

2019/20 BUDGET

Yarriambiack Shire Council



*"providing a viable,
sustainable and vibrant
future"*



Yarriambiack
SHIRE COUNCIL

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MAYOR'S INTRODUCTION

The Councillors and I are pleased to release the proposed Budget 2019/20 to the Community for comment and public submissions.

This budget builds on our Council Plan 2017-2021 vision which focuses on the following five key areas:

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



Mayor Cr Graeme Massey

The Council Plan 2017-2021, sets out our strategic plan to deliver our vision over the full 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 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.

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

As Councillors, it is our job to listen to community sentiment and understand your priorities. We have consistently heard that Council's services are valued by the community, and that Council also needs to be financially responsible. In response, Council has initiated an enterprise wide approach to identify savings that don't impact on its services, to provide increased value for money to ratepayers. Council will, continue to focus on identifying sustainable cost savings that will enable it to deliver high quality, responsive and accessible services to the community.

The proposed budget proposes a rate increase of 2.23 per cent due to our slight over application in the 2018/19 year. The Fair Go Rates System (FGRS) has capped rates increases by Victorian councils to the forecast movement of 2.5 per cent.

In this proposed budget we have allocated funding of \$7.404 million for asset renewals and upgrades. The proposed budget also funds \$854,000 for new assets. Highlights of the capital program include;

- Roads (\$5.723 million) – including reconstructions, roads to recovery projects, fixing country roads, resheeting, resealing, footpaths and kerb and channel
- Buildings (\$669,000) – including Warracknabeal Caravan Park, Warracknabeal Council Office, Warracknabeal Livestock Exchange, Warracknabeal Depot and Hopetoun Depot.
- Recreation, leisure and community facilities (\$304,000) – including Warracknabeal Leisure Centre floor and Warracknabeal Leisure Centre Gymnasium.
- Plant and Equipment (\$1.276 million) – including information technology, furniture and equipment and scheduled replacement of Council's fleet and machinery.

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

- Upgrade of Minyip and Hopetoun playgrounds
- Transition to new community library model
- Install solar at eligible caravan parks and children's centres.
- Redevelop the gymnasium and flooring at Warracknabeal indoor stadium
- Develop streetscape master plans for townships
- Completion of the Warracknabeal earthen levee
- Undertake waste strategy
- Murtoa streetscape upgrades
- Increased funding to kerb and channel
- Major upgrades and Improvements to the Warracknabeal Livestock Exchange
- Strategic planning scheme amendments for flooding overlay controls
- Reducing high risk audit recommendations
- Develop a Customer Service Strategy
- Transition Information Technology to cloud based systems
- Implementation of three year old kinder
- Undertake caravan park master plans

Our focus for the next year is to continue to deliver on the projects and services that make our Council a great place to live in and respond to the challenges we are currently facing.

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. We will also explore new approaches for providing services to our community in a tighter fiscal environment and ensure that we engage with you on any planned changes.

The proposed budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. I encourage you to read the remainder of this document, in conjunction with our revised Council Plan 2017-2021 and I look forward to receiving your submission.



Cr Graeme Massey
Mayor





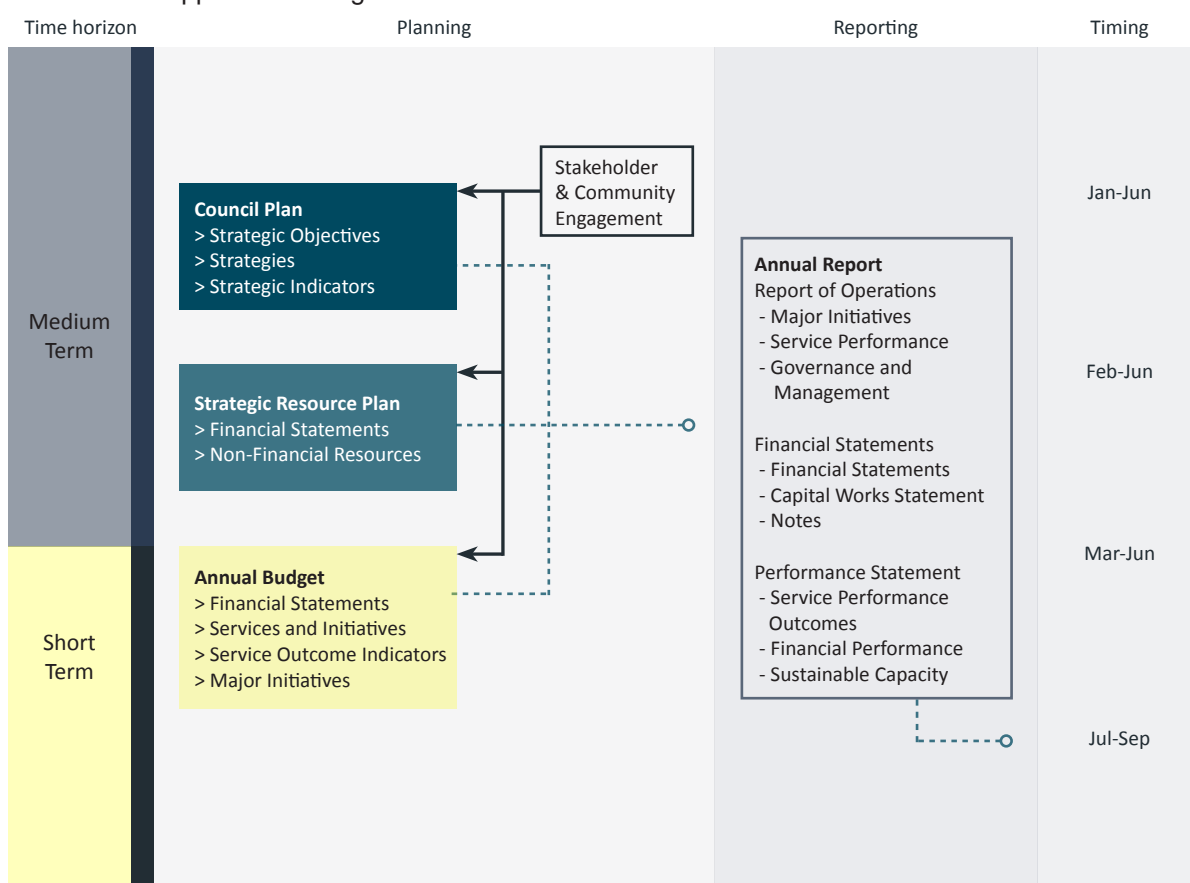
WHAT WE'RE PLANNING

COUNCIL PLAN LINKAGES

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).

LEGISLATIVE 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

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

KEY PLANNING CONSIDERATIONS

Although councils have a legal obligation to provide some services—such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

BUDGET OVERVIEW

Council has prepared a Budget for 2019/20 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.

BUDGET INFLUENCES

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

- **Rate Capping** - The Victorian State Government has introduced a cap on rate increases from 2016/17. The cap for 2019/20 has been set at 2.5% (2018/19 - 2.25%). Council has elected to increase rate revenue by 2.23%.
- **Rating** – The Victorian State Government has flagged its intention to undertake a review of the rating system commencing in 2019. Impacts of any changes are not likely to affect the 2019/20 financial year.
- **Seasonal Conditions** – 2018 was another low rainfall year with significant frosts also affecting farm production. This has had a significant impact on the general economy of the region and has put financial pressures not only on farming enterprises but also on businesses.
- **The need to renegotiate Enterprise Bargaining Agreements ("EBA") every 3 years.**
- **The increased demand for Council services and the need to review all services to ensure they are responsive, appropriate and efficient**
- **Grants Commission** - Irregular funding from Victoria Grants Commission. A static period of 3 years together with only modest increases prior to and after this period, has eroded the index base and resulted in a loss of approximately \$1m. A conservative increase of 2% has been assumed in this budget.
- **Roads to Recovery V funding from 2019–2024** - \$6.615m over the five years compared to \$8.495m over the 2014-2019 program.
- **Continuing escalation of utility costs essential for carrying out services** (water, power, communications and insurances)
- **Continuing escalation of costs in relation to the maintenance and renewal of Council's ageing infrastructure assets.**
- **The increased costs across the organisation of meeting compliance standards set by other levels of government.**
- **On-going cost shifting.** This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases.
- **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.**

KEY STATISTICS

- Total Revenue: \$26.068M (2018/2019 - \$23.762M)
- Rates & Changes % of Total Revenue: 48.3% (2018/2019 – 51.6%)
- Total Expenditure: \$23.714 (2018/2019 - \$21.884M)
- Accounting Result: \$2.354M Surplus (2018/2019 - \$1.878M Surplus) (Refer Income Statement in Section 3)
- Net Increase/(Decrease) in Cash: \$381,000 decrease (2018/2019 - \$1.055M decrease) (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 \$8.258M (2018/2019 - \$8.265M)
- \$4.375M from Council operations (rates funded)
- \$0.0M from borrowings
- \$234,000 from asset sales
- \$3.649M from external grants

BUDGET PRINCIPLES

Guidance is provided to all Council officers with budget responsibilities. These key budget principles upon which the officers were to prepare their budgets included:

- Existing fees and charges to be increased in line with CPI or market levels.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2018/19 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- Contract labour to be minimised.
- New initiatives or employee proposals to be justified through a business case.
- Real savings in expenditure and increases in revenue identified in 2018/19 to be preserved
- Operating revenues and expenses arising from completed 2018/19 capital projects to be included.

Cost escalations for the preparation of the 2019/20 budget onwards include:

- Rate revenue to be projected at 2.23% - the current year rate cap is 2.50%.
- Waste charges to increase by 2.23% and recycling charges to increase by 5% to address the continued rising cost of dealing with waste management and in particular the current cost of recycling material.
- Operating grants increasing at 2%.
- Capital grants only included where some level of surety arises and linked directly to a specific capital project.
- Continuation of the Roads to Recovery program for a further 5 year period at committed levels to 2023/24.
- User Fees and Charges increasing in line with service reviews.
- Statutory Fees and Charges only increasing where legislation is known.
- Employee's costs increasing at 2%.
- Materials & consumables increasing at 3%.
- Utilities increasing at 5%.

THE RATE RISE

- The average rate will rise by 2.23% which is below the 2.50% rate cap set by the Minister for Local Government under the Fair Go Rates System.
- Key drivers
 - To fund ongoing service delivery – business as usual
 - To fund renewal of infrastructure and community assets
 - To cope with cost shifting from the State Government
- Waste Services - the kerbside collection charge will increase by 2.23% and the recycling charge will increase by 5% per property.
- Refer Section 4.1.1 for further Rates and Charges details.

SUMMARY OF FINANCIAL POSITION

Key Statistics	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000
Total Expenditure	21,884	23,714
Total Income	23,762	26,068
Surplus/Deficit for the Year	1,878	2,354
Underlying Operating Deficit	868	98
 Total Capital Works Expenditure	 8,265	 8,258



OUR SHIRE

*"providing a viable, sustainable
and vibrant future"*



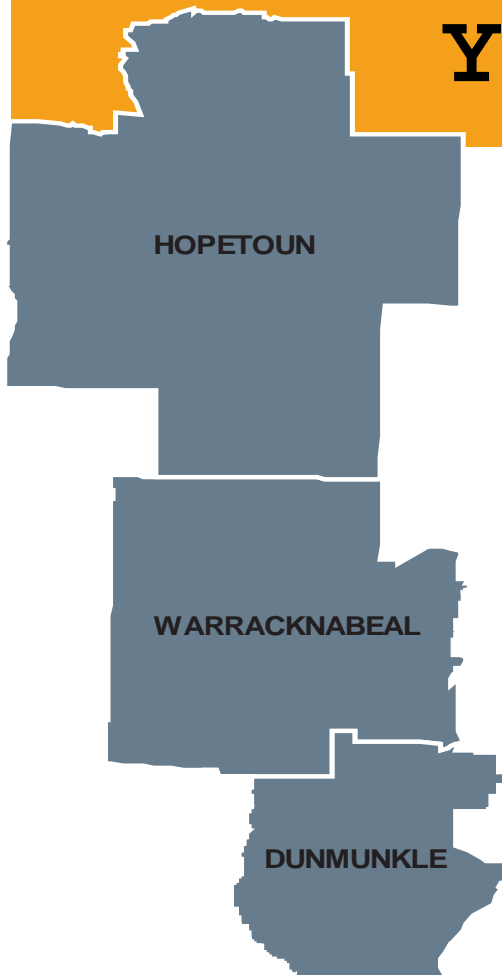
Dunmunkle Ward
1. Cr Corinne Heintze
2. Cr Tom Hamilton

Hopetoun Ward
3. Cr Shane Roberts
4. Cr Helen Ballentine

Warracknabeal Ward
5. Cr Jean Wise
6. Cr Graeme Massey
7. Cr Kylie Zanker



YOUR COUNCILLORS



COUNCIL FAST FACTS:

- 7,158 square kilometres
- 6,673 residents
- 2,845 employment
- 18 townships
- 1,114 approx student population
- 7,217 rates notices issued in 2018
- 848kms sealed roads
- 1,253kms gravel local roads
- Agriculture, retail and health care are the major employment sectors

Yarriambiack Shire Council is located in the north west of Victoria approximately 40 minutes drive from the regional centre of Horsham. The Council, comprises the shires of Karkarooc, Warracknabeal, Dunmunkle and part of the Wimmera Shire. At the time of amalgamation in January 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 Yaapect.

STRATEGIC OBJECTIVES



1. GOOD GOVERNANCE

A well-managed and service-focused organisation.



2. A PLACE TO LIVE AND GROW

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

To 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 SAFETY

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

BUDGET HIGHLIGHTS



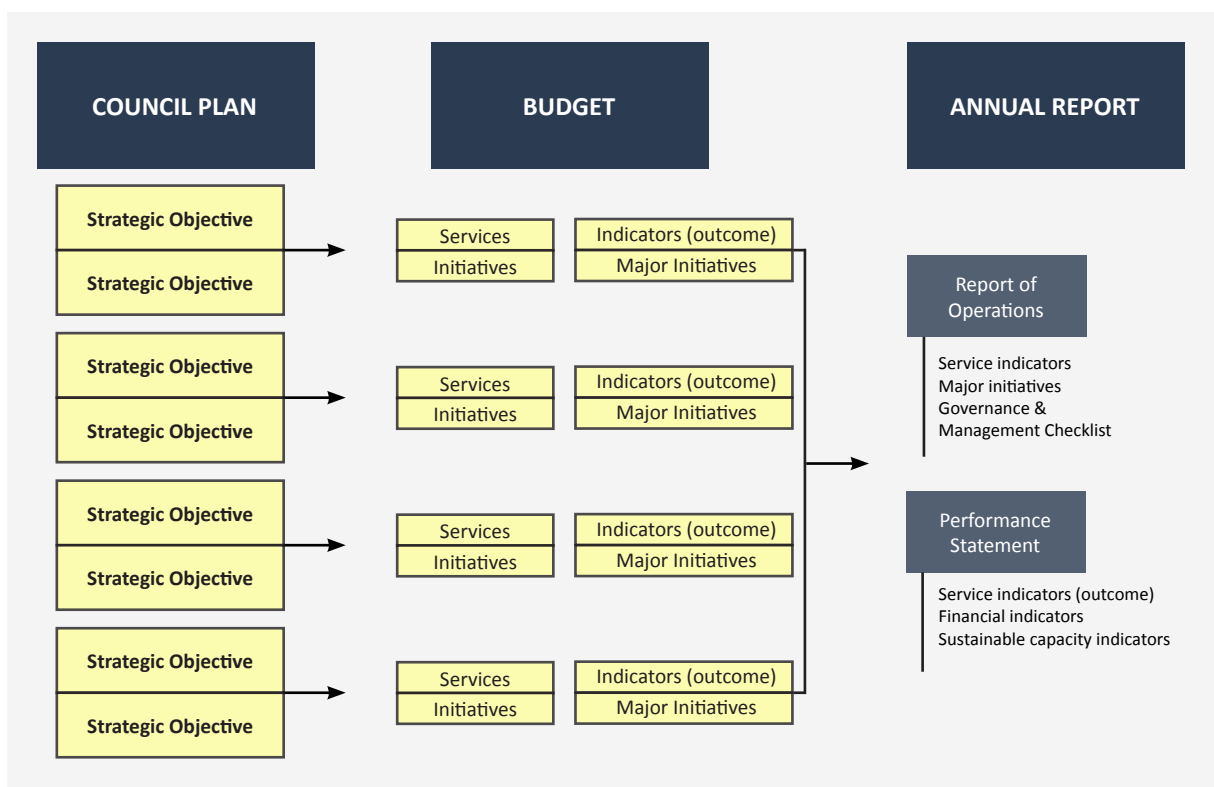
MAJOR INITIATIVES

- Upgrade of Minyip and Hopetoun playgrounds
- Transition to new community library model
- Install solar at eligible caravan parks and children's centres.
- Redevelop the gymnasium and flooring at Warracknabeal indoor stadium
- Develop streetscape master plans for townships
- Completion of the Warracknabeal earthen levee
- Undertake waste strategy
- Murtoa streetscape upgrades
- Increased funding to kerb and channel
- Major upgrades and Improvements to the Warracknabeal Livestock Exchange
- Strategic planning scheme amendments for flooding overlay controls
- Reducing high risk audit recommendations
- Develop a Customer Service Strategy
- Transition Information Technology to cloud based systems
- Implementation of three year old kinder
- Undertake caravan park master plans

1

SERVICES AND SERVICE PERFORMANCE INDICATORS

This section provides a description of the services and initiatives to be funded in the Budget for the 2019/20 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. 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		2017/18 Actual \$'000	2018/19 Forecast \$'000	2019/20 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	657 - 657	728 - 728	859 - 859
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	123 - 123	116 - 116	149 - 149
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	151 - 151	276 - 276	286 - 286
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	293 - 293	357 - 357	463 - 463
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	731 (152) 579	835 (91) 744	541 (148) 393
Director, Contracts, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	Exp Rev NET	1,296 (253) 1,043	1,276 (160) 1,116	1,320 (101) 1,219
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	698 (460) 238	595 (78) 517	780 (18) 763
Financing Costs	This service includes payment to external auditors, interest received or paid on investments and loans.	Exp Rev NET	62 (56) 6	74 (30) 44	125 (30) 95

Initiatives

- Develop a finance procedures manual.
- Continue to actively pursue the recovery on unpaid rates.
- Focus on reducing all high risk audit recommendations.
- Implement Local Government Inspectorate governance recommendations.
- Develop a Customer Service Strategy.
- Transition Information Technology to cloud based systems.

STRATEGIC OBJECTIVE 2
A PLACE TO LIVE AND 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		2017/18 Actual \$'000	2018/19 Forecast \$'000	2019/20 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	1,301	1,503	1,612
		Rev	(1,522)	(1,651)	(1,206)
		NET	(221)	(148)	406
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	1,380	1,443	1,352
		Rev	(1,169)	(1,152)	(1,115)
		NET	211	291	237
Library Services	This service provides the contribution to a regional library corporation for the provision of mobile and static services throughout the Shire.	Exp	198	192	192
		Rev	-	-	-
		NET	198	192	192
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Exp	115	115	123
		Rev	-	-	-
		NET	115	115	123
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	590	652	1,261
		Rev	(196)	(207)	(802)
		NET	394	445	459

Initiatives

- Successful implementation of three year old kinder.
- Undertake caravan park master plans.
- Upgrade Minyip and Hopetoun playgrounds.
- Advocate for improved access to health transport.
- Transition to new community library model.
- Install solar at eligible caravan parks and children's centres.
- Improve Murtoa caravan park fire design services.

STRATEGIC OBJECTIVE 3

A SAFE AND ACTIVE COMMUNITY AND SUSTAINABLE ENVIRONMENT:

Engage and empower our community and support our volunteers.

Service Area	Description of services provided		2017/18 Actual \$'000	2018/19 Forecast \$'000	2019/20 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	624 (145) 479	564 (822) 258	414 (287) 126
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	479 (580) (100)	625 (362) 263	1,141 (299) 842
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Exp Rev NET	352 (48) 304	361 (67) 294	366 (50) 316
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Exp Rev NET	907 - 907	901 - 901	950 - 950
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	1,491 (1,202) 289	1,478 (1,557) 79	1,524 (1,363) 161

Initiatives

- Capitalise on increased road funding.
- Redevelop the gymnasium and flooring at Warracknabeal Leisure Centre.
- Develop streetscape master plans for all townships.
- Completion of the Warracknabeal earthen levee.
- Undertake waste strategy.
- Murtoa streetscape upgrades.

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		2017/18 Actual \$'000	2018/19 Forecast \$'000	2019/20 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 Rev NET	980 (328) 653	833 (237) 596	929 (211) 718
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Exp Rev NET	97 (200) (104)	88 (100) (12)	85 (306) (221)
Public Halls	This service provides contributions towards insurance for public halls.	Exp Rev NET	192 - 192	180 (75) 105	170 (65) 105
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 Rev NET	68 - 68	65 - 65	68 - 68
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Exp Rev NET	8,292 (2,132) 6,160	7,592 (3,829) 3,763	8,138 (3,150) 4,988
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	Exp Rev NET	1,265 (716) 549	1,248 (558) 690	1,214 (296) 918

Initiatives

- Reconstruction and widening of roads to include a 6.6m seal and 2m wide shoulders;
 - Minyip Banyena Road; Burrum Lawler 2.4 - 3.9km and
 - Hopetoun Yaapeet Road; from Hopevale Road towards Hopetoun 1km.
- Increased funding to kerb and channel.
- Major upgrades and improvements to the Warracknabeal Livestock Exchange.
- Strategic planning scheme amendments for flooding overlay controls.

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

Service	Indicator	2018/19 Actual	Performance Measure	Computation
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

<i>Strategic Objective</i>	<i>Net Cost (Revenue) \$'000</i>	<i>Expenditure \$'000</i>	<i>Revenue \$'000</i>
Good Governance	4,228	4,524	(296)
A place to Live and Grow	1,417	4,540	(3,123)
A safe and active Community and sustainable Environment	2,078	4,028	(1,950)
A Planned Future	6,892	10,970	(4,079)
Health and Wellbeing	-		
Total	14,615	24,062	(9,448)
Deficit before funding sources	14,615		
<u>Funding Sources added in:</u>			
Rates & charges revenue	(11,548)		
Victorian Grants Commission	(5,420)		
Total funding sources	(16,968)		
Operating surplus for the year	(2,354)		
Less			
Capital grants	2,452		
Underlying deficit for the year	98		



2019/20 BUDGET DETAILS



2

FINANCIAL STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2019/20 has been supplemented with projections to 2022/23 extracted from the Strategic Resource Plan.

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

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

Pending Accounting Standards

The 2019-20 budget has been prepared based on the accounting standards applicable at the date of preparation. This means that pending accounting standards that will be in effect from the 2019-20 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2019-20 financial statements, not considered in the preparation of the budget include:

- AASB 16 Leases
- AASB 15 Revenue from Contracts with Customers, and
- AASB 1058 Income of Not for Profit Entities.

While it is not possible to determine the precise impact of these standards at this time, the broad impact on Council is estimated to be as follows:

- AASB 16 Leases – Introduces a single lessee accounting model whereby the Council will be required to recognise a right of use asset and associated liability for leases longer than 12 months, except those considered to be of low value.
- AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not for Profit Entities – Change the way that Councils recognise income and also address matters such as grant funding, contribution of assets and volunteer services. A key change is replacement for some transactions of the criteria of control as a determinant of the timing of income recognition, with the criteria of satisfying performance obligations in an enforceable agreement. These new standards have the potential to impact the timing of how the Council recognises income.

COMPREHENSIVE INCOME STATEMENT

For the four years ending 30 June 2023

	Note	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections		
				2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Income						
Rates and charges	3.1.1	12,267	12,595	12,915	13,269	13,529
Statutory fees and fines	3.1.2	170	180	184	188	192
User fees	3.1.3	1,023	1,066	1,011	1,030	1,056
Grants - operating	3.1.4	6,109	8,080	7,135	7,175	7,318
Grants - capital	3.1.4	3,759	4,001	1,375	1,376	1,377
Contributions - monetary	3.1.5	350	170	173	176	179
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(16)	(114)	(76)	(84)	(92)
Other income	3.1.6	100	89	91	93	95
Total Income		23,762	26,068	22,808	23,223	23,654
Expenses						
Employee costs	3.1.7	(8,730)	(9,134)	(9,246)	(9,440)	(9,638)
Materials and services	3.1.8	(4,945)	(6,083)	(4,875)	(4,802)	(4,966)
Depreciation	3.1.10	(6,015)	(6,195)	(6,377)	(6,569)	(6,766)
Bad and doubtful debts		(1)	(1)	(1)	(1)	(1)
Finance costs		(10)	(60)	(62)	(64)	(66)
Contributions and donations	3.1.9	(796)	(790)	(816)	(831)	(847)
Other expenses	3.1.11	(1,387)	(1,451)	(1,517)	(1,576)	(1,637)
Total Expenses		(21,884)	(23,714)	(22,895)	(23,282)	(23,920)
Surplus/(deficit) for the year		1,878	2,354	(87)	(59)	(266)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment/(decrement)		1,000	500	500	500	500
Total Comprehensive Result		2,878	2,854	413	441	234

BALANCE SHEET

For the four years ending 30 June 2023

	Note	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections		
				2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Assets						
Current assets						
Cash and cash equivalents		6,490	6,109	5,550	5,233	4,724
Trade and other receivables		1,503	1,533	1,564	1,595	1,600
Other financial assets		1,406	1,500	1,530	1,565	1,570
Inventories		650	840	845	870	880
Non-current assets classified as held for sale		30	30	30	30	30
Total Current Assets	3.2.1	10,079	10,012	9,518	9,293	8,804
Non-current assets						
Trade and other receivables		1	1	-	-	-
Other financial assets		231	250	255	260	265
Investments in associates, joint arrangement and subsidiaries		534	581	592	604	610
Property, infrastructure, plant and equipment		144,448	146,511	147,567	148,589	149,482
Total Non-current Assets	3.2.1	145,214	147,343	148,414	149,453	150,357
Total Assets		155,293	157,355	157,933	158,746	159,162
Liabilities						
Current liabilities						
Trade and other payables		1,647	1,100	1,290	1,400	1,558
Trust funds and deposits		50	50	50	50	50
Provisions		3,000	2,800	2,846	3,080	3,100
Interest-bearing liabilities	3.2.3	21	21	21	21	16
Total Current Liabilities	3.2.2	4,718	3,971	4,207	4,551	4,724
Non-current liabilities						
Provisions		474	450	400	450	474
Interest-bearing liabilities	3.2.3	79	58	37	16	-
Total Non-current Liabilities	3.2.2	553	508	437	466	474
Total Liabilities		5,271	4,479	4,644	5,017	5,198
Net Assets		150,022	152,876	153,289	153,729	153,963
Equity						
Accumulated surplus	3.3.2	67,772	70,126	70,038	69,979	69,713
Reserves	3.3.1	82,250	82,750	83,250	83,750	84,250
Total Equity		150,022	152,876	153,288	153,729	153,963

STATEMENT OF CHANGES IN EQUITY

For the four years ending 30 June 2023

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2019 Forecast Actual					
Balance at beginning of the financial year		147,144	65,894	81,235	15
Surplus/(deficit) for the year		1,878	1,878	-	-
Net asset revaluation increment/(decrement)		1,000	-	1,000	-
Balance at end of the financial year		150,022	67,772	82,235	15
2020 Budget					
Balance at beginning of the financial year		150,022	67,772	82,235	15
Surplus/(deficit) for the year		2,354	2,354	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year	3.3.2	152,876	70,126	82,735	15
2021					
Balance at beginning of the financial year		152,876	70,126	82,735	15
Surplus/(deficit) for the year		(87)	(87)	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year		153,288	70,038	83,235	15
2022					
Balance at beginning of the financial year		153,288	70,038	83,235	15
Surplus/(deficit) for the year		(59)	(59)	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year		153,729	69,979	83,735	15
2023					
Balance at beginning of the financial year		153,729	69,979	83,735	15
Surplus/(deficit) for the year		(266)	(266)	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year		153,963	69,713	84,235	15

STATEMENT OF CASH FLOWS

For the four years ending 30 June 2023

	Note	Forecast 2018/19 \$'000 Inflows (Outflows)	Budget 2019/20 \$'000 Inflows (Outflows)	Strategic Resource Plan Projections		
				2020/21 \$'000 Inflows (Outflows)	2021/22 \$'000 Inflows (Outflows)	2022/23 \$'000 Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		10,767	11,095	12,715	13,069	13,329
Statutory fees and fines		170	180	184	188	192
User fees		1,023	1,066	1,011	1,030	1,056
Grants - operating		6,109	8,080	7,135	7,175	7,318
Grants - capital		3,759	4,001	1,375	1,376	1,377
Contributions - monetary		350	170	173	176	179
Interest received		89	89	91	93	95
Other receipts		11	-	-	-	-
Net GST refund/payment		500	500	446	494	521
Employee costs		(8,730)	(9,134)	(9,246)	(9,440)	(9,638)
Materials and services		(4,945)	(6,083)	(4,875)	(4,802)	(4,966)
Other payments		(2,183)	(2,242)	(2,334)	(2,407)	(2,484)
Net cash provided by/(used in) operating activities	3.4.1	6,919	7,724	6,675	6,952	6,978
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(8,265)	(8,258)	(7,434)	(7,590)	(7,659)
Proceeds from sale of property, infrastructure, plant and equipment		322	234	282	286	289
Net cash provided by/(used in) investing activities	3.4.2	(7,943)	(8,024)	(7,151)	(7,305)	(7,370)
Cash flows from financing activities						
Finance costs		(10)	(60)	(62)	(64)	(66)
Repayment of borrowings		(21)	(21)	(21)	(21)	(16)
Net cash provided by/(used in) financing activities	3.4.3	(31)	(81)	(83)	(85)	(82)
Net increase/(decrease) in cash and cash equivalents		(1,055)	(381)	(559)	(438)	(473)
Cash and cash equivalents at the beginning of the financial year		7,545	6,490	6,109	5,671	5,198
Cash and cash equivalents at the end of the financial year		6,490	6,109	5,550	5,233	4,724

STATEMENT OF CAPITAL WORKS

For the four years ending 30 June 2023

	Note	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections		
				2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Property						
Buildings		229	629	115	115	25
Heritage buildings		90	40	-	-	-
Total Property		319	669	115	115	25
Plant and equipment						
Plant, machinery and equipment		1,265	1,190	1,050	1,050	1,050
Fixtures, fittings and furniture		38	11	7	7	7
Computers and telecommunications		64	75	72	70	75
Total Plant and Equipment		1,367	1,276	1,129	1,127	1,132
Infrastructure						
Roads		5,379	5,403	5,834	5,985	6,141
Footpaths, kerb and channel		320	320	283	291	287
Drainage		27	27	27	28	29
Recreational, leisure and community facilities		13	304	5	5	5
Waste management		260	180	-	-	-
Parks, open space and streetscapes		10	80	40	40	40
Aerodromes		570	-	-	-	-
Total Infrastructure		6,579	6,313	6,189	6,349	6,502
Total Capital Works Expenditure	3.5.1	8,265	8,258	7,434	7,590	7,659
Represented by:						
New asset expenditure		478	854	769	785	792
Asset renewal expenditure		5,477	4,315	3,884	3,966	4,002
Asset upgrade expenditure		2,310	3,089	2,781	2,839	2,865
Total Capital Works Expenditure	3.5.1	8,265	8,258	7,434	7,590	7,659
Funding sources represented by:						
Grants		3,803	3,649	3,285	3,354	3,384
Contributions		322	234	282	286	289
Council cash		4,140	4,375	3,867	3,951	3,986
Total Capital Works Expenditure	3.5.1	8,265	8,258	7,434	7,590	7,659

STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2023

	Note	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections		
				2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Staff expenditure						
Employee costs - operating		(8,730)	(9,134)	(9,246)	(9,440)	(9,638)
Employee costs - capital		(1,410)	(1,533)	(1,565)	(1,608)	(1,628)
Total Staff Expenditure		(10,140)	(10,667)	(10,811)	(11,048)	(11,266)
		FTE	FTE	FTE	FTE	FTE
Staff Numbers						
Employees		107	107	110	110	110
Total Staff Numbers		107	107	110	110	110

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	2,263	399	1,864
Corporate Services	626	626	-
Economic Development	388	388	-
Engineering	3,610	3,560	49
Governance	836	836	-
Recreation, Culture and Leisure	89	-	89
Regulatory Services	592	592	-
Waste and Environment	731	731	-
Total Permanent Staff Expenditure	9,134	7,132	2,002
Capitalised Labour costs	1,533		
Total Expenditure	10,667		

HUMAN RESOURCES CONTINUED

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	19	3	16
Corporate Services	5	5	-
Economic Development	2	2	-
Engineering	65	64	1
Governance	6	6	-
Recreation, Culture and Leisure	1	-	1
Regulatory Services	7	7	-
Waste and Environment	2	2	-
Total Permanent Staff	107	89	18
Total Staff	107		

3

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.

COMPREHENSIVE INCOME STATEMENT

3.1.1 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 for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2019/20 the FGRS cap has been set at 2.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.23% which is 0.27% below the Ministers rate cap.

This will raise total rates and charges for 2019/20 to \$12.644 million.

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

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
General rates*	10,732	10,971	239	2.23%
Municipal charge*	367	375	8	2.18%
Waste management charge	1,134	1,176	42	3.70%
Supplementary rates and rate adjustments	22	(9)	(31)	(140.91%)
Revenue in lieu of rates	13	82	69	530.77%
Total Rates and charges	12,268	12,595	327	2.67%

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

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

Type or class of land	2018/19 cents/\$CIV	2019/20 cents/\$CIV	Change
General rate for rateable residential properties	0.00649700	0.00625760	(3.68%)
General rate for rateable commercial properties	0.00649700	0.00625760	(3.68%)
General rate for rateable farming properties	0.00465700	0.00391100	(16.02%)

3.1.1(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	2018/19 \$'000	2019/20 \$'000	Variance \$'000	Change %
Residential	2,080	2,146	66	3.17%
Commercial	342	367	25	7.31%
Farm	8,250	8,458	208	2.52%
Total amount to be raised by general rates	10,672	10,971	299	2.80%

3.1.1(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	2018/19 Number	2019/20 Number	Number	Change %
Residential	3,345	3,382	37	1.11%
Commercial	458	459	1	0.22%
Farm	3,067	3,098	31	1.01%
Total amount to be raised by general rates	6,870	6,939	69	1.00%

3.1.1(e) THE BASIS OF VALUATION TO BE USED IS THE CAPITAL IMPROVED VALUE (CIV)
3.1.1(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	2018/19 \$'000	2019/20 \$'000	Variance \$'000	Change %
Residential	320,124	343,359	23,235	7.26%
Commercial	52,783	55,010	2,227	4.22%
Farm	1,771,498	2,166,794	395,296	22.31%
Total value of land	2,144,405	2,565,163	420,758	19.62%

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

Type or class of land	Per Rateable Property 2018/19 \$	Per Rateable Property 2019/20 \$	Variance \$'000	Change %
Municipal	73.44	75.08	1.64	2.23%

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

Type of charge	2018/19 \$'000	2019/20 \$'000	Variance \$'000	Change %
Municipal	367	375	8	2.18%

3.1.1(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 2018/19 \$	Per Rateable Property 2019/20 \$	Variance \$	Change %
<i>Kerbside collection</i>				
Residential - 80lt bin	136.54	139.58	3.04	2.23%
Residential - 120lt bin	189.55	193.78	4.23	2.23%
Residential - 240lt bin	368.91	377.14	8.23	2.23%
Other - 80lt bin	136.54	139.58	3.04	2.23%
Other - 120lt bin	189.55	193.78	4.23	2.23%
Other - 240lt bin	368.91	377.14	8.23	2.23%
<i>Recycling collection</i>				
Residential	129.35	135.82	6.47	5%
Other	129.35	135.82	6.47	5%

3.1.1(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 2018/19 \$'000	Per Rateable Property 2019/20 \$'000	Variance \$'000	Change %
Kerbside collection	731	761	30	4.15%
Recycling collection	392	415	23	5.87%
Total	1,123	1,176	53	4.75%

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

Type of Charge	2018/19 \$'000	2019/20 \$'000	Variance \$'000	Change %
Rates and charges	10,672	10,971	299	2.8%
Municipal charge	367	375	8	2.18%
Kerbside collection	731	761	30	4.15%
Recycling collection	392	415	23	5.87%
Windfarms in lieu of rates	-	82	82	-
Supplementary rates and rate adjustments	22	(9)	(31)	(140.91%)
Total Rates and charges	12,184	12,595	411	3.38%

3.1.1(l) FAIR GO RATES SYSTEM COMPLIANCE

Yarriambiack Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2018/19	2019/20
Total Rates	\$ 10,795,656	\$ 11,345,842
Number of rateable properties	6,870	6,939
Base Average Rate	\$ 1,571.42	\$ 1,598.99
Maximum Rate Increase (set by the State Government)	2.25%	2.50%
Capped Average Rate	\$ 1,607	\$ 1,638.97
Maximum General Rates and Municipal Charges Revenue	\$ 11,038,558	\$ 11,372,799
Budgeted General Rates and Municipal Charges Revenue	\$ 11,038,558	\$ 11,345,842
Budgeted Supplementary Rates	-	(9,000)
Budgeted Total Rates and Municipal Charges Revenue	\$ 11,038,558	\$ 11,336,842

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

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

- The making of supplementary valuations (2019/20: estimated (\$9,000) and 2018/19: \$22,000).
- The variation of returned levels of value (e.g. valuation objections and 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.
- Revenues in lieu of rates will be impacted by the exact timing for the commissioning of wind turbines at the Murra Warra windfarm.

3.1.1(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 0.6257% (0.006257 cents in the dollar of CIV) for all rateable residential and commercial properties; and
- A general rate of 0.3911% (0.003911 cents in the dollar of CIV) for all rateable farming 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 2019/20 financial year.

Farm land

Farm land is any rateable land:

- that is not less than 2 hectares in area; and
- 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 an kind or for any combination of those activities; and
- that is used by a business -
 - that has a significant and substantial commercial purpose of character; and
 - that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- 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.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Victorian Local 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 2018/19 financial year.

3.1.2 STATUTORY FEES AND FINES

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Animal control & fees and fines	36	37	1	3.91%
Town planning & building fees	133	143	10	7.55%
Other	2	1	(1)	(-59.20%)
Total Statutory fees and fines	170	180	10	6%

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

Statutory fees and fines revenue for 2019/20 are expected to increase by \$10,000 due to an increase in town planning and building fees.

3.1.3 USER FEES

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Aged and health services	235	237	2	1.05%
Aged and health services brokerage fees	106	133	28	26.17%
Leisure centre and recreation	16	14	(2)	(13.14%)
Caravan park fees	192	197	5	2.61%
Waste management services	122	124	1	1.16%
Rents	63	71	8	12.69%
Saleyards fees and charges	100	101	1	0.51%
Vic Roads charges	9	9	-	0.00%
Road works	23	13	(10)	(43.48%)
Other fees and charges	158	169	11	6.71%
Total User fees	1,023	1,066	44	4.26%

User fees 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 are expected to increase by 4.26% to \$1.066 million due mainly to an increase aged and health services brokerage fees.

3.1.4 GRANTS

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

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	5,510	7,977	2,467	44.77%
State funded grants	4,358	4,104	(253)	(5.81%)
Total Grants Received	9,868	12,081	2,213	22.43%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants - Capital	1,664	3,355	1,690	101.57%
Financial Assistance Grants - Local Roads	1,019	2,066	1,046	102.66%
Home and Community Care & Assessment	469	473	3	0.73%
Meals on Wheels	77	77	-	-
Senior Citizens	39	40	1	2.00%
Total Recurrent - Commonwealth Government	3,269	6,010	2,741	83.85%
Recurrent - State Government				
Home and Community Care & Assessment	223	136	(88)	(39.22%)
Meals on Wheels	6	6	-	1.98%
Preschools	738	707	(32)	(4.28%)
Maternal & Child Health	329	335	7	2.00%
Senior Citizens	16	17	-	2.30%
Environmental Strategies	108	75	(33)	(30.56%)
Recycling	20	15	(5)	(26.47%)
Youth	62	62	-	-
Preventative Health	23	7	(16)	(68.51%)
Other	8	5	(3)	(33.33%)
Total Recurrent - State Government	1,534	1,365	(169)	(11.01%)
Total Recurrent Grants	4,803	7,375	2,572	53.56%
Non-recurrent - Commonwealth Government				
Drought Funding	376	-	(376)	(100.00%)
Natural Disaster	825	-	(825)	(100.00%)
Total Non-recurrent Grants - Commonwealth Government	1,201	-	(1,201)	(100.00%)
Non-recurrent - State Government				
Vic Roads	36	-	(36)	100.00%
Natural Disaster	-	575	575	-
Recreation	70	130	60	85.71%
Total Non-recurrent Grants - State Government	106	705	599	565.09%
Total Non-recurrent Grants	1,307	705	(602)	(46.05%)
Total Operating Grants	6,109	8,080	1,970	32.25%

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
(b) Capital Grants				
<i>Recurrent - Commonwealth Government</i>				
Roads to Recovery	950	1,513	562	59.18%
Total Recurrent - Commonwealth Government	950	1,513	562	59.18%
<i>Recurrent - State Government</i>				
Recreation	10	-	(10)	(100.00%)
Preschools	52	37	(15)	(28.85%)
Total Recurrent - State Government	62	37	(25)	(40.32%)
Total Recurrent Grants	1,012	1,550	537	53.09%
<i>Non-recurrent - Commonwealth Government</i>				
Leisure Centre	-	249	249	-
Livestock Exchange	-	205	205	-
Aerodromes	90	-	(90)	(100.00%)
Total Non-recurrent Grants - Commonwealth Government	90	454	364	404.44%
<i>Non-recurrent - State Government</i>				
Roads to Market	1,028	137	(891)	(86.67%)
Fixing Country Roads	790	1,500	710	89.87%
Heavy Vehicle	200	-	(200)	(100.00%)
Halls	65	65	-	-
Warracknabeal Office	-	55	55	-
Weir Pool	220	147	(73)	(33.33%)
Waste Management	269	43	(226)	(83.99%)
Other	85	51	(34)	(39.87%)
Total Non-recurrent Grants - State Government	2,656	1,998	(659)	(214.12%)
Total Non-recurrent Grants	2,746	2,452	(295)	(10.73%)
Total Capital Grants	3,759	4,001	243	6.46%
Total Grants	9,868	12,081	2,213	22.43%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall the level of operating grants has increased by 32.25% or \$1.970 million compared to 2018/19, this is due to the increased funding in the Building Better Regions - Trading off the Silo Art Trail.

Grants Commission funding has been budgeted in 2019/20 at a 2% increase, which incorporates the actual increase received for 2018-19 plus an expected increase for the 2019/20 allocation.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall the level of capital grants has increased by 6.46% or \$243,000 compared to 2018/19.

The new Roads to Recovery program will see additional funding being received of \$562,000 which is an increase of 59.18%. Fixing Country Roads funding is budgeted to increase by 89.87% or \$710,000. Other infrastructure grants 2019/20 include \$249,000 for the Warracknabeal Leisure Centre floor and \$205,000 for the Warracknabeal Livestock Exchange.

3.1.5 CONTRIBUTIONS - MONETARY

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Monetary	350	170	(180)	(51.46%)
Total Contributions	350	170	(180)	(51.46%)

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

3.1.6 OTHER INCOME

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Interest	32	32	-	0.07%
Interest on rates	58	57	-	(0.08%)
Insurance recoupment	10	-	10	(100%)
Total Other income	99	89	10	(10.10%)

Other income relates to a range of items such as interest revenue on investments and rate arrears, cost recoupment's and other miscellaneous income items.

3.1.7 EMPLOYEE COSTS

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Wages and salaries	5,970	6,328	358	6.00%
WorkCover	182	241	59	32.34%
Councillor allowance	192	196	4	2.00%
Annual leave and long service leave	1,030	1,053	23	2.20%
Superannuation	877	890	14	1.60%
Fringe benefits tax	80	80	-	0.30%
Travelling	85	97	13	15.10%
Training	99	141	42	42.45%
Other	216	106	(110)	(50.74%)
Total Employee costs	8,730	9,134	403	4.62%

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

Employee costs are budgeted to increase by \$403,000 compared to the 2018/19 forecast. The major driver of labour cost movement is Council's Enterprise Bargaining Agreement and movement from contractors to permanent staff.

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

3.1.8 MATERIALS AND SERVICES

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Materials and services	1,054	1,343	289	27.48%
Contractors	2,945	3,157	212	7.19%
Equipment maintenance	22	18	4	(19.18%)
Supply of meals	171	174	4	2.14%
Utilities	300	316	17	5.60%
External Plant Hire	73	81	8	10.29%
Information technology & equipment	93	77	16	(17.32%)
Consultants	280	916	636	226.90%
Other	7	1	6	(82.17%)
Total Materials and services	4,944	6,083	1,139	23.03%

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 2019/20 due mainly to increases in the use of contractors and materials for project works and increases in consumable prices such as fuel. There will also be an increase in consultants due to grant funding of \$575,000 received for the Building Better Regions - Trading off the Tourism Trail.

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

3.1.9 CONTRIBUTIONS AND DONATIONS

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Regional Library	165	167	2	1.19%
Sporting Reserves	164	168	4	2.34%
Swimming Pools	246	243	(2)	(0.94%)
Economic Development	57	58	1	1.50%
Community Halls	34	39	5	15.00%
Consultative committees	13	13	-	2.23%
SHARE Grants	59	60	1	2.03%
Preschools	12	-	(12)	(100.00%)
Weir Pools	31	31	1	2.23%
Other	14	9	(5)	(37.95%)
Total Contributions and donations	796	790	(6)	(0.74%)

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 which includes the Warracknabeal static library and the mobile library.

Council also provides money for the SHARE grant program.

3.1.10 DEPRECIATION

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Buildings	472	486	14	2.88%
Plant and equipment	1,033	1,064	31	3.00%
Infrastructure	4,510	4,646	135	3.00%
Total Depreciation	6,015	6,195	180	2.99%

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 drainage. The increase of \$180,000 for 2019/20 is due to the capitalisation of new infrastructure completed in 2018/19.

3.1.11 OTHER EXPENSES

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000	Change %
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	32	33	1	3.00%
Auditor's remuneration - Internal	56	42	(14)	(25.00%)
Insurance	522	535	12	2.35%
Operating lease rentals	278	278	-	-
Printing and stationery	78	83	5	6.86%
Advertising	63	73	9	14.75%
Postage	25	26	1	3.00%
Legal costs	33	66	33	100.02%
Publications	31	33	2	5.88%
Subscriptions	98	91	(7)	(7.21%)
Water	104	107	2	2.15%
Bank fees and charges	38	38	-	-
Other	29	49	20	68.03%
Total Other Expenses	1,387	1,451	64	4.65%

Other expenses relates to a range of unclassified items including audit fees, insurance, lease costs, subscriptions and other miscellaneous items. Not significant variation is expected in 2019/20.

BALANCE SHEET

3.2.1 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 remain at similar levels to 2018/19. Other assets include items such as inventories held for sale or consumption in Council's services, prepayments and accrued income.

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 (\$8.233 million of new, upgraded and renewed assets), depreciation of assets (\$6.195 million) and the sale of property, plant and equipment (\$234,000) and an increase associated with the revaluation of assets.

3.2.2 LIABILITIES

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase slightly in 2019/20.

Provisions include accrued long service leave, annual leave, sick leave owing to employees and rehabilitation costs for ceased landfill and gravel pit sites. The liabilities are expected to increase slightly.

3.2.3 INTEREST-BEARING LOANS

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

	2018/19 \$	2019/20 \$
Total amount borrowed as at 30 June of the prior year	121	100
Total amount proposed to be borrowed	-	-
Total amount projected to be redeemed	(21)	(21)
Total amount of borrowings as at 30 June	100	79

Interest bearing loans and borrowings are liabilities of Council. The Council is budgeting to repay the loan principal of \$21,000 in 2019/20 and there will be no draw down of any new loans.

STATEMENT OF CHANGES IN EQUITY

3.3.1 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 2019/20.

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.

3.3.2 EQUITY

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

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.

3.4.1 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 2019/20 budget for net cash provided by operating activities is \$804,000 more than forecast in 2018/19.

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.

3.4.2 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.

3.4.3 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 2019/20.

CAPITAL WORKS PROGRAM

This section presents a listing of the capital works projects that will be undertaken for the 2019/20 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

3.5.1 SUMMARY

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Property	319	669	350	109.70%
Plant and equipment	1,367	1,276	91	(-6.68%)
Infrastructure	6,579	6,313	266	(-4.04%)
Total	8,265	8,258	7	(-0.09%)

	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Asset Sales \$'000	Council Cash \$'000
Property	669	149	50	470	267	-	402
Plant and equipment	1,276	325	11	940	-	234	1,042
Infrastructure	6,313	380	4,254	1,679	3,382	-	2,931
Total	8,258	854	4,315	3,089	3,649	234	4,375

Property

The property class comprises buildings and heritage buildings including community facilities, municipal offices, sports facilities and livestock exchange.

The most significant projects include \$265,000 for the Warracknabeal Livestock Exchange, \$110,000 for the municipal office, \$80,000 for the Warracknabeal Caravan Park and \$75,000 for the Hopetoun Depot Truck Shed.

Plant and equipment

Plant and equipment includes plant, machinery and equipment, computers and telecommunications. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$865,000) and new plant of \$325,000. IT includes renewal of computers and equipment.

Infrastructure

Infrastructure includes roads, bridges, footpaths and kerb & channel, drainage, recreation, leisure and community facilities, parks, open space and streetscapes and waste management.

Road construction is the most significant at \$5.402 million with other expenditure as follows: waste management \$180,000, footpaths and kerb & channel \$320,000 and recreation \$304,000.

Asset renewal (\$4.315 million), new assets (\$854,000) and upgrade (\$3.089 million)

A distinction is made between expenditure on new assets, asset renewal and upgrade. Expenditure on asset renewal is expenditure on an existing asset, that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

3.5.2 CURRENT BUDGET

CAPITAL WORKS AREA		Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Asset Sales \$'000	Council Cash \$'000		
Property Buildings	Warracknabeal Caravan Park - Fire Hydrant	60	-	-	-	-	-	60	
	Warracknabeal Caravan Park - BBQ area	20	-	-	20	-	-	20	
	Warracknabeal Childrens Hub - Solar panels	14	14	-	-	7	-	7	
	Warracknabeal Council Office - Air Conditioner	110	-	-	110	55	-	55	
	Warracknabeal Tech Office - External Works	30	-	-	30	-	-	30	
	Warracknabeal Livestock Exchange	265	-	-	265	205	-	60	
	Warracknabeal Depot - Staff room	25	-	-	25	-	-	25	
	Hopetoun Caravan Park - BBQ area	20	-	-	20	-	-	20	
	Hopetoun Depot - Truck Shed	75	75	-	-	-	-	75	
	Other - Senior Citizens, Public amenities	10	-	10	-	-	-	10	
	Heritage buildings	Warracknabeal Town Hall	40	-	40	-	-	-	40
		TOTAL PROPERTY	669	149	50	470	267	-	402

CAPITAL WORKS AREA	Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES		
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Asset Sales \$'000	Council Cash \$'000
Plant and Equipment							
<i>Plant, Machinery and Equipment</i>							
Staff Vehicles	250	-	-	250	-	159	91
Works Plant – Jet Patcher	415	-	-	415	-	30	385
Works Plant – Tipping Truck & Body	225	225	-	-	-	-	225
Works Plant – Conversion of Prime Mover to Water Tanker	20	-	-	20	-	-	20
Works Plant – Light Truck (Tree Lopping)	90	-	-	90	-	20	70
Works Plant – 2nd hand Tractor	90	-	-	90	-	25	65
Works Plant – Digital Radios	100	100	-	-	-	-	100
<i>Fixtures, Fittings and Furniture</i>							
Various	11	-	11	-	-	-	11
<i>Computers and Telecommunications</i>							
Hardware purchases	55	-	-	55	-	-	55
Software purchases	20			20			20
TOTAL PLANT AND EQUIPMENT	1,276	325	11	940	-	234	1,042

CAPITAL WORKS AREA		Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES		
			New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Asset Sales \$'000	Council Cash \$'000
Infrastructure								
Roads								
URBAN ROAD CONSTRUCTION (\$450,000)								
Southern								
	Taylor Street, Minyip	66	-	-	66	66	-	-
	Foundry Street, Minyip	75	-	-	75	75	-	-
	Hamilton / Breen Street intersection, Murtoa	24	-	24	-	-	-	24
Northern								
	Cronomby Tanks Road, Woomelang	150	-	-	150	150	-	-
	Grain Corp Entrance, Warracknabeal	50	-	50	-	50	-	-
	Lascelles / Hopetoun Street intersection, Beulah	12	-	12	-	-	-	12
	Cutya Lane, Hopetoun	20	-	-	20	-	-	20
	Yarrick Lane, Hopetoun	20	-	-	20	-	-	20
	Various intersections	34	-	-	34	-	-	34
RESEALS (\$498,000)								
Southern								
	Foundry Street, Minyip	9	-	9	-	-	-	9
	McLeod Street, Minyip	7	-	7	-	-	-	7
	Munro Street, Murtoa	7	-	7	-	-	-	7
	Breen Street, Murtoa	16	-	16	-	-	-	16
	Cromie Street, Murtoa	10	-	10	-	-	-	10
	Degenhardt Street, Murtoa	10	-	10	-	-	-	10
	Edward Street, Rupanyup	3	-	3	-	-	-	3
	Wood Street, Rupanyup	6	-	6	-	-	-	6
	Cromie Street median, Rupanyup	19	-	19	-	-	-	19
	Devereux Street, Warracknabeal	4	-	4	-	-	-	4
	Duncan Street, Warracknabeal	7	-	7	-	-	-	7
	Gould Street, Warracknabeal	17	-	17	-	-	-	17
	Hewitt Street, Warracknabeal	7	-	7	-	-	-	7
	Menin Street, Warracknabeal	6	-	6	-	-	-	6

CAPITAL WORKS AREA		Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES		
			New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Asset Sales \$'000	Council Cash \$'000
	Phillips Street, Warracknabeal	17	-	17	-	-	-	17
	Scott Street, Warracknabeal	34	-	34	-	-	-	34
	Wheatlands Museum Road, Warracknabeal	15	-	15	-	-	-	15
	Wood Street, Warracknabeal	13	-	13	-	-	-	13
	Bowman Street, Warracknabeal	12	-	12	-	-	-	12
	Northern							
	Hopetoun Yaapeet Road	92	-	92	-	-	-	92
	Patchewollock Tempy Road	127	-	127	-	-	-	127
	Mackenzie Street, Beulah	2	-	2	-	-	-	2
	Taverner Street, Beulah	16	-	16	-	-	-	16
	Cumming Street, Hopetoun	28	-	28	-	-	-	28
	Austin Street, Hopetoun	5	-	5	-	-	-	5
	Yarrack Lane, Hopetoun	7	-	7	-	-	-	7
	SHOULDER RESHEETS (\$453,000)							
	Southern							
	Kellelac Sheep Hills Road	105	-	105	-	105	-	-
	Alsia Road	80	-	80	-	80	-	-
	Minyip Rich Avon Road	42	-	42	-	42	-	-
	Northern							
	Centre Hill Road	104	-	104	-	104	-	-
	Galaquil West Road	80	-	80	-	80	-	-
	Brim East Road	42	-	42	-	42	-	-
	RESHEETS (\$1,346,000)							
	Southern							
	Mellis Road	28	-	28	-	-	-	28
	3LK Road	30	-	30	-	-	-	30
	Bryntirion Road	22	-	22	-	-	-	22
	Dunmunkle Creek East Road	21	-	21	-	-	-	21
	Jung Recreation Reserve Road	8	-	8	-	-	-	8
	Niewands Road	30	-	30	-	-	-	30

CAPITAL WORKS AREA	Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES		
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Asset Sales \$'000	Council Cash \$'000
Thompsons Road	15	-	15	-	-	-	15
Watchem Carron Road	50	-	50	-	50	-	-
Areega Exchange Road	82	-	82	-	82	-	-
Burrum Lawler Road	41	-	41	-	41	-	-
Daveys Road	24	-	24	-	-	-	24
Delahuntys Road	28	-	28	-	-	-	28
Lawler Road	66	-	66	-	66	-	-
Massey Road	27	-	27	-	-	-	27
Nitschke Road	20	-	20	-	-	-	20
V Matthews Road	41	-	41	-	-	-	41
Wal Wal Road	34	-	34	-	-	-	34
Wrights Road	27	-	27	-	-	-	27
Childs Road	22	-	22	-	-	-	22
Donald Laen Road	20	-	20	-	-	-	20
Perris Road	9	-	9	-	-	-	9
<i>Northern</i>							
Lascelles North Road	57	-	57	-	57	-	-
Centre Hill Road	9	-	9	-	-	-	9
Cummings Road	29	-	29	-	-	-	29
Daldee Road	7	-	7	-	-	-	7
Darts Road	22	-	22	-	-	-	22
Ellam Willenabrina Road	27	-	27	-	-	-	27
Goads Road	19	-	19	-	-	-	19
Goyura East Road	22	-	22	-	-	-	22
Goyura East School Bus Route	17	-	17	-	-	-	17
Hatcher Anderson Road	12	-	12	-	-	-	12
Hopevale Road	31	-	31	-	31	-	-
Kinkora Road	42	-	42	-	42	-	-
Langleys Road	9	-	9	-	-	-	9

CAPITAL WORKS AREA		Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES		
			New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Asset Sales \$'000	Council Cash \$'000
	Lewis Road	24	-	24	-	-	-	24
	Pearce & Barbary Road	26	-	26	-	-	-	26
	Phitzner Eys Road	35	-	35	-	35	-	-
	Power Line Road	17	-	17	-	-	-	17
	Quinanes Road	33	-	33	-	33	-	-
	Rickards Road	18	-	18	-	-	-	18
	Robins Road	6	-	6	-	-	-	6
	Rosebery Rainbow Road	18	-	18	-	-	-	18
	Shearing Shed Road	9	-	9	-	-	-	9
	Turriff East Road	35	-	35	-	35	-	-
	Windy Ridge Road	55	-	55	-	55	-	-
	Yaapeet West Road	32	-	32	-	-	-	32
	Yarto Speed Road	22	-	22	-	-	-	22
	Wirribibial Road	24	-	24	-	-	-	24
	Two Mile Road	26	-	26	-	-	-	26
	Glenore Road	17	-	17	-	-	-	17
	RURAL ROAD CONSTRUCTION (\$2,656,000)							
	Southern							
	Banyena Pimpinio Road	468	-	-	468	323	-	145
	Burrum North Road	408	-	408	-	272	-	136
	Minyip Dimboola Road	422	-	-	422	133	-	289
	Northern							
	Yaapeet Kenmare Road	339	-	339	-	226	-	113
	Hopetoun Yaapeet Road	374	-	-	374	249	-	125
	Lah West Road	315	-	315	-	210	-	105
	Beyal Road	328	-	328	-	219	-	109
	Footpaths and Kerb & Channel (\$320,000)							
	Werrigar Street, Warracknabeal	320	200	120	-	-	-	320

CAPITAL WORKS AREA	Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Asset Sales \$'000	Council Cash \$'000	
Drainage								
Various	27	-	27	-	-	-	27	
Recreational, Leisure and Community Facilities								
Warracknabeal Leisure Centre - Floor	249	-	249	-	249	-	-	
Warracknabeal Leisure Centre - Gymnasium	50	-	-	50	-	-	50	
Hopetoun Swimming Pool	5	-	5	-	-	-	5	
Parks, Open Space and Streetscapes								
Playground Equipment - Minyip Lions Park	30	-	30	-	-	-	30	
Playground Equipment - Poulton Park Hopetoun	10	-	10	-	-	-	10	
Footbridge - Rabi Park	40	-	40	-	-	-	40	
Waste Management								
Warracknabeal Transfer Station	180	180	-	-	180	-	-	
TOTAL INFRASTRUCTURE	6,313	380	4,254	1,679	3,382	-	2,931	
TOTAL NEW CAPITAL WORKS	8,258	854	4,315	3,089	3,649	234	4,375	

4

FINANCIAL PERFORMANCE INDICATORS

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

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

Indicator	Measure	Notes	Actual 2017/18	Forecast Actual 2018/19	Budget 2019/20	2020/21	2021/22	2022/23	Trend +/-o/-
OPERATING POSITION									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue		7.0%	(4.1%)	(0.4%)	(0.4%)	(0.3%)	(1.1%)	+
LIQUIDITY									
Working capital	Current assets / current liabilities		176%	214%	252%	226%	204%	186%	o
Unrestricted cash	Unrestricted cash / current liabilities		118%	11%	13%	12%	11%	11%	o
OBLIGATIONS									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue		1%	0%	0%	0%	0%	0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1%	0%	1%	1%	1%	1%	+
Indebtedness	Non-current liabilities / own source revenue		4%	4%	4%	3%	6%	3%	+
Asset renewal	Asset renewal expenditure / depreciation		108%	91%	70%	61%	60%	59%	-
STABILITY									
Rates concentration	Rate revenue / adjusted underlying revenue		50%	58%	53%	57%	57%	57%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.6%	1%	0%	1%	1%	1%	o
EFFICIENCY									
Expenditure level	Total expenditure / No. of property assessments		\$3,143	\$3,185	\$3,417	\$3,299	\$3,355	\$3,469	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$680	\$621	\$634	\$648	\$663	\$687	+
Workforce turnover	No. of permanent staff resignations & terminations / average No. of permanent staff for the financial year		9%	6%	5%	5%	5%	5%	+

NOTES TO INDICATORS

4.1 ADJUSTED UNDERLYING RESULT

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance should be expected over the period, although continued losses means reliance on Council's cash reserves or increase debt to maintain services.

4.2 WORKING CAPITAL

The proportion of current liabilities represented by current assets. Working capital is slightly in decline due to less unrestricted cash being held over the years and increasing current liabilities.

4.3 UNRESTRICTED CASH

Unrestricted cash ratio is slightly decreasing over the period of the SRP, as unrestricted cash is decreasing whilst current liabilities is increasing.

4.3 DEBT COMPARED TO RATES

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

4.4 ASSET RENEWAL

The 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

4.6 RATES CONCENTRATION

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The trend indicates that Council will become more reliant on rate revenue compared to all other revenue sources.

5

FEES & 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 2019/2020 year.

ADMINISTRATION

FUNCTION ROOM (WARRACKNABEAL OFFICE)	2018/19	2019/20
Day (9am to 9pm)	\$100.00	\$100.00
Night (after 6pm)	\$110.00	\$110.00
Combined	\$200.00	\$200.00
PHOTOCOPYING		
A4 BLACK & WHITE SINGLE SIDED		
1 copy	\$0.35	\$0.35
Multiple copies	\$0.30	\$0.30
A4 BLACK & WHITE DOUBLE SIDED		
1 copy	\$0.40	\$0.40
Multiple copies	\$0.35	\$0.35
A3 BLACK & WHITE SINGLE SIDED		
1 copy	\$0.55	\$0.55
Multiple copies	\$0.45	\$0.45
A3 BLACK & WHITE DOUBLE SIDED		
1 copy	\$0.90	\$0.90
Multiple copies	\$0.70	\$0.70
COLOUR PHOTOCOPYING		
A4 1 copy	\$1.00	\$1.00
A3 1 copy	\$2.00	\$2.00
COLOURED PAPER		
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 & LOCAL LAWS

ANIMAL ACT	2018/19	2019/20
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		
Dog registration	\$72.00	\$85.00
Dog desexed	\$24.00	\$29.00
Working dog	\$24.00	\$29.00
VCA registered	\$24.00	\$29.00
CAT		
Cat registration	\$69.00	\$79.00
Cat desexed	\$23.00	\$27.00
FCC, CFA, DCC registered	\$23.00	\$27.00
Replacement of lost tag	\$5.00	\$7.00
Pound fees - Impounded Animal		
First day Release Fee	\$80.00	\$90.00
Subsequent days	\$12.50 per day	\$15.00 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	\$90.00
Subsequent Days	\$12.50	\$20.00
Animal Surrender Fee	\$30.00	\$30.00
Fire Hazard administration fee	\$50.00	\$50.00
Unsuitably land administration fee	\$50.00	\$50.00

BUILDING

DEVELOPMENT TYPE FEE AMOUNT	2018/19	2019/20
DWELLINGS		
New Dwellings up to \$0 to 120,000	\$1,563 plus levy	\$1,594 plus levy
New Dwellings - \$120,001 to \$200,000	\$1,824 plus levy	\$1,860 plus levy
New Dwellings - \$200,001 to \$312,000	\$2,084 plus levy	\$2,126 plus levy
New Dwellings - \$312,001+	\$2,500	\$2,550
Re-Erection of Dwellings - Security Deposit	\$5,000	\$5,100
ALTERATIONS/ADDITIONS/SHEDS/CARPORTS/ GARAGES		
Building Works Minor \$0 to \$5,000	\$375	\$382
Building Works \$5,001 to \$10,000	\$575	\$586
Building Works \$10,001 to \$20,000	\$750 plus levy	\$765 plus levy
Building Works \$20,001 to \$50,000	\$975 plus levy	\$994 plus levy
Building Works \$50,001 to \$100,000	\$1,250 plus levy	\$1,275 plus levy
Building Works \$100,001 to \$250,000	\$1,650 plus levy	\$1,683 plus levy
Building Works \$250,001+	\$value/130 plus levy	\$value/130 plus levy
SWIMMING POOLS		
Swimming Pools & Fence - above-ground pool	\$425	\$433
Swimming Pools & Fence - in-ground pool	\$825 plus levy	\$841 plus levy
COMMERCIAL BUILDING WORK		
Commercial \$0 to \$10,000	\$575 plus levy	\$586 plus levy
Commercial \$10,001 to \$20,000	\$720 plus levy	\$734 plus levy
Commercial \$20,001 to \$100,000	\$1,400 plus levy	\$1,428 plus levy
Commercial \$100,001 to \$250,000	\$value x 0.44% + \$1,850 plus levy	\$value x 0.44% + \$1,887 plus levy
Commercial \$250,001 to \$500,000	\$value x 0.25% + \$2,675 plus levy	\$value x 0.25% + \$2,728 plus levy
Commercial \$500,001+	\$value x 0.25% + \$3,200 plus levy	\$value x 0.25% + \$3,264 plus levy
Commercial Building Work Multi Unit Development		
Units \$0 to \$200,000	\$1,824 plus levy	\$1,860 plus levy
Units \$200,001 to \$312,000	\$2,084 plus levy	\$2,125 plus levy
Units \$312,001+	\$value/130 plus levy	\$value/130 plus levy
MISCELLANEOUS ITEMS		
Fence	\$350	\$357
Demolitions or Removals \$0 to \$10,000	\$575	\$586
Demolitions or Removals \$10,001+	\$750	\$765
Re-erections of Dwellings - Security Deposit	\$5,000	\$5,100
Extensions of Time Request	\$150	\$153
Amended Plans	\$150	\$153
Information Request with Plan copies (includes 306(1))	\$67.20	\$68.50
Request for search of Building Permit Plans	\$67.20	\$68.50
Amending Building Design or Plans	-	\$225

BUILDING CONTINUED...

	2018/19	2019/20
REPORT & CONSENT		
Building over Council Easement reg 312 (3)	\$52.75	\$53.80
LEVY PAYMENTS		
State Government Levy <i>(Applies if development is over \$10,000)</i>	0.128% Value	0.128% Value
INSPECTIONS		
Addition Inspection	\$150.00	\$153.00
Contract Inspection - Foundations, Reinforcement & Finals	\$200.00	\$204.00
Contract Inspection - Frame	\$300.00	\$306.00
Building Notices/Orders	Building Permit Fee + 50%	Building Permit Fee + 50%
Section 29a - (Stat Fee)	\$65.40	\$66.70
ESM Audits	\$250 + Travel over 30km of W'beal	\$255 + Travel over 30km of W'beal
Log Books and prepare plans	\$100 per hour	\$102 per hour
Occupancy Permit/Places of Public Entertainment	\$575	\$586
Siting only	\$350	\$357
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	\$750 - \$1,000
Defect Reports	\$750 - \$1,000	\$750 - \$1,000
Occupancy Permit (no current one) or Determinations	\$500 each	\$510 each
Occupancy Permit and Determinations (combined)	\$650 each	\$663 each
Guarantee/Bond for the relocation of a dwelling (must not exceed the lesser of - (i) the estimated cost of the building work to which the building permit applies; or \$10,000)		

CARAVAN PARKS

CARAVAN PARKS
(WARRACKNABEAL, HOPETOUN & MURTOA)
2018/19
2019/20

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)	2018/19	2019/20
GENERAL HOME CARE - LOW FEE		
Single Pension	\$8.00 per hour	\$8.00 per hour
Double Pension	\$8.50 per hour	\$8.50 per hour
General Home Care - Medium Fee	\$17.00 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)	\$49.50 per hour (exc GST)	\$52.80 per hour (exc GST)
Personal Care - Low Fee	\$4.50 per hour	\$4.50 per hour
Personal Care - Medium Fee	\$7.50 per hour	\$7.50 per hour
Personal Care - High Fee	\$20.00 per hour	\$20.00 per hour
In Home Respite Care - Low Fee	\$5.50 per hour	\$5.50 per hour
In Home Respite Care - Medium Fee	\$8.50 per hour	\$8.50 per hour
In Home Respite Care - High Fee	\$20.00 per hour	\$20.00 per hour
Home Maintenance - Low Fee (labour only; client contributes to cost of materials)	\$13.00 per hour	\$13.00 per hour
Home Maintenance - Medium Fee (labour only; client contributes to cost of materials)	\$17.00 per hour	\$17.00 per hour
Home Maintenance - High Fee (labour only; client contributes to cost of materials)	\$29.00 per hour	\$29.00 per hour
VOLUNTEER TRANSPORT (CLIENT PAYS 15 CENTS PER KM - REIMBURSEMENT TO VOLUNTEER \$1.04 PER KM)		
MEALS ON WHEELS		
Delivered Meals (client charge)	\$9.00 per meal	\$9.00 per meal
Delivered Meals (external)	(Full cost recovery)	(Full cost recovery)
Centre Based Meals	\$9.50 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	\$195.00
Hopetoun	\$300.00	\$195.00
Minyip	\$180.00	\$195.00
Murtoa	\$200.00	\$195.00
Rupanyup	\$180.00	\$195.00
Warracknabeal	\$200.00	\$195.00

ENVIRONMENTAL HEALTH

FOOD ACT	2018/19	2019/20
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	\$300.00
CLASS 2 FOOD PREMISES		
Premises handling and selling high risk food <i>Hotels, restaurants, cafes, takeaways, supermarkets, manufacturers, caterers</i>	\$230.00	\$245.00
CLASS 3 FOOD PREMISES		
Premises selling high risk pre-packaged food or low risk food <i>Newsagents, video stores, service stations</i>	\$85.00	\$95.00
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	\$50.00
HEALTH ACT		
Hairdresser/Beauty Parlour/Skin penetration	\$85.00	\$95.00
Hairdresser Only Premises	\$85.00	\$95.00
Prescribed Accommodation Premises providing accommodation for 6 or more persons (hotels, motels, hostels, camps)	\$85.00	\$95.00
RESIDENTIAL TENANCIES ACT		
CARAVAN PARKS	6 fee units @	12 fee units @
Total number of sites not exceeding 25	\$12.22	\$14.45
Total number of sites exceeding 25 but not exceeding 50	12 fee units @	20 fee units @
	\$12.22	\$14.45
ENVIRONMENT PROTECTION ACT		
SEPTIC TANK		
- new	\$250.00	\$285.00
- alteration to existing	\$200.00	\$225.00
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	2018/19	2019/20
Saleyard Levy	-	\$1.00
Producer Levy (per head)	\$0.35	n/a
Agent Levy (per head)	\$0.12	n/a
NLIS Levy (per head)	\$0.23	n/a
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	\$20.00
PLAN ON A0 SHEET		
Colour	\$20.00	\$20.00
Black & White	\$15.00	\$15.00
Laminating of A0 page	\$20.00	\$20.00
PLAN ON A1 SHEET		
Colour	\$15.00	\$15.00
Black & White	\$12.00	\$12.00
Laminating of A1 page	\$15.00	\$15.00
PLAN ON A2 SHEET		
Colour	\$10.00	\$10.00
Black & White	\$8.00	\$8.00
Laminating of A2 page	\$10.00	\$10.00
PLAN ON A3 SHEET		
Colour	\$5.00	\$5.00
Black & White	\$3.00	\$3.00
Laminating of A3 page	\$2.00	\$2.00
PLAN ON A4 SHEET		
Colour	\$3.00	\$3.00
Black & White	\$2.00	\$2.00
Laminating of A4 page	\$1.00	\$1.00
ROAD RESERVE WORKS/ASSET PROTECTION PERMIT FEES		
Road Reserve Works Permit	\$100.00	\$100.00
Asset Protection Permit	\$50.00	\$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	2018/19	2019/20
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	\$50.00
Council Staff (casual)	\$8.00	\$8.00
STUDENT MEMBERSHIP		
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	\$20.00 per week
LEISURE COMPLEX HIRE FEES		
USER GROUPS UTILISING MAIN COURT AREA(S)		
Competition - Per hour per court	\$25.00	\$25.00
Training - Per hour per court	\$20.00	\$20.00
CORPORATE RATE		
Small (10 or less persons) per year	\$750.00	\$750.00
Large per year	\$1,150.00	\$1,150.00
TABLE TENNIS ROOM		
Per hour	\$30.00	\$30.00
Per table (casual)	\$5.00	\$5.00
BADMINTON (casual)	\$5.00	\$5.00
SCHOOL GROUPS:		
Public (per year)	\$8,000.00	\$8,000.00
St Mary's (per year)	\$200.00	\$200.00

WASTE AND RECYCLING

TIPPING FEES

	2018/19	2019/20
General Hard Waste	\$11.00 per m3	\$12.00 per m3
Putrescibles Waste	\$25.00 per m3	\$30.00 per m3
Household / Kitchen Waste	\$8.00 per m3	\$10.00 per m3
Clean Green Waste	\$11.00 per m3	\$12.00 per m3
Timber / Wood	\$11.00 per m3	\$12.00 per m3
Builders waste / Concrete	\$45.00 per m3	\$50.00 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	\$10.00
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



Yarriambiack
SHIRE COUNCIL