



YARRIAMBIACK SHIRE COUNCIL
BUDGET 2018/2019

providing a viable, sustainable and vibrant future



Yarriambiack
SHIRE COUNCIL

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OUR COUNCIL

SNAPSHOT OF YARRIAMBIACK SHIRE COUNCIL

Yarriambiack Shire Council is located in the north west of Victoria approximately 40 minutes drive from the regional centre of Horsham. The Council, covering an area of 7,158 square kilometres, comprises the shires of Karkarooc, Warracknabeal, Dunmunkle and part of the Wimmera Shire. At the time of amalgamation in 1995, the newly formed Council adopted the official name of Yarriambiack Shire Council.

The Council operates its main administrative office in the township of Warracknabeal, along with a service centre in the town of Hopetoun. Other towns within the municipality include Murtoa, Rupanyup, Lubeck, Minyip, Brim, Beulah, Woomelang, Lah, Lascelles, Rosebery, Sheep Hills, Speed, Tempy, Turriff, Patchewollock and Yaapeet.

Population

As at 30 June 2016, the residential population of the Shire was 6,738 people. In the 4 years from 2012 to 2016, the population has dropped by approximately 358 with the population still in decline. (Source: Australian Bureau of Statistics, Estimated Resident Population).

Ageing population

The population is ageing and Council has a greater proportion of older people compared to the Victorian average. Overall 26% of the Council's population is between the ages of 0 - 24 and 42% of the population is 55 years and over compared to 32% and 26% respectively for Victoria. (Source: Australian Bureau of Statistics, Census of Population and Housing).

Births

Despite an ageing population, approximately 67 babies have been born each year since 2005. In the 2017/2018 financial year 52 babies have been born in the municipality to date. (Source: Maternal and Child Health database).

Agriculture

The Yarriambiack Shire Council is the centre of grain production and handling for the Wimmera Mallee region and produces approximately 25% of Victoria's wheat and barley. Legumes, oilseed crops, lambs and wool are also significant products and agriculture as a whole provides the area with a major source of income and employment.

Workforce

The Council has a workforce of over 131 employees equating to an Effective Full Time (EFT) workforce of 104. The workforce is divided into three major categories with staff operating under the Administrative, Works and Community Services Departments.

The size of the Yarriambiack Shire's labour force in 2016 was 2,738 persons, of which 55% were employed full time and 33% were part time workers.

TOURISM

The Silo Art Trail

The Silo Art Trail is Australia's largest outdoor gallery. The trail stretches over 200 kilometres, linking the neighbouring towns of Brim, Lascelles, Patchewollock, Rosebery, Rupanyup and Sheep Hills.

Providing an insight into the true spirit of the Wimmera Mallee, the trail recognises and celebrates the region's people through a series of large-scale mural portraits painted onto grain silos, many of which date back to the 1930's.

The project saw a team of renowned artists from Australia and across the world visit the region, meet the locals and transform each grain silo into an epic work of art; each one telling a unique story about the host town.

The Silo Art Trail was conceived in 2016 after the success of the first silo artwork in Brim. What started as a small community project by the Brim Active Community Group, GrainCorp, Juddy Roller and artist, Guido van Helten, resulted in widespread international media attention and an influx of visitors to the region and the idea for a trail was born.

The Silo Art Trail was created as a partnership between Yarriambiack Shire Council, international street art agency Juddy Roller, Victorian Government, Australian Government and GrainCorp, who donated the silos as canvases for the artists' work.





MAYOR'S INTRODUCTION

The Councillors and I are pleased to release the proposed Budget 2018-2019 to the Community for public comment and submissions.

Guiding the Budget is the Council Plan 2017-2021. The vision for the four-year life of the Council Plan is in consultation with our community; Yarriambiack Shire Council aims to provide a viable, sustainable and vibrant future.

Mayor Cr Graeme Massey

To support the vision Council developed the following five key objectives:

- Good governance;
- A place to live and grow;
- A safe and active community and sustainable environment;
- A planned future;
- Health and wellbeing.

The Council Plan 2017-2021 is the strategic guide to delivering Council's vision over the term of the Council. Each year the Council Plan is reviewed and changes made where required.

The proposed Budget details the resources required over the next financial year to fund the large range of services we provide to the community. These services range from those which are about directly caring for people through facilities and programs including kindergartens, the library and community care support services, to services which maintain or enhance our environment and surroundings, including waste collection and our roads and footpath management schedules.

The Budget also includes details of proposed capital expenditure including allocations to improve and renew Council's physical infrastructure, buildings and operational assets, as well as funding proposals for a range of operating projects.

Council understands that the services it delivers to the community are valued. We also recognise that the community wants us to deliver services in a financially responsible manner and for Council to use its resources efficiently. Council will continue to focus on identifying sustainable cost savings while still delivering the services the community expects and is reliant upon. As Councillors, it is part of our job to understand the community's priorities.

The proposed Budget proposes a rate increase of 2.25 per cent. This is in line with the Victorian Government's Fair Go Rates System (FGRS), which applies a limit on the rate increase that can be raised by Victorian Councils.

In this proposed Budget we have allocated funding of \$6.990 million for asset renewals, upgrades and new assets. Highlights of the capital program include:

- Roads (\$4.272 million) including reconstruction, roads to recovery projects, resheeting, footpaths and kerb & channel;
- Buildings (\$476,500) including works upgrades at the Warracknabeal Regional Livestock Exchange, construction of a new shed at the Warracknabeal Depot, construction of a truck wash at the Murtoa Depot and upgrades to the BBQ and camp kitchens at the Warracknabeal and Hopetoun Caravan Parks;
- Plant and equipment (\$1.400 million) including information technology, furniture and equipment and scheduled replacement of Council's fleet.

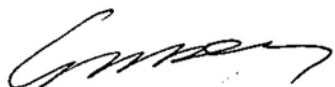
We have also allocated funding to deliver progress on other key priorities and initiatives including:

- Redevelopment of the Warracknabeal Regional Livestock Exchange;
- Construction of the Warracknabeal Levee;

- Construction of the Warracknabeal Transfer Station;
- Redevelopment of the change rooms at the Murtoa Swimming Pool;
- Upgrade works at the Hopetoun Aerodrome;
- Continuation of the Roadside Weeds and Pests Management Program;
- Upgrade works at the Warracknabeal Town Hall.

The community strongly supports the maintenance of existing service levels and for these to be funded through a mix of rates revenue and user charges. Council will continue to focus on the identification of sustainable cost reductions to protect existing service levels.

The proposed Budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. I encourage you to consider this document in conjunction with the revised Council Plan 2017-2021 and look forward to receiving submissions on the proposed Budget 2018-2019.



Cr Graeme Massey
Mayor

EXECUTIVE BUDGET SUMMARY

Council has prepared a Budget for 2018/2019 which is aligned to the vision in the Council Plan 2017-2021. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community and do this within the rate increase mandated by the State Government.

KEY THINGS WE ARE FUNDING

Ongoing delivery of a wide range of services provided to the Yarriambiack community funded by a budget of \$24.476 million.

Continued investment in infrastructure assets (\$5.113 million) primarily for renewal works. This includes roads (\$4.129 million); footpaths (\$71,000); kerb and channel (\$72,000); waste management (\$300,000); and aerodromes (\$500,000). The Statement of Capital Works can be found in Section 3.5 and further details on the Capital Works Budget can be found in Section 4.5.2.

BUDGET 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 2016/2017. The cap for 2018/2019 has been set at 2.25% (2017/2018 - 2.0%);
- CPI for Victoria is forecast to be 2.5% for the 2018/2019 year;
- On-going cost shifting. This occurs where Local Government provides a service to the community on behalf of the State and Federal Governments. 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 all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels;
- The 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.

THE RATE RISE

- a. The average rate will rise by 2.25% in line with the order by the Minister for Local Government on 19 December 2017, under the Fair Go Rates System.
- b. Key drivers
 - i. To fund ongoing service delivery – business as usual
 - ii. To fund renewal of infrastructure and community assets
 - iii. To cope with cost shifting from the State Government.
- c. Waste Services - the kerbside collection charge will increase by 2.25% and the recycling charge will increase by 8% per service.
- d. Refer Section 4.1.1 for further Rates and Charges details.

KEY STATISTICS

- **Total Revenue:** \$23.586 million (2017/2018 - \$21.603 million)
- **Accounting Result:** \$552,413 Deficit (2017/2018 - \$990,125 Deficit)
(Refer Income Statement in Section 3)
- **Underlying Operating Result:** Deficit of \$2.706 million (2017/2018 - Deficit of \$3.569 million)
(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)
- **Cash Result:** \$3.573 million Surplus (2017/2018 - \$4.762 million Surplus)
(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.

- Total Capital Works Program of \$6.990 million (2017/2018 - \$6.771 million)
 - \$4.587 million from Council operations (rates funded)
 - \$0.0 million from borrowings
 - \$293,000 from asset sales
 - \$2.110 million from external grants

SUMMARY OF FINANCIAL POSITION

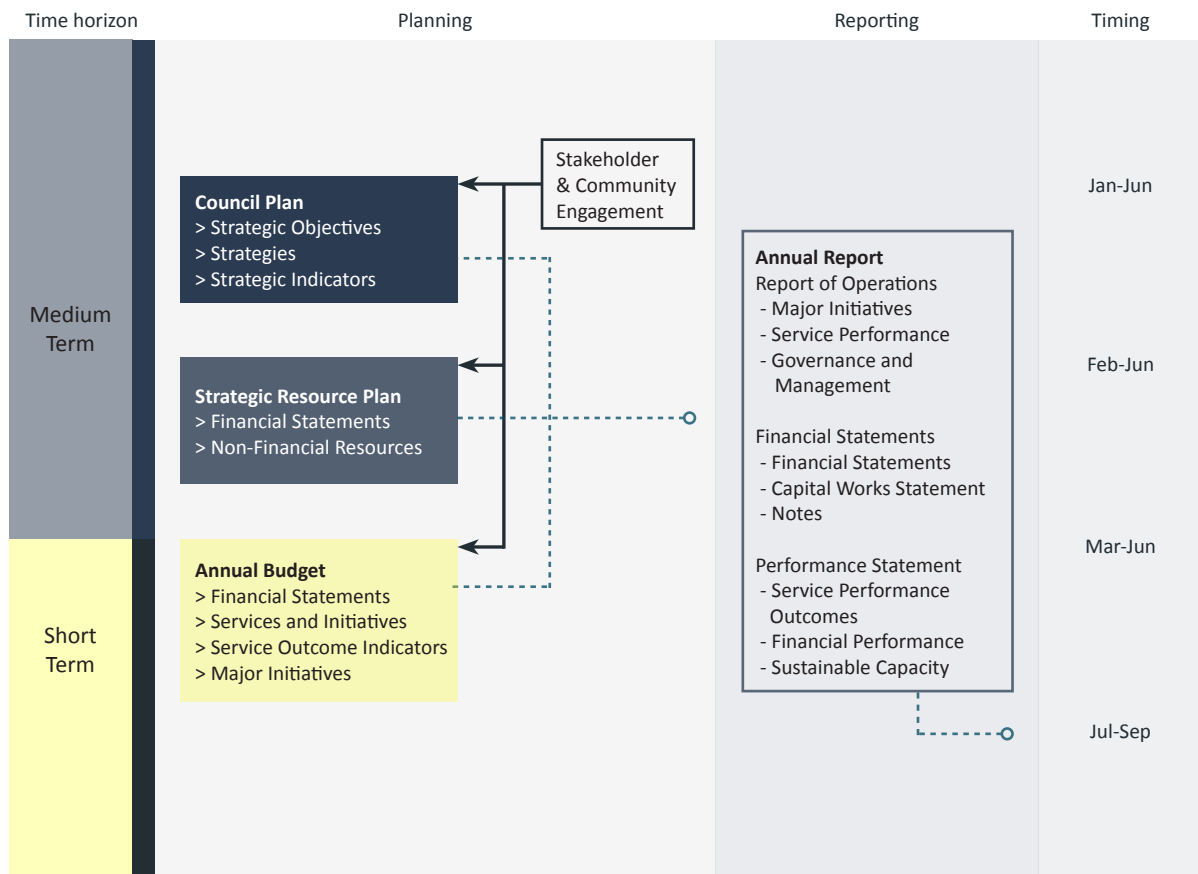
| Key Statistics | Forecast | Budget |
|--|-----------------------------|-------------------|
| | Actual 2017/18 \$'000 | 2018/19 \$'000 |
| Total Expenditure | 22,593 | 24,138 |
| Total Income | 21,603 | 23,586 |
| Surplus/Deficit for the Year | (990) | (552) |
| Underlying Operating Deficit | (3,569) | (2,706) |
| Total Capital Works Expenditure | 6,771 | 6,990 |

1. LINKS TO THE COUNCIL PLAN

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

1.1 PLANNING AND ACCOUNTABILITY FRAMEWORK

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



Source: Department of Environment, Land, Water and Planning

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

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

1.2 OUR PURPOSE

Our Vision

In consultation with our community, Yarriambiack Shire Council aims to provide a viable, sustainable and vibrant future.

Our Mission

Through strong leadership, transparency and strategic planning, Councillors and staff, in partnership with our community will achieve our vision.

Our Values

- treat our customers with courtesy and respect;
- lead and develop leadership within our community;
- constantly strive to improve our services;
- forge closer relationships with customers;
- investigate matters thoroughly and objectively;
- keep our customers informed, in plain language, about the process and outcome;
- treat people fairly, with respect and have proper regard for their rights;
- make decisions lawfully, fairly, impartially and in the public interest;
- we are honest, trustworthy, reliable, transparent and accountable in our dealings;
- we are careful, conscientious and diligent;
- use public resources economically and efficiently; and
- actively pursue positive outcomes for the community.

Continuous Improvement

We drive continuous and sustainable improvement in service provision, operational efficiency and stakeholder relations to create a leading organisation.

Principles

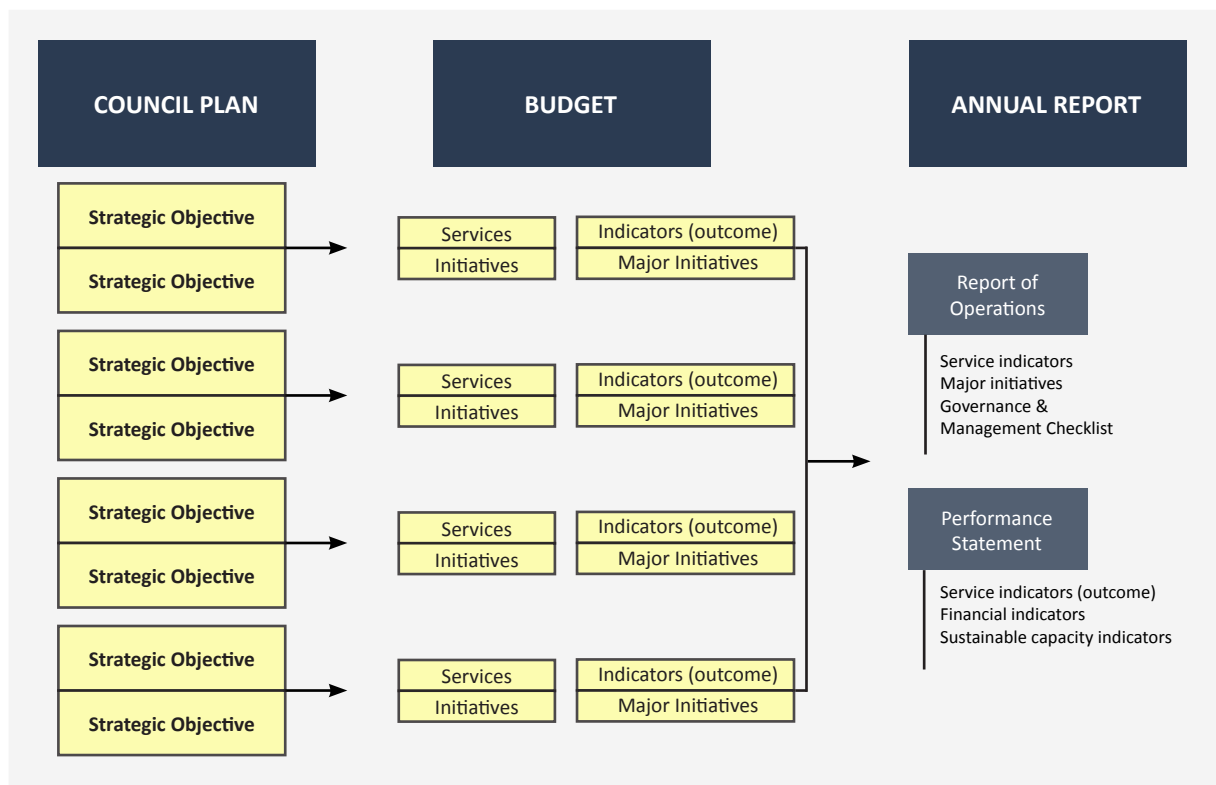
- Social Justice:* We strive to make sure that every part of our core business is accessible and inclusive of all community members.
- Best Value:* We provide services that are responsive to community needs, meet set performance standards, provide value for money, balance affordability and accessibility and support opportunities for local employment growth or retention.
- Sustainability:* We manage public assets and resources in a way that supports and balances sustainable economic, social and environmental objectives and adheres to the principles of intergenerational equity.

1.3 STRATEGIC OBJECTIVES

| Strategic Objectives | Description |
|--|--|
| 1. Good Governance | A well-managed and service-focused organisation. |
| 2. A place to Grow and Live | To develop partnerships and advocate for community wellbeing and economic development priorities and projects, as well as capitalising on existing and emerging opportunities in tourism and visitation. |
| 3. A safe and active Community and Sustainable Environment | Engage and empower our community and support our volunteers. |
| 4. A Planned Future | Plan for future service delivery and local community support as well as secure State and Federal funding to maintain and upgrade roads, Council and community infrastructure. |
| 5. Health and Wellbeing | Through effective planning and consultation, create environments for our communities that will enable residents to prosper and enjoy improved health and wellbeing. |

2. SERVICES AND SERVICE PERFORMANCE INDICATORS

This section provides a description of the services and initiatives to be funded in the Budget for the 2018/2019 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, 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

STRATEGIC OBJECTIVE 1

GOOD GOVERNANCE:

A well-managed and service-focused organisation.

| Service Area | Description of services provided | | 2016/17 Actual \$'000 | 2017/18 Forecast \$'000 | 2018/19 Budget \$'000 |
|--|---|--|-----------------------------|-------------------------------|-----------------------------|
| Councillors, Chief Executive and Executive Team | This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas. | Exp Rev NET | 640 0 640 | 657 0 657 | 683 0 683 |
| Councillor Expenses | The costs collected for this service relate to the direct costs of maintaining Councillor's corporate responsibilities for Council. This includes the costs associated with meetings, consultants, legal, elections and internal audit. | Exp Rev NET | 47 0 47 | 71 (9) 62 | 47 (9) 38 |
| General Council Expenses | The costs collected for this service relate to the general costs of running the Council. This includes the costs associated with public liability insurance, publications and subscriptions to Municipal Association of Victoria (MAV) and other professional bodies. | Exp Rev NET | 164 0 164 | 75 0 75 | 78 0 78 |
| Information Services | 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. | Exp Rev NET | 279 0 279 | 318 0 318 | 380 0 380 |
| Customer Service and Administration Staff and Municipal Offices | This service provides Council with strategic and operational organisation development support. It provides meeting rooms and function venues for Council use. It also provides a customer interface for an increasing number of service units and a wide range of transactions. The service is delivered through two customer service centres, a free call number and an emergency after hours service. | Exp Rev NET | 756 (60) 696 | 853 (56) 797 | 904 (53) 851 |
| Director, Contracts, Design and Asset Management | This area includes the Director and Council Officers and associated costs of supporting these positions. | Exp Rev NET | 1,203 (98) 1,106 | 1,245 (167) 1,078 | 1,314 (117) 1,197 |
| Accounting and Finance | This service predominately provides financial based services to both internal and external customers including the management of Council's finances, payments 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. | Exp Rev NET | 573 (63) 510 | 849 (83) 766 | 838 (95) 743 |
| Financing Costs | This service includes payment to external auditors, interest received or paid on investments and loans. | Exp Rev NET | 123 (94) 29 | 179 (30) 149 | 105 (30) 75 |

Initiatives

- Continue to actively pursue the recovery on unpaid debts;
- Complete Internal Audit as per Audit schedule;
- Utilise Social Media to improve community engagement;
- Respond to all Internal Audit recommendations;
- Adoption of the Long Term Financial Plan.

STRATEGIC OBJECTIVE 2

A PLACE TO LIVE & GROW:

Develop partnerships and advocate for community wellbeing and economic development priorities and projects, as well as capitalising on existing and emerging opportunities in tourism and visitation.

| Service Area | Description of services provided | | 2016/17 Actual \$'000 | 2017/18 Forecast \$'000 | 2018/19 Budget \$'000 |
|---------------------------------------|--|------------|-----------------------------|-------------------------------|-----------------------------|
| Health, Education and Housing | This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety. | Exp | 1,332 | 1,362 | 1,530 |
| | | Rev | (921) | (952) | (887) |
| | | NET | 411 | 410 | 643 |
| Aged & Disability Services | This service provides a range of home and community care services for the aged and disabled, including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizens. | Exp | 1,479 | 1,448 | 1,466 |
| | | Rev | (1,809) | (1,697) | (1,496) |
| | | NET | (330) | (249) | (30) |
| Library Services | This service provides the contribution to a regional library corporation for the provision of mobile and static services throughout the Shire. | Exp | 178 | 184 | 185 |
| | | Rev | 0 | 0 | 0 |
| | | NET | 178 | 184 | 185 |
| Passive Recreation | This service provides for the maintenance of public parks and gardens. | Exp | 117 | 111 | 128 |
| | | Rev | 0 | 0 | 0 |
| | | NET | 117 | 111 | 128 |
| Tourism and Area Promotion | This service provides a range of services that facilitates the tourist industry, and the cleaning and maintenance of the tourist centre, caravan parks and public amenities. | Exp | 77 | 84 | 88 |
| | | Rev | 0 | 0 | 0 |
| | | NET | 77 | 84 | 88 |

Initiatives

- Information signage located at our Art Silos;
- Combine with the local Committee of Management and State Government to provide an upgrade to the Warracknabeal Town Hall with the Council committed to contributing \$70,000 to the project;
- Upgrade Caravan Parks with better facilities;
- Increase visitor numbers to the local caravan parks;
- Engage with community and organisations to promote tourism.

STRATEGIC OBJECTIVE 3

A SAFE & ACTIVE COMMUNITY & SUSTAINABLE ENVIRONMENT:

Engage and empower our community and support our volunteers.

| <i>Service Area</i> | <i>Description of services provided</i> | | 2016/17 Actual \$'000 | 2017/18 Forecast \$'000 | 2018/19 Budget \$'000 |
|---|--|----------------------------|--------------------------------------|--|--------------------------------------|
| Active Recreation | This service provides for the contributions and maintenance of indoor and outdoor sporting complex's, clubs, amenities and recreation officer. | Exp Rev NET | 1,010 (541) 469 | 540 (202) 338 | 666 (35) 631 |
| Swimming Areas and Beaches | This service provides for the contributions and maintenance of swimming pools as well as the contributions to the weir pools. | Exp Rev NET | 353 (42) 311 | 486 (405) 81 | 1,224 (738) 486 |
| Law, Order and Public Safety | This service provides support for services including fire prevention, animal control, local laws and emergency services. | Exp Rev NET | 327 (224) 103 | 341 (71) 270 | 345 (53) 293 |
| Street Cleaning, Lighting and Beautification | This service provides for the cleaning, lighting and beautification of Council's streets. | Exp Rev NET | 1,093 0 1,093 | 857 0 857 | 931 0 931 |
| Waste Management and Environment | This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council. | Exp Rev NET | 1,393 (1,153) 240 | 1,375 (1,203) 171 | 1,466 (1,253) 214 |

Initiatives

- Increase in the number of trees planted across the Shire;
- Continue to provide funding to three SES units within the Municipality. The State Government is now fully funding SES Units, therefore Council no longer need to the match dollar for dollar funding;
- In partnership with Murtoa Swimming Pool Committee and the State and Federal (Drought Funding) Governments; review and upgrade the change rooms, kiosk and first aid room. This project is to be completed in 2018/2019;
- Examine the possibility of a mobile transfer station for use at some of the smaller transfer station sites.

STRATEGIC OBJECTIVE 4

A PLANNED FUTURE:

Plan for future service delivery and local community support, as well as secure State and Federal funding to maintain and upgrade roads, Council and community infrastructure.

| Service Area | Description of services provided | | 2016/17 Actual \$'000 | 2017/18 Forecast \$'000 | 2018/19 Budget \$'000 |
|---|---|------------|-----------------------------|-------------------------------|-----------------------------|
| Community and Economic Development | The service provides a range of services that facilitates an environment that is conducive to sustaining and growing local residential and business sectors. The services include town planning, economic development and building control. | | | | |
| | | Exp | 1,473 | 1,642 | 1,320 |
| | | Rev | (440) | (462) | (237) |
| | | NET | 1,033 | 1,180 | 1,083 |
| Saleyards | This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange. | | | | |
| | | Exp | 107 | 92 | 98 |
| | | Rev | (82) | (225) | (150) |
| | | NET | 25 | (133) | (52) |
| Public Halls | This service provides contributions towards insurance for public halls. | | | | |
| | | Exp | 179 | 170 | 235 |
| | | Rev | 0 | 0 | 0 |
| | | NET | 179 | 170 | 235 |
| Other Heritage and Culture | This service provides a range of services that facilitates the maintenance and development of museums, other heritage buildings and cultures for the enjoyment of future generations. | | | | |
| | | Exp | 59 | 62 | 61 |
| | | Rev | 0 | 0 | 0 |
| | | NET | 59 | 62 | 61 |
| Roads, Streets and Footpaths | The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths. | | | | |
| | | Exp | 8,972 | 9,327 | 9,170 |
| | | Rev | (3,037) | (2,324) | (988) |
| | | NET | 5,935 | 7,003 | 8,182 |
| Other Transport Services | This service provides for the works crew administration and plant operations, as well as any private works. | | | | |
| | | Exp | 1,440 | 595 | 874 |
| | | Rev | (508) | (553) | (465) |
| | | NET | 932 | 42 | 409 |

Initiatives

- Continue reconstruction of kerb and channel infrastructure for Murtoa and Minyip;
- Continue to seek funding for the upgrade of the aerodrome pavement in Hopetoun and Warracknabeal;
- Widening and upgrade works of Hopetoun-Yaaapeet and Dimboola-St Arnaud Roads;
- Develop and implement asset management plans for all nominated asset groups to assist with long term financial and asset management planning and legislative requirements - involve the community in the process;
- Advocate for improved digital connectivity (NBN & Mobile Coverage);
- Completion of 90% of the road projects listed in the annual adopted Council Budget.

STRATEGIC OBJECTIVE 5

HEALTH AND WELLBEING:

Through effective planning and consultation, create environments for our communities that will enable residents to prosper and enjoy improved health and wellbeing.

Included above.

SERVICE PERFORMANCE OUTCOME INDICATORS

| <i>Service</i> | <i>Indicator</i> | <i>2016/17 Actual</i> | <i>Performance Measure</i> | <i>Computation</i> |
|----------------------------------|-------------------|-----------------------|---|---|
| Governance | Satisfaction | 61% | <i>Satisfaction with Council decisions.</i> (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 |
| Statutory Planning | Decision making | 0 | <i>Council planning decisions upheld at VCAT.</i> (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] x 100 |
| Roads | Satisfaction | 38% | <i>Satisfaction with sealed local roads.</i> (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. |
| Libraries | Participation | 10% | <i>Active library members.</i> (Percentage of the municipal population that are active library members) | [Number of active library members / municipal population] x 100 |
| Waste Collection | Waste diversion | 23% | <i>Kerbside collection waste diverted from landfill.</i> (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] x 100 |
| Aquatic Facilities | Utilisation | .5% | <i>Utilisation of aquatic facilities.</i> (Number of visits to aquatic facilities per head of municipal | Number of visits to aquatic facilities / Municipal population |
| Animal Management | Health and safety | 0 | <i>Animal management prosecutions.</i> (Number of successful animal management prosecutions) | Number of successful animal management prosecutions |
| Food Safety | Health and safety | 100% | <i>Critical and major non-compliance notifications.</i> (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] x 100 |
| Maternal and Child Health | Participation | 89% | <i>Participation in the MCH service.</i> (Percentage of children enrolled who participate in the MCH service) | [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100 |
| | Participation | 67% | Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service) | [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100 |

RECONCILIATION WITH BUDGETED OPERATING RESULT

| Strategic Objective | Net Cost (Revenue) \$'000 | Expenditure \$'000 | Revenue \$'000 |
|---|---------------------------------|-----------------------|-------------------|
| Good Governance | 4,045 | 4,349 | (304) |
| A place to Live and Grow | 1,014 | 3,397 | (2,383) |
| A safe and active Community and sustainable Environment | 2,555 | 4,633 | (2,078) |
| A Planned Future | 9,919 | 11,758 | (1,840) |
| Health and Wellbeing | - | - | - |
| Total | 17,533 | 24,138 | (6,605) |
| Deficit before funding sources | 17,533 | | |
| <u>Funding Sources added in:</u> | | | |
| Rates & charges revenue | (11,039) | | |
| Grants - capital | (2,154) | | |
| Victorian Grants Commission | (4,892) | | |
| Total funding sources | (18,085) | | |
| Operating deficit for the year | (552) | | |
| Less | | | |
| Capital grants | (2,154) | | |
| Underlying deficit for the year | (2,706) | | |

3. FINANCIAL STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The Budget information for the year 2018/2019 has been supplemented with projections to 2021/2022 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 (Planning and Reporting) Regulations 2014*.

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

3.1 COMPREHENSIVE INCOME STATEMENT

FOR THE FOUR YEARS ENDING 30 JUNE 2022

| | Note | Forecast | Budget | Strategic Resource Plan Projections | | |
|--|--------|----------|---------|-------------------------------------|---------|---------|
| | | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Income | | | | | | |
| Rates and charges | 4.1.1 | 11,884 | 12,183 | 12,402 | 12,651 | 12,904 |
| Statutory fees and fines | 4.1.2 | 217 | 149 | 151 | 154 | 157 |
| User fees | 4.1.3 | 1,186 | 983 | 1,017 | 1,037 | 1,057 |
| Grants - Operating | 4.1.4 | 5,155 | 7,760 | 5,827 | 6,251 | 6,287 |
| Grants - Capital | 4.1.4 | 2,579 | 2,154 | 1,830 | 1,538 | 1,562 |
| Contributions - monetary | 4.1.5 | 447 | 290 | 162 | 165 | 168 |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | | 45 | (22) | (66) | (72) | (76) |
| Other income | 4.1.6 | 90 | 89 | 91 | 93 | 95 |
| Total Income | | 21,603 | 23,586 | 21,414 | 21,817 | 22,154 |
| Expenses | | | | | | |
| Employee costs | 4.1.7 | 7,958 | 8,692 | 8,883 | 9,114 | 9,352 |
| Materials and services | 4.1.8 | 5,599 | 6,119 | 4,821 | 5,057 | 5,035 |
| Contributions and Donations | 4.1.9 | 792 | 803 | 830 | 845 | 861 |
| Depreciation | 4.1.10 | 6,831 | 7,035 | 7,246 | 7,464 | 7,688 |
| Finance costs | | 51 | 76 | 78 | 80 | 83 |
| Other expenses | 4.1.11 | 1,362 | 1,413 | 1,467 | 1,522 | 1,579 |
| Total Expenses | | 22,593 | 24,138 | 23,325 | 24,082 | 24,597 |
| | | | | | | |
| Surplus/(deficit) for the year | | (990) | (552) | (1,911) | (2,265) | (2,443) |
| | | | | | | |
| Other comprehensive income | | | | | | |
| | | | | | | |
| Items that will not be reclassified to surplus or deficit in future periods | | | | | | |
| Net asset revaluation increment/(decrement) | | 1,500 | 1,000 | 1,500 | 1,000 | 1,500 |
| Total Comprehensive Result | | 510 | 448 | (411) | (1,265) | (943) |

3.2 BALANCE SHEET

FOR THE FOUR YEARS ENDING 30 JUNE 2022

| | | Forecast | Budget | Strategic Resource Plan Projections | | |
|---|-------|-------------------|-------------------|--|-------------------|-------------------|
| | Note | 2017/18 \$'000 | 2018/19 \$'000 | 2019/20 \$'000 | 2020/21 \$'000 | 2021/22 \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 4,762 | 3,573 | 2,686 | 1,751 | 826 |
| Trade and other receivables | | 1,500 | 1,503 | 1,518 | 1,533 | 1,549 |
| Other financial assets | | 680 | 1,002 | 1,004 | 1,006 | 1,008 |
| Inventories | | 750 | 765 | 796 | 827 | 861 |
| Non-current assets classified as held for sale | | 30 | 30 | 30 | 30 | - |
| Other assets | | 200 | 204 | 208 | 212 | 216 |
| Total Current Assets | 4.2.1 | 7,922 | 7,077 | 6,242 | 5,360 | 4,460 |
| Non-current assets | | | | | | |
| Trade and other receivables | | 3 | 1 | - | - | - |
| Investments in associates, joint arrangement and subsidiaries | | 494 | 496 | 480 | 482 | 485 |
| Property, infrastructure, plant and equipment | | 162,737 | 163,692 | 163,458 | 162,486 | 161,838 |
| Total Non-current Assets | 4.2.1 | 163,234 | 164,189 | 163,938 | 162,969 | 162,323 |
| Total Assets | | 171,157 | 171,266 | 170,180 | 168,329 | 166,782 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 1,653 | 1,707 | 1,573 | 1,039 | 430 |
| Trust funds and deposits | | 20 | 20 | 20 | 20 | 20 |
| Provisions | | 3,373 | 3,000 | 2,500 | 2,505 | 2,510 |
| Interest-bearing liabilities | 4.2.3 | 21 | 21 | 58 | - | - |
| Total Current Liabilities | 4.2.2 | 5,067 | 4,748 | 4,151 | 3,564 | 2,960 |
| Non-current liabilities | | | | | | |
| Provisions | | 481 | 482 | 483 | 484 | 485 |
| Interest-bearing liabilities | 4.2.3 | 100 | 79 | - | - | - |
| Total Non-current Liabilities | 4.2.2 | 581 | 561 | 483 | 484 | 485 |
| Total Liabilities | | 5,648 | 5,309 | 4,634 | 4,048 | 3,445 |
| Net Assets | | 165,509 | 165,957 | 165,546 | 164,281 | 163,338 |
| Equity | | | | | | |
| Accumulated surplus | | 62,452 | 61,900 | 59,989 | 57,724 | 55,281 |
| Reserves | | 103,057 | 104,057 | 105,557 | 106,557 | 108,057 |
| Total Equity | | 165,509 | 165,957 | 165,546 | 164,281 | 163,338 |

3.3 STATEMENT OF CHANGES IN EQUITY

FOR THE FOUR YEARS ENDING 30 JUNE 2022

| | Note | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|---|-------|-----------------|----------------------------------|----------------------------------|-----------------------------|
| 2018 Forecast Actual | | | | | |
| Balance at beginning of the financial year | | 164,999 | 63,442 | 101,542 | 15 |
| Surplus/(deficit) for the year | | (990) | (990) | - | - |
| Net asset revaluation increment/(decrement) | | 1,500 | - | 1,500 | - |
| Balance at end of the financial year | | 165,509 | 62,452 | 103,042 | 15 |
| 2019 Budget | | | | | |
| Balance at beginning of the financial year | | 165,509 | 62,452 | 103,042 | 15 |
| Surplus/(deficit) for the year | | (552) | (552) | - | - |
| Net asset revaluation increment/(decrement) | | 1,000 | - | 1,000 | - |
| Balance at end of the financial year | 4.3.2 | 165,957 | 61,900 | 104,042 | 15 |
| 2020 | | | | | |
| Balance at beginning of the financial year | | 165,957 | 61,900 | 104,042 | 15 |
| Surplus/(deficit) for the year | | (1,911) | (1,911) | - | - |
| Net asset revaluation increment/(decrement) | | 1,500 | - | 1,500 | - |
| Balance at end of the financial year | | 165,546 | 59,989 | 105,542 | 15 |
| 2021 | | | | | |
| Balance at beginning of the financial year | | 165,546 | 59,989 | 105,542 | 15 |
| Surplus/(deficit) for the year | | (2,265) | (2,265) | - | - |
| Net asset revaluation increment/(decrement) | | 1,000 | - | 1,000 | - |
| Balance at end of the financial year | | 164,281 | 57,724 | 106,542 | 15 |
| 2022 | | | | | |
| Balance at beginning of the financial year | | 164,281 | 57,724 | 106,542 | 15 |
| Surplus/(deficit) for the year | | (2,443) | (2,443) | - | - |
| Net asset revaluation increment/(decrement) | | 1,500 | - | 1,500 | - |
| Balance at end of the financial year | | 163,338 | 55,281 | 108,042 | 15 |

3.4 STATEMENT OF CASH FLOWS

FOR THE FOUR YEARS ENDING 30 JUNE 2022

| | | Forecast | Budget | Strategic Resource Plan Projections | | |
|---|-------|--|--|--|--|--|
| | Note | 2017/18 \$'000 Inflows (Outflows) | 2018/19 \$'000 Inflows (Outflows) | 2019/20 \$'000 Inflows (Outflows) | 2020/21 \$'000 Inflows (Outflows) | 2021/22 \$'000 Inflows (Outflows) |
| Cash flows from operating activities | | | | | | |
| Rates and charges | | 10,884 | 11,183 | 11,402 | 11,651 | 11,904 |
| Statutory fees and fines | | 217 | 149 | 151 | 154 | 157 |
| User fees | | 1,186 | 983 | 1,017 | 1,037 | 1,057 |
| Grants - operating | | 5,155 | 7,760 | 5,827 | 6,251 | 6,287 |
| Grants - capital | | 2,579 | 2,154 | 1,830 | 1,538 | 1,562 |
| Contributions - monetary | | 447 | 290 | 162 | 165 | 168 |
| Interest received | | 90 | 89 | 91 | 93 | 95 |
| Employee costs | | (7,958) | (8,692) | (8,883) | (9,114) | (9,352) |
| Materials and services | | (5,599) | (6,119) | (4,821) | (5,057) | (5,035) |
| Other payments | | (2,155) | (2,216) | (2,297) | (2,368) | (2,440) |
| Net cash provided by/(used in) operating activities | 4.4.1 | 4,846 | 5,581 | 4,479 | 4,351 | 4,403 |
| Cash flows from investing activities | | | | | | |
| Payments for property, infrastructure, plant and equipment | | (6,771) | (6,990) | (5,512) | (5,493) | (5,539) |
| Proceeds from sale of property, infrastructure, plant and equipment | | 373 | 316 | 282 | 287 | 293 |
| Net cash provided by/(used in) investing activities | 4.4.2 | (6,398) | (6,674) | (5,230) | (5,206) | (5,246) |
| Cash flows from financing activities | | | | | | |
| Finance costs | | (51) | (76) | (78) | (80) | (83) |
| Repayment of borrowings | | (130) | (21) | (58) | - | - |
| Net cash provided by/(used in) financing activities | 4.4.3 | (180) | (96) | (136) | (80) | (83) |
| Net increase/(decrease) in cash and cash equivalents | | (1,733) | (1,189) | (887) | (935) | (925) |
| Cash and cash equivalents at the beginning of the financial year | | 6,495 | 4,762 | 3,573 | 2,686 | 1,751 |
| Cash and cash equivalents at the end of the financial year | | 4,762 | 3,573 | 2,686 | 1,751 | 826 |

3.5 STATEMENT OF CAPITAL WORKS

FOR THE FOUR YEARS ENDING 30 JUNE 2022

| | Note | Forecast | Budget | Strategic Resource Plan Projections | | |
|--|-------|-------------------|-------------------|-------------------------------------|-------------------|-------------------|
| | | 2017/18 \$'000 | 2018/19 \$'000 | 2019/20 \$'000 | 2020/21 \$'000 | 2021/22 \$'000 |
| Property | | | | | | |
| Buildings | | 299 | 412 | 205 | 75 | 30 |
| Heritage buildings | | 207 | 65 | 5 | 5 | 5 |
| Total Property | | 507 | 477 | 210 | 80 | 35 |
| Plant and equipment | | | | | | |
| Plant, machinery and equipment | | 1,090 | 1,340 | 1,200 | 1,200 | 1,200 |
| Fixtures, fittings and furniture | | 12 | 13 | 9 | 9 | 9 |
| Computers and telecommunications | | 181 | 48 | 58 | 58 | 48 |
| Total Plant and Equipment | | 1,283 | 1,401 | 1,267 | 1,267 | 1,257 |
| Infrastructure | | | | | | |
| Roads | | 4,183 | 4,128 | 3,844 | 3,942 | 4,045 |
| Footpaths | | 114 | 71 | 75 | 77 | 79 |
| Kerb and channel | | 220 | 72 | 75 | 77 | 79 |
| Drainage | | 26 | 27 | 27 | 28 | 29 |
| Recreational, leisure and community facilities | | 30 | 5 | 5 | 5 | 5 |
| Waste management | | 20 | 300 | - | - | - |
| Parks, open space and streetscapes | | 13 | 10 | 10 | 17 | 10 |
| Aerodromes | | 200 | 500 | - | - | - |
| Fire tanks | | 175 | - | - | - | - |
| Total Infrastructure | | 4,981 | 5,113 | 4,036 | 4,145 | 4,246 |
| Total Capital Works Expenditure | 4.5.1 | 6,771 | 6,990 | 5,512 | 5,493 | 5,539 |
| Represented by: | | | | | | |
| New asset expenditure | | 556 | 353 | 276 | 275 | 277 |
| Asset renewal expenditure | | 6,165 | 5,122 | 4,024 | 4,010 | 4,044 |
| Asset upgrade expenditure | | 50 | 1,515 | 1,213 | 1,208 | 1,219 |
| Total Capital Works Expenditure | 4.5.1 | 6,771 | 6,990 | 5,512 | 5,493 | 5,539 |
| Funding sources represented by: | | | | | | |
| Grants | | 2,568 | 2,110 | 1,654 | 1,648 | 1,662 |
| Contributions | | 90 | - | 50 | - | 50 |
| Council cash | | 4,113 | 4,880 | 3,809 | 3,845 | 3,827 |
| Total Capital Works Expenditure | 4.5.1 | 6,771 | 6,990 | 5,512 | 5,493 | 5,539 |

3.6 STATEMENT OF HUMAN RESOURCES

FOR THE FOUR YEARS ENDING 30 JUNE 2022

| | Note | Forecast | Budget | Strategic Resource Plan Projections | | |
|--------------------------------|------|----------|---------|-------------------------------------|---------|---------|
| | | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Staff expenditure | | | | | | |
| Employee costs - operating | | 7,958 | 8,692 | 8,883 | 9,114 | 9,352 |
| Employee costs - capital | | - | - | - | - | - |
| Total Staff Expenditure | | 7,958 | 8,692 | 8,883 | 9,114 | 9,352 |
| | | | | | | |
| | | FTE | FTE | FTE | FTE | FTE |
| Staff Numbers | | | | | | |
| Employees | | 104.0 | 104.0 | 104.0 | 104.0 | 104.0 |
| Total Staff Numbers | | 104.0 | 104.0 | 104.0 | 104.0 | 104.0 |

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

| Department | Budget 2018/19 \$'000 | Permanent Full Time \$'000 | Permanent Part Time \$'000 |
|--|-----------------------------|----------------------------------|----------------------------------|
| Community Services | 2,154 | 633 | 1,521 |
| Corporate Services | 794 | 794 | - |
| Economic Development | 335 | 335 | - |
| Engineering | 3,542 | 3,542 | - |
| Governance | 732 | 732 | - |
| Recreation, Culture and Leisure | 89 | - | 89 |
| Regulatory Services | 295 | 278 | 17 |
| Waste and Environment | 751 | 751 | - |
| Total Permanent Staff Expenditure | 8,692 | 7,066 | 1,626 |
| Casuals and other expenditure | - | | |
| Capitalised Labour costs | - | | |
| Total Expenditure | 8,692 | | |

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

| Department | Budget FTE | Permanent Full Time | Permanent Part Time |
|---------------------------------|---------------|------------------------|------------------------|
| Community Services | 22 | 6 | 16 |
| Corporate Services | 5 | 5 | - |
| Economic Development | 2 | 2 | - |
| Engineering | 63 | 63 | - |
| Governance | 4 | 4 | - |
| Recreation, Culture and Leisure | 2 | - | 2 |
| Regulatory Services | 3 | 2 | 1 |
| Waste and Environment | 3 | 3 | - |
| Total Permanent Staff | 104 | 85 | 19 |
| Casuals and Other | - | | |
| Capitalised Labour Costs | - | | |
| Total Staff | 104 | | |

4. NOTES TO THE FINANCIAL STATEMENTS

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

4.1 COMPREHENSIVE INCOME STATEMENT

4.1.1 RATES AND CHARGES

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning the future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount Council's may increase rates in a year. For 2018/2019 the FGRS cap has been set at 2.25%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

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 Yarriambiack community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and municipal charge will increase by 2.25% in line with the rate cap.

This will raise total rates and charges for 2018/2019 to \$12,183,000.

4.1.1(a) THE RECONCILIATION OF THE TOTAL RATES AND CHARGES TO THE COMPREHENSIVE INCOME STATEMENT IS AS FOLLOWS:

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|--|---|-----------------------------|--------------------|-------------|
| General rates | 10,437 | 10,672 | 235 | 2.25% |
| Municipal charge | 359 | 367 | 8 | 2.25% |
| Waste management charge | 1,073 | 1,123 | 50 | 4.62% |
| Supplementary rates and rate adjustments | 15 | 22 | 7 | 46.67% |
| Total Rates and charges | 11,884 | 12,183 | 299 | |

4.1.1(b) THE RATE IN THE DOLLAR TO BE LEVIED AS GENERAL RATES UNDER SECTION 158 OF THE ACT FOR EACH TYPE OR CLASS OF LAND COMPARED WITH THE PREVIOUS FINANCIAL YEAR:

| Type or class of land | 2017/18 cents/\$CIV | 2018/19 cents/\$CIV | Change |
|--|------------------------|------------------------|----------|
| General rate for rateable residential properties | 0.006550443 | 0.00649700 | (0.82%) |
| General rate for rateable commercial properties | 0.006550443 | 0.00649700 | (0.82%) |
| General rate for rateable farm properties | 0.005325421 | 0.00465700 | (12.55%) |

4.1.1(c) THE ESTIMATED TOTAL AMOUNT TO BE RAISED BY GENERAL RATES IN RELATION TO EACH TYPE OR CLASS OF LAND AND THE ESTIMATED TOTAL AMOUNT TO BE RAISED BY GENERAL RATES, COMPARED WITH THE PREVIOUS FINANCIAL YEAR:

| Type or class of land | 2017/18 \$'000 | 2018/19 \$'000 | Variance \$'000 | Change % |
|---|-------------------|-------------------|--------------------|-------------|
| Residential | 2,038 | 2,080 | 42 | 2.05% |
| Commercial | 331 | 342 | 11 | 3.70% |
| Farm | 8,068 | 8,250 | 182 | 2.25% |
| Total amount to be raised by general rates | 10,437 | 10,672 | 235 | 2.2% |

4.1.1(d) THE NUMBER OF ASSESSMENTS IN RELATION TO EACH TYPE OR CLASS OF LAND AND THE TOTAL NUMBER OF ASSESSMENTS, COMPARED WITH THE PREVIOUS FINANCIAL YEAR:

| Type or class of land | 2017/18 Number | 2018/19 Number | Number | Change % |
|---|-------------------|-------------------|-----------|--------------|
| Residential | 3,338 | 3,345 | 7 | 0.21% |
| Commercial | 458 | 458 | - | 0.00% |
| Farm | 3,064 | 3,067 | 3 | 0.10% |
| Total amount to be raised by general rates | 6,860 | 6,870 | 10 | 0.15% |

4.1.1(e) THE BASIS OF VALUATION TO BE USED IS THE CAPITAL IMPROVED VALUE (CIV)

4.1.1(f) THE ESTIMATED TOTAL VALUE OF EACH TYPE OR CLASS OF LAND AND THE ESTIMATED TOTAL VALUE OF LAND, COMPARED WITH THE PREVIOUS FINANCIAL YEAR:

| Type or class of land | 2017/18 \$'000 | 2018/19 \$'000 | Variance \$'000 | Change % |
|----------------------------|-------------------|-------------------|--------------------|---------------|
| Residential | 311,128 | 320,124 | 8,996 | 2.89% |
| Commercial | 50,483 | 52,783 | 2,300 | 4.56% |
| Farm | 1,515,042 | 1,771,498 | 256,456 | 16.93% |
| Total value of land | 1,876,653 | 2,144,405 | 267,752 | 14.27% |

4.1.1(g) THE MUNICIPAL CHARGE UNDER SECTION 159 OF THE ACT COMPARED WITH THE PREVIOUS FINANCIAL YEAR:

| Type or class of land | Per Rateable Property 2017/18 \$ | Per Rateable Property 2018/19 \$ | Variance \$'000 | Change % |
|-----------------------|---|---|--------------------|-------------|
| Municipal | 71.83 | 73.44 | 1.61 | 2.24% |

4.1.1(h) THE ESTIMATED TOTAL AMOUNT TO BE RAISED BY MUNICIPAL CHARGES COMPARED WITH THE PREVIOUS FINANCIAL YEAR:

| Type of charge | 2017/18 \$ | 2018/19 \$ | Variance \$'000 | Change % |
|----------------|---------------|---------------|--------------------|-------------|
| Municipal | 358,711 | 366,782 | 8,071 | 2.25% |

4.1.1(i) THE RATE OR UNIT AMOUNT TO BE LEVIED FOR EACH TYPE OF SERVICE RATE OR CHARGE UNDER SECTION 162 OF THE ACT COMPARED WITH THE PREVIOUS FINANCIAL YEAR:

| Type of Charge | Per Rateable Property 2017/18 cents/\$CIV | Per Rateable Property 2018/19 cents/\$CIV | Variance \$'000 | Change % |
|-----------------------------------|--|--|--------------------|-------------|
| <i>Kerbside collection</i> | | | | |
| Residential - 80lt bin | 133.54 | 136.54 | 3 | 2.25% |
| Residential - 120lt bin | 185.37 | 189.55 | 4 | 2.25% |
| Residential - 240lt bin | 360.79 | 368.91 | 8 | 2.25% |
| Other - 80lt bin | 133.54 | 136.54 | 3 | 2.25% |
| Other - 120lt bin | 185.37 | 189.55 | 4 | 2.25% |
| Other - 240lt bin | 360.79 | 368.91 | 8 | 2.25% |
| <i>Recycling</i> | | | | |
| Residential | 119.77 | 129.35 | 10 | 8.00% |
| Other | 119.77 | 129.35 | 10 | 8.00% |

4.1.1(j) THE ESTIMATED TOTAL AMOUNT TO BE RAISED BY EACH TYPE OF SERVICE RATE OR CHARGE AND THE ESTIMATED TOTAL AMOUNT TO BE RAISED BY SERVICE RATES AND CHARGES, COMPARED WITH THE PREVIOUS FINANCIAL YEAR:

| Type of Charge | Per Rateable Property 2017/18 \$ | Per Rateable Property 2018/19 \$ | Variance \$'000 | Change % |
|---------------------|--|--|--------------------|--------------|
| Kerbside collection | 711,262 | 730,976 | 19,714 | 2.77% |
| Recycling | 361,820 | 391,671 | 29,851 | 8.25% |
| Total | 1,073,082 | 1,122,647 | 49,565 | 4.62% |

4.1.1(k) THE ESTIMATED TOTAL AMOUNT TO BE RAISED BY ALL RATES AND CHARGES COMPARED WITH THE PREVIOUS FINANCIAL YEAR:

| Type of Charge | 2017/18 \$ | 2018/19 \$ | Variance \$'000 | Change % |
|--|---------------|---------------|--------------------|--------------|
| Rates and charges | 11,869 | 12,161 | 292 | 2.46% |
| Supplementary rates and rate adjustments | 15 | 22 | 7 | 46.67% |
| Total Rates and charges | 11,884 | 12,183 | 299 | 2.52% |

4.1.1(l) FAIR GO RATES SYSTEM COMPLIANCE

Yarriambiack Shire Council is fully compliant with the State Governments's Fair Go Rates System.

| | 2017/18 | 2018/19 |
|--|--------------|--------------|
| Total Rates | \$10,583,976 | \$10,795,656 |
| Number of rateable properties | 6,860 | 6,870 |
| Base Average Rate | \$1,542.85 | \$1,571.42 |
| Maximum Rate Increase (set by the State Government) | 2.00% | 2.25% |
| Capped Average Rate | \$1,574 | \$1,607 |
| Maximum General Rates and Municipal Charges Revenue | \$10,795,656 | \$11,038,558 |
| Budgeted General Rates and Municipal Charges Revenue | \$10,795,656 | \$11,038,558 |

4.1.1(m) ANY SIGNIFICANT CHANGES THAT MAY AFFECT THE ESTIMATED AMOUNTS TO BE RAISED BY RATES AND CHARGES:

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

- The making of supplementary valuations (2018/2019: estimated \$22,000 and 2017/2018: \$15,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) DIFFERENTIAL RATES:

Rates to be levied

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

- A general rate of 0.649700% (0.00649700 cents in the dollar of CIV) for all rateable residential and commercial properties; and
- A general rate of 0.465700% (0.00465700 cents in the dollar of CIV) for all rateable farm properties.

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

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

Residential and Commercial land

Residential land is any land, which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Yarriambiack Shire Council Planning Scheme.

Commercial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial or industrial under the Yarriambiack Shire Council Planning Scheme.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

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

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

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries. The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to commercial land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Yarriambiack Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2018/2019 financial year.

Farm land

Farm land is any rateable land:

- (a) that is not less than 2 hectares in area; and
- (b) that is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
- (c) that is used by a business -
 - (i) that has a significant and substantial commercial purpose or character; and
 - (ii) that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - (iii) that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

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

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

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

The use of the land within this differential rate, in the case of improved land, is any use of land.

4.1.2 STATUTORY FEES AND FINES

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|---------------------------------------|---|-----------------------------|--------------------|-----------------|
| Animal control & fees and fines | 37 | 37 | - | 0.27% |
| Town planning & building fees | 179 | 111 | (69) | (38.23%) |
| Other | 1 | 1 | - | 8.16% |
| Total Statutory fees and fines | 217 | 149 | (68) | (31.44%) |

Most statutory fees and fines are levied in accordance with legislation and relate to income collected through animal registrations, planning permits and building permits.

Statutory fees and fines revenues for 2018/2019 are expected to decrease as a result of planning approval for RES Wind Farm being issued in the 2017/2018 year.

4.1.3 USER FEES

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|---|---|-----------------------------|--------------------|-----------------|
| Aged and health services | 224 | 238 | 14 | 6.28% |
| Aged and health services brokerage fees | 125 | 131 | 5 | 4.32% |
| Leisure centre and recreation | 15 | 16 | 1 | 3.52% |
| Caravan park fees | 158 | 158 | 0 | 0.00% |
| Waste management services | 96 | 98 | 2 | 1.76% |
| Rents | 75 | 61 | (14) | (18.98%) |
| Saleyards fees and charges | 70 | 70 | 0 | 0.46% |
| Vic Roads charges | 9 | 9 | 0 | 0.00% |
| Leaseback | 87 | 87 | 0 | 0.00% |
| Road works | 170 | 4 | (166) | (97.94%) |
| Other fees and charges | 157 | 113 | (44) | (28.07%) |
| Total User fees | 1,186 | 983 | (203) | (17.08%) |

User charges relate to the wide range of services Council provides across its extensive service delivery programs and includes, caravan park fees, leisure centre user charges, livestock exchange selling fees, waste management fees and health services brokerage and client fees.

Council sets fees based on market conditions and the cost associated with running a service while giving consideration to those who may be suffering financial hardship.

User fees and charges are expecting to decrease by 17.08% to \$983,000 due mainly to the reduction of road works that Council will be doing on behalf of Vic Roads.

4.1.4 GRANTS

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

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|--|---|-----------------------------|--------------------|---------------|
| Grants were received in respect of the following: | | | | |
| Summary of grants | | | | |
| Commonwealth funded grants | 5,539 | 6,972 | 1,433 | 25.87% |
| State funded grants | 2,361 | 2,942 | 581 | 24.59% |
| Total Grants Received | 7,900 | 9,914 | 2,014 | 25.49% |
| (a) Operating Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Victorian Grants Commission | 2,595 | 4,892 | 2,297 | 88.54% |
| Home and Community Care & Assessment | 460 | 469 | 9 | 2.00% |
| Meals on Wheels | 66 | 68 | 1 | 2.00% |
| Senior Citizens | 38 | 39 | 1 | 2.00% |
| Recurrent - State Government | | | | |
| Home and Community Care & Assessment | 219 | 223 | 4 | 2.00% |
| Meals on Wheels | 6 | 7 | 0 | 2.01% |
| Senior Citizens | 16 | 16 | 0 | 1.665 |
| Valuation | 5 | 5 | 0 | 0.00% |
| Maternal & Child Health | 242 | 256 | 14 | 5.82% |
| Recycling | 15 | 15 | 0 | 0.00% |
| Sustainability | 125 | 75 | (50) | (40.00%) |
| Youth | 60 | 62 | 2 | 2.71% |
| Community Development | 122 | 65 | (57) | (46.72%) |
| Environmental Health | 17 | 4 | (13) | (78.24%) |
| Preschools | 590 | 514 | (76) | (12.87%) |
| Other | 1 | - | (1) | (100%) |
| Total Recurrent Grants | 4,578 | 6,710 | 2,132 | 46.57% |
| Non-recurrent - Commonwealth Government | | | | |
| Drought Funding | 524 | 303 | (221) | (42.18%) |
| Non-recurrent - State Government | | | | |
| Vic Roads | 166 | 36 | (130) | (78.37%) |
| Natural Disaster | - | 500 | 500 | 0.00% |
| Recreation | 52 | 210 | 158 | 302.92% |
| Total Non-recurrent Grants | 743 | 1,049 | 306 | 41.26% |
| Total Operating Grants | 5,321 | 7,759 | 2,438 | 45.38% |

CAPITAL GRANTS

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|--|---|-----------------------------|--------------------|-----------------|
| (b) Capital Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Roads to Recovery | 1,855 | 950 | (905) | (48.76%) |
| Total Recurrent Grants | 1,855 | 950 | (905) | (48.76%) |
| Non-recurrent - Commonwealth Government | | | | |
| Aerodromes | - | 250 | 250 | 0.00% |
| Non-recurrent - State Government | | | | |
| Fire Access | 23 | - | (23) | (100.00%) |
| Waste Management | - | 150 | 150 | 0.00% |
| Roads to Market | 210 | 210 | 0 | 0.00% |
| Livestock Exchange | 125 | 150 | 25 | 20.00% |
| Levee | 366 | 444 | 78 | 21.23% |
| Total Non-recurrent Grants | 724 | 1,204 | 480 | 66.29% |
| Total Capital Grants | 2,579 | 2,154 | (425) | (16.46%) |
| Total Grants | 7,900 | 9,914 | 2,014 | 25.49% |

Grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers and funding the capital works program.

Overall, the level of grants will increase by \$2.014 million compared to the 2017/2018 forecasts, which is mainly driven by the timing of the Victorian Grants Commission payment.

4.1.5 CONTRIBUTIONS - MONETARY

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|----------------------------|---|-----------------------------|--------------------|-----------------|
| Monetary | 447 | 290 | (157) | (35.12%) |
| Total Contributions | 447 | 290 | (157) | (35.12%) |

Monetary contributions include monies paid to Council for works on roads and also contributions by any organisations to specific projects.

4.1.6 OTHER INCOME

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|------------------------------------|---|-----------------------------|--------------------|-----------------|
| Interest | 39 | 39 | 1 | 1.38% |
| Interest on rates | 52 | 50 | (2) | (2.91%) |
| WorkCover reimbursements | 40 | 22 | (18) | (45.00%) |
| Private use vehicle reimbursements | - | - | - | 0.00% |
| Legal costs recovered | 20 | 20 | - | 0.00% |
| Income protection | 154 | 153 | - | (0.31%) |
| Community facilities | 199 | 62 | (137) | (68.84%) |
| Other | 34 | 32 | (2) | (5.17%) |
| Total Other income | 537 | 379 | (158) | (29.45%) |

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

4.1.7 EMPLOYEE COSTS

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|-------------------------------------|---|-----------------------------|--------------------|--------------|
| Wages and salaries | 5,591 | 5,949 | 358 | 6.41% |
| WorkCover | 184 | 244 | 60 | 32.51% |
| Councillor Allowance | 186 | 196 | 10 | 5.61% |
| Annual leave and long service leave | 853 | 1,037 | 185 | 21.68% |
| Superannuation | 858 | 880 | 21 | 2.50% |
| Fringe benefits tax | 84 | 80 | (4) | (4.60%) |
| Other | 203 | 306 | 103 | 50.64% |
| Total Employee costs | 7,958 | 8,692 | 734 | 9.22% |

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

Employee costs are budgeted to increase by \$734,000 compared to the 2017/2018 forecast. The major driver of labour cost movements is Council's Enterprise Bargaining Agreement.

Various funded programs impact on the level of staff and staff costs from year to year.

4.1.8 MATERIALS AND SERVICES

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|-------------------------------------|---|-----------------------------|--------------------|--------------|
| Materials and services | 881 | 1,130 | 249 | 28.27% |
| Contract payments | 3,292 | 3,596 | 304 | 9.23% |
| Building & ground maintenance | 290 | 259 | (30) | (10.50%) |
| Supply of meals | 165 | 175 | 10 | 6.24% |
| Utilities | 299 | 309 | 11 | 3.66% |
| External Plant Hire | 82 | 82 | - | (0.14%) |
| Information technology & equipment | 96 | 95 | (1) | (1.17%) |
| Consultants | 362 | 333 | (29) | (8.05%) |
| Other | 132 | 139 | 7 | 5.49% |
| Total Materials and services | 5,599 | 6,119 | 520 | 9.30% |

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

Council's expenditure on materials and services is budgeted to increase in 2018/2019 due mainly to increases in the use of contractors for project works and increases in consumable prices such as fuel.

Council continues to revise service delivery in the face of rising costs and in the ongoing pursuit of efficiencies in operations.

4.1.9 CONTRIBUTIONS AND DONATIONS

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|--|---|-----------------------------|--------------------|--------------|
| Regional Library | 167 | 166 | (2) | 1.17% |
| Sporting Reserves | 161 | 165 | 4 | 2.25% |
| Swimming Pools | 236 | 240 | 4 | 1.73% |
| Economic Development | 56 | 58 | 1 | 2.00% |
| Community Halls | 36 | 37 | 1 | 2.50% |
| Community Grants | 22 | 22 | - | 0.00% |
| SHARE Grants | 45 | 40 | (5) | 11.11% |
| Preschools | 12 | 12 | - | 0.00% |
| Weir Pools | 30 | 31 | 1 | 2.5% |
| Other | 26 | 33 | 7 | 25.58% |
| Total Contributions and donations | 792 | 803 | 10 | 1.29% |

Contributions and donations include annual grants that Council gives to halls, swimming pools, recreation reserves, weir pools and community consultative groups.

Council also contributes to the running of the Wimmera Regional Library including the Warracknabeal static library and the mobile library.

Council also provides money for Community and SHARE Grant Programs.

4.1.10 DEPRECIATION

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|---------------------------|---|-----------------------------|--------------------|--------------|
| Buildings | 557 | 595 | 17 | 2.97% |
| Plant and equipment | 805 | 829 | 24 | 3.00% |
| Infrastructure | 5,448 | 5,612 | 163 | 3.00% |
| Total Depreciation | 6,831 | 7,035 | 205 | 3.00% |

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 and infrastructure assets such as roads and drains. The increase of \$205,000 for 2018/2019 will be due to the capitalisation of new infrastructure completed in 2017/2018.

4.1.11 OTHER EXPENSES

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Variance \$'000 | Change % |
|---|---|-----------------------------|--------------------|--------------|
| Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals | 31 | 32 | 1 | 3.00% |
| Auditor's remuneration - Internal | 28 | 29 | 1 | 3.00% |
| Insurance | 443 | 475 | 32 | 7.29% |
| Operating lease rentals | 313 | 303 | (10) | (3.15%) |
| Printing & Stationery | 76 | 81 | 4 | 5.81% |
| Advertising | 73 | 70 | (3) | (3.60%) |
| Postage | 27 | 27 | - | 0.00% |
| Legal costs | 58 | 68 | 10 | 16.64% |
| Subscriptions | 103 | 104 | 1 | 0.81% |
| Water | 100 | 100 | - | (0.14%) |
| Bank fees & charges | 38 | 38 | - | 0.00% |
| Other | 73 | 87 | 15 | 19.98% |
| Total Other Expenses | 1,362 | 1,413 | 51 | 3.74% |

Other expenses relates to a range of unclassified items including audit fees, insurance, lease costs, subscriptions and other miscellaneous items. No significant variation is expected in 2018/2019.

4.2 BALANCE SHEET

4.2.1 ASSETS

Cash assets 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 less than 90 days. Investments exceeding 90 days are classified as financial assets. These balances are projected to remain stable during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to marginally increase in 2018/2019.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, drainage, plant and equipment, which has been built up by the Council over many years. The increase in this balance is attributable to the net result of the capital works program, depreciation of assets and the sale and revaluation of assets.

4.2.2 LIABILITIES

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase slightly in 2018/2019.

Provisions include accrued long service leave, annual leave, sick leave owing to employees and rehabilitation costs for ceased landfill and gravel pit sites. The employee entitlements are expected to decrease marginally due to more active management of entitlements and despite factoring in an increase for Enterprise Bargaining Agreement outcomes.

4.2.3 INTEREST-BEARING LOANS

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

| | 2017/18 \$ | 2018/19 \$ |
|--|---------------|---------------|
| Total amount borrowed as at 30 June of the prior year | 251 | 121 |
| Total amount proposed to be borrowed | - | - |
| Total amount projected to be redeemed | (129) | (20) |
| Total amount of borrowings as at 30 June | 121 | 100 |

Interest-bearing loans and borrowings are liabilities of Council. The Council is budgeting to repay loan principal of \$20,870 in 2018/2019 and there will be no drawdown of any new loans.

4.3 STATEMENT OF CHANGES IN EQUITY

4.3.1 RESERVES

Reserves contain both a specific cash backed reserve and asset revaluation reserves. The cash backed reserves is a small infrastructure fund for aerodromes. No variation is expected in 2018/2019.

The asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations. Asset valuations are required to be considered annually and formally revalued if there is a material change.

4.3.2 EQUITY

Accumulated surplus is the value of all net assets less specific reserve allocation and revaluations that have built up over financial years.

4.4 STATEMENT OF CASH FLOWS

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.

4.4.1 NET CASH FLOWS PROVIDED BY/(USED IN) OPERATING ACTIVITIES

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.

The 2018/2019 budget for net cash provided by operating activities is \$735,000 higher than forecast in 2017/2018.

The net cash flows from operating activities does not equal the operating result 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.

4.4.2 NET CASH FLOWS PROVIDED BY/(USED IN) INVESTING ACTIVITIES

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.

The increase in payments for investing activities represents the planned increase in capital works expenditure disclosed in Section 3 of the Budget.

4.4.3 NET CASH FLOWS PROVIDED BY/(USED IN) FINANCING ACTIVITIES

Financing activities refers to cash generated or used in the financing of Council's functions and include borrowings from financial institutions and advancing or repayable loans to other organisations. These activities also include repayment of the principle component of loan repayments for the year.

There are no new borrowings in 2018/2019.

4.5 CAPITAL WORKS PROGRAM



This section presents a listing of the capital works projects that will be undertaken for the 2018/2019 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 SUMMARY

| | Forecast Actual 2017/18 \$'000 | Budget 2018/19 \$'000 | Change \$'000 | % |
|---------------------|---|-----------------------------|------------------|--------------|
| Property | 715 | 477 | (238) | (33.33%) |
| Plant and equipment | 1,284 | 1,401 | 117 | 9.11% |
| Infrastructure | 4,773 | 5,113 | 340 | 7.13% |
| Total | 6,772 | 6,990 | 219 | 3.23% |

Council has over 94 major buildings with a replacement cost of over \$62.927 million and includes buildings and improvements for community facilities, sports facilities and pavilions and municipal buildings. These assets require renewal investment in addition to the new scheduled building projects. The majority of Council's building capital works is focused on asset renewal rather than building new assets.

Plant and equipment includes plant, machinery and equipment, computers and telecommunications. The majority of the spend in this category relates to renewing Council's plant, machinery and equipment.

Infrastructure includes roads, bridges, footpaths, kerb & channel, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, aerodromes, waste management and other structures. In 2018/2019 \$3.579 million will be spent on renewing the roads, while \$550,000 will be spent on upgrading roads. \$300,000 will be spent on developing a new waste transfer station in Warracknabeal.

| | Project Cost \$'000 | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 |
|---------------------|---------------------------|---------------|-------------------|-------------------|------------------|-------------------------|------------------------|
| Property | 477 | - | 47 | 430 | 150 | - | 327 |
| Plant and equipment | 1,401 | 53 | 1,348 | - | - | - | 1,401 |
| Infrastructure | 5,113 | 300 | 3,728 | 1,085 | 1,960 | - | 3,153 |
| Total | 6,990 | 353 | 5,122 | 1,515 | 2,110 | - | 4,880 |

4.5.2 CAPITAL WORKS BUDGET

| CAPITAL WORKS AREA | Project Cost \$'000 | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 |
|----------------------------------|------------------------|---------------|-------------------|-------------------|------------------|-------------------------|------------------------|
| PROPERTY | | | | | | | |
| <i>Buildings</i> | | | | | | | |
| Warracknabeal Office | 5 | - | 5 | - | - | - | 5 |
| Tech Services Office | 11 | - | 11 | - | - | - | 11 |
| Senior Citizens Club Rooms | 5 | - | 5 | - | - | - | 5 |
| Maternal & Child Health Centre | 6 | - | 6 | - | - | - | 6 |
| Preschools | 15 | - | 15 | - | - | - | 15 |
| Caravan Parks | 40 | - | - | 40 | - | - | 40 |
| Public Amenities | 5 | - | 5 | - | - | - | 5 |
| Depots | 120 | - | - | 120 | - | - | 120 |
| Livestock Exchange | 205 | - | - | 205 | 150 | - | 55 |
| <i>Heritage buildings</i> | | | | | | | |
| Warracknabeal Town Hall | 65 | - | - | 65 | - | - | 65 |
| TOTAL PROPERTY | 477 | - | 47 | 430 | 150 | - | 327 |

| CAPITAL WORKS AREA | | Project Cost \$'000 | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 |
|---|--------------|------------------------|---------------|-------------------|-------------------|------------------|-------------------------|------------------------|
| PLANT AND EQUIPMENT | | | | | | | | |
| <i>Plant, Machinery and Equipment</i> | | | | | | | | |
| Staff Vehicles | 365 | - | 365 | - | - | - | - | 365 |
| Works Plant | 975 | - | 975 | - | - | - | - | 975 |
| Fixtures, Fittings and Furniture | | | | | | | | |
| Administration | 2 | 2 | - | - | - | - | - | 2 |
| MECC | 1 | 1 | - | - | - | - | - | 1 |
| Environmental Health | 2 | 2 | - | - | - | - | - | 2 |
| Caravan Parks | 4 | - | 4 | - | - | - | - | 4 |
| Warracknabeal Leisure Centre: Gymnasium | 4 | - | 4 | - | - | - | - | 4 |
| Computers and Telecommunications | | | | | | | | |
| Asset Management | 6 | 6 | - | - | - | - | - | 6 |
| Warracknabeal Office: Servers | 42 | 42 | - | - | - | - | - | 42 |
| TOTAL PLANT AND EQUIPMENT | 1,401 | 53 | 1,348 | - | - | - | - | 1,401 |

| CAPITAL WORKS AREA | Project Cost \$'000 | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 |
|--|------------------------|---------------|-------------------|-------------------|------------------|-------------------------|------------------------|
| INFRASTRUCTURE | | | | | | | |
| <i>Roads</i> | | | | | | | |
| Urban Roads | 475 | - | 125 | 350 | 410 | - | 65 |
| Rural Roads | 1,766 | - | 1,566 | 200 | 1,150 | - | 616 |
| Reseals | 430 | - | 430 | - | - | - | 430 |
| Resheets | 1,207 | - | 1,207 | - | - | - | 1,207 |
| Shoulder Resheets | 252 | - | 252 | - | - | - | 252 |
| <i>Kerb & Channel</i> | | | | | | | |
| Kerb & Channel | 72 | - | 72 | - | - | - | 72 |
| <i>Footpaths</i> | | | | | | | |
| Footpaths | 71 | - | 35 | 35 | - | - | 71 |
| <i>Drainage</i> | | | | | | | |
| Drainage | 27 | - | 27 | - | - | - | 27 |
| <i>Recreational, Leisure & Community Facilities</i> | | | | | | | |
| Swimming Pools | 5 | - | 5 | - | - | - | 5 |
| <i>Waste Management</i> | | | | | | | |
| Warracknabeal Transfer Station | 300 | 300 | - | - | 150 | - | 150 |
| <i>Parks, Open Space and Streetscapes</i> | | | | | | | |
| Play Equipment | 10 | - | 10 | - | - | - | 10 |
| <i>Aerodromes</i> | | | | | | | |
| Hopetoun Aerodrome | 500 | - | - | 500 | 250 | - | 250 |
| TOTAL INFRASTRUCTURE | 5,113 | 300 | 3,728 | 1,085 | 1,960 | - | 3,153 |
| TOTAL CAPITAL WORKS | 6,990 | 353 | 5,122 | 1,515 | 2,110 | - | 4,880 |

5. FINANCIAL PERFORMANCE INDICATORS

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

| Indicator | Measure | Notes | Actual 2016/17 | Forecast Actual 2017/18 | Budget 2018/19 | 2019/20 | 2020/21 | 2021/22 | Trend +/- |
|----------------------------|--|-------|-------------------|-------------------------------|-------------------|---------|---------|---------|--------------|
| OPERATING POSITION | | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 5.1 | 10% | -19% | -13% | -19% | -19% | -19% | + |
| LIQUIDITY | | | | | | | | | |
| Working capital | Current assets / current liabilities | 5.2 | 159% | 156% | 149% | 150% | 150% | 151% | o |
| Unrestricted cash | Unrestricted cash / current liabilities | | 101% | 94% | 75% | 65% | 49% | 28% | - |
| OBLIGATIONS | | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 5.3 | 3% | 1% | 1% | - | - | - | o |
| Loans and borrowings | Interest and principal repayments on interest bearing loans and borrowings / rate revenue | | 2% | 2% | 1% | 1% | 1% | 1% | o |
| Indebtedness | Non-current liabilities / own source revenue | | 4% | 4% | 4% | 4% | 3% | 3% | o |
| Asset renewal | Asset renewal expenditure / depreciation | 5.4 | 89% | 90% | 73% | 56% | 54% | 53% | - |
| STABILITY | | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 5.5 | 46% | 62% | 57% | 63% | 62% | 63% | o |
| Rates effort | Rate revenue / CIV of rateable properties in the municipality | | 0.60% | 0.63% | 0.64% | 0.64% | 0.64% | 0.64% | o |
| EFFICIENCY | | | | | | | | | |
| Expenditure level | Total expenditure / No. of property assessments | | \$3,276 | \$3,228 | \$3,448 | \$3,332 | \$3,440 | \$3,514 | + |
| Revenue level | Residential rate revenue / No. of residential property assessments | | \$757 | \$679 | \$695 | \$710 | \$726 | \$743 | + |
| Workforce turnover | No. of permanent staff resignations & terminations / average No. of permanent staff for the financial year | | 14% | - | - | 5% | 5% | 5% | + |

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

5.1 ADJUSTED UNDERLYING RESULT

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Continued losses means reliance on Council's cash reserves or increased debt to maintain services.

5.2 WORKING CAPITAL

The proportion of current liabilities represented by current assets. Working capital is forecast to increase slightly in 2017/2018 financial year. The trend in later years is to remain steady at an acceptable level.

5.3 DEBT COMPARED TO RATES

Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

5.4 ASSET RENEWAL

This percentage indicates the extent of Council's renewals 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.

5.5 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.

6. FEES AND CHARGES

FEES AND CHARGES SCHEDULE

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2018/2019 year.

ADMINISTRATION

| FUNCTION ROOM (WARRACKNABEAL OFFICE) | 2017/18 | 2018/19 |
|---|------------------|------------------|
| Day (9am to 9pm) | \$100.00 | \$100.00 |
| Night (after 6pm) | \$110.00 | \$110.00 |
| Combined | \$200.00 | \$200.00 |
| PHOTOCOPYING | | |
| <i>A4 Black & White Single sided</i> | | |
| 1 copy | \$0.35 | \$0.35 |
| Multiple copies | \$0.30 | \$0.30 |
| <i>A4 Black & White Double sided</i> | | |
| 1 copy | \$0.40 | \$0.40 |
| Multiple copies | \$0.35 | \$0.35 |
| <i>A3 Black & White Single sided</i> | | |
| 1 copy | \$0.55 | \$0.55 |
| Multiple copies | \$0.45 | \$0.45 |
| <i>A3 Black & White Double sided</i> | | |
| 1 copy | \$0.90 | \$0.90 |
| Multiple copies | \$0.70 | \$0.70 |
| <i>Colour Photocopying</i> | | |
| A4 1 copy | \$1.00 | \$1.00 |
| A3 1 copy | \$2.00 | \$2.00 |
| <i>Coloured Paper</i> | | |
| A4 1 copy | Add 5c per copy | Add 5c per copy |
| A3 1 copy | Add 10c per copy | Add 10c per copy |
| LAMINATING | | |
| A4 1 copy | Add 5c per copy | Add 5c per copy |
| A3 1 copy | Add 10c per copy | Add 10c per copy |
| FAXING | | |
| Local call | \$1.00 | \$1.00 |
| STD call | \$2.00 | \$2.00 |

ANIMAL CONTROL AND LOCAL LAWS

| ANIMAL ACT | 2017/18 | 2018/19 |
|---|-----------------------|-----------------------|
| Pensioner Discount | 50% of prescribed fee | 50% of prescribed fee |
| Dogs or Cats registered after 1 January | 50% of prescribed fee | 50% of prescribed fee |
| DOG | \$66.00 | \$72.00 |
| Dog desexed | \$22.00 | \$24.00 |
| Working dog | \$22.00 | \$24.00 |
| VCA registered | \$22.00 | \$24.00 |
| CAT | \$63.00 | \$69.00 |
| Cat desexed | \$21.00 | \$23.00 |
| FCC, CFA, DCC registered | \$21.00 | \$23.00 |
| Replacement of lost tag | \$5.00 | \$5.00 |
| Pound fees - Impounded Animal | | |
| First day Release Fee | \$80.00 | \$80.00 |
| Subsequent days | \$12.50 per day | \$12.50 per day |
| Late payment administration fee | | |
| Payment not received by 30 April | \$10.00 per invoice | \$10.00 per invoice |
| GENERAL | | |
| Impounded item release fee | \$80.00 | \$80.00 |
| Subsequent Days | \$12.50 | \$12.50 |
| Animal Surrender Fee | - | \$30.00 |
| Fire Hazard administration fee | \$50.00 | \$50.00 |
| Unsuitable land administration fee | \$50.00 | \$50.00 |

BUILDING

| DEVELOPMENT TYPE FEE AMOUNT | 2017/18 | 2018/19 |
|---|-------------------------------------|-------------------------------------|
| <i>Dwellings</i> | | |
| New Dwellings up to \$0 to 120,000 | \$1,563 plus levy | \$1,563 plus levy |
| New Dwellings - \$120,001 to \$200,000 | \$1,824 plus levy | \$1,824 plus levy |
| New Dwellings - \$200,001 to \$312,000 | \$2,084 plus levy | \$2,084 plus levy |
| New Dwellings - \$312,001+ | \$2,400 | \$2,500 |
| Re-Erection of Dwellings - Security Deposit | \$5,000 | \$5,000 |
| <i>Alterations/Additions/Sheds/Carports/Garages</i> | | |
| Building Works Minor \$0 to \$5,000 | \$250 | \$375 |
| Building Works \$5,001 to \$10,000 | \$475 | \$575 |
| Building Works \$10,001 to \$20,000 | \$652 plus levy | \$750 plus levy |
| Building Works \$20,001 to \$50,000 | \$975 plus levy | \$975 plus levy |
| Building Works \$50,001 to \$100,000 | \$1,563 plus levy | \$1,250 plus levy |
| Building Works \$100,001 to \$250,000 | \$value/130 plus levy | \$1,650 plus levy |
| Building Works \$250,001+ | \$value/130 plus levy | \$value/130 plus levy |
| <i>Swimming Pools</i> | | |
| Swimming Pools & Fence - above-ground pool | \$425 | \$425 |
| Swimming Pools & Fence - in-ground pool | \$825 plus levy | \$825 plus levy |
| <i>Commercial Building Work</i> | | |
| Commercial \$0 to \$10,000 | \$350 plus levy | \$575 plus levy |
| Commercial \$10,001 to \$20,000 | \$676 plus levy | \$720 plus levy |
| Commercial \$20,001 to \$100,000 | \$value x 1.33% + \$424 plus levy | \$1,400 plus levy |
| Commercial \$100,001 to \$250,000 | \$value x 0.44% + \$1,324 plus levy | \$value x 0.44% + \$1,850 plus levy |
| Commercial \$250,001 to \$500,000 | \$value x 0.25% + \$2,249 plus levy | \$value x 0.25% + \$2,675 plus levy |
| Commercial \$500,001+ | \$value x 0.25% + \$2,249 plus levy | \$value x 0.25% + \$3,200 plus levy |
| <i>Commercial Building Work Multi Unit Development</i> | | |
| Units \$0 to \$200,000 | \$1,824 plus levy | \$1,824 plus levy |
| Units \$200,001 to \$312,000 | \$2,084 plus levy | \$2,084 plus levy |
| Units \$312,001+ | \$value/130 plus levy | \$value/130 plus levy |
| <i>Miscellaneous Items</i> | | |
| Fence | \$200 | \$350 |
| Demolitions or Removals \$0 to \$10,000 | \$368 | \$575 |
| Demolitions or Removals \$10,001+ | \$575 | \$750 |
| Re-erections of Dwellings - Security Deposit | \$5,000 | \$5,000 |
| Extensions of Time Request | \$104 | \$150 |
| Amended Plans | \$104 | \$150 |
| Information Request with Plan copies (includes 306(1)) | \$67.20 | \$67.20 |
| Request for search of Building Permit Plans | \$67.20 | \$67.20 |

REPORT & CONSENT

| | | |
|--|---------|---------|
| Building over Council Easement reg 312 (3) | \$52.75 | \$52.75 |
|--|---------|---------|

LEVY PAYMENTS

| | | |
|--|--------------|--------------|
| State Government Levy (<i>Applies if development is over \$10,000</i>) | 0.128% Value | 0.128% Value |
|--|--------------|--------------|

BUILDING CONTINUED...

| INSPECTIONS | 2017/18 | 2018/19 |
|---|------------------------------|---------------------------------------|
| Addition Inspection | \$120.00 | \$150.00 |
| Contract Inspection - Foundations, Reinforcement & Finals | \$180.00 | \$200.00 |
| Contract Inspection - Frame | \$220.00 | \$300.00 |
| Building Notices/Orders | Building Permit Fee + 50% | Building Permit Fee + 50% |
| Section 29a - (Stat Fee) | - | \$65.40 |
| ESM Audits | - | \$250 + Travel over 30km of W'beal |
| Log Books and prepare plans | - | \$100 per hour |
| Occupancy Permit/Places of Public Entertainment | \$220.50 | \$575 |
| Siting only | - | \$350 |
| Travel time & Vehicle cost where more than 5km from Warracknabeal | \$1.00/km + \$75 hour | \$1.00/km + \$75 hour |
| Pre-purchase of Dwelling Inspections | - | \$750 - \$1,000 |
| Defect Reports | - | \$750 - \$1,000 |
| Occupancy Permit (no current one) or Determinations | - | \$500 each |
| Occupancy Permit and Determinations (combined) | - | \$650 each |

CARAVAN PARKS

CARAVAN PARKS

(WARRACKNABEAL, HOPETOUN & MURTOA)

2017/18

2018/19

| | | |
|----------------|---|---|
| Powered site | \$25.00 per night \$5.00 each extra person | \$25.00 per night \$5.00 each extra person |
| Unpowered site | \$15.00 per night \$5.00 each extra person | \$15.00 per night \$5.00 each extra person |
| Weekly rate | Daily rate x 6 | Daily rate x 6 |
| Ensuities | \$35 per night | \$35 per night |

COMMUNITY SERVICES

| COMMUNITY CARE (HACC) (CHSP) | 2017/18 | 2018/19 |
|---|-------------------------------|-------------------------------|
| <i>General Home Care - Low Fee</i> | | |
| Single Pension | \$7.50 per hour | \$8.00 per hour |
| Double Pension | \$8.00 per hour | \$8.50 per hour |
| General Home Care - Medium Fee | \$16.00 per hour | \$17.00 per hour |
| General Home Care - High Fee | \$30.00 per hour | \$30.00 per hour |
| External Provider of Care (includes respite, personal, home & home maintenance) | \$47.50 per hour (exc GST) | \$49.50 per hour (exc GST) |
| Personal Care - Low Fee | \$4.00 per hour | \$4.50 per hour |
| Personal Care - Medium Fee | \$7.00 per hour | \$7.50 per hour |
| Personal Care - High Fee | \$20 to \$25 per hour | \$20.00 per hour |
| In Home Respite Care - Low Fee | \$5.00 per hour | \$5.50 per hour |
| In Home Respite Care - Medium Fee | \$8.00 per hour | \$8.50 per hour |
| In Home Respite Care - High Fee | \$20 to \$25 per hour | \$20.00 per hour |
| Home Maintenance - Low Fee (labour only; client contributes to cost of materials) | \$11.00 per hour | \$13.00 per hour |
| Home Maintenance - Medium Fee (labour only; client contributes to cost of materials) | \$15.00 per hour | \$17.00 per hour |
| Home Maintenance - High Fee (labour only; client contributes to cost of materials) | \$27.00 per hour | \$29.00 per hour |
| <i>Volunteer Transport (Client pays 15 cents per km - Reimbursement to volunteer \$1.04 per km)</i> | | |
| MEALS ON WHEELS | | |
| Delivered Meals (client charge) | \$8.50 per meal | \$9.00 per meal |
| Delivered Meals (external) | (Full cost recovery) | (Full cost recovery) |
| Centre Based Meals | \$9.00 per meal | \$9.50 per meal |
| DISABLED PARKING PERMITS | | |
| Initial permit | no charge | no charge |
| Additional permit (replacement) | \$6.00 | \$6.00 |
| KINDERGARTEN FEES - 4 YEAR OLDS (PER TERM) | | |
| Beulah | \$95.00 | \$95.00 |
| Hopetoun | \$300.00 | \$300.00 |
| Minyip | \$180.00 | \$180.00 |
| Murtoa | \$200.00 | \$200.00 |
| Rupanyup | \$180.00 | \$180.00 |
| Warracknabeal | \$200.00 | \$200.00 |

ENVIRONMENTAL HEALTH

| FOOD ACT | 2017/18 | 2018/19 |
|---|---------------------------------------|---------------------------------------|
| Class 1 Food Premises Premises handling and selling high risk foods to vulnerable population groups <i>Hospitals, Nursing homes, Child care centres</i> | \$265.00 | \$265.00 |
| Class 2 Food Premises Premises handling and selling high risk food <i>Hotels, restaurants, cafes, takeaways, supermarkets, manufacturers, caterers</i> | \$230.00 | \$230.00 |
| Class 3 Food Premises Premises selling high risk pre-packaged food or low risk food <i>Newsagents, video stores, service stations</i> | \$85.00 | \$85.00 |
| Non profit organisations and Community groups Premises handling and selling high risk food predominantly to members or for fund raising purposes <i>Service clubs, most sporting clubs</i> | \$85.00 | \$85.00 |
| Premises with limited operation Premises that do not operate for the full year or only produce low volumes of product <i>Swimming pool kiosks, home and hobby businesses</i> | 50% of appropriate fee | 50% of appropriate fee |
| STREET STALLS / TEMPORARY FOOD VENDOR REGISTRATIONS | | |
| Non profit and community groups (fetes, sausage sizzles, street stalls) Yearly Registration | \$20.00 | \$20.00 |
| Private individuals and businesses (markets, private stalls) Yearly Registration | \$40.00 | \$40.00 |
| HEALTH ACT | | |
| Hairdresser/Beauty Parlour/Skin penetration | \$85.00 | \$85.00 |
| Hairdresser Only Premises | \$85.00 | \$85.00 |
| Prescribed Accommodation Premises providing accommodation for 6 or more persons (hotels, motels, hostels, camps) | \$85.00 | \$85.00 |
| RESIDENTIAL TENANCIES ACT | | |
| Caravan Parks Total number of sites not exceeding 25 | 6 fee units @ \$12.22 | 6 fee units @ \$12.22 |
| Total number of sites exceeding 25 but not exceeding 50 | 12 fee units @ \$12.22 | 12 fee units @ \$12.22 |
| ENVIRONMENT PROTECTION ACT | | |
| Septic Tank - new | \$250.00 | \$250.00 |
| - alteration to existing | \$200.00 | \$200.00 |
| OTHER FEES | | |
| Transfer/Inspection fee Pre-purchase Inspection - Inspection as a result of non-compliance | \$200.00 | \$200.00 |
| Transfer Registration fee Fee to transfer registration to the new proprietor for the remainder of the registration period Includes a transfer inspection if requested | 50% of listed fee | 50% of listed fee |
| Late payment penalty fee Fee imposed for non payment of renewal fee by 15 February | 50% of listed fee up to a max of \$50 | 50% of listed fee up to a max of \$50 |
| Pro Rata Registration fee Applicable to all properties registering their business after 30 September | 50% of listed fee up to a max of \$50 | 50% of listed fee up to a max of \$50 |

ENGINEERING

| SALE YARD LEVIES | 2017/18 | 2018/19 |
|--------------------------|----------------|----------------|
| Producer Levy (per head) | \$0.35 | \$0.35 |
| Agent Levy (per head) | \$0.12 | \$0.12 |
| NLIS Levy (per head) | \$0.23 | \$0.23 |

PLAN PRINTING AND LAMINATING FEES

Large Shire Map (approx 1200mm x 600mm)

| | | |
|-------------------------------|---------|---------|
| Colour | \$15.00 | \$15.00 |
| Black & White | \$12.00 | \$12.00 |
| Laminating of Large Shire Map | - | \$20.00 |

Plan on A0 sheet

| | | |
|-----------------------|---------|---------|
| Colour | \$15.00 | \$20.00 |
| Black & White | \$12.00 | \$15.00 |
| Laminating of A0 page | - | \$20.00 |

Plan on A1 sheet

| | | |
|-----------------------|---------|---------|
| Colour | \$10.00 | \$15.00 |
| Black & White | \$8.00 | \$12.00 |
| Laminating of A1 page | - | \$15.00 |

Plan on A2 sheet

| | | |
|-----------------------|--------|---------|
| Colour | \$8.00 | \$10.00 |
| Black & White | \$7.50 | \$8.00 |
| Laminating of A2 page | - | \$10.00 |

Plan on A3 sheet

| | | |
|-----------------------|--------|--------|
| Colour | \$5.00 | \$5.00 |
| Black & White | \$3.00 | \$3.00 |
| Laminating of A3 page | - | \$2.00 |

Plan on A4 sheet

| | | |
|-----------------------|--------|--------|
| Colour | \$3.00 | \$3.00 |
| Black & White | \$2.00 | \$2.00 |
| Laminating of A4 page | - | \$1.00 |

ROAD RESERVE WORKS/ASSET PROTECTION PERMIT FEES

| | | |
|---------------------------|---------|----------|
| Road Reserve Works Permit | \$70.00 | \$100.00 |
| Asset Protection Permit | \$30.00 | \$50.00 |

Road Reserve Works - Reinstatement Fees:

| | | |
|-------------------------------------|-------------------------|-------------------------|
| Works - Kerb & Channel* | \$245.00/m ² | \$245.00/m ² |
| Works - Concrete* | \$155.00/m ² | \$155.00/m ² |
| Road Surface - Bituminous/Asphalt* | \$185.00/m ² | \$185.00/m ² |
| Works - Vehicle Crossing* | \$155.00/m ² | \$155.00/m ² |
| Works - Earth Nature Strip Surface* | \$155.00/m ² | \$155.00/m ² |

* Minimum charge of \$410.00 and are GST Exclusive

RECREATION

| GYMNASIUM MEMBERSHIPS | 2017/18 | 2018/19 |
|--|----------------|------------------|
| 1 Month | \$50.00 | \$50.00 |
| 3 Months | \$70.00 | \$70.00 |
| 6 Months | \$115.00 | \$115.00 |
| Assessments (new members) | \$35.00 | \$35.00 |
| Assessments (students) | \$15.00 | \$15.00 |
| Casual (per session) | \$15.00 | \$15.00 |
| Pensioner Concession (with pension card) | \$30.00 | \$30.00 |
| Council Staff (monthly) | \$20.00 | \$20.00 |
| Council Staff (3 months) | - | \$50.00 |
| Council Staff (casual) | \$8.00 | \$8.00 |
| <i>Student Membership</i> | | |
| Bronze Membership (1 month - 1 night per week) | \$20.00 | \$20.00 |
| Silver Membership (1 month - 2 nights per week) | \$26.00 | \$26.00 |
| Gold Membership (1 month - 5 nights per week) | \$40.00 | \$40.00 |
| Gold Membership (3 months - 5 nights per week) | \$60.00 | \$60.00 |
| Gold Membership (6 months - 5 nights per week) | \$110.00 | \$110.00 |
| Casual (age 13-18 years) | \$8.00 | \$8.00 |
| SQUASH MEMBERSHIP | | |
| 1 month | \$35.00 | \$35.00 |
| 3 months | \$55.00 | \$55.00 |
| Squash Court Hire - Per hour per court | \$10.00 | \$10.00 |
| Boxing Gym | - | \$20.00 per week |
| LEISURE COMPLEX HIRE FEES | | |
| <i>User Groups utilising main court area(s)</i> | | |
| Competition - Per hour per court | \$25.00 | \$25.00 |
| Training - Per hour per court | \$20.00 | \$20.00 |
| <i>Corporate Rate</i> | | |
| Small (10 or less persons) per year | \$700.00 | \$750.00 |
| Large per year | \$1,100.00 | \$1,150.00 |
| <i>Table Tennis Room</i> | | |
| Per hour | \$30.00 | \$30.00 |
| Per table (casual) | \$5.00 | \$5.00 |
| <i>Badminton</i> (casual) | - | \$5.00 |
| <i>School Groups:</i> | | |
| Public (per year) | - | \$8,000.00 |
| St Mary's (per year) | - | \$200.00 |

WASTE AND RECYCLING

TIPPING FEES

| | 2017/18 | 2018/19 |
|---|----------------------|----------------------|
| General Hard Waste | \$11.00 per m3 | \$11.00 per m3 |
| Putrescibles Waste | \$25.00 per m3 | \$25.00 per m3 |
| Household / Kitchen Waste | \$8.00 per m3 | \$8.00 per m3 |
| Clean Green Waste | \$11.00 per m3 | \$11.00 per m3 |
| Timber / Wood | \$11.00 per m3 | \$11.00 per m3 |
| Builders waste / Concrete | \$45.00 per m3 | \$45.00 per m3 |
| Clean concrete / Rubble delivered to repositories at Warracknabeal, Murtoa and Hopetoun | \$30.00 per m3 / ton | \$30.00 per m3 / ton |
| Clean Fill | No charge | No charge |
| Minimum Charge | \$8.00 | \$8.00 |
| Dead Animals | refer attendant | refer attendant |

TYRES

| | | |
|---|----------|----------|
| Light (tyre only) | \$4.00 | \$4.00 |
| Light (with rim) | \$5.00 | \$5.00 |
| Medium (tyre only) | \$15.00 | \$15.00 |
| Medium (with rim) | \$22.00 | \$22.00 |
| Heavy (tyre only) | \$35.00 | \$35.00 |
| Heavy (with rim) | \$50.00 | \$50.00 |
| Tractor (up to 1.5m diameter) (tyre only) | \$80.00 | \$80.00 |
| Tractor (up to 1.5m diameter) (with rim) | \$110.00 | \$110.00 |
| Tractor (over 1.5m diameter) (tyre only) | \$160.00 | \$160.00 |
| Tractor (over 1.5m diameter) (with rim) | \$220.00 | \$220.00 |

RECYCLABLES

| | | |
|--|-------------------|-------------------|
| Recyclables | Free if sorted | Free if sorted |
| E-Waste (Warracknabeal, Hopetoun & Murtoa) | \$2.00 per item | \$2.00 per item |
| Screens (Warracknabeal, Hopetoun & Murtoa) | \$5.00 per screen | \$5.00 per screen |
| Gas Cylinders (valve removed) | Free | Free |
| Lead Acid Batteries | \$5.00 | \$5.00 |
| Grain Bags | \$10 per bag | \$10 per bag |
| Grain | not accepted | not accepted |
| Hazardous Materials | not accepted | not accepted |
| Prescribed Waste | not accepted | not accepted |

Municipal Office:

34 Lyle Street

Warracknabeal Vic 3393

Telephone: (03) 5398 0100

Facsimile: (03) 5398 2502

Service Centre:

Gateway BEET Hopetoun

75 Lascelles Street

Hopetoun Vic 3396

Telephone: (03) 5083 3001

Facsimile: (03) 5083 3309

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Our business hours are 8.30am to 5.00pm Monday to Friday.





Yarriambiack
SHIRE COUNCIL