.00	0%	No	\$200.00	
- (5002) Cause/allow livestock to graze on a road without a permit	Council		\$200.00	\$200.00	0%	No	\$200.00	
- (5003) Cause/allow livestock to be driven across/along a road from a property or part of a property to another property in contravention of the local law	Council		\$200.00	\$200.00	0%	No	\$200.00	
<b>Infringement Notice Offences and Codes - False Statements</b>								
- (5016) Make false representation or declaration (orally or written) or intentionally omit relevant information in an application for a permit or exemption	Council		\$200.00	\$200.00	0%	No	\$200.00	
<b>Infringement Notice Offences and Codes - Notice to Comply</b>								
- (5017) Fail to comply with a "Notice to Comply"	Council		\$200.00	\$200.00	0%	No	\$200.00	
<b>WASTE DISPOSAL CHARGES (LANDFILL/TRANSFER STATION FEES)</b>								
<b>General Waste</b>								
- Residents - per m3	Council		\$33.64	\$34.55	3%	Yes	\$38.00	
- Commercial / Non-resident - per m3	Council		\$86.36	\$88.91	3%	Yes	\$97.80	
- Commercial - Internal - source internal to Shire per tonne (Cobram Landfill)	Council		\$195.45	\$201.27	3%	Yes	\$221.40	
- Commercial - External - source external to Shire source per tonne	Council		\$300.00	\$309.00	3%	Yes	\$339.90	
<b>Recycling</b>								
<b>Commingle recyclables</b>								
- Residents free	Council		Free	Free			Free	
- Commercial - m3	Council		\$7.73	\$8.00	3%	Yes	\$8.80	
<b>Green Waste</b>								
- Residents - m3	Council		\$10.00	\$10.27	3%	Yes	\$11.30	
- Commercial - m3	Council		\$14.55	\$15.00	3%	Yes	\$16.50	
<b>Processed untreated timber (not including chip board)</b>								
- Residents - m3	Council		\$13.64	\$14.09	3%	Yes	\$15.50	
- Commercial - m3	Council		\$18.18	\$18.73	3%	Yes	\$20.60	
<b>Domestic Gas Bottles per bottle</b>	Council		\$11.82	\$12.18	3%	Yes	\$13.40	
<b>Concrete (per metre)</b>	Council		\$29.09	\$30.00	3%	Yes	\$33.00	
<b>Plasterboard (per metre) - residential and commercial</b>	Council		\$29.09	\$30.00	3%	Yes	\$33.00	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
Scrap Steel - White goods, car bodies, car batteries	Council	Car bodies accepted at site operators discretion	Free	Free			Free	
Silage wrap	Council	Free if in Plasback Bag	Free	Free			Free	
E-Waste	Council		\$1.82 - \$9.09	\$1.86 - \$10.00	3%	Yes	\$2.05 - \$11.00	
Chemical Drums/Containers (Triple Rinsed)	Council		Free	Free			Free	
Plastic Chemical Containers (non Drum Muster) - per drum	Council		\$5.91	\$6.09	3%	Yes	\$6.70	
Contaminated Oil	Council		\$3.18	\$3.27	3%	Yes	\$3.60	
Clean Oil	Council		Free	Free			Free	
Mattresses								
- Single	Council		\$10.91	\$18.18	67%	Yes	\$20.00	Increase to fully cover processing costs
- Double/Queen/King	Council		\$14.55	\$27.27	88%	Yes	\$30.00	Increase to fully cover processing costs
Resource Recovery items - unit price	Council	Some items will continue to be free	\$0.91	\$1.00	10%	Yes	\$1.10	
Tyres								
- Motor cycle	Council		\$5.45	\$5.64	3%	Yes	\$6.20	
- Motor Vehicle	Council		\$7.50	\$7.73	3%	Yes	\$8.50	
- Light Truck	Council		\$13.18	\$13.55	3%	Yes	\$14.90	
- Heavy Truck	Council		\$22.73	\$23.36	3%	Yes	\$25.70	
- Tractor	Council		\$77.27	\$79.55	3%	Yes	\$87.50	
- Earthmover	Council	Not accepted	N/A	N/A			N/A	
<b>WEIGH BRIDGE</b>								
- Light vehicle	Council		\$9.09	\$9.36	3%	Yes	\$10.30	
- Heavy vehicle including B-Doubles	Council		\$18.18	\$18.73	3%	Yes	\$20.60	
- Gross & Tare all vehicles	Council		\$24.55	\$25.27	3%	Yes	\$27.80	
<b>PUBLIC PLACE RECYCLING TRAILER</b>								
- Trailer Hire - Flat rate trailer hire	Council		\$9.09	\$9.36	3%	Yes	\$10.30	
- 240lt Waste Bin - per bin	Council	Exemptions apply to not-for-profit groups	\$7.86	\$8.09	3%	Yes	\$8.90	
- 240lt Organic bin (including food) - per bin	Council		\$3.41	\$3.55	4%	Yes	\$3.90	
- 240lt Green bin - per bin	Council		\$2.41	\$2.45	2%	Yes	\$2.70	
- 240lt Recycle Bin	Council	* Free charge only applies to uncontaminated recycle material	Free*	Free*			Free*	
<b>KERBSIDE ORGANIC SERVICE CHARGES</b>								
Caddy/ Basket								
- Replacement Caddy/ Basket	Council		\$5.45	\$5.64	3%	Yes	\$6.20	
Compostable Bags								
- Replacement or additional bags - flat pack 50 bags	Council	One pack of 150 bags delivered free each year	\$2.95	\$3.09	5%	Yes	\$3.40	
- Replacement or additional bags - 150 bags per roll	Council		\$7.86	\$8.09	3%	Yes	\$8.90	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>ENVIRONMENTAL HEALTH</b>								
<b>Registration Fee - Food Act</b>								
- Class 1 - High Risk	Council		\$477.55	\$492.00	3%	Yes	<b>\$541.20</b>	
- Class 2 - Medium to High Risk	Council		\$477.55	\$492.00	3%	Yes	<b>\$541.20</b>	
- Class 3 - Medium Risk	Council		\$254.55	\$263.00	3%	Yes	<b>\$289.30</b>	
- Class 4 - Low Risk - (Stable pre packaged food and community sausage sizzles)	Council		Free	Free			<b>Free</b>	
<b>Public Health and Food Act</b>								
- Transfer and Registration Fees	Council		Based on 50% of annual registration fee	Based on 50% of annual registration fee	3%	Yes	<b>Calculated Fee+10%</b>	
- Pre-purchase inspections	Council		Based on 50% of annual registration fee	Based on 50% of annual registration fee	3%	Yes	<b>Calculated Fee+10%</b>	
- High Risk Food Community groups and sporting clubs selling food	Council		\$71.82	\$74.00	3%	Yes	<b>\$81.40</b>	
<b>Public Health &amp; Wellbeing Act</b>								
- Prescribed Accommodation Premises	Council		\$173.45	\$179.00	3%	Yes	<b>\$196.90</b>	
- Hairdressing	Council		\$109.09	\$112.00	3%	Yes	<b>\$123.20</b>	
- Warning letter	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- Failure to heed Warning letter	Council		\$350.00	\$360.45	3%	Yes	<b>\$396.50</b>	
<b>Residential Tenancies Act</b>								
- Caravan Parks	Council		Price on application	Price on application		No	<b>Price on application</b>	
<b>SEPTIC TANKS</b>								
<b>System Compliance Report</b>	Council		\$212.73	\$220.00	3%	Yes	<b>\$242.00</b>	
<b>Permit to install a new septic tank</b>	Council		\$572.73	\$590.00	3%	Yes	<b>\$649.00</b>	
<b>Permit to alter septic tank</b>	Council		\$400.91	\$413.00	3%	Yes	<b>\$454.30</b>	
<b>Additional site inspections - (More than the three mandatory)</b>	Council		\$171.64	\$177.00	3%	Yes	<b>\$194.70</b>	
<b>Septic Tank Infringements</b>								
- Breaches of legislation	Council		Prescribed Penalty Units	Prescribed Penalty Units		No	<b>Prescribed Penalty Units</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>PUBLIC VENUES FOR HIRE</b>								
<b>Yarrawonga Town Hall and Community Hall - Hire Charge</b>								
<b><i>Town Hall (includes stage, portable stairs &amp; dress circle)</i></b>								
- Per hour	Council		\$30.00	\$30.91	3%	Yes	<b>\$34.00</b>	
- For four hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For eight hours	Council		\$200.00	\$206.00	3%	Yes	<b>\$226.60</b>	
- For 12 hours (maximum fee)	Council		\$300.00	\$309.00	3%	Yes	<b>\$339.90</b>	
<b><i>Council Chamber at Town Hall (including access to kitchen facilities)</i></b>								
- Per hour	Council		\$20.00	\$20.64	3%	Yes	<b>\$22.70</b>	
- For four hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- For eight hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For 12 hours (maximum fee)	Council		\$150.00	\$155.00	3%	Yes	<b>\$170.50</b>	
<b><i>Yellowbox Meeting Room at Town Hall</i></b>								
- Per hour	Council		\$20.00	\$20.64	3%	Yes	<b>\$22.70</b>	
- For four hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- For eight hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For 12 hours (maximum fee)	Council		\$150.00	\$155.00	3%	Yes	<b>\$170.50</b>	
<b><i>Community Hall</i></b>								
- Per hour	Council		\$15.00	\$15.45	3%	Yes	<b>\$17.00</b>	
- For four hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- For eight hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For 12 hours (maximum fee)	Council		\$150.00	\$155.00	3%	Yes	<b>\$170.50</b>	
<b><i>Community Hall - Kitchen</i></b>								
- Per hour	Council		\$15.00	\$15.45	3%	Yes	<b>\$17.00</b>	
- For four hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- For eight hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For 12 hours (maximum fee)	Council		\$150.00	\$155.00	3%	Yes	<b>\$170.50</b>	
<b><i>Portable Building</i></b>								
- Per hour	Council		\$10.00	\$10.27	3%	Yes	<b>\$11.30</b>	
<b><i>Rehearsals</i></b>								
- Per hour	Council	Maximum 4 hours	\$10.00	\$10.27	3%	Yes	<b>\$11.30</b>	
<b><i>Tables and Chairs</i></b>								
- Tables - per table per day of hire	Council		\$1.00	\$1.09	9%	Yes	<b>\$1.20</b>	
- Chairs - no fee	Council		Free	Free			<b>Free</b>	
<b><i>Set Up or Clean Up Fees (All Areas)</i></b>								
- Town Hall - Set up fee for first 4 hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- Town Hall - Set up fee for more than 4 hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- Community Hall - Set up fee for first 4 hours	Council		\$25.00	\$25.91	4%	Yes	<b>\$28.50</b>	
- Community Hall - Set up for more than 4 hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- Set Up and set down of tables and chairs by Council per hour or part hour	Council	(2 staff required)	New	\$100.00	New	Yes	<b>\$110.00</b>	
- Cleaning performed by Council after event - per hour or part hour	Council	Deducted from Bond	\$45.00	\$50.00	11%	Yes	<b>\$55.00</b>	Increase to cover contractor costs increase

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>Bonds</b>								
- Town Hall	Council	Refundable Deposit	\$250.00	\$250.00	0%	No	<b>\$250.00</b>	
- Community Hall	Council		\$250.00	\$250.00	0%	No	<b>\$250.00</b>	
- Community Hall Kitchen	Council		\$250.00	\$250.00	0%	No	<b>\$250.00</b>	
- Portable Building	Council		\$250.00	\$250.00	0%	No	<b>\$250.00</b>	
- More than One Area	Council		\$400.00	\$400.00	0%	No	<b>\$400.00</b>	
<b>Deposits</b>								
- Key Deposit	Council	Refundable Deposit	\$50.00	\$50.00	0%	No	<b>\$50.00</b>	
- Booking Deposit	Council	Non refundable but deducted from total fees payable.	\$50.00	\$50.00	0%	No	<b>\$50.00</b>	
<b>Cobram Civic Centre - Hire Charge</b>								
<b>Main Hall includes Stage, Foyer &amp; Kitchen</b>								
- Per hour	Council		\$30.00	\$30.91	3%	Yes	<b>\$34.00</b>	
- For four hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For eight hours	Council		\$200.00	\$206.00	3%	Yes	<b>\$226.60</b>	
- For 12 hours (maximum fee)	Council		\$300.00	\$309.00	3%	Yes	<b>\$339.90</b>	
<b>Council Chambers</b>								
- Per hour	Council		\$30.00	\$30.91	3%	Yes	<b>\$34.00</b>	
- For four hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For eight hours	Council		\$200.00	\$206.00	3%	Yes	<b>\$226.60</b>	
- For 12 hours (maximum fee)	Council		\$300.00	\$309.00	3%	Yes	<b>\$339.90</b>	
<b>Commercial Kitchen</b>								
- Per hour	Council		\$15.00	\$15.45	3%	Yes	<b>\$17.00</b>	
- For four hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- For eight hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For 12 hours (maximum fee)	Council		\$150.00	\$155.00	3%	Yes	<b>\$170.50</b>	
<b>Rehearsals</b>								
- Per hour	Council	Maximum 4 hours	\$10.00	\$10.27	3%	Yes	<b>\$11.30</b>	
<b>Tables &amp; Chairs</b>								
- Tables - per table per day of hire	Council		\$1.00	\$1.09	9%	Yes	<b>\$1.20</b>	
- Chairs - no fee	Council		Free	Free			<b>Free</b>	
<b>PA System Hire</b>								
- Per function	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
<b>Set Up or Clean Up Fees (All Areas)</b>								
- Set-up fee for first four hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- Set-up fee for more than 4 hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- Set Up and set down of tables and chairs by Council per hour or part hour	Council		\$45.00	\$46.36	3%	Yes	<b>\$51.00</b>	
- Cleaning performed by Council after event - per hour or part hour	Council	Deducted from Bond	\$45.00	\$46.36	3%	Yes	<b>\$51.00</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>Bonds</b>								
- Main Hall	Council	Refundable deposit	\$250.00	\$250.00	0%	No	<b>\$250.00</b>	
- Council Chambers	Council		\$250.00	\$250.00	0%	No	<b>\$250.00</b>	
- Commercial Kitchen	Council		\$250.00	\$250.00	0%	No	<b>\$250.00</b>	
- More than One Area	Council		\$400.00	\$400.00	0%	No	<b>\$400.00</b>	
- PA System	Council		\$100.00	\$100.00	0%	No	<b>\$100.00</b>	
<b>Deposits</b>								
- Key Deposit	Council		\$50.00	\$50.00	0%	No	<b>\$50.00</b>	
- Booking Deposit	Council	Non refundable but deducted from total fees payable.	\$50.00	\$50.00	0%	No	<b>\$50.00</b>	
<b>Numurkah Service Centre - Hire Charge</b>								
<b>Presidents Room including access to Kitchen Facilities</b>		AV System for Council use only						
- Per hour	Council		\$20.00	\$20.64	3%	Yes	<b>\$22.70</b>	
- For four hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- For eight hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For 12 hours (maximum fee)	Council		\$150.00	\$155.00	3%	Yes	<b>\$170.50</b>	
<b>Council Chambers including access to Kitchen Facilities</b>		AV System for Council use only						
- Per hour	Council		\$15.00	\$15.45	3%	Yes	<b>\$17.00</b>	
- For four hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- For eight hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For 12 hours (maximum fee)	Council		\$150.00	\$155.00	3%	Yes	<b>\$170.50</b>	
<b>Presidents Room and Council Chambers including access to Kitchen Facilities</b>		AV System for Council use only						
- Per hour	Council		\$30.00	\$30.91	3%	Yes	<b>\$34.00</b>	
- For four hours	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- For eight hours	Council		\$200.00	\$206.00	3%	Yes	<b>\$226.60</b>	
- For 12 hours (maximum fee)	Council		\$300.00	\$309.00	3%	Yes	<b>\$339.90</b>	
<b>Set Up or Clean Up Fees (All Areas)</b>								
- Set-up fee - per hour for first four hours	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- Set-up fee - per hour thereafter	Council		\$100.00	\$103.00	3%	Yes	<b>\$113.30</b>	
- Clean up required by Council - per hour	Council	Deducted from Bond	\$45.00	\$50.00	11%	Yes	<b>\$55.00</b>	Increase to fully cover contractor costs
<b>Bonds</b>								
- Presidents Room	Council	Refundable deposit	\$100.00	\$100.00	0%	No	<b>\$100.00</b>	
- Council Chambers	Council		\$100.00	\$100.00	0%	No	<b>\$100.00</b>	
- More than One Area	Council		\$150.00	\$150.00	0%	No	<b>\$150.00</b>	
<b>Barmah Heritage Centre - Nathalia - Hire Charge</b>								
- Ground floor area and kitchen - per hour of event	Council		New	\$20.91	New	Yes	<b>\$23.00</b>	
- Bond	Council	Refundable deposit	New	\$500.00	New	No	<b>\$500.00</b>	
- Key Deposit	Council	Refundable deposit	New	\$50.00	New	No	<b>\$50.00</b>	



	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>Miscellaneous</b>								
<b>Security Deposit</b>								
- Security Deposit on Keys	Council	Refundable deposit	\$50.00	\$50.00	0%	No	<b>\$50.00</b>	
<b>Venue Damage Reimbursements</b>								
- Reimbursement of Council costs for works requested or to repair damage	Council	Deducted from Bond or invoiced after event		At cost		No	<b>At cost</b>	
<b>COMMUNITY SERVICES</b>								
- Family Day Care (Parent Levy) - per child, per week	Council		\$10.00	\$10.30	3%	No	<b>\$10.30</b>	
- Family Day Care (Educator Levy) - per educator, per week	Council		New	\$20.00	New	No	<b>\$20.00</b>	
- Immunisation (Purchase of vaccination by clients) - per vaccine	Council		\$60.00	\$61.80	3%	No	<b>\$61.80</b>	
<b>YMCA FACILITIES</b>								
<b>Health &amp; Wellness</b>								
- Health Club Entry (casual) - Adult	Council		\$9.55	\$9.82	3%	Yes	<b>\$10.80</b>	
- Health Club Entry (casual) - Concession	Council		\$7.64	\$7.91	4%	Yes	<b>\$8.70</b>	
- Health Club Entry - 10 Visit Pass	Council		\$86.36	\$89.00	3%	Yes	<b>\$97.90</b>	
- Health Club Entry - 10 Visit Pass (Concession)	Council		\$69.09	\$71.18	3%	Yes	<b>\$78.30</b>	
- Group Fitness	Council		\$9.45	\$9.73	3%	Yes	<b>\$10.70</b>	
- Group Fitness (Concession)	Council		\$7.55	\$7.82	4%	Yes	<b>\$8.60</b>	
- Group Fitness - 10 Visit Pass	Council		\$85.09	\$87.64	3%	Yes	<b>\$96.40</b>	
- Group Fitness - 10 Visit Pass (Concession)	Council		\$67.91	\$70.00	3%	Yes	<b>\$77.00</b>	
- Full Centre (Casual) - Adult	Council		\$11.73	\$12.09	3%	Yes	<b>\$13.30</b>	
- Full Centre (Casual) - Concession	Council		\$9.36	\$9.64	3%	Yes	<b>\$10.60</b>	
- Personal Training - 30 Mins	Council		\$30.00	\$30.91	3%	Yes	<b>\$34.00</b>	
- Personal Training - 30 Mins-Non Member	Council		\$36.00	\$37.09	3%	Yes	<b>\$40.80</b>	
- Personal Training - 30 Mins 10 Visit Pass	Council		\$272.73	\$280.91	3%	Yes	<b>\$309.00</b>	
- Personal Training - 30 Mins 10 Visit Pass-Non Member	Council		\$327.27	\$337.09	3%	Yes	<b>\$370.80</b>	
- Personal Training - 1 Hour	Council		\$49.64	\$51.18	3%	Yes	<b>\$56.30</b>	
- Personal Training - 1 Hour-Non Member	Council		\$59.55	\$61.36	3%	Yes	<b>\$67.50</b>	
- Personal Training - 1 Hour 10 Visit Pass	Council		\$454.55	\$468.18	3%	Yes	<b>\$515.00</b>	
- Personal Training - 1 Hour 10 Visit Pass-Non Member	Council		\$545.45	\$561.91	3%	Yes	<b>\$618.10</b>	
- Personal Training - 1 Hour 2 People	Council		\$55.27	\$56.91	3%	Yes	<b>\$62.60</b>	
- Personal Training - 1 Hour 2 People-Non Members	Council		\$66.36	\$68.36	3%	Yes	<b>\$75.20</b>	
- Personal Training - 1 Hour 2 People 10 Visit Pass	Council		\$500.00	\$515.00	3%	Yes	<b>\$566.50</b>	
- Personal Training - 1 Hour 2 People 10 Visit Pass- Non Member	Council		\$600.00	\$618.00	3%	Yes	<b>\$679.80</b>	
<b>Aquatics (Casual)</b>								
- Rec Swim / Spa - Adult	Council		\$4.18	\$4.36	4%	Yes	<b>\$4.80</b>	
- Rec Swim - Concession	Council		\$3.36	\$3.45	3%	Yes	<b>\$3.80</b>	
- Rec Swim - Child	Council		\$3.36	\$3.45	3%	Yes	<b>\$3.80</b>	
- Rec Swim - Family	Council		\$10.27	\$10.64	4%	Yes	<b>\$11.70</b>	
- 20 Visit Pass - Adult	Council		\$75.45	\$77.73	3%	Yes	<b>\$85.50</b>	
- 20 Visit Pass - Adult (Concession)	Council		\$60.55	\$62.36	3%	Yes	<b>\$68.60</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>Pryme Movers Programs (Older Adults)</b>								
- Aqua Movers - Casual	Council		\$6.37	\$6.55	3%	Yes	<b>\$7.20</b>	
- Strength Training - Casual	Council		\$6.37	\$6.55	3%	Yes	<b>\$7.20</b>	
- Pryme Movers - 10 Visit Pass	Council		\$57.27	\$59.00	3%	Yes	<b>\$64.90</b>	
<b>Membership</b>								
- Health & Wellness Membership Start-up Fee	Council		\$63.64	\$63.64	0%	Yes	<b>\$70.00</b>	
- Health & Wellness Fortnightly Membership Fee (FMF)	Council		\$25.91	\$27.00	4%	Yes	<b>\$29.70</b>	Increase to cover equipment upgrades in last 12 months
- Health & Wellness FMF - Family	Council		\$20.73	\$21.36	3%	Yes	<b>\$23.50</b>	
- Health & Wellness Membership - 3 Month Term INSURANCE ONLY	Council		\$259.09	\$266.91	3%	Yes	<b>\$293.60</b>	
- Health & Wellness - 6 Month Term	Council		\$427.27	\$440.09	3%	Yes	<b>\$484.10</b>	
- Health & Wellness Membership Start-up Fee - Concession	Council		\$54.55	\$56.18	3%	Yes	<b>\$61.80</b>	
- Health & Wellness FMF - Concession	Council		\$20.73	\$21.36	3%	Yes	<b>\$23.50</b>	
- Health & Wellness FMF - Concession Family	Council		\$16.64	\$17.18	3%	Yes	<b>\$18.90</b>	
- Health & Wellness - 6 Month Term - Concession	Council		\$352.73	\$363.45	3%	Yes	<b>\$399.80</b>	
- Health & Wellness FMF (Corporate 20% Discount)	Council		\$20.73	\$21.36	3%	Yes	<b>\$23.50</b>	
- Teen Gym (13 - 16 yrs) Start-up Fee	Council		\$54.55	\$56.18	3%	Yes	<b>\$61.80</b>	
- Teen Gym FMF	Council		\$20.73	\$21.36	3%	Yes	<b>\$23.50</b>	
- Teen Gym - 6 Month Term	Council		\$336.36	\$346.55	3%	Yes	<b>\$381.20</b>	
- Youth Gym (10 - 12 yrs) Start-up Fee	Council		\$40.91	\$42.18	3%	Yes	<b>\$46.40</b>	
- Youth Gym FMF	Council		\$15.45	\$15.91	3%	Yes	<b>\$17.50</b>	
- Youth Gym - 6 Month Term	Council		\$254.55	\$262.18	3%	Yes	<b>\$288.40</b>	
- Pryme Movers FMF	Council		\$15.45	\$15.91	3%	Yes	<b>\$17.50</b>	
- Pryme Movers FMF - 6 Month Term	Council		\$263.64	\$271.64	3%	Yes	<b>\$298.80</b>	
- Aquatic Membership Start-up Fee	Council		\$40.91	\$42.18	3%	Yes	<b>\$46.40</b>	
- Aquatic FMF	Council		\$14.09	\$14.46	3%	Yes	<b>\$15.90</b>	
- Aquatic 3 Month Term Membership - INSURANCE ONLY	Council		\$159.09	\$163.91	3%	Yes	<b>\$180.30</b>	
- Aquatic 6 Month Term Membership	Council		\$240.91	\$248.18	3%	Yes	<b>\$273.00</b>	
- Aquatic Membership Start-up Fee - Concession	Council		\$31.82	\$32.82	3%	Yes	<b>\$36.10</b>	
- Aquatic FMF - Concession	Council		\$11.27	\$11.64	3%	Yes	<b>\$12.80</b>	
- Aquatic Concession 6 Month Term Membership	Council		\$190.91	\$196.73	3%	Yes	<b>\$216.40</b>	
- Junior Aquatic (3 - 15yrs) Start-up Fee	Council		\$31.82	\$32.82	3%	Yes	<b>\$36.10</b>	
- Junior Aquatic (3 - 15yrs) FMF	Council		\$11.09	\$11.45	3%	Yes	<b>\$12.60</b>	
- Junior Aquatic (3 - 15yrs) - 6 Month Term	Council		\$186.36	\$192.00	3%	Yes	<b>\$211.20</b>	
<b>Aquatic Education</b>								
- Aquatic Education Class Fee	Council		\$10.36	\$10.91	5%	Yes	<b>\$12.00</b>	Increase benchmarked against - Aqua Moves \$13.55, Barooga \$13
- AquaSafe Membership FMF	Council		\$19.00	\$19.64	3%	Yes	<b>\$21.60</b>	
- AquaSafe Term Fee (Based on 10 Weeks)	Council		\$109.55	\$112.91	3%	Yes	<b>\$124.20</b>	
- Aquasafe School Holiday Program	Council		\$51.82	\$53.36	3%	Yes	<b>\$58.70</b>	
<b>School Aquatic Programs</b>								
- Aquatic Education Participant Fee (YMCA Teacher) - Per hour	Council		\$5.55	\$5.73	3%	Yes	<b>\$6.30</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>YMCA Qualified Teacher Hire - Per hour</b>	Council		\$31.36	\$32.36	3%	Yes	<b>\$35.60</b>	
- Aquatic Education (School Instructor) - Per participant	Council		\$2.36	\$2.46	4%	Yes	<b>\$2.70</b>	
<b>Squash</b>								
- Squash courts - Per hour	Council		\$10.36	\$10.73	4%	Yes	<b>\$11.80</b>	
<b>Children's Programs</b>								
- Birthday Parties - Per participant	Council		\$12.64	\$13.00	3%	Yes	<b>\$14.30</b>	
- School Holiday Program	Council		\$7.82	\$8.09	3%	Yes	<b>\$8.90</b>	
<b>OUTDOOR POOLS</b>								
<b>Aquatics (Casual)</b>								
- Rec Swim - Adult	Council		\$3.64	\$3.82	5%	Yes	<b>\$4.20</b>	Increase benchmarked against - Shepparton outdoor pools \$4.50 , Tocumwal \$5.00.
- Rec Swim - Concession	Council		\$2.73	\$2.82	3%	Yes	<b>\$3.10</b>	
- Rec Swim - Child	Council		\$2.73	\$2.82	3%	Yes	<b>\$3.10</b>	
- Rec Swim - Spectator	Council		\$1.45	\$1.55	7%	Yes	<b>\$1.70</b>	
- 5 Pass Family	Council		\$50.00	\$51.55	3%	Yes	<b>\$56.70</b>	
- 5 Pass Adult	Council		\$16.36	\$16.73	2%	Yes	<b>\$18.40</b>	
- 5 Pass Child	Council		\$12.27	\$12.64	3%	Yes	<b>\$13.90</b>	
<b>Membership</b>								
- Adult	Council		\$72.73	\$74.91	3%	Yes	<b>\$82.40</b>	
- Concession (over 65)	Council		\$58.18	\$59.91	3%	Yes	<b>\$65.90</b>	
- Child	Council		\$58.18	\$59.91	3%	Yes	<b>\$65.90</b>	
- Family	Council		\$145.25	\$150.00	3%	Yes	<b>\$165.00</b>	
<b>School Aquatic Programs</b>								
- Aquatic Education Participant Fee (YMCA Teacher) - Per lesson	Council		\$5.64	\$5.82	3%	Yes	<b>\$6.40</b>	
- YMCA Qualified Teacher Hire - Per hour	Council		\$31.36	\$32.36	3%	Yes	<b>\$35.60</b>	
- School Programs - Per Participant	Council		\$2.36	\$2.46	4%	Yes	<b>\$2.70</b>	
<b>Aqua Aerobics</b>								
- Member	Council		\$4.09	\$4.27	4%	Yes	<b>\$4.70</b>	
- Casual	Council		\$8.64	\$8.91	3%	Yes	<b>\$9.80</b>	
<b>Aquatic Education</b>								
- Per lesson	Council		\$10.36	\$10.73	4%	Yes	<b>\$11.80</b>	
- Aquasafe HP	Council		\$90.91	\$93.64	3%	Yes	<b>\$103.00</b>	
<b>Contract Fee</b>								
- Season Extension Fee	Council		\$93.64	\$96.45	3%	Yes	<b>\$106.10</b>	
<b>YARRAWONGA WATERSLIDE</b>								
- 1 Ride	Council		\$0.73	\$0.82	12%	Yes	<b>\$0.90</b>	
- 5 Rides	Council		\$2.73	\$2.82	3%	Yes	<b>\$3.10</b>	
- 10 Rides	Council		\$4.18	\$4.36	4%	Yes	<b>\$4.80</b>	
- All day	Council		\$8.64	\$8.91	3%	Yes	<b>\$9.80</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>COBRAM STADIUM</b>								
- Peak Time (6pm to midnight) 1 court/hour	Council		\$30.00	\$30.91	3%	Yes	<b>\$34.00</b>	
- Peak Time (6pm to midnight) 2 court/hour	Council		\$49.55	\$51.09	3%	Yes	<b>\$56.20</b>	
- Drop in use (per person)	Council		\$4.55	\$4.73	4%	Yes	<b>\$5.20</b>	
- Meetings (per hour)	Council		\$15.00	\$15.45	3%	Yes	<b>\$17.00</b>	
<b>NATHALIA SPORTS &amp; COMMUNITY CENTRE</b>								
- Squash Courts (half hour)	Council		\$8.18	\$8.45	3%	Yes	<b>\$9.30</b>	
- Squash Courts (one hour)	Council		\$11.82	\$12.18	3%	Yes	<b>\$13.40</b>	
- Schools (per hour)	Council		\$10.00	\$10.36	4%	Yes	<b>\$11.40</b>	
<b>Function Room Bookings</b>								
<b>Main Auditorium</b>								
- Sports Clubs - Per hour	Council		\$32.73	\$33.73	3%	Yes	<b>\$37.10</b>	
- Non Licensed Private Functions	Council		\$500.00	\$515.00	3%	Yes	<b>\$566.50</b>	
- Licensed Private Functions	Council		\$727.27	\$749.09	3%	Yes	<b>\$824.00</b>	
- Gymnasium - Per Hour	Council		\$7.27	\$7.54	4%	Yes	<b>\$8.29</b>	
<b>Dancocks Room</b>								
- Private - Per hour	Council		\$38.18	\$39.36	3%	Yes	<b>\$43.30</b>	
- Funerals - Flat Rate	Council		\$72.73	\$74.91	3%	Yes	<b>\$82.40</b>	
- Community Groups/Charities	Council		\$24.09	\$24.82	3%	Yes	<b>\$27.30</b>	
<b>OTHER COMMUNITY FACILITIES</b>								
<b>Kennedy Park - Boat Dump Point</b>								
- Application Bond	Council	Refundable deposit	\$100.00	\$100.00	0%	No	<b>\$100.00</b>	New fees introduced in 2015/16
- Annual Access Charge	Council		\$150.00	\$150.00	0%	Yes	<b>\$165.00</b>	
- Discharge Fee - per Kilolitre of Discharge	Council		\$12.00	\$12.00	0%	Yes	<b>\$13.20</b>	
- Replacement Key Charge	Council		Actual Cost + \$20.00	Actual Cost + \$20.00	0%	Yes	<b>Calculated Fee + 10%</b>	
<b>Numurkah Showgrounds - RV Dump Point</b>								
- Key Deposit (available from Numurkah Visitor Information Centre or Numurkah Caravan Park)	Council	Refundable deposit (cash only)	\$20.00	\$20.00	0%	No	<b>\$20.00</b>	
<b>Avdata Key</b>								
- Purchase of Avdata Key	Council		\$30.00	\$30.91	3%	Yes	<b>\$34.00</b>	
<b>Yarrowonga Aerodrome</b>								
- Yarrowonga Aerodrome Access Charge	Council		New	\$1,200.00	New	Yes	<b>\$1,320.00</b>	
<b>FREEDOM OF INFORMATION REQUESTS</b>								
- Application Fee	Statute	Non-refundable	\$27.20	\$27.90	3%	No	<b>\$27.90</b>	
- Access Charge (Costs incurred)	Statute	Dependent upon on the nature of request	Calculated Cost	Calculated Cost	0%	No	<b>Calculated Fee</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>WORKS WITHIN A ROAD RESERVE / ROAD OPENING PERMITS</b>								
One fee unit = (\$13.94). Fee units are in accordance with the Monetary Units Act 2004. Fees are not payable in respect of minor works that do not require consent by Regulations.								
<b>Works not conducted on, or on any part of, the roadway, shoulder or pathway</b>								
<b>Minor works</b>								
- Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Statute	Fees Units = 5.0	\$68.00	\$69.70	3%	No	<b>\$69.70</b>	
- Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Statute	Fees Units = 5.0	\$68.00	\$69.70	3%	No	<b>\$69.70</b>	
<b>Works, other than minor works</b>								
- Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Statute	Fees Units = 5.0	\$68.00	\$69.70	3%	No	<b>\$69.70</b>	
- Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Statute	Fees Units = 25.0	\$340.00	\$348.50	3%	No	<b>\$348.50</b>	
<b>Works conducted on, or on any part of the roadway, shoulder or pathway</b>								
<b>Minor works</b>								
- Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Statute	Fees Units = 11.5	\$156.40	\$160.30	2%	No	<b>\$160.30</b>	
- Municipal Road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Statute	Fees Units = 11.5	\$156.40	\$160.30	2%	No	<b>\$160.30</b>	
<b>Works, other than minor works</b>								
- Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Statute	Fees Units = 20.0	\$272.00	\$278.80	3%	No	<b>\$278.80</b>	
- Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Statute	Fees Units = 45.0	\$612.00	\$627.30	2%	No	<b>\$627.30</b>	
<b>PRIVATE PIPELINES</b>								
Pipelines are constructed as a Section 173 agreement under the provision of the Planning and Environment Act (1987). The annual rental is for the use of the roadway.								
<b>Annual Licence Fees</b>								
- Existing single pipeline crossing of a road	Council		\$52.60	\$54.20	3%	No	<b>\$54.20</b>	
- New single pipeline crossing of a road	Council		\$52.60	\$54.20	3%	No	<b>\$54.20</b>	
- Existing pipeline which runs longitudinally in the road reserve	Council		\$105.20	\$108.40	3%	No	<b>\$108.40</b>	
- New pipeline longitudinally in the road reserve	Council	per 100m of pipeline	\$525.90	\$541.70	3%	No	<b>\$541.70</b>	
<b>Title Search</b>								
- Title Search for Private Pipelines	Council		\$28.20	\$29.11	3%	Yes	<b>\$32.00</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>PLANNING FEES</b>								
<b>Planning Permit Application Fees</b>								
<b>Use of land</b>								
- <b>Class 1</b> - Use only (use of land other than Single Dwelling per lot). Further Fee applies if advertisement is required. Also refer regulation 8B	Statute		\$502.00	\$502.00	0%	No	<b>\$502.00</b>	
<b>Single Dwelling</b>								
- <b>Class 3</b> - Dwelling and ancillary: (a) Develop Land for a Single Dwelling; or (b) Use and Develop Land for a Single Dwelling; or (c) Undertake Ancillary Development to the Use of the Land for a Single Dwelling; per Lot with cost of development in the application being more than \$10,000 to \$100,000 per lot. Other than Subdivision. Further fee applies if advertisement is required.	Statute		\$239.00	\$239.00	0%	No	<b>\$239.00</b>	
- <b>Class 3</b> - Dwelling and ancillary: (a) Develop Land for a Single Dwelling; or (b) Use and Develop Land for a Single Dwelling; or (c) Undertake Ancillary Development to the Use of the Land for a Single Dwelling; per Lot with cost of development in the application being equal or more than \$100,001 per lot. Other than Subdivision. Further fee applies if advertisement is required.	Statute		\$490.00	\$490.00	0%	No	<b>\$490.00</b>	
<b>Development of Land</b>								
- <b>Class 4</b> - Development <\$10,000: Develop Land with the cost of development in the application being less than \$10,000. Other than subdivision and other than undertake Ancillary development to the use of the land for a single dwelling per lot. Further fee applies if advertisement is required.	Statute		\$102.00	\$102.00	0%	No	<b>\$102.00</b>	
- <b>Class 5</b> - Development \$10,000 - \$250,000: Develop Land with the cost of development in the application more than \$10,000 to \$250,000. Other than subdivision and Class 2 or 3. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$604.00	\$604.00	0%	No	<b>\$604.00</b>	
- <b>Class 6</b> - Development \$250,000 - \$500,000. Other than subdivision and Class 3. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$707.00	\$707.00	0%	No	<b>\$707.00</b>	
- <b>Class 7</b> - Development \$500,000 - \$1,000,000. Other than subdivision and Class 3. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$815.00	\$815.00	0%	No	<b>\$815.00</b>	
- <b>Class 8</b> - Development \$1,000,000 - \$7,000,000. Other than subdivision and Class 3. Further Fee applies if advertisement is required. Also refer regulation 8B	Statute		\$1,153.00	\$1,153.00	0%	No	<b>\$1,153.00</b>	
- <b>Class 9</b> - Development \$7M - \$10M. Other than subdivision and Class 3. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$4,837.00	\$4,837.00	0%	No	<b>\$4,837.00</b>	
- <b>Class 10</b> - Development \$10M - \$50M. Other than subdivision and Class 3. Further Fee applies if advertisement is required. Also refer regulation 8B	Statute		\$8,064.00	\$8,064.00	0%	No	<b>\$8,064.00</b>	
- <b>Class 11</b> - Development \$50M +. Other than subdivision and Class 3. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$16,130.00	\$16,130.00	0%	No	<b>\$16,130.00</b>	
<b>Subdivision</b>								
- <b>Class 12</b> - Subdivide an existing building (excise). Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$386.00	\$386.00	0%	No	<b>\$386.00</b>	
- <b>Class 13</b> - Subdivide into two lots other than Class 12. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$386.00	\$386.00	0%	No	<b>\$386.00</b>	
- <b>Class 14</b> - Realign boundaries or consolidate land. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$386.00	\$386.00	0%	No	<b>\$386.00</b>	
- <b>Class 15</b> - Subdivide into three or more lots other than Class 12-13-14. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$781.00	\$781.00	0%	No	<b>\$781.00</b>	
- <b>Class 16</b> - Remove a restriction on existing lawful development. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$249.00	\$249.00	0%	No	<b>\$249.00</b>	
- <b>Class 17</b> - Create or remove a Right of way and Create, vary or remove a restriction other than Class 16. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$541.00	\$541.00	0%	No	<b>\$541.00</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
- <b>Class 18</b> - Create, vary or remove easement or a condition in the nature of the easement other than Class 17. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$404.00	\$404.00	0%	No	<b>\$404.00</b>	
<b>Whole Farm Plan</b>								
- Whole Farm Plans. Also refer regulation 8B	Statute		\$302.00	\$302.00	0%	No	<b>\$302.00</b>	
<b>Planning Permit Amendment Fees</b>								
<b>Amend Application</b>								
- Amend an application for a permit after notice has been given for every class of application (other than a class 4 application) set out in the table in regulation 7. Further fee applies if advertisement is required.	Statute		\$102.00	\$102.00	0%	No	<b>\$102.00</b>	
- Amend an application to amend a permit after notice has been given for every class of application (other than a class 5 application) set out in the table in regulation 8B. Further fee applies if advertisement is required.	Statute		\$102.00	\$102.00	0%	No	<b>\$102.00</b>	
<b>Amend Permit</b>								
- <b>Class 1</b> - Permit Amendment Change of Use - An application to amend a permit to use land if that amendment is to change the use for which the land may be used. Further fee applies if advertisement is required.	Statute		\$502.00	\$502.00	0%	No	<b>\$502.00</b>	
- <b>Class 2</b> - Permit Amendment Items of Permit - An application to amend a permit (other than a permit to develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot ) to (a) change statement of what permit allows or; (b) change conditions or; (c) any way not provided in the regulation. Further fee applies if advertisement is required.	Statute		\$502.00	\$502.00	0%	No	<b>\$502.00</b>	
- Permit Amendment Single Dwelling <\$10,000 Other than Class 3-4-5	Statute		Free	Free	0%	No	<b>Free</b>	
- <b>Class 3</b> - Permit Amendment Single Dwelling >\$10,000 and <\$100,000 - An application to amend a permit (other than a permit to subdivide land) to (a) develop land or to (b) use and develop land for a single dwelling per lot or; (c) undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of the variation is not less than \$10,000 and not more than \$100,000. Further fee applies if advertisement is required.	Statute		\$239.00	\$239.00	0%	No	<b>\$239.00</b>	
- <b>Class 4</b> - Permit Amendment Single Dwelling >\$100,000 - An application to amend a permit ( other than a permit to subdivide land) to (a) develop land or to (b) use and develop land for a single dwelling per lot if the estimated cost of any additional development to be permitted by the amendment is more than \$100,000. Further fee applies if advertisement is required.	Statute		\$490.00	\$490.00	0%	No	<b>\$490.00</b>	
- <b>Class 5</b> - Permit Amendment Total < and equal \$10,000 - An application to amend a permit to develop land if the estimated cost by the amendment is less than \$10,000, other than (a) a permit to undertake development ancillary to the use of the land for a single dwelling per lot where the total estimated cost of the development originally permitted and the additional development by the amendment is less than \$10,000 or; (b) subdivision. Further fee applies if advertisement is required. Also refer regulation 11B	Statute		\$102.00	\$102.00	0%	No	<b>\$102.00</b>	
- <b>Class 6</b> - Permit Amendment Total >\$10,000 to \$250,000 - An application other than a class 3 application or a class 4 application to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$10,000 and not more than \$250,000. Further fee applies if advertisement is required. Also refer regulation 11B	Statute		\$604.00	\$604.00	0%	No	<b>\$604.00</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
- <b>Class 7</b> - Permit Amendment Total >\$250,000 to \$500,000 - An application other than a class 4 application to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$250,000 and not more than \$500,000. Further fee applies if advertisement is required. Also refer regulation 11B	Statute		\$707.00	\$707.00	0%	No	<b>\$707.00</b>	
- <b>Class 8</b> - Permit Amendment Total >\$500,000 - An application other than a Class 4 application to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$500,000. Further fee applies if advertisement is required. Also refer regulation 11B	Statute		\$815.00	\$815.00	0%	No	<b>\$815.00</b>	
<b>Amend Subdivision</b>								
- <b>Class 9</b> - Permit Amendment Subdivision - An application to amend a permit to; (a) Subdivide an existing building; or (b) subdivide land into two lots; or (b) effect a realignment of a common boundary between lots or to consolidate two or more lots. Further fee applies if advertisement is required. Also refer regulation 8B	Statute		\$386.00	\$386.00	0%	No	<b>\$386.00</b>	
<b>Search Fee</b>								
- Search Fee for Planning Permits and Subdivisions (per property)	Council		\$63.00	\$64.90	3%	No	<b>\$64.90</b>	
<b>Extension Permit</b>								
- Extension of time for planning permit	Council		\$120.00	\$123.60	3%	No	<b>\$123.60</b>	
- Second and subsequent request for an extension of time to a planning permit	Council		New	\$200.00	New	No	<b>\$200.00</b>	
<b>Secondary Consent</b>								
- Amendment endorsed plans	Council		\$50.00	\$51.50	3%	No	<b>\$51.50</b>	
<b>Compliance Certificate</b>								
- Certificates of Compliance	Statute		\$147.00	\$147.00	0%	No	<b>\$147.00</b>	
<b>Satisfaction</b>								
- Satisfaction Matters	Statute		\$102.00	\$102.00	0%	No	<b>\$102.00</b>	
<b>Advertising Applications</b>								
- Administration Fee	Council		\$63.00	\$64.91	3%	Yes	<b>\$71.40</b>	
- Individual Notices	Council		\$4.18	\$4.36	4%	Yes	<b>\$4.80</b>	
- Notice posted on site	Council		\$57.00	\$58.73	3%	Yes	<b>\$64.60</b>	
- Notice in newspaper	Council		As quoted by media outlet	As quoted by media outlet	0%	Yes	<b>Quoted Fee + 10%</b>	



	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>Miscellaneous</b>								
Request for planning advice in writing	Council		New	\$100.00	New	Yes	<b>\$110.00</b>	
Preparation, amending or removal of S173 Agreement	Council		New	\$200.00	New	Yes	<b>\$220.00</b>	
Copy of Title (Administration Fee)	Council		New	\$50.00	New	Yes	<b>\$55.00</b>	
<b>Amendments to Planning Scheme (VCAT)</b>								
- On application	Statute		\$798.00	\$798.00	0%	No	<b>\$798.00</b>	
- To consider submissions	Statute		\$798.00	\$798.00	0%	No	<b>\$798.00</b>	
- Adopt an amendment	Statute		\$524.00	\$524.00	0%	No	<b>\$524.00</b>	
- Approve an amendment	Statute		\$798.00	\$798.00	0%	No	<b>\$798.00</b>	
<b>Subdivision (Permit and Certification) Fees Regulations 2000</b>								
- To certify a Plan of Subdivision	Statute		\$100.00 + \$20.00 per lot created	\$100.00 + \$20.00 per lot created	0%	No	<b>\$100.00 + \$20.00 per lot created</b>	
- To certify any other application	Statute		\$100.00	\$100.00	0%	No	<b>\$100.00</b>	
- Supervision of works	Statute		Max 2.5% of estimated cost of construction of works (Value)	Max 2.5% of estimated cost of construction of works (Value)	0%	No	<b>Max 2.5% of estimated cost of construction of works (Value)</b>	
- Subdivision Plan Checking (checking engineering plan provided)	Statute		Max 0.75% of estimated cost of construction of works (Value)	Max 0.75% of estimated cost of construction of works (Value)	0%	No	<b>Max 0.75% of estimated cost of construction of works (Value)</b>	
- To prepare an engineering plan by Council on behalf of applicant	Statute		Max 3.5% of estimated cost of construction of works (Value)	Max 3.5% of estimated cost of construction of works (Value)	0%	No	<b>Max 3.5% of estimated cost of construction of works (Value)</b>	
<b>Car Parking Contributions</b>								
- <b>Cobram</b> - Moira Planning Scheme - Cobram Car Parking Precinct Plan - parking spaces in lieu of provision of actual spaces	Council	As per "Average Cost of Parking bays" provision	\$6,500.00	\$6,500.00	0%	No	<b>\$6,500.00</b>	
- <b>Yarrowonga</b> - Moira Planning Scheme - Yarrowonga Car Parking Precinct Plan - parking spaces in lieu of provision of actual spaces	Council		\$8,060.00	\$8,060.00	0%	No	<b>\$8,060.00</b>	
- <b>All other locations</b>	Council		By negotiation	By negotiation	0%	No	<b>By negotiation</b>	
<b>Public Open Space Contributions</b>								
- Payment in lieu of providing land for Public Open Space (Residential Subdivision)	Statute		5% of the unimproved value of land	5% of the unimproved value of land	0%	No	<b>5% of the unimproved value of land</b>	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>BUILDING FEES</b>								
<b>Building Applications and Building Permits on Domestic Works</b>								
- Extensions/Alterations - (All inspections included, does not include statutory fees for lodgement or building levy)	Council		Cost/240 (Min \$600.00)	Cost/240 (Min \$620.00)	3%	Yes	Calculated Fee+10%	
- New Dwellings - (All inspections included, does not include statutory fees for lodgement or building levy)	Council		Cost/240 (Min \$600.00)	Cost/240 (Min \$620.00)	3%	Yes	Calculated Fee+10%	
- New Dwellings Out of Shire - (Fee may vary with distance, by negotiation)	Council		To be Quoted	To be Quoted	0%	Yes	Quoted Fee + 10%	
- Minor works - (above-ground swimming pools)	Council		\$153.82	\$158.46	3%	Yes	\$174.30	
- Minor works - (Garages, carports and in-ground pools)	Council		\$318.00	\$327.55	3%	Yes	\$360.30	
- Demolitions/Removals (Domestic)	Council		\$318.00	\$327.55	3%	Yes	\$360.30	
- Pool Fence Compliance Certificates	Council		\$120.91	\$124.55	3%	Yes	\$137.00	
- Restumps	Council		\$318.00	\$327.55	3%	Yes	\$360.30	
- Additional Inspections - (minimum per inspection)	Council		\$138.45	\$142.64	3%	Yes	\$156.90	
- Retrieving Building Files from archives	Council		\$51.27	\$54.55	6%	Yes	\$60.00	To better reflect actual cost
- Council Report & Consent - (Inspection may be required, subject to variation)	Statute		From \$60.90 to \$225.00	From \$60.90 to \$250.00	0%	No	From \$60.90 to \$250.00	
- Part 4	Council		New	\$250.00	New	No	\$250.00	
- Amendment to approved plans - Minor amendments	Council		\$150.00	\$154.55	3%	Yes	\$170.00	
- Amendment to approved plans - Major amendments	Council		\$250.00	\$257.45	3%	Yes	\$283.20	
- Owner/Builder inspection 137B - Class 1's	Council		\$350.00	\$360.45	3%	Yes	\$396.50	
- Owner/Builder inspection 137B - Class 10's	Council		\$175.00	\$180.27	3%	Yes	\$198.30	
- Demolition Report & Consent - Section 29A	Statute		\$62.55	\$62.55	0%	No	\$62.55	
- Bond for re-erection of dwellings	Council	Refundable Bond	\$5,000.00	\$5,000.00	0%	No	\$5,000.00	
- Maximum fee payable for report and consent for storm water drainage discharge point	Statute		\$62.55	\$62.55	0%	No	\$62.55	
- Asset Protection application fee	Council		\$60.00	\$61.80	3%	No	\$61.80	
- Liquor Licence measuring - (per hour)	Council		\$100.00	\$103.00	3%	Yes	\$113.30	
- Place of Public Entertainment (POPE) permit	Council		\$200.00	\$206.00	3%	Yes	\$226.60	
<b>Building Applications and Building Permits on Commercial Works</b>								
- Minor Commercial Works (i.e.) re-classifications, signs etc	Council		\$310.00	\$319.27	3%	Yes	\$351.20	
- Minor Commercial Works (i.e.) Shop Fronts, Awnings, etc	Council		\$310.00	\$319.27	3%	Yes	\$351.20	
- Class 10 Out Buildings and Farm Buildings - cost up to \$75,000	Council		\$310.00	\$319.27	3%	Yes	\$351.20	
- Class 10 Out Buildings and Farm Buildings - cost in excess of \$75,000	Council		\$500.00	\$515.00	3%	Yes	\$566.50	
- Commercial Works up to \$50,000*	Council	* The Municipal Building Surveyor will have regard to the size and complexity of the project when estimating fees	\$650.00 minimum	\$670.00 minimum	3%	Yes	Calculated Fee+10%	
- Commercial Works \$50,001 - \$100,000*	Council		\$1,200.00 minimum	\$1,235.00 minimum	3%	Yes	Calculated Fee+10%	
- Commercial Works \$100,001- \$150,000*	Council		\$1,700.00 minimum	\$1,750.00 minimum	3%	Yes	Calculated Fee+10%	
- Commercial Works \$150,001+*	Council		Quoted	Quoted	0%	Yes	Quoted Fee + 10%	

	Fees set by Vic. Statute/ Council	Conditions	Current Fee or Charge 2015/16 (excl GST)	Proposed Fee or Charge 2016/17 (excl GST)	% Change	GST Applicable	Proposed Fee or Charge 2016/17 (incl GST)	Comments
<b>Building Certificates</b>								
- Building Certificates - Approval (1) (2) (3)	Statute		\$49.90	TBC	TBC	No	<b>TBC</b>	
- Building Certificates - Approval (1) (2) (3) - Priority (24 hour response)	Statute		\$74.85	TBC	TBC	No	<b>TBC</b>	
- Building Certificates - Approval (1 & 2)	Statute		\$99.80	TBC	TBC	No	<b>TBC</b>	
- Building Certificates - Approval (1 & 2) - Priority (24 hour response)	Statute		\$194.40	TBC	TBC	No	<b>TBC</b>	
<b>Building Lodgement Fees</b>								
- Building Lodgement Fees	Council		\$36.40	\$37.50	3%	No	<b>\$37.50</b>	
<b>The Municipal Building Surveyor be authorised from time to time to vary the fees due to competitive market forces)</b>								

Applies to all parks, public open space and other areas directly maintained by Moira Shire Council excluding road reserves.

	Fees set by Vic. Statute/ Council	Risk	Security Bond*	Current Hire Fee 2015/16 (Excl. GST)	Proposed Hire Fee 2016/17 (Excl. GST)	Change %	Proposed Hire Fee 2016/17 (Incl. GST)	Current Electricity Charge (if used) 2015/16	Proposed Electricity Charge (if used) 2016/17	Change %	Waste Charge (Bins and/or disposal)	Other	Council Plant & Labour	Application Form Required	Insurance	
Private Function																
No exclusive use, significant structures or marquees. Ceremonial table and chairs and un-staked shade structures allowed.	Council	Low	Nil	Nil	Nil	0%	Nil	\$10.00 per day/ part day	\$10.30 per day/ part day	3%	At cost	At cost	At cost	Hire of Park Form	Council Community Liability Policy	
Involves vehicles on Council land and exclusive use through erection of significant structures such as marquees, tents and staked shade structures.	Council	High	\$250.00	\$45.45 day/ part day	\$46.82 day/ part day	3%	\$51.50 day/ part day									
Private Fund Raising Activities	Council	Low	Nil	Nil	Nil	0%	Nil									
	Council	High	\$250.00	\$45.45 day/ part day	\$46.82 day/ part day	3%	\$51.50 day/ part day									
Community Group																
Raffle Sales/Information Stands/Free BBQs	Council	Low	Nil	Nil	Nil	0%	Nil	\$10.00 per day/ part day	\$10.30 per day/ part day	3%	At cost	At cost	At cost	Hire of Park Form	Applicant/ Council (at cost)*	
Free Public Events	Council	Low	Nil	Nil	Nil	0%	Nil								Applicant	
	Council	High	\$250.00	Nil	Nil	0%	Nil								Applicant	
Market or Event	Council	High	\$500.00	Nil	Nil	0%	Nil									Applicant/ Council (at cost)*
Schools and School Support Groups, Kindergartens and Preschools, Churches and Sporting Clubs and Associations																
Low Risk activities that do not require exclusive use, significant structures, marquees or vehicles on Council land. Includes raffle sales and minor fund raising activities/Information stands/free bbqs and minor fund raising activities.	Council	Low	Nil	Nil	Nil	0%	Nil	\$10.00 per day/ part day	\$10.30 per day/ part day	3%	At cost	At cost	At cost	Hire of Park Form	Applicant	
Occupant Only and Free Public Events.	Council	Low	Nil	Nil	Nil	0%	Nil									
	Council	High	\$250.00	Nil	Nil	0%	Nil									
High risk activities that require exclusive use, gated events, entry fees, significant structures, marquees or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds.	Council	High	\$500.00	\$45.45 day/ part day	\$46.82 day/ part day	3%	\$51.50 day/ part day									
Commercial Entity Use																
Low Risk activities such as passive recreation and exercise classes and not involving any structures or equipment.	Council	Low	Nil	Nil	Nil	0%	Nil	\$20.00 per day/ part day	\$20.60 per day/ part day	3%	At cost	At cost	At cost	Hire of Park Form	Applicant	
High risk activities that require exclusive use, gated events, entry fees, significant structures, marquees or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds.	Council	High	\$500.00	\$90.91 day/ part day	\$93.64 day/ part day	3%	\$103.00 day/ part day									
*Security Bond	The amount of the required Security Bond may exceed the amounts shown at Council's discretion based on the level of risk to public property.															
Definitions																
Exclusive Use	A use of Council land that prevents others from using the area. eg fences, gates, marquees and other structures															
Community Group	Registered Service Club, Emergency Services, Other Government Agencies, Charities, Community Groups, Tourism Board, Chambers of Commerce, Development Committees															
Sporting Body	All sporting clubs and all other incorporated activity groups															
Low Risk	Events that do not involve the erection of any structures , vehicle access or any significant risk to public property															
High Risk	Events designed to attract crowds and involve the erection of any structures , vehicle access or any significant risk to public property															
Private Function	Event conducted by an individual															
Small Fund Raising Events	Single stalls, no significant structures, excludes markets of any size															
Larger Fund Raising Events	Markets of any size, multiple stalls and erection of significant structures such as tents and marquees															

## **Appendix B**

### **Budget processes**

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

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

The 2016/17 budget, which is included in this report, is for the year 1 July 2016 to 30 June 2017 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ending 30 June 2017 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and the Local Government Model Accounts. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

A 'proposed' budget is prepared in accordance with the Act and submitted to Council in May for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

With the introduction of the State Government's Rate Capping legislation in 2015, Councils are now unable to determine the level of rate increase and instead must use a maximum rate increase determined by the Minister for Local Government which is announced in December for application in the following financial year.

If a Council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). The ESC will determine whether the rate increase variation submission has been successful by 31 May. In many cases this will require Councils to undertake 'public notice' on two separate proposed budgets simultaneously, i.e. the Minister's maximum rate increase and the Council's required rate increase.

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below.

Budget process		Timing
1	Minister of Local Government announces maximum rate increase (cap)	Dec
2	Officers update Council's long term financial projections	Dec
3	Council to advise ESC if it intends to make a rate variation submission	Jan/Feb
4	Council submits formal rate variation submission to ESC	N/A*
5	Proposed budget(s) submitted to Council for approval	Apr
6	ESC advises whether rate variation submission is successful	N/A*
7	Council meeting to authorise commencement of proposed budget	April
8	Public notice advising intention to adopt budget	April
9	Budget available for public inspection, comment and to make submissions	April - May
10	Submissions period closes (28 days)	May
11	Submissions considered by Council/Committee	May
12	Budget and submissions presented to Council for adoption	30 May
13	Copy of adopted budget submitted to the Minister	May
14	Budget year commences	1 July

\* In 2016/17 Moira Shire Council has chosen not to apply for an above cap rate increase.

**End of Moira Shire Council Budget Report**



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