East Gippsland Shire Council Annual Budget 2015/16

Council adopted the Annual Budget 2015/16 at a Special meeting on 23 June 2015.

This Budget Report has been prepared with reference to Chartered Accountants ANZ "Victorian City Council Model Budget 2015/2016" a best practice guide for reporting local government budgets in Victoria.

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EAST GIPPSLAND
SHIRE COUNCIL

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Mayor's introduction

On behalf of East Gippsland Shire Council, I am proud to present its Budget for 2015/16.

To deliver the wide range of services and projects you will find outlined in this document, a modest rate increase of 4.5 per cent is proposed. This will enable Council to continue to fulfil its commitment to ensuring that existing levels of the services we provide are maintained, while continuing to plan for future programs, projects and of course, infrastructure.

The rate increase proposed is slightly less than what was foreshadowed in the Strategic Resource Plan adopted in the previous year, despite a number of significant financial impacts. These include the second of a three-year freeze in indexation of the Victoria Grants Commission funding, a tightening grants environment, and the ever-increasing cost of waste management across East Gippsland's 21,000 square kilometres.

Among many other things, this Budget will provide for:

- A Capital Works Program of $29.1 million, of which $8 million relates to projects carried over from the 2014/15 year. Included in the works proposed are expenditure of $7.8 million on roads; $2.16 million on bridges; $3.6 million on drainage; $4.44 million on buildings and improvements; and $4.23 million on parks and open spaces.

- A number of exciting new initiatives at Bairnsdale and Mallacoota and many points in between, including at Metung, Orbost, Lakes Entrance, Newlands Arm, Lake Tyers Beach, Bemm River and Paynesville.

- Expenditure of $4.3 million on landfill rehabilitation works, including $1.3 million for capping at the Bosworth Road (Bairnsdale) Landfill, $0.550 million for capping at the Orbost Landfill and $2.1 million for capping work at Bairnsdale Landfill Cell 1.

The draft Budget has been developed through a rigorous process of consultation and review. I am particularly pleased to be able to advise that the outcome is a budget that above all else, is financially responsible.

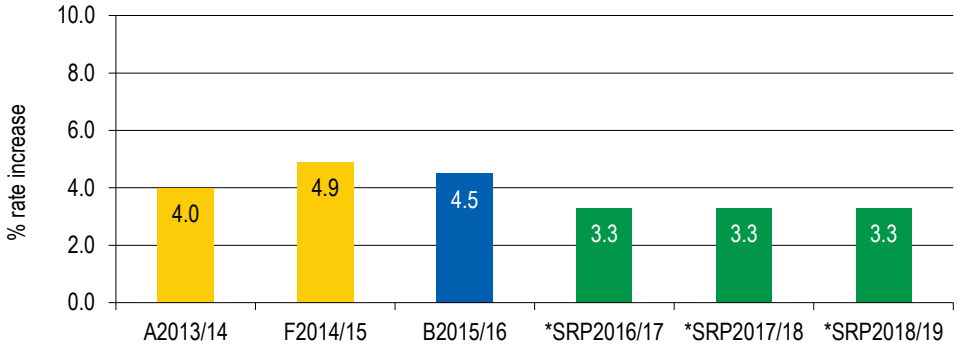
It ensures that Council can continue to provide services that meet our community's needs while at the same time, work with the community to deliver new initiatives that enhance their everyday lives and help create a thriving, vibrant and liveable East Gippsland.

Cr Peter Neal
Mayor

Chief Executive Officer's Summary

Council has prepared a Budget for the 2015/16 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Following a rigorous review of operational expenditure Council was able to achieve ongoing operational savings of approximately $0.50 million without impacting on the level of service provided to the community. This has established a solid foundation for the 2015/16 budget period and has been factored into the four year Strategic Resource Plan. Despite the impact of the three year freeze on indexation of Federal Assistance Grants from 2014/15 through to the 2016/17 year, Council has been able to contain its rates increase to 4.5% (down from a 4.9% increase in 2014/15). Key budget information is provided below regarding the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of Council.

1. Rates



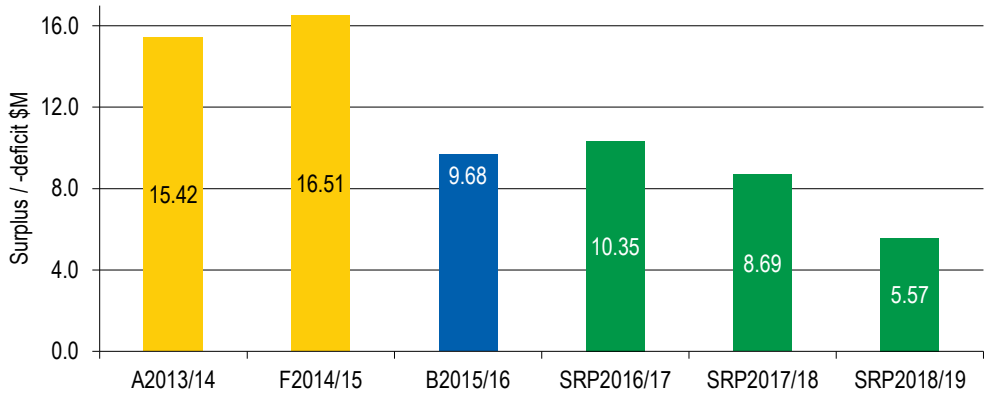
The legends below are provided to assist in understanding the above and other graphs throughout the budget document:

Yellow = Previous years, being 2013/14 and 2014/15
Blue = Budget year 2015/16
Green =Future years 2016/17 to 2018/19
A = Actual F = Forecast B = Budget SRP = Strategic Resource Plan estimates

It is proposed that general rates increase by 4.5% for the 2015/16 year, raising total rates of $50.63 million, including $0.25 million generated from supplementary rates. Of the 4.5% increase, 3.3% will go toward maintaining service levels and meeting the cost of a number of external influences affecting the operating budget; 0.6% towards the cost of waste services; and the remaining 0.6% increase will help build Council's unrestricted cash and investments to a level that ensures financial sustainability into the future. This rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year (i.e. 4.6%). Further information on proposed rates and charges can be found in section 9 and Appendix B.

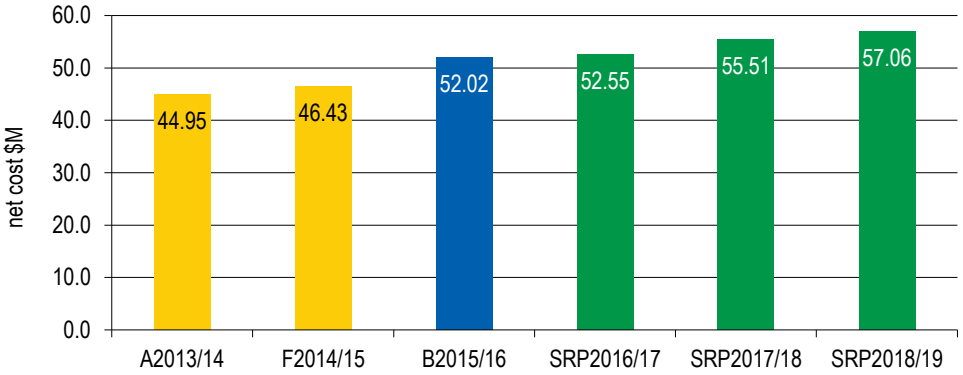
* It should be noted that the proposed rate increase for the years 2016/17 to 2018/19 of 3.3% per annum is dependent on the Victorian Government's decision in relation to rate increases as a result of the introduction of rate capping from 2016/17. Although the capped rate percentage increase is unknown at this stage it is expected that the rate increases modelled in the years 2016/17 to 2018/19 will not vary significantly from the percentage used by Council.

2. Operating result



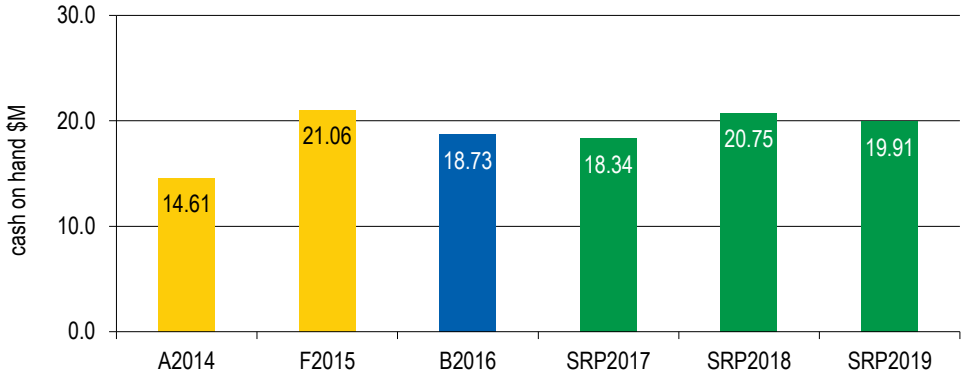
The expected operating result for the 2015/16 year is a surplus of $9.676 million, which is a decrease of $6.838 million over 2014/15. Primarily the reduction is a result of an anticipated decrease in operating and capital grants of $5.5 million, the most significant being $4.615 million for the Mallacoota Ocean Access Boat Ramp project. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions, is a surplus of $3.063 million. This is a decrease of $0.347 million over 2014/15. (The forecast operating result for the 2014/15 year, excluding the impact of revaluation of Council buildings, is a surplus of $16.514 million.) Further information regarding the operating result can be found in section 4.

3. Services



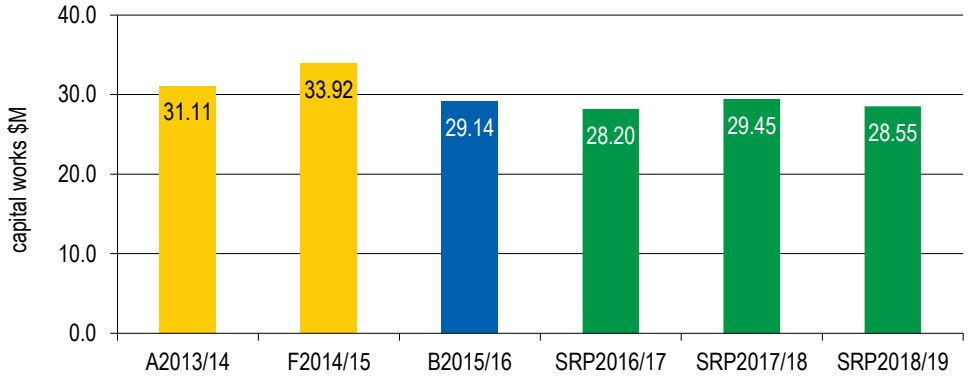
The net cost of services delivered to the community for the 2015/16 year is expected to be $52.024 million, which is an increase of $5.60 million over 2014/15. Of the $5.6 million increase in the cost of service delivery, $4.1 million relates to the increased cost for amortisation of the future costs associated with landfill rehabilitation together with an increase in depreciation as a result of a revaluation of Council owned properties. The 2015/16 budget has been developed on service levels to the community remaining at the same level as the 2014/15 year, with the exception of a small number of expanded services such as parks and reserves maintenance. All other costs have been increased by factors such as wage increases foreshadowed by Council's Enterprise Agreement and estimated CPI for materials and other services. Further information on services can be found in section 2.

4. Cash and investments



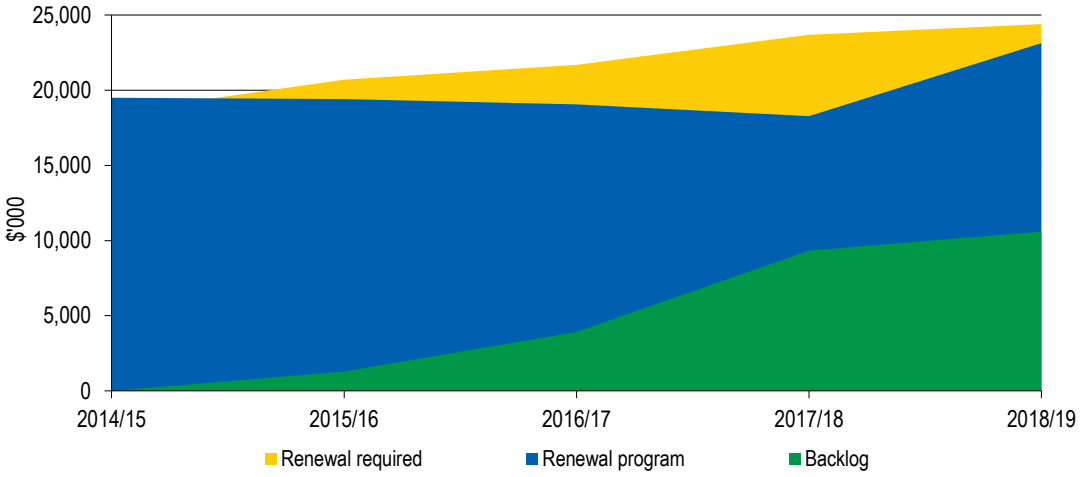
Cash and investments are expected to decrease by $2.33 million during the year to $18.733 million as at 30 June 2016. This is due mainly to the carried forward component of the 2014/15 capital works program. The reduction in cash and investments is in line with Council's Strategic Resource Plan (with cash and investments forecast to be $21.06 million as at 30 June 2015). Further information can be found in section 5.

5. Capital works



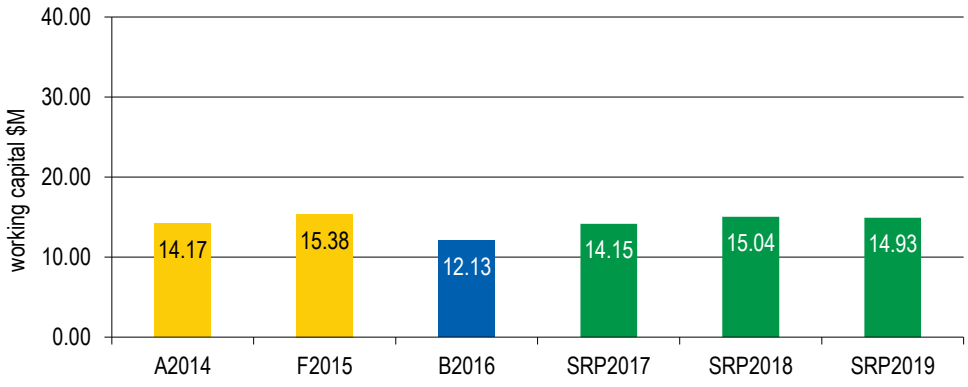
The capital works program for the 2015/16 year is expected to be $29.14 million, of which $8.018 million relates to projects that will be carried forward from the 2014/15 year. The carried forward component is fully funded from the 2014/15 Budget. Of the $29.14 million of capital funding required, $9.027 million will come from external grants, with the balance of $20.113 million from Council cash. The Council cash amount comprises programmed asset sales ($0.58 million), funds held in the Open Space Reserve ($0.273 million), cash held to fund carry forward capital works and cash from operation. The capital expenditure program has been set and prioritised based on a rigorous process of consultation that has enabled Council to assess needs and develop sound business cases for each project. (Capital works are forecast to be $33.92 million for the 2014/15 year). Further information can be found in section 6 and Appendix C.

The graph below sets out the required and actual asset renewal expenditure over the life of the current Strategic Resource Plan. It also indicates the shortfall between the required level of funding for asset renewal and Council's level of funding for asset renewal (asset renewal gap). Over time, if this shortfall is not addressed, Council's infrastructure would not be maintained at required levels.



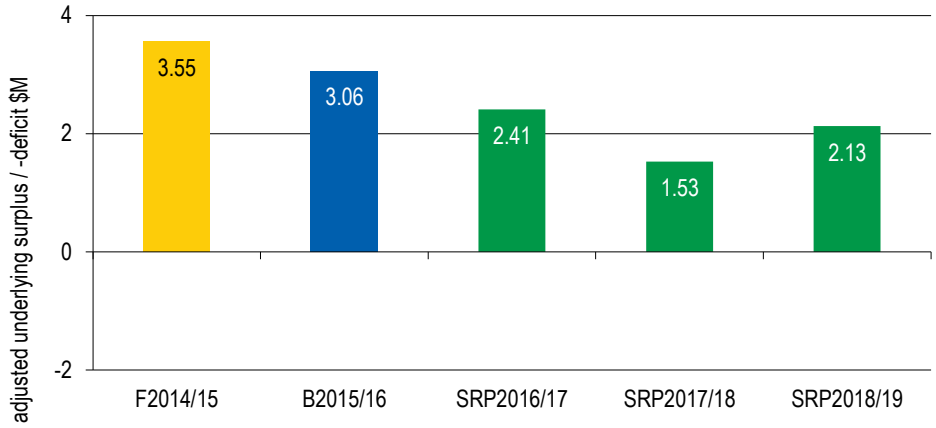
The asset renewal program has been increased to $19.411 million in the 2015/16 year, which is less than the renewal expenditure required. The four year Strategic Resource Plan shows that the unfunded asset renewal expenditure (backlog) will rise to $6.61 million at the end of the 2018/19 year. However, from 2019/20 Council's planned expenditure on renewals will be equal to or greater than depreciation and the asset renewal gap will start to reduce over the longer term. Refer to section 10 (10.4 Long Term Financial Plan) for the 10 year forecast.

6. Financial position



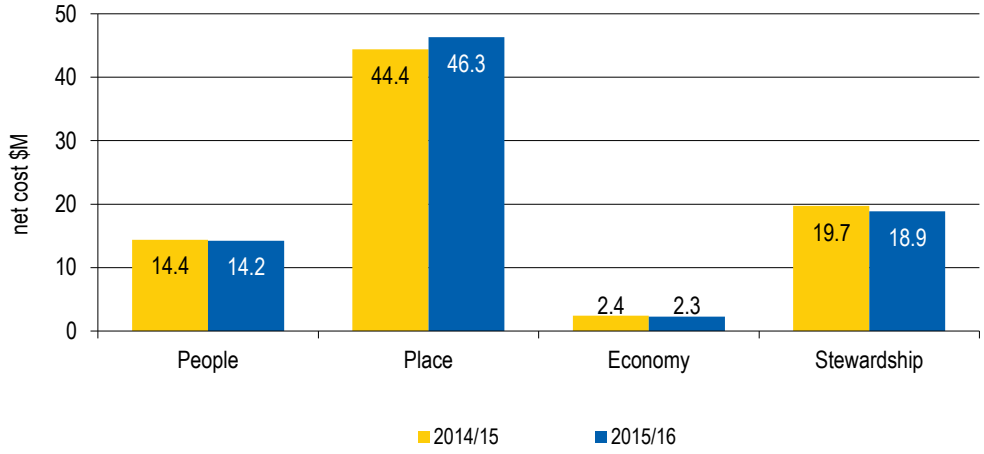
Council's financial position is expected to improve in 2015/16. Net assets (net worth) will increase by $9.676 million to $819.3 million, despite net current assets (working capital) reducing by $3.251 million to $12.13 million as at 30 June 2016. This is mainly due to the use of cash reserves to fund the capital works program. (Total equity is forecast to be $809.6 million as at 30 June 2015). Refer to section 7 for further information.

7. Financial sustainability



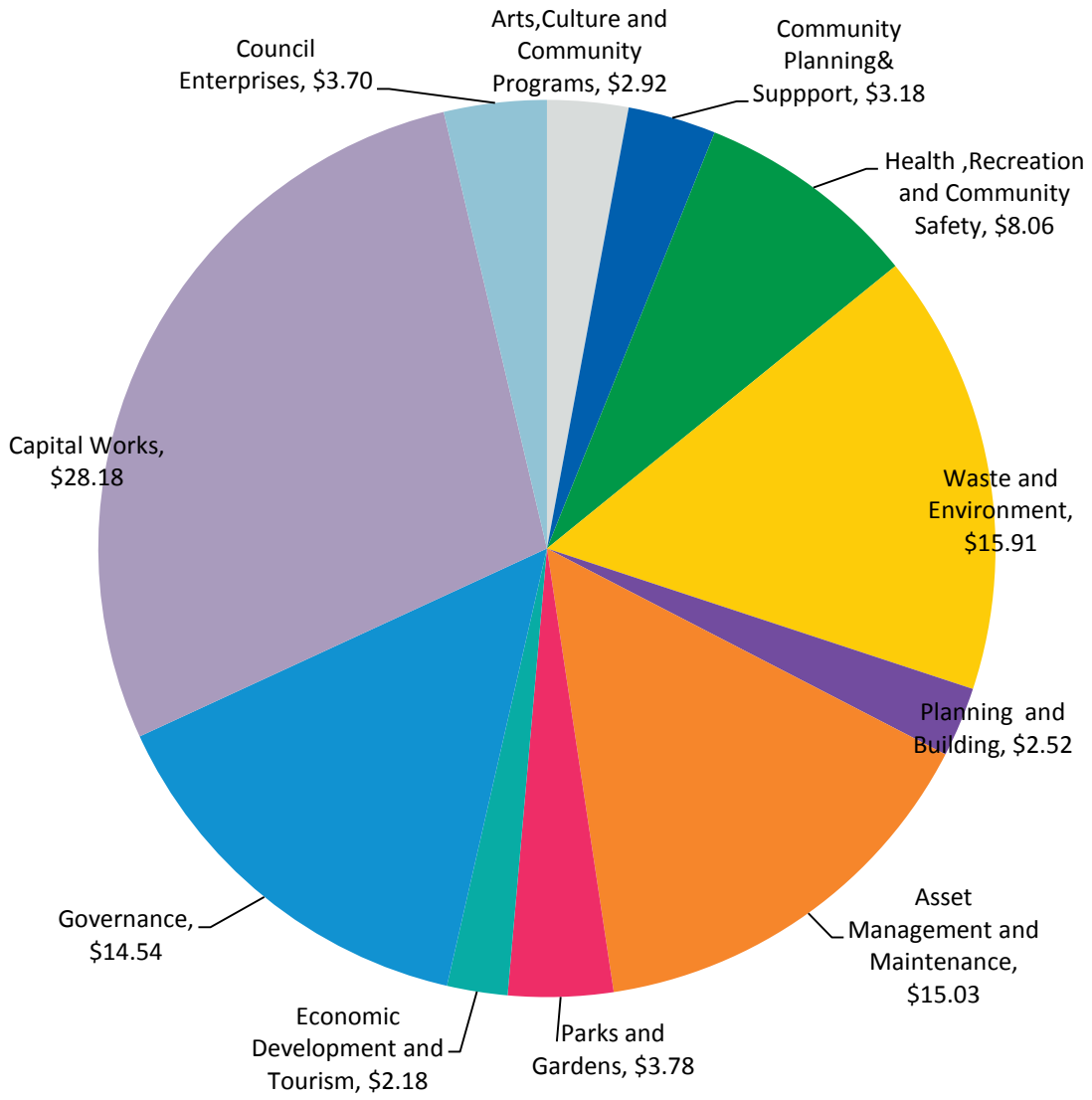
A high level Strategic Resource Plan for the years 2015/16 to 2018/19 has been developed to help Council adopt a budget within a prudent longer term financial framework. The key objective of the Strategic Resource Plan is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Council Plan. The adjusted underlying result (which excludes non-recurring capital grants, non-monetary contributions and the impact of revaluation of Council's buildings and other infrastructure), which is a measure of financial sustainability, shows that an underlying surplus greater than the minimum target of $1.00 million set by Council, is expected to be achieved in all years. The reduction in forecast underlying surplus in 2017/18 reflects the increase in depreciation expense as at result of a revaluation of Council infrastructure.

8. Strategic objectives



The Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the Budget to achieve the strategic objectives as set out in the Council Plan 2013-17 for the 2015/16 year. Refer to section 2 for further information.

9. Council expenditure allocations



The above chart provides an indication of how Council allocates its expenditure across the main services it delivers. It shows how much is allocated to each service area for every $100 that Council spends. Refer to section 2 for further information in relation to Council services.

This budget has been developed through a rigorous process of consultation and review and on behalf of Council's management team, I am proud to endorse it as financially responsible. Despite significant economic constraints, Council has prepared a draft (proposed) Budget that focuses on financial sustainability in both the short and longer term, while proposing only a modest increase in rates. The Budget as presented will ensure Council is well-positioned to continue to provide the wide range of services it currently does. It also provides for a number of exciting initiatives that will deliver pleasing outcomes that would not be possible without collaborative partnerships between active, engaged communities and Council. Most importantly, it supports the community's vision of a thriving, vibrant and liveable East Gippsland.

More detailed budget information is available throughout this document. Section 2 of the document provides an outline of services and initiatives planned to be delivered in 2015/16.

Gary Gaffney
Chief Executive Officer

Budget processes

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

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

The 2015/16 Budget, which is included in this report, is for the year 1 July 2015 to 30 June 2016 and is prepared in accordance with the Act and Regulations. The Budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2016 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, Officers firstly review and update Council's long term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with officers preparing the operating and capital components of the annual budget during December, January and February. Council has also developed a Draft Rating Strategy which has informed the budget process in regard to rates and charges. There is an opportunity for the community to comment on Council's Draft Rating Strategy through the public submission period. The Draft Rating Strategy will be considered for adoption at the Special Council meeting on 23 June 2015. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during March and April. A 'proposed' budget is prepared in accordance with the Act and was submitted to Council on 14 April 2015 for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a written submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

The final step is for Council to adopt the budget after receiving and considering any written submissions from interested parties. The budget is required to be adopted by 30 June 2015 and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

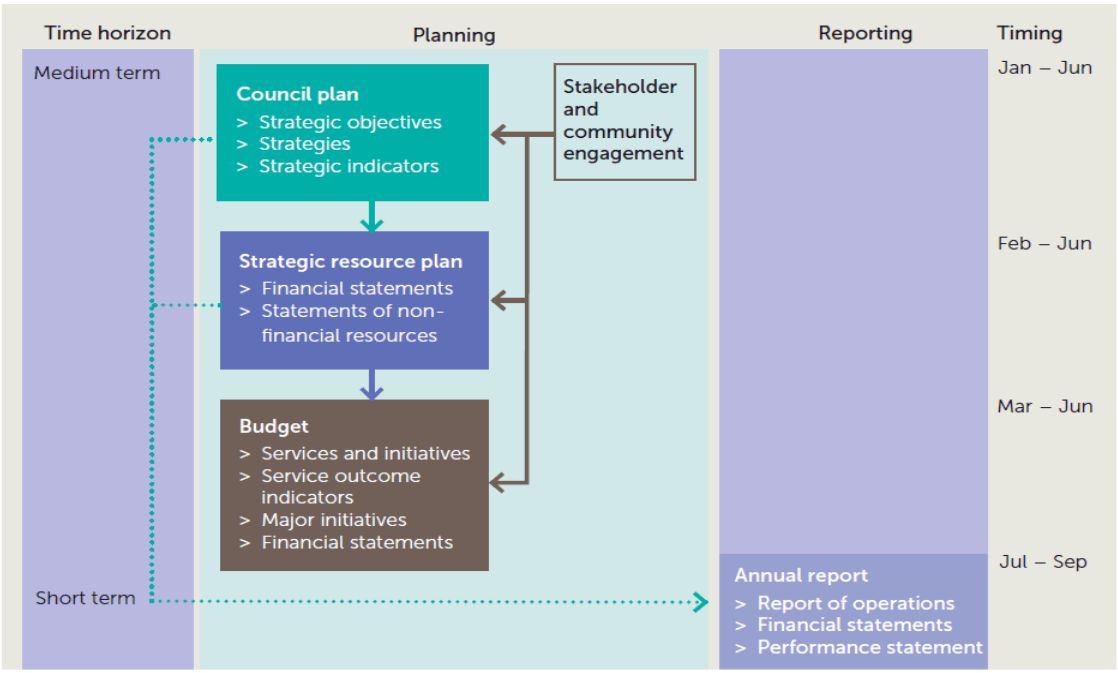
Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Feb
3. Councillors consider draft budgets at informal briefings	Mar/Apr
4. Proposed budget submitted to Council for approval	14-Apr
5. Public notice advising intention to adopt budget	17 -24 Apr
6. Budget available for public inspection and comment	20-Apr
7. Public submission process undertaken	Apr/May
8. Submissions period closes (28 days)	22-May
9. Submissions considered by a Council Committee and recommendations framed for consideration by Council	9-Jun
10. All submissions received and recommendations of Council Committee on the proposed budget considered by Council. Budget adoption by Council proposed, with or without amendment	23-Jun
11. Copy of adopted Budget submitted to the Minister	26-Jun

1. Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides Council in identifying community needs and aspirations over the long term (*Shaping the Future – Long Term Community Vision 2030*), medium-term (*Council Plan 2013-2017*) and short-term (Annual Budget) and then holding itself accountable (Audited Statements).

1.1 Planning and accountability framework

The Strategic Resource Plan included in 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 then framed within the Strategic Resource Plan, taking into account the services and initiatives included in the Annual Budget that contribute to achieving the strategic objectives of the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



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

In addition to the above, Council has a long-term plan (*Shaping the Future – Long Term Community Vision 2030*) that articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long-term community plan.

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

1.2 Our purpose

Our vision 'A thriving, vibrant and liveable East Gippsland'

East Gippsland Shire Council seeks to create a liveable region, where people can visit, live, work and invest; a region where a car and high income are not necessary for a rich and rewarding quality of life; and a region that will continue to provide a range of opportunities and choices for a diverse and prosperous community.

Our values
East Gippsland Shire Council will strive to deliver the outcomes and objectives identified in the Council Plan, while continuing to provide the services our community needs. In doing so, elected members and officers of Council will be guided by the following values:

• **Accountability:** We will take responsibility for our actions and decisions in an open and transparent way.
• **Inclusion:** We will be accessible and active in engaging with our community. We will invite, listen to and seek to understand the views of others, and proactively share information about Council's plans, projects, services and activities.
• **Integrity:** We will honour our commitments and conduct ourselves in an honest, ethical way.
• **Respect:** We will value, support and help to develop our diverse community. We will respect the views and contributions of others and act with courtesy and consideration in all our interactions.
• **Resourcefulness:** We will turn the challenges faced by our community into opportunities by being flexible and innovative in our response. We will actively seek better and more cost-effective ways to achieve the best outcomes for East Gippsland.

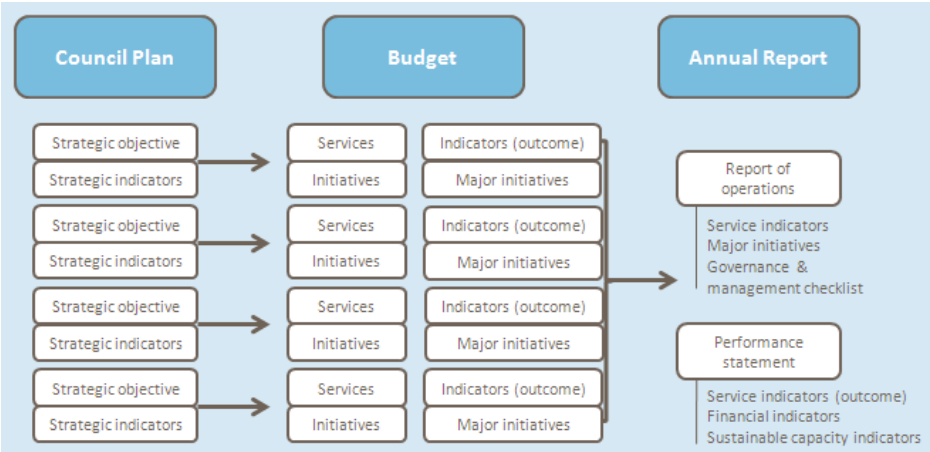
1.3 Strategic objectives

Council delivers services and initiatives under 41 major service categories. Each contributes to the achievement of our strategic objectives as set out in the Council Plan for the years 2013-2017. The following table lists the four areas of focus as described in the Council Plan. Each area of focus is defined by three to four goals that are aligned to the outcomes identified in *Shaping the Future - the Long Term Community Vision 2030.*

Area of Focus	Goals
People	We contribute to and support healthy, resilient and connected communities. 1.1 Our communities are connected and inclusive 1.2 Our communities are resilient and adaptable 1.3 Safe and active, healthy lifestyles are supported
Place	We promote, maintain and improve the quality of our natural and built environments 2.1 Our resources are used in a sustainable way 2.2 Land use planning delivers vibrant, connected and productive places 2.3 Our infrastructure meets current and future community needs 2.4 Our natural assets are maintained and enhanced
Economy	We contribute to a prosperous and sustainable region that takes advantage of economic opportunities. 3.1 Our business environment is adaptable and prosperous 3.2 Our economy provides opportunities for employment, learning and training 3.3 East Gippsland is the place to visit, live, work and invest
Stewardship	Our Shire is well managed and supported by a resourceful, responsive organisation. 4.1 Shire services meet the needs of our communities and stakeholders at an acceptable cost 4.2 We make decisions through transparent processes and execute our plans prudently and effectively 4.3 East Gippsland Shire Council is an exciting, fulfilling and inclusive organisation

2. Services, Initiatives and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2015/16 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of major initiatives, initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

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

2.1 Goal 1.1: Our communities are connected and inclusive

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

Services

Service area	Description of services provided	Expenditure (Revenue) **Net Cost** **$'000**
Arts and Culture	This service provides a varied ongoing program of arts and cultural events that bring our communities together to celebrate our identity and generate ideas. It also provides funding and strategic advice to support the development of arts and culture in East Gippsland.	407 (40) **367**
Community Programs	Council's community programs provide support, assistance and information to the community at all stages of life. They also provide community facilities that enhance social and health outcomes and improve local neighbourhood amenity.	819 (190) **629**
Library Services	Council provides library and outreach services at six locations within the municipality including mobile library services to our more remote areas. Library services and programs are customer focused and aim to meet the learning and information needs of local communities. Libraries also provide a focal point for the community where they can meet, relax and enjoy the facilities and services offered and increase their participation in community life.	1,486 (339) **1,147**
Performing Arts	This service provides performing arts facilities, including the Forge Theatre and Arts Hub. A key focus is to deliver accessible programs and events that celebrate our cultural diversity and enrich the lives of our community and visitors.	728 (270) **458**

Major Initiatives

1. Implement actions from the Reconciliation Action Plan and embed cultural change in the organisation through increased mutual understanding and effective partnerships.

Initiatives

2. Implement the East Gippsland Diversity, Access and Social Inclusion Plan 2014 - 2017 with a focus on employment.
3. Involve young people in collaborative decision-making and social activity through youth programs.
4. Partner with stakeholders to plan for and deliver early years programs that support good beginning outcomes.
5. Work with communities to review community plan actions and implement priority projects that encourage social and physical connection.
6. Review the model of service delivery for Arts and Cultural planning and services to the community.

Service Performance Outcome Indicators

The following indicator outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Library Resource, Shire wide - Puchase of library resources	0	260	260
Capital Discretionary Fund, Shire wide - Projects to be nominated	0	140	140
Public Art Acquisitions, Bairnsdale - Public Art Project	0	110	110
Total	**0**	**510**	**510**

2.2 Goal 1.2: Our communities are resilient and adaptable

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost $'000
Community Planning	The Community Planning function support, encourage and work with citizens and community groups to identify their own needs and aspirations and how to achieve them with responsive, high quality services and facilities. This service informs and engages with our community and stakeholders using various communication mediums.	196 0 **196**
Community Support	Council has service agreements with suitable organisations across the Shire that provide a range of Home and Community Care services (HACC) for the aged and disabled including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizen clubs. The Victorian Government directly funds the providers for the provision of the specified services and Council makes a financial contribution to the operations of each of the providers.	658 (84) **574**
Family and Youth Services	Council supports Kindergartens and Playgroups. Support is also provided to suitable organisations that provide Maternal and Child Health services (MaCH). The providers of the MaCH service are directly funded by the Victorian Government for the provision of the specified services and Council provides a financial contribution to the operations of each of the providers.	418 0 **418**
Emergency Management	Council works collaboratively with relevant stakeholders to help communities to prepare for emergency events and natural disasters and, in times of emergency, to respond to their needs and help them recover.	1,196 (91) **1,105**

Major Initiatives

7. Implement priority actions in Community Plans to build community capacity.

Initiatives

8. Develop Local Incident Management Plans for all high-risk communities.
9. Implement the Adaptation for Recovery project for vulnerable, fire affected communities.
10. Encourage place-based care by supporting community organisations that provide Maternal and Child Health services (MaCH).
11. Continue to work with communities to introduce, review and implement Community Plans.
12. Adopt and commence implementation of the East Gippsland Municipal Early Years Plan.
13. Finalise the Positive Ageing Plan 2015-2020 for Council adoption.
14. Work with partners and stakeholders to progress initiatives and advocate for action that will deliver the East Gippsland Education Vision.

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
East Gippsland Community and Educational Hub, Dalmahoy Street Bairnsdale - Refurbishment	228	192	420
Total	**228**	**192**	**420**

2.3 Goal 1.3: Safe and active, healthy lifestyles are supported

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

Services

Business area	Description of services provided	Expenditure (Revenue) **Net Cost** **$'000**
Public Health	Public Health maintains and improves the health and safety of people and the environment in accordance with the *Public Health and Wellbeing Act 2008* . It maintains safety, amenity and harmony in the community by coordinating food safety support programs, registered premises inspections, *Tobacco Act 1987* activities and Wastewater management. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls; and provides an immunisation service.	634 (380) **254**
Community Laws	This service also maintains and improves the health and safety of people and environment. This includes staff at school crossings throughout the municipality to ensure that pedestrians are able to cross the road safely. Animal management services which are delivered in accordance with the *Domestic Animals Act 1994* , including a lost and found notification service, a contracted pound service, registration and administration service, an afterhours service and an emergency service. It also provides education, regulation and enforcement of the General Local Law and relevant State Legislation.	1,178 (599) **579**
Recreation Centres	This service combines a wide range of programs and services which contribute to the general wellbeing of the community. This includes opportunities for individuals of all ages, sexes and abilities to participate in a variety of health, education, and leisure activities by providing recreational facilities that include indoor and outdoor aquatic facilities, a fully equipped Gymnasium, aqua aerobics and group fitness classes, a stadium and childcare facilities.	4,949 (2,760) **2,189**
Recreation and Sporting Reserve Management	This service is responsible for the maintenance and operation of sporting grounds and pavilions and community centres with meeting, function and activity space. Often this work is undertaken in conjunction with community operated committees of management. The service assists in the delivery of strategic sporting outcomes across the municipality through the upgrade and improvement of facilities and the attraction of funding to undertake this work.	1,572 0 **1,572**

Major Initiatives

15. Coordinate workshops to address social and preventative health issues that have been identified as a priority issue for multiple agencies.

Initiatives

16. Provide footpaths in identified high priority locations to improve access and mobility.
17. Finalise replacement of boating infrastructure at Lake Tyers and the Fingerling Jetty, Bemm River.
18. Adopt and start implementing the East Gippsland Open Space Strategy.
19. Design and deliver infrastructure and open spaces that contribute to physical activity including redesign of Apex Park Lakes Entrance; a masterplan for Mallacoota Recreation Reserve; and improvements to recreation centres and pools.
20. Implement recommendations from the Recreation Centres Service Review.

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Bairnsdale Aquatic and Recreation Centre - Upgrade and renew facilities	0	150	150
Nowa Nowa Recreation Reserve, Nowa Nowa - Upgrade recreation reserve facilities	10	0	10
Total	**10**	**150**	**160**

Service Performance Outcome Indicators

The following indicator outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Food Safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Animal Management	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

2.4 Goal 2.1: Our resources are used in a sustainable way

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

Services

Service area	Description of services provided	Expenditure (Revenue) **Net Cost** **$'000**
Environmental Sustainability	This service develops environmental policy and strategies, coordinates and implements environmental projects and works with other services to improve Council's environmental performance. Reducing greenhouse emissions and utility use within Council operations are a key priority. This includes community awareness and behavioural change programs to encourage and support reduced use of energy and resources. It also supports and encourages the protection and management of native vegetation and re-vegetation in bushland parks and reserves to preserve the native habitat of flora and fauna.	718 (195) **523**
Waste Services	This service provides kerbside waste collection of household waste, recycling and green waste from households; and landfill and transfer station facilities. The service operates and rehabilitates Council's current and legacy landfills, and manages the East Gippsland Waste and Recycling Centre in ways that promote positive waste behaviour in the community and minimise environmental impacts.	10,954 (3,986) **6,968**

Major Initiatives

21. Finalise the 'Bright Futures' (energy efficiency) project to reduce energy consumption and within key areas of Council.
22. Implement the Waste Collection and Disposal Strategy to provide the most suitable and safe waste management service model for the region.

Initiatives

23. Implement the Sustainable Water Use Plan.
24. Implement new initiatives to support Council's focus on reducing utility use.

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Bairnsdale Aquatic and Recreation Centre, Bairnsdale - Community Energy Efficiency Program (CEEP) upgrades to facility	209	583	792
Bairnsdale Tip Shop, Bairnsdale - Upgrade Tip shop at Bairnsdale waste station	0	35	35
Cann River Landfill, Cann River - Upgrade landfill facility	0	50	50
Club Terrace Waste Facility, Club Terrace - Renew waste trailer	0	47	47
Genoa Region Waste Facility, Genoa - Renew waste trailer	0	10	10
Goongerah Waste Facility, Goongerah - Renew waste trailer	0	47	47
Lakes Entrance Aquadome, Lakes Entrance - Community Energy Efficiency Program (CEEP) upgrades to facility	0	100	100
Lakes Entrance Waste Transfer Station, Lakes Entrance - Upgrade transfer station	0	117	117
Lindenow Transfer Station, Lindenow - Upgrade transfer station	0	79	79
Omeo Waste Transfer Station, Omeo - Upgrade transfer station	0	275	275
Orbost Transfer Station, Orbost - Construct transfer station	140	(40)	100
Solar Hot Water upgrades Council facilities, Shire wide - Energy efficiency improvements to buildings (Local Government Energy Efficiency Program)	0	3	3
Tubbut, Deddick and Delicknora - Waste Trailer renewals	0	35	35
Total	**349**	**1,341**	**1,690**

Major Project Initiatives

Major Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Bosworth Road, Bairnsdale - Landfill Capping	0	1,348	1,348
Bairnsdale Landfill, Bairnsdale - Cell One Capping	0	2,110	2,110
Lakes Entrance Landfill, Lakes Entrance - Landfill Capping	0	200	200
Newmerella Landfill Newmerella - Landfill site closure works	0	33	33
Orbost Landfill, Orbost - Landfill capping	0	550	550
Wairewa Waste Transfer Station, Wairewa - Landfill site closure works	0	33	33
Total	**0**	**4,274**	**4,274**

Service Performance Outcome Indicators

The following indicator outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Waste Collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

2.5 Goal 2.2: Land use planning delivers vibrant, connected and productive places

To achieve our objective of land use planning that delivers vibrant, connective and productive places, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost $'000
Strategic Planning	This service aims to deliver vibrant, connected and productive places and infrastructure to current and future community needs. Strategic Planning advocates for and implements land use policies, plans and standards that guide land use development and promote sustainable design, development and heritage conservation. This is supported through continual reviews and improvements to the East Gippsland Planning Scheme.	1,340 (14) **1,326**
Statutory Planning and Development Services	Statutory planning process and assess planning applications in accordance with the *Planning and Environment Act 1987,* the Planning Scheme and Council policies aimed at ensuring that our cities, towns and settlements develop in an orderly and sustainable way. It provides advice and makes decisions about development and land-use proposals, as well as representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary.	1,045 (284) **761**
Building Control	This service enforces statutory building regulations under the Victorian Building Code. These include processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	217 (105) **112**

Initiatives

25. Progress a planning scheme amendment to identify and guide development around landfill sites.
26. Update the East Gippsland Planning Scheme to guide and set priorities for land use and development in areas including Bairnsdale, East Bairnsdale and Slip Road Paynesville.
27. Develop a Rural Strategy for East Gippsland to inform local planning policies, update mapping and identify areas of significance.
28. Finalise the Gippsland Lakes Sustainable Development Plan and incorporate it into the East Gippsland Planning Scheme.
29. Finalise a parking strategy for Bairnsdale Central Business District (CBD) to set priorities and guide future development.
30. Develop designs to improve the appearance of the Central Business District (CBD) streetscapes in Lakes Entrance, Orbost and Bairnsdale.
31. Develop a masterplan for major sporting infrastructure in Bairnsdale.

Service Performance Outcome Indicators

The following indicator outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Statutory Planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100

2.6 Goal 2.3: Our infrastructure meets current and future community needs

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

Services

Service area	Description of services provided	Expenditure (Revenue) **Net Cost** **$'000**
Asset Management	This service conducts planning for Council's main civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include roads, laneways, car parks, foot/bike paths, drains and bridges.	398 (1) **397**
Asset Maintenance	This service provides management ongoing maintenance of the Council's assets, including 2,900km of roads, 209 bridges and 23 pedestrian bridges; over 300km of drains and 186 km of footpath, and 517km of kerb and channel; numerous playgrounds, parks and gardens, and recreation reserves; 3 aerodromes; over 4,000 street lights; 41 public jetties, 19 fishing platforms, 31 boat ramps and the Raymond Island Ferry.	23,601 (175) **23,426**
Project Management	This service undertakes project planning, design and delivery of various works within Council's Capital Works Program.	547 (75) **472**
Works	This service provides for the management and maintenance of Council's building infrastructure and assets. It includes management and maintenance of Council's vehicles, machinery and equipment and place based works crews.	2,337 (21) **2,316**
Emergency Response	Council has a significant responsibility in emergency management and disaster response across East Gippsland, along with other lead agencies. Although the Australian Government provides significant funding to repair and reconstruct assets following natural disasters, Council (in the first instance) is required to fund the response and then seek recompense after the event. Council therefore carries that burden while waiting for reimbursement, which can impact upon current plans for infrastructure planning and maintenance.	0 0 **0**

Major Initiatives

32. Develop an asset management process to ensure core compliance with the National Asset Management Assessment Framework.
33. Pilot a project in Lakes Entrance to support long-term community adaptation to the impact of climate change.

Initiatives

34. Develop and construct Stage Two improvements to the Metung Marina.
35. Plan and design priority infrastructure projects nominated in Community Plans, foreshore management plans and place based.
36. Finalise delivery of Eastern Creek drainage infrastructure for Lakes Entrance.
37. Develop a strategic long-term approach to managing Public Open Spaces, including Crown Reserves.
38. Upgrade key play spaces to meet community needs.

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Apex Park, Lakes Entrance - Construct playground and facilities	138	15	153
Streetscapes, Bairnsdale - Design streetscape works	75	25	100
Boat Ramp and Jettty, Bemm River - Design of replacement jetty and upgrade of boat ramp	0	50	50
Eastwood Playground Design, Howitt Avenue Bairnsdale - Design of playspace and toilets	0	5	5
Howitt Park Bairnsdale - Upgrade BMX track	65	0	65
Lake Tyers Beach Boat Ramp, Lake Tyers - Construct boat ramp no 2	200	99	299
Lake Tyers Beach Foreshore, Lake Tyers Beach - Design foreshore management plan priority projects	80	0	80
Skidale Close, Lake Tyers Beach - Construct shade sails in playground	17	0	17
Cunninghame Walk, Lakes Entrance - Construct extension to Cunninghame Walk	16	0	16
Lakes Entrance Foreshore, Lakes Entrance - Design foreshore management plan priority projects	0	5	5
Streetscapes, Lakes Entrance - Design streetscape works	75	75	150
Open Space, Lindenow South - Upgrade nominated open space priority projects	26	0	26
Metung Marina, Metung - Completion of renewal of Stage 1 of existing Jetty	0	870	870
Metung Marina, Metung - Stage 2 of Marina reconstruction	0	2,000	2,000
Bairnsdale Riverside Holiday Park, Bairnsdale - Construct boat landing	0	50	50
Newlands Arm - Construct boat ramp jetty	0	60	60
Orbost CBD Streetscapes, Orbost - Replacement of footpaths and ornamental trees	0	60	60
Priority Skate Parks - Upgrade two skate parks (to be nominated)	27	0	27
Seating Improvements and Replacements, Shire wide - Various Playgrounds (to be nominated)	0	21	21
Skidale Reserve, Lake Tyers Beach -Construction of nature based play elements	0	30	30
Slip Road, Paynesville - Construct masterplan improvement works	50	0	50
Swifts Creek -construct shade area and seating in play area	26	14	40
Tarra Landing, Lakes Entrance - Improvements to open space	0	45	45
9 King Street, Metung - Construct underground piped drain	0	65	65
Bairnsdale Aerodrome, Bairnsdale - Boundary fence repairs	0	112	112
Bairnsdale Aerodrome, Bairnsdale - General repairs	0	50	50
Bairnsdale CDF, Bairnsdale - War Cenotaph Restoration	0	10	10

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Bastion Point, Mallacoota - Construction of Dredge	0	300	300
Bemm River Caravan Park, Bemm River - Camp kitchen refurbishment	0	12	12
Bemm River Caravan Park, Bemm River - Repair caravan park drainage	0	60	60
Bemm River Foreshore, Bemm River - Renew Foreshore toilet block	250	0	250
Bogong High Plains Road, Mountain district - Upgrade linemarking, guide posts and pavement markers	100	0	100
Building Renewal Program, Shire wide - Council buildings to be nominated	0	770	770
Calvert Street, Bairnsdale - Construct new drainage	0	213	213
Monaro Highway, Cann River - Construct footpath	0	58	58
Commercial Operations Building Renewal, Shire wide - Commercial buildings to be nominated	0	231	231
Council Depot, Bruces Track, Kalimna - Facility upgrade works	0	55	55
Cross Road, Gelantipy - Bridge construction	278	0	278
Drainage Renewal Design, Shire wide	0	29	29
Drainage Renewal Construction Program, Shire wide - Projects to be nominated	0	187	187
Eastern Beach, Lakes Entrance - Replace toilet bock	0	100	100
Eastern Creek, Lakes Entrance - Upgrade Eastern Creek drainage system	0	1,096	1,096
Eastern Creek, Lakes Entrance - Complete construction of nutrient stripping area to Eastern Creek drainage - prior year	0	39	39
Eastern Creek, Lakes Entrance - Construction of nutrient stripping area to Eastern Creek drainage	0	400	400
East Gippsland Rail Trail, Bruthen - Upgrade a section of the rail trail	30	70	100
Forge Theatre, Bairnsdale - Replace theatre stage lights	0	46	46
Gravel Road Resheet Program, Shire wide - Resheeting roads	0	1,400	1,400
Guard Fence Renewal, Shire wide - Guard fences to be nominated	0	200	200
Howletts Road, Kalimna - Construct footpath	0	16	16
Macleod Morass, Bairnsdale - Construct bridge	342	330	672
Major Bridge Maintenance, Shire wide - Major bridges to be nominated	0	300	300
Major Culvert Renewal Program, Shire wide - Culverts to be nominated	0	60	60
Mallacoota Service Centre, Mallacoota - Building works	0	106	106
Mallacoota Foreshore Holiday Park, Mallacoota - Renew camp park shelter	0	20	20
Mallacoota Recreation Reserve, Mallacoota - Replace toilet block	0	350	350
Mallacoota Foreshore Holiday Park, Mallacoota - Toilet block 5 construction	0	200	200
Marlo Ocean Views Caravan and Camping Park, Marlo - Camp kitchen refurbishment	70	0	70
Hugh Street, Metung - Drainage renewal	0	9	9
Stirling Road, Metung - Construct footpath	0	9	9
Metung Traffic Calming, Metung - Installation of traffic calming devices	0	40	40
Thomas Road, Newmerella - Construct footpath	0	50	50
Canals Reprofiling, Paynesville - Reprofiling canal system	0	30	30
Capital Project	**Externally Funded $'000**	**Council Funded $'000**	**Project Cost $'000**

Peach Tree Creek, Tamboon - Construct new bridge	0	400	400
Plant Renewal Program, Shire wide - Annual renewal of plant and machinery	0	760	760
Progress Jetty, Paynesville - Renew toilet block	0	100	100
Raymond Island Ferry -Rrenewal program	0	145	145
Raymond Island Ferry Buffers - Renewal	0	50	50
Replacement of Reinforced Concrete Culverts, Shire wide	284	0	284
Road Reseal Program, Shire wide - Reseal program roads to be nominated	3,069	936	4,005
Romawi Road, Forge Creek - Widening of road	275	0	275
Slaughter House Creek, Nicholson - Construct bridge	60	455	515
Swan Reach River Access, Swan Reach - Construct access footpath	0	58	58
Swan Reach Road, Swan Reach - Construct footpath	0	37	37
School Road, Swan Reach - Construct footpath	0	55	55
Tambo Upper Road, Swan Reach - Construct footpath	0	28	28
Tarra Landing, Lakes Entrance - Reconstruct pavement and drainage	0	40	40
Toilet Block Renewal Program, Shire wide - Complete prior year upgrades to various toilet blocks	0	36	36
Urban Improvement Program, Mitchell Street, Bairnsdale - Upgrade road	850	0	850
Urban Improvement Program, Bairnsdale - Stage 4 - Pavement and drainage renewal works to be nominated	0	326	326
Vehicle Renewal Program, Shire wide - Annual vehicle replacement program	0	1,160	1,160
VicRoads Road Works Program - Works to be nominated	200	50	250
Total	**6,603**	**15,083**	**21,686**

Major Project Initiatives

Major Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Esplanade, Paynesville - Fuel Tank Removal Project	0	54	54
Total	**0**	**54**	**54**

Service Performance Outcome Indicators
The following indicators outlines how we intend to measure achievement of service objectives

Service	Indicator	Performance Measure	Computation
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

2.7 Goal 2.4: Our natural assets are maintained and enhanced

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

Services

Service area	Description of services provided	Expenditure (Revenue) **Net Cost** **$'000**
Environmental Management	The Environmental Management function is to identify and manage broad based environmental issues on Council owned or managed land including Council's Mosquito Management Program, pest plants and animals and Urban Waterways.	1,239 0 **1,239**
Parks and Gardens	Parks and Gardens provides management and implementation of open space strategies and maintenance including mowing, garden maintenance, annual displays, weed control and walking track maintenance. It also provides tree maintenance including inspection, pruning and removals.	3,907 (3) **3,904**

Initiatives

40. Implement the Environmental Sustainability Strategy 2014-2017.

41. Undertake projects to support Council and Community's ability to plan for and understand sustainable adaptation to changing climate conditions.

2.8 Goal 3.1: Our business environment is adaptable and prosperous

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost $'000
Major Projects	Major projects works with the Victorian Government, industry and business to facilitate and advocate for major planning, infrastructure and investment projects aimed at opening significant opportunities for business growth and employment for the region.	348 (5) **343**
Business Growth	This service supports the development of business and industry in East Gippsland through business information services, referrals to other organisations for support, facilitation of industry networking and knowledge sharing events and facilitation of funding opportunities at all levels of government. It also works with government departments to link businesses to Victorian and Australian Government services to support growth and diversification.	120 0 **120**

Initiatives

42. Streamline Council planning and development processes to encourage development and investment.

43. Explore ways to engage business and industry on matters of strategic importance and simplify access to Council for business investment.

44. Investigate, develop and communicate business and workforce opportunities for East Gippsland's ageing population.

45. Support the growth of the region's agrifood and seafood sectors through partnerships, specific projects and infrastructure.

46. Implement recommendations from the Freight Strategy for an improved freight network and new freight-related infrastructure in East Gippsland.

47. Complete the East Bairnsdale drainage project.

48. Plan for improved drainage in the McMillan Street area in Bairnsdale.

49. Work with businesses to prepare them for the digital economy and increase their competitiveness and productivity through digital opportunities and the roll out of high speed broadband.

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
East Bairnsdale Drainage Scheme,East Bairnsdale/ Lucknow - Construct retarding basin	2,100	(688)	1,412
Jones Bay/McMillan Street, Bairnsdale - Industrial Estate drainage scheme	0	100	100
Total	**2,100**	**(588)**	**1,512**

2.9 Goal 3.2: Our economy provides opportunities for employment, learning and training

To achieve our objective of an economy that provides opportunities for employment, learning and training, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost $'000
Economic Development	The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	789 (10) **779**

Major Initiatives

50. Work with the Orbost community to grow the local economy consistent with the Advancing Orbost 2020 Plan.

Initiatives

51. Develop agreements with and support programs for the mining sector to encourage commitment to local employment.

52. Deliver workforce development programs in partnership with education providers that meet the projected and current skills required by industry.

2.10 Goal 3.3: East Gippsland is the place to visit, live, work and invest

To achieve our objective that East Gippsland is the place to visit, live, work and invest, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	Expenditure (Revenue) **Net Cost** **$'000**
Tourism and Visitor Information services	Council supports the tourism industry and helps promote East Gippsland as a highly sought after visitor destination. Quality visitor information services are provided with the aim of meeting the expectations and needs of visitors. An Advisory Board supports this service.	748 (220) **528**
Events	This service works with partners to develop East Gippsland's reputation as a recognised events destination through attraction and facilitation of new events and support of existing events. It provides support, resources and training information, and assists with the development of major events that stimulate economic benefits and cultural diversity and enhance the well-being of citizens.	251 0 **251**

Initiatives

53. Investigate and pursue opportunities in tourism markets such as eco tourism, cultural tourism, international tourism, food and wine and 4WD adventure.

2.11 Goal 4.1: Shire services meet the needs of our communities and stakeholders at an acceptable cost

To achieve our objective of Shire services meeting the needs of our communities and stakeholders at an acceptable cost, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	Expenditure (Revenue) **Net Cost** **$'000**
Council Enterprises	This service supports the local economy and provides an alternative revenue stream for Council through the effective operation of a range of Council-managed commercial enterprises such as caravan parks, airports, marinas and the East Gippsland Livestock Exchange.	3,827 (4,284) **(457)**
Customer and Civic Services	This service acts as the main customer interface with the community. They provide accessible, high-quality customer service at Council's Corporate and Service Centres, which connects people to Council services and general information.	2,453 (74) **2,379**
Community Leadership and Advocacy	Council provides leadership on issues of importance to East Gippsland and advocates on behalf of the community and its vision for the future. It does this through strong, transparent, accountable leadership and the development of strong relationships with key stakeholders and other levels of government.	1,158 0 **1,158**
Finance and Treasury	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, payment of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	3,544 (1,055) **2,489**
Media, Communications and Civic Events	This service oversees provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council. It also provides in-house graphic design services. This service also conducts civic events to recognise, commemorate and celebrate prominent citizens and the successful delivery of significant Council programs, infrastructure and projects.	501 0 **501**

Major Initiatives

54. Review Council's Long-term Financial Plan to ensure it continues to provide financial sustainability.

Initiatives

55. Develop Service Centres to provide services that meet the needs of their community.

56. Develop a customer service strategy for the organisation.

57. Work collaboratively with other levels of government to maximise funding opportunities to deliver projects and provide services in a cost-effective and sustainable way.

58. Grow and strengthen relationships with other local, regional, state and federal organisations to leverage Council's advocacy outcomes on behalf of the local community and the Gippsland region.

59. Investigate economic opportunities that generate new revenue streams for Council.

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Aquadome, Lakes Entrance -Facility equipment renewal	10	0	10
Office Furniture, Shire wide - Office furiture replacement	0	30	30
Total	**10**	**30**	**40**

2.12 Goal 4.2: We make decisions through transparent processes and execute our plans prudently and effectively

To achieve our objective of making decisions through transparent processes and ensuring we execute our plans prudently and effectively, we will continue to plan, deliver and improve high quality, cost effective,

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost $'000
Governance	This service provides a range of governance, statutory and corporate support services to Council, including coordination of business papers for meetings of the Council and its committees; and coordination of arrangements for Council and committee meetings. It is also responsible for the maintenance of statutory registers; the conduct of municipal elections; and compliance with statutory obligations under Freedom of Information and Information Privacy legislation. An Audit Committee supports this service.	565 0 **565**
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. It is also responsible for the provision of document and information management support services.	3,134 0 **3,134**
Property Management	The management of Council's property portfolio, including purchases, sales, leases and licenses to ensure land under Council's ownership or management is used effectively and in the best interests of current and future generations is delivered through this service. It also supports local groups that have a focus on land and facility stewardship.	371 (545) **(174)**
Risk Management and Compliance	This service manages a compliance framework that promotes prudent and responsible management approaches to Council's decision-making and service delivery. It ensures the highest standards of legislative compliance are achieved across all Council functions and that its risk exposure is minimised through proactive and comprehensive systems and	1,550 0 **1,550**

Major Initiatives

60. Provide opportunities for our community to have a say in matters of interest to them through engagement and accessibility to Councillors and staff.
61. Identify and implement process and improvement initiatives that lead to a more responsive organisation and increased productivity.

Initiatives

62. Implement the Integrated Communications Strategy to maximise communications opportunities and keep the community informed.
63. Improve both internal and external communication to engage with the community around high priority issues.
64. Implement the Information Technology Strategy Action Plan.
65. Develop a plan to integrate Council's core computer applications to support a responsive organisation and better customer experience.
66. Maintain a robust internal audit program.

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000

Pyke Street, Bairnsdale - Redevelop Council Business Centre	0	1,719	1,719
Information Technology Disaster Recovery, Bairnsdale and Lakes Entrance - Upgrade and replicate IT storage area network	0	22	22
Information Technology, Bairnsdale - JDE Accounting system upgrade	0	80	80
Information Technology, Shire wide - PC and servers upgrades	0	500	500
Information Technology, Shire wide - PC Modular operating environment software upgrade	0	68	68
Land purchases, Shire wide - Strategic land purchases to be nominated	0	700	700
Information Technology, Shire wide - Printer renewals	0	33	33
Total	**0**	**3,122**	**3,122**

Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives

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

2.13 Goal 4.3: East Gippsland Shire Council is an exciting, fulfilling and inclusive organisation

To achieve our objective that East Gippsland is an exciting, fulfilling and inclusive organisation, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost $'000
Human Resources	Through this service Council provides human resource and industrial relations services dedicated to ensuring Council's workforce operates efficiently and effectively within a framework that encourages innovation and continuous improvement.	1,490 0 **1,490**
Organisation Development	This service provides Council with strategic and operational organisation development support. The service also assists managers to determine and progress toward future structures, capability and cultures in their service units.	265 0 **265**

Initiatives

67. Deliver the Workforce Development Plan to position Council to deliver current and future Council and community objectives.

2.14 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2015/16 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

2.15 Reconciliation with budgeted operating result

	Net Cost (Revenue) $'000	Expenditure $'000	Revenue $'000
1.People	9,488	14,241	4,753
2.Place	41,444	46,303	4,859
3.Economy	2,021	2,256	235
4.Stewardship	12,900	18,858	5,958
Total services and initiatives	**65,853**	**81,658**	**15,805**
Other non-attributable	(13,829)		
Deficit before funding sources	**52,024**		
Funding sources			
Rates and charges	50,633		
Capital grants and contributed assets	11,027		
Developer contributions	40		
Total funding sources	**61,700**		
Surplus for the year	**9,676**		

3. Budget influences

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

3.1 Snapshot of East Gippsland Shire Council

East Gippsland is a major geographic and economic region in eastern Victoria. The Shire stretches from west of Bairnsdale to the New South Wales border, covering more than 21,000 square kilometres or 10 percent of the state.

The Shire was created through the amalgamation of five regional Councils in 1994; the Shire of Bairnsdale, City of Bairnsdale, Shire of Orbost, Shire of Omeo and the Shire of Tambo.

Population
From 2006 to 2011, East Gippsland Shire's population increased by 2,163 people (5.4 %). This represents an average annual population change of 1.06 % per year over the period. Our population is growing slowly, though with declining household size. The East Gippsland Shire population forecast for 2015 is 44,516, and is forecast to grow to 56,185 by 2036. (Source: Community Profile, profile.id®).

Ageing population
The average age of East Gippsland residents is 47 years. However, the age structure of East Gippsland is changing towards retirees and seniors. An ongoing shift in population distribution towards the 60+ age group continues, representing 31.8 % of our population. By 2021, 45% of the population in East Gippsland is expected to be aged 60+ years.

By contrast, we have a much lower proportion of 20-50 year-olds than the Victorian average. Similar to other rural and regional areas, only 10 percent of the population is within the 15-24 years age bracket. There have been declines in the number of children aged 10-14 years as well as those in the 35-39 age groups, reflecting some movement of families from the municipality. (Source: Community Profile, profile.id®).

Cultural diversity
East Gippsland has the fourth highest proportion of Aboriginal and Torres Strait Islander people (1,332 people) in Victoria. The level of cultural diversity is low, with only 4.3 % born in a non-English speaking country, and 3.2 % speaking a language other than English at home.

The main countries of birth of residents, apart from Australia, represent the traditional migrant groups of New Zealand and the United Kingdom and groups from the Netherlands, Germany and Italy. (Source: Australian Bureau of Statistics, 2011 Census of Population and Housing).

Housing
The number of homes is increasing. In 2011, there were 22,751 dwellings, of which 22,627 were private homes and 124 were non-private dwellings such as nursing homes, hotels and hostels. While more housing stock is available, the population has remained fairly stable, due to decreasing household sizes. Trends show that the number of one-person households is increasing, as is the number of small households, while there was a lower proportion of couples and families with child(ren).

Education
While our region's unemployment has remained below the Victoria Average since 2012, increasing numbers of young people have not taken up university places. Many students and families in East Gippsland consider post-compulsory education unattainable. Data for 2012 shows that only 27% of Year 12 graduates took up higher education places compared with 38% of students in the neighbouring Shire of Wellington and 49% in Melbourne. (Source: Department of Education and Training, Summary Statistics Victorian Schools). This trend has also been evident in previous years. There are greater numbers looking for employment or not in the labour force, education or training.

Budget implications

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

- Over 20 % of ratepayers are entitled to the pensioner rebate. As pensioners are often asset rich but income poor, the adoption of significant rate increases has a real impact on the disposable income of a significant proportion of our community. Council has hardship provisions in place but these can impact on cash balances when significant numbers of ratepayers are involved.

- The Shire covers more than 21,000 square kilometres and is responsible for maintaining 2,900 km of roads, 209 bridges, over 300 km of drains, 517 km of kerb and channel and over 4,000 street lights. The cost of maintaining these and other infrastructure assets is significant and as the population of the Shire is relatively small, this results in a higher cost per capita.

3.2 External influences

A number of external influences have been assessed as likely to impact significantly on the services delivered by Council in the 2015/16 financial year and as such, have been taken into account in preparing the draft budget.

These include:

• Receipt of significant grants for capital works projects of $9.027 million. The most significant has been a double payment under the Roads to Recovery Program of $4.4 million, although this has been offset by the announcement that there will be no ongoing funding for the Country Roads and Bridges Program (previously $1 million).

• Federal Assistance Grant (FAG) funding frozen at 2013/14 level (no indexation), with the freeze to continue for the 2015/16 and 2016/17 financial years.

• The Victorian State Government has announced that local government rates will be capped from 2016/17. Depending on the level at which rates are capped, Council may need to undertake a review of services that are provided to the community with the aim of reducing the level of expenditure incurred through ratepayer subsidy for services undertaken by Council on behalf of the Victorian and Australian Governments.

• Councils across Australia contribute approximately 3% of the total taxation collected by all levels of Government in Australia. In addition, Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.

• Continued uncertain economic conditions that are expected to remain difficult during the budget period, impacting on investment interest rates.

• The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government in accordance with the *Fire Services Property Levy Act 2012* .

• Considerable financial pressure in managing and maintaining environmental waste services on behalf of the community as a result of increasing compliance costs and landfill rehabilitation standards imposed by the Victorian Government.

3.3 Internal influences

As well as external influences, there are also a number of internal influences that have had a significant impact on the preparation of the 2015/16 Budget. In framing the budget, consideration was given to the following internal influences:

- A number of capital works projects from 2014/15 being carried forward into 2015/16 ($8.0 million).
- A number of major projects from 2014/15 being completed in 2015/16 (total value of $2.5 million with waste $2.1 million and other projects $445K).
- Productivity gains through ongoing review of the organisation structure, processes and practices.
- A significant increase in amortisation associated with landfill rehabilitation costs.
- Salary and wage costs that have increased at a level higher than CPI.

3.4 Budget principles

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

- Existing fees and charges to be increased in line with CPI or market levels.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2014/15 levels with the aim of using less resources with an emphasis on innovation and efficiency.
- Salaries and wages to be increased in accordance with Council's Enterprise Agreement.
- Contract labour to be minimised.
- A comprehensive review of all income and expenditure.
- New initiatives or new employee proposals to be justified through a robust business case.
- Real savings in expenditure and increases in revenue identified in 2014/15 to be preserved.
- New debt to be considered only for projects that generate income sufficient to repay the debt in full.
- Capital renewal expenditure to be based on affordability and not the Performance Management target of asset renewal expenditure being equal to or greater than the depreciation expense. (This principle was adjusted from 2014/15 to reduce the impact of the Federal Assistance Grant funding changes).

3.5 Long term strategies

The budget includes consideration of a number of long term strategies and contextual information that assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2015/16 to 2018/19 (Section 8), Rating Information (Section 9) and Other Long Term Strategies (Section 10) including borrowings, infrastructure and service delivery.

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses for the 2015/16 year.

4.1 Budgeted income statement

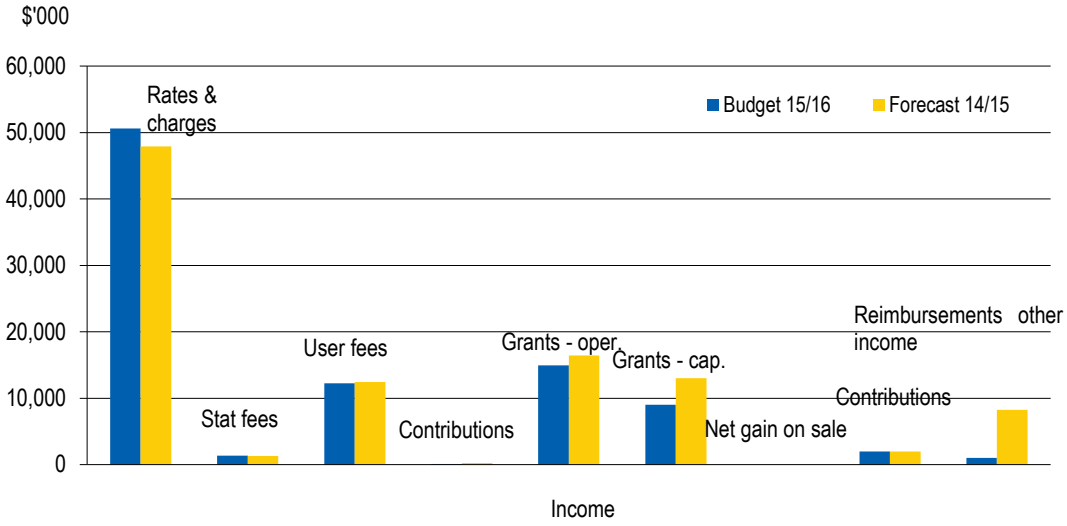
	Ref	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Total income	4.2	124,190	91,334	(32,856)
Total expenses	4.3	(85,166)	(81,658)	3,508
Surplus (deficit) for the year		39,024	**9,676**	(29,348)
Grants –non-recurrent capital	4.2.6	(10,806)	(4,613)	6,193
Capital Contributions - other sources		(149)	0	149
Contributions - non-monetary assets		(2,000)	(2,000)	0
Asset revaluation increment	4.2.4	(22,510)	0	22,510
Adjusted underlying surplus (deficit)		**3,559**	**3,063**	**(496)**

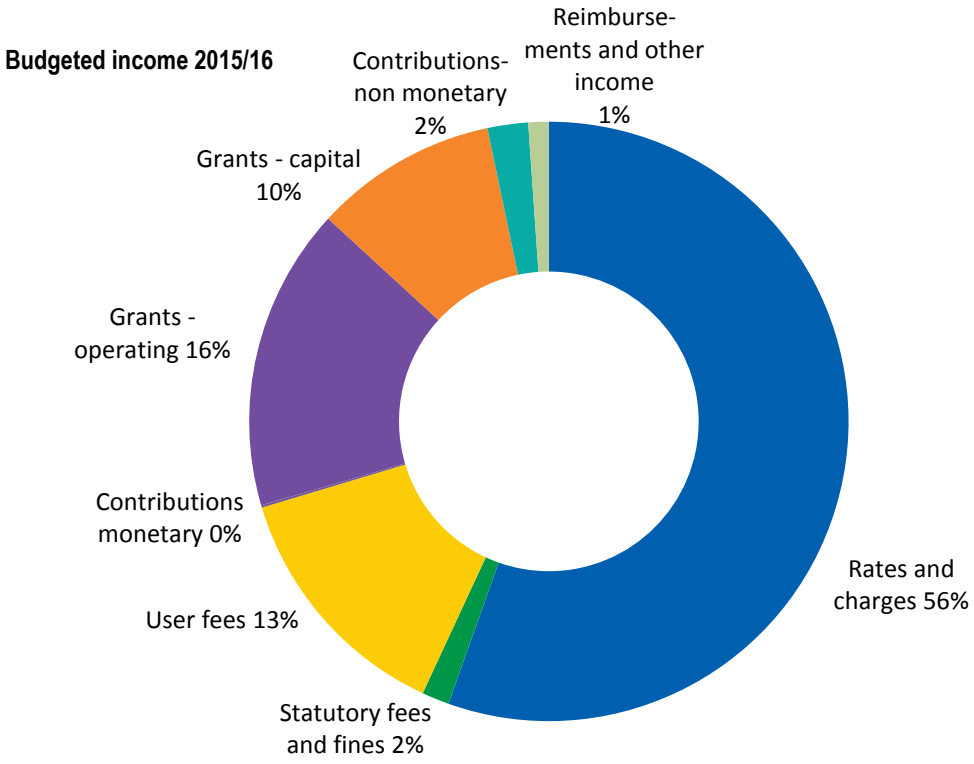
4.1.1 Adjusted underlying surplus $3.063 million ($0.496 million decrease)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2015/16 year is a surplus of $3.063 million, which is a decrease of $0.496 million from the 2014/15 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes that are non-recurrent, capital contributions from other sources and the impact of the revaluation of assets. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

4.2 Income

Income Types	Ref	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Rates and charges	4.2.1	47,933	50,633	2,700
Statutory fees and fines	4.2.2	1,289	1,352	63
User fees	4.2.3	12,467	12,272	(195)
Contributions monetary	4.2.4	264	115	(149)
Grants - operating	4.2.5	16,454	14,929	(1,525)
Grants - capital	4.2.6	13,013	9,027	(3,986)
Net gain on disposal of property, infrastructure, plant and equip.	4.2.7	0	0	0
Contributions-non monetary	4.2.8	2,000	2,000	0
Reimbursements and other income	4.2.9	8,260	1,006	(7,254)
		101,680	**91,334**	**(10,346)**





Source: Appendix A

4.2.1 Rates and charges $50.63 million ($2.7 million increase)

It is proposed that income raised by all rates and charges be increased by 4.5% or $2.7 million over 2014/15 to $50.63 million. This includes an increase in the Municipal Charge of 4.5%; kerbside waste charge of 5%; recycling waste charge of 5%; and forecasts supplementary general rates and waste charges to be $0.250 million for the 2015/16 year. Section 9, “Rating Information” includes a more detailed analysis of the rates and charges to be levied for 2015/16. Information on rates and charges specifically required by the Regulations is included in Appendix B.

4.2.2 Statutory fees and fines $1.352 million ($0.063 million increase)

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

Statutory fees are forecast to increase overall by 5% or $0.063 million compared to 2014/15. Changes in statutory fees occur as a result of advice by state government bodies in accordance with legislative requirements.

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

4.2.3 User fees $12.272 million ($0.195 million decrease)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council’s services. These include separate rating schemes, marinas, caravan parks, saleyards, use of leisure facilities, entertainment and other community facilities. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases are in line with CPI or market rates where applicable. There have been some fees that are proposed to increase at rates that ensure cost recovery.

The 2015/16 budget has excluded the previous charge for the cost of domestic waste placed in Council's landfill. This had previously been charged as part of contractor arrangements that are now no longer applicable. This has reduced the fees and charges income by approximately $0.8 million over the total fees and charges forecast for 2014/15. A contra reduction in other expenses is also reflected in the 2015/16 budget as a result in this changed practice. Taking this into account user charges are projected to increase by an average 4.85% or $0.605 million over 2014/15. The main contributor to the increase is waste disposal (tipping) fees which will increase by $0.350 million. The remaining increase relates to the proposed increases for the various other fees and charges.

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

4.2.4 Contributions - monetary $0.115 million ($0.149 million decrease)

Contributions relate to monies paid by developers in regard to public open space and recreation, drainage and car parking in accordance with planning permits issued for property development. In 2014/15 this also included contributions of $0.149 million received for a number of capital projects. It is not expected that any contributions towards capital projects will be received in 2015/16.

Other contributions are projected to remain at the same level as 2014/15 of $0.115 million.

4.2.5 Grants - operating $14.929 million ($1.525 million decrease)

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 decreased by 9.2% or $1.525 million compared to 2014/15. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Operating Grant Funding	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Recurrent - Commonwealth Government			
Victorian Grants Commission	13,829	13,829	0
Recurrent - State Government			0
Arts and Culture	90	90	0
Aged Services	39	39	0
Public Health Services	47	47	0
Community Development	185	185	0
Emergency Management	91	91	0
Community Safety	51	51	0
Library Services	318	318	0
Total recurrent grants	**14,650**	**14,650**	**0**
Non-recurrent - Commonwealth Government			
Environment Sustainability	340	71	(269)
Non-recurrent - State Government			
Works and Maintenance	68	5	(63)
Family Services	2	0	(2)
Economic Development	30	10	(20)
Tourism	18	2	(16)
Strategic Planning	652	14	(638)
Aged Services	44	44	0
Public Health	18	3	(15)
Community Development	167	5	(162)
Emergency Management	135	0	(135)
Environment Sustainability	234	122	(112)
Environmental Operations	64	0	(64)
Library Services	9	0	(9)
Community Leadership and Advocacy	20	0	(20)
Other	3	3	0
Total non-recurrent grants	**1,804**	**279**	**(1,525)**
Total operating grants	**16,454**	**14,929**	**(1,525)**

It is not expected that recurrent operating grants will increase from 2014/15 levels based on advice of amounts to be received for specific ongoing programs. The Federal Assistance Grant for 2015/16 will remain at the same level of funding as 2014/15 following advice from the Australian Government that the grant would not be indexed for the three years 2014/15 to 2016/17.

Non-recurrent operating grants are expected to decrease by $1.525 million over the 2014/15 grant level. This is a direct result of grants received for projects in 2014/15 that are now complete.

4.2.6 Grants - capital $9.027 million ($3.986 million decrease)

Capital grants include all monies received from Victorian and Australian Governments and community sources for the purpose of funding the capital works program. Overall the level of capital grants has decreased by 30.6% or $3.986 million compared to 2014/15 due mainly to specific funding for some large capital works projects in 2014/15 such as the Mallacoota Ocean Access Boat Ramp construction where grant funding of $4.615 million is forecast to be received in 2014/15. Section 6, "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2015/16 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included on the

Capital Grant Funding	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Recurrent - Commonwealth Government			
Roads to Recovery	2,207	4,413	2,206
Recurrent - State Government	-	-	-
Total recurrent grants	**2,207**	**4,413**	**2,206**
Non-recurrent - Commonwealth Government			
Bridges	0	342	342
Drainage	400	600	200
Recreation and Leisure	355	209	(146)
Non-recurrent - State Government			
Buildings	735	548	(187)
Roads	576	365	(211)
Bridges	1,795	338	(1,457)
Drainage	233	1,500	1,267
Footpaths and Cycleways	0	30	30
Waste Management	454	140	(314)
Airports	340	0	(340)
Recreation and Leisure	383	200	(183)
Parks, Open Space and Streetscapes	5,535	332	(5,203)
Fixtures and Fittings	0	10	10
Total non-recurrent grants	**10,806**	**4,614**	**(6,192)**
Total capital grants	**13,013**	**9,027**	**(3,986)**

4.2.7 Net gain on disposal of property, infrastructure, plant and equipment $0 ($0 change)

Proceeds from the disposal of Council assets is forecast to be $0.58 million for 2015/16 and relates to the planned cyclical replacement of part of the plant and vehicle fleet ($0.58million). The written down value of assets sold in 2015/16 is also forecast to be $0.58 million.

4.2.8 Contributions - non monetary $2.0 million ($0 change)

Non monetary contributions relate to assets contribued by developers as required by planning conditions for mainly subdivision developments. It is expected that the value of assets handed over to Council during the 2015/16 year will remain at the same level as the 2014/15 year of $2.0 million.

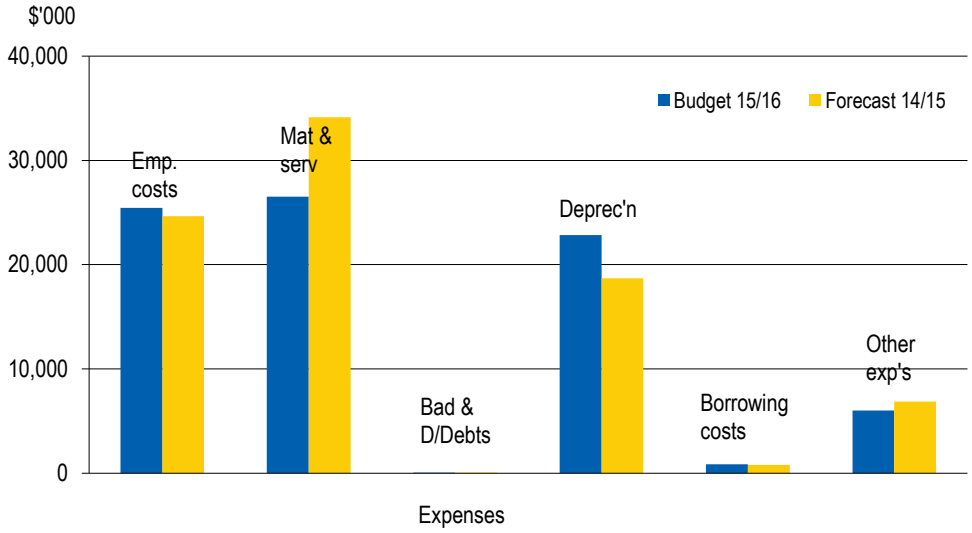
4.2.9 Other income $1.006 million ($7.254 million decrease)

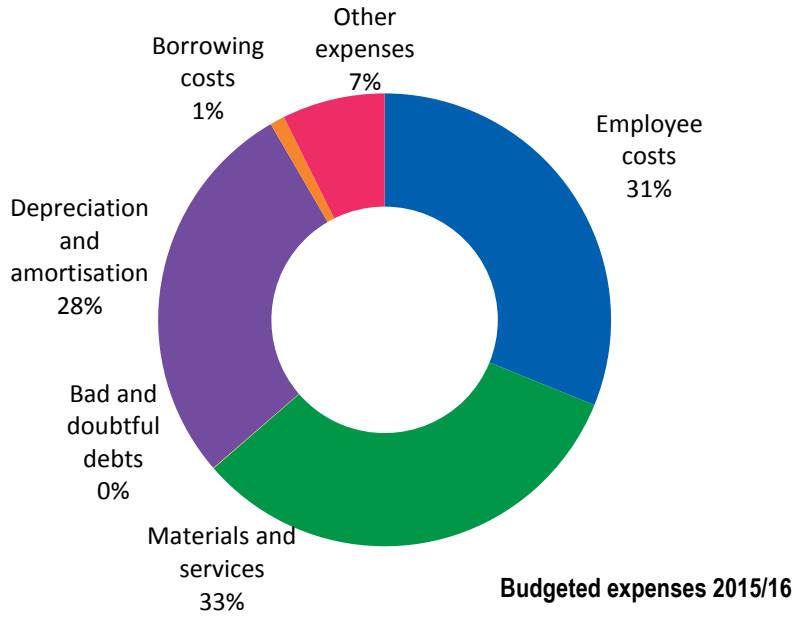
Other income relates to a range of items such as private works, cost reimbursements for natural disasters and other miscellaneous income items. It also includes interest revenue on investments and rate arrears.

Other income is forecast to decrease by $7.254 million compared to 2014/15 mainly as a result of the significant reimbursements in 2014/15 of $6.720 million in relation to natural disaster recovery works. Interest on investments is forecast to decline by 6.8% or $0.040 million compared to 2014/15. This is mainly due to lower expected average interest rates for investments during 2015/16 compared to the average rates for 2014/15. Interest on unpaid rates is forecast to increase by $0.015 million compared to 2014/15 following an expected increase in the level of unpaid rates during 2015/16. The increase in other income items is due mainly to reimbursements for workcover claims that arose in 2014/15 but do not require a budget in 2015/16.

4.3 Expenses

Expense Types	Ref	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Employee costs	4.3.1	24,635	25,431	796
Materials and services	4.3.2	34,138	26,518	(7,620)
Bad and doubtful debts	4.3.3	39	34	(5)
Depreciation and amortisation	4.3.4	18,684	22,826	4,142
Borrowing costs	4.3.5	800	858	58
Other expenses	4.3.6	6,870	5,991	(879)
Total expenses		**85,166**	**81,658**	(3,508)





Source: Appendix A

4.3.1 Employee costs $25.431 million ($0.796 million increase)

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

Employee costs are forecast to increase by 3.23% or $0.796 million compared to 2014/15. This increase relates to mainly to Council's Enterprise Agreement (EA) which provides a 3% wage increase in 2015/16.

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

Department	Budget 2015/16 $'000	Comprises Permanent Full Time $'000	Permanent Part Time $'000
Corporate	3,471	2,791	680
Development	7,191	5,759	1,432
Operations	7,130	6,007	1,123
Planning and Community	5,154	3,500	1,654
Executive Services	786	721	65
Total permanent staff expenditure	23,732	18,778	4,954
Casuals and other expenditure	1,699		
Total expenditure - operational	**25,431**		
Capitalised labour costs	1,880		
Total expenditure - operations and capital	**27,311**		

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

Department	Budget FTE	Comprises Permanent Full Time	Permanent Part Time
Corporate	49.2	40	9.2
Development	94.6	61	33.6
Operations	93.1	78	15.1
Planning and Community	56.6	40	16.6
Executive Services	6.8	6	0.8
Total	300.3	225	75.3
Casuals and other	23.1		
Capitalised labour costs	9		
Total staff	332.4		

The most significant increases in employee costs by service unit are summarised below:

Department	ServiceUnit	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Parks, Amenities and Trees	Parks and Reserves	2,687	3,146	459
Environment and Sustainability	Environmental Planning	289	160	(129)
Recreation and Leisure	Lakes Aquadome & Recreation Centre	938	1,026	88
		1,596	1,775	179

4.3.2 Materials and services $26.518 million ($7.620 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 22.3% or $7.62 million compared to 2014/15.

In 2014/15 expenditure on natural disaster recovery works is forecast to be $4.6 million and this expense no longer requires a budget in 2015/16. There were also a number of one-off project costs in 2014/15 of $1.8 million that are not required in 2015/16.

Other materials and services have generally been increased in line with expected CPI increases for the 2015/16 year.

4.3.3 Bad and doubtful debts $0.034 million ($0.005 million decrease)

Bad and doubtful debts is projected to decrease by $0.005 million compared to 2014/15 based on an estimate of sundry debtors, fees and fines considered to be uncollectable during the year.

4.3.4 Depreciation and amortisation $22.826 million ($4.142 million increase)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. Depreciation is expected to increase by $2.2 million over the 2014/15 expenses as a result of the completion of the 2015/16 capital works program and the full year effect of depreciation on the 2014/15 capital works program, together with the impact of an increase in the valuation for Council buildings that resulted from the revaluation undertaken in 2014/15. Amortisation in relation to the rehabilitation of Council's landfill sites is also expected to increase by $1.9 million as a result of proposed timings for landfill rehabilitation works over the coming years. Refer to Section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2015/16 year.

4.3.5 Borrowing costs $0.858 million ($0.058 million increase)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The increase in borrowing costs results from the increase in borrowings taken up in 2014/15 of $3.4 million for the construction of the Metung Marina, Metung Stage 1 renewal of existing jetty and the resultant repayment of principal in accordance with loan agreements.

4.3.6 Other expenses $5.991 million ($0.879 million decrease)

Other expenses relate to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations and other miscellaneous expenditure items. Other expenses are forecast to decrease by $0.879 million compared to 2014/15. This is mainly a result of the change in charging for the domestic waste going to landfill that had previously been a contra arrangement under the domestic waste contract. There is a corresponding decrease in 2015/16 fees and charges relating to this process.

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2015/16 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

5.1 Budgeted cash flow statement

	Ref	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Cash flows from operating activities	5.1.1			
Receipts				
Rates and charges		48,518	50,586	2,068
User fees and fines		19,101	14,357	(4,744)
Grants - operating		16,454	14,929	(1,525)
Grants - capital		13,013	9,027	(3,986)
Interest		585	545	(40)
Other receipts		7,926	707	(7,219)
		105,597	**90,151**	(15,446)
Payments				
Employee costs		(24,431)	(25,109)	(678)
Other payments		(40,944)	(32,454)	8,490
		(65,375)	**(57,563)**	7,812
Net cash provided by operating activities		**40,222**	**32,588**	(7,634)
Cash flows from investing activities	5.1.2			
Payments for property, infrastructure, plant & equip.		(35,069)	(33,413)	1,656
Proceeds from sale of property, infrastructure, plant & equipment		472	580	108
Payments for investments		0	0	0
Proceeds from investments		0	0	0
		0	0	0
Repayments of loans and advances		0	0	0
Net cash used in investing activities		**(34,597)**	**(32,833)**	1,764
Cash flows from financing activities	5.1.3			
Finance costs		(800)	(858)	(58)
Proceeds from borrowings		3,400	0	(3,400)
Repayment of borrowings		(1,777)	(1,219)	558
Net cash used in financing activities		**823**	**(2,077)**	(2,900)
Net decrease in cash and cash equivalents		**6,448**	**(2,322)**	(8,770)
Cash and cash equivalents at the beginning of the year		14,608	21,056	6,448
Cash and cash equivalents at end of the year		**21,056**	**18,734**	**(2,322)**

5.1.1 Operating activities $32.588 million ($7.634 million decrease)

The decrease in cash inflows from operating activities is due mainly to a $4.0 million decrease in capital grants to fund the capital works program, a $1.5 million decrease in non-recurrent operating grants, natural disaster reimbursements decrease of $7.8 million and rates and charges increasing by $2.1 million. This is offset by a decrease in expenditure for natural disasters of $4.6 million, other one-off expenditure relating to projects that were funded from operating grants in 2014/15 that are now complete of $1.8 million, together with employee costs that are expected to increase by $0.68 million as a direct result of the Enterprise Agreement increase of 3% in 2015/16.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Surplus (deficit) for the year	**16,514**	**9,676**	(6,838)
Depreciation	18,684	22,826	4,142
Loss (gain) on disposal of property, infrastructure, plant and equipment	0	0	0
Developer contributed assets	(2,000)	(2,000)	0
Finance costs	800	858	58
Net movement in current assets and liabilities	6,224	1,228	(4,996)
Cash flows available from operating activities	**40,222**	**32,588**	(7,634)

5.1.2 Investing activities $32.833 million ($1.76 million decrease)

The decrease in payments for investing activities represents the planned decrease in capital works expenditure disclosed in section 10 of this budget report. Proceeds from sale of assets are forecast to increase by $0.108 million as a result of the estimated sale proceeds for vehicles traded in 2015/16.

5.1.3 Financing activities $2.077 million ($2.9 million decrease)

There are no proposed new borrowings in the 2015/16 year whereas there were new borrowings of $3.4 million in the 2014/15 year. For 2015/16 the total of principal repayments is $1.219 million which is a decrease of $0.558 million over the 2014/15 year. The interest to be paid on outstanding loans is expected to increase by $0.058 million, as a result of the new loan of $3.4 million taken up in the 2014/15 year.

5.1.4 Cash and cash equivalents at end of the year $18.734 million ($2.322 million decrease)

Overall, total cash and investments is forecast to decrease by $2.322 million to $18.734 million as at 30 June 2016. It is estimated that there will be $10.775 million of incomplete capital and operating projects from 2014/15 that will be finalised in 2015/16, with a net cash requirement of $7.6 million that had been allocated to be spent in the 2014/15 year. It is planned that the overall capital works and major projects for landfill rehabilitation will be reduced in 2015/16 from the forecast 2014/15 level, with the net result being an increase in Council's expected end of year cash position after adjusting for cash committed to carry forward works and projects. This will enable Council to build up the level of cash at year end to a position that provides a sound basis for financial sustainability going forward. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts end of year cash positions to remain stable in future years.

5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2015 it will have cash and investments of $21.056 million, which has been restricted as shown in the following table.

	Ref	Forecast Actual 2015 $'000	Budget 2016 $'000	Variance $'000
Total cash and investments		**21,056**	**18,734**	(2,322)
Restricted cash and investments				
- Statutory reserves	5.2.1	(1,404)	(1,161)	243
- Cash held to fund carry forward capital and operational works	5.2.2	(7,410)	0	7,410
- Trust funds and deposits			0	
Unrestricted cash and investments	5.2.3	**12,242**	**17,573**	**5,331**
- Discretionary reserves	5.2.4	(600)	(900)	(300)
Unrestricted cash adjusted for discretionary reserves	5.2.5	**11,642**	**16,673**	**5,031**

5.2.1 Statutory reserves $1.161 million ($0.243 million decrease)

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

5.2.2 Cash held to fund carry forward capital works $0 ($7.41 million decrease)

There is no amount shown as cash held to fund carry forward works at 30 June 2016, as it is expected that the capital works program for the 2015/16 financial year will be fully completed in that year. An amount of $4.856 million is forecast to be held at 30 June 2015 to fund capital works budgeted but not completed in the 2014/15 financial year. A further amount of $2.554 million is forecast to be held for landfill rehabilitation works and other operation projects that were included in the 2014/15 budget but will not be completed until the 2015/16 year. Section 6.2 contains further details on capital works funding.

5.2.3 Unrestricted cash and investments $17.573 million ($5.331 million increase)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions. Council regards these funds as being the minimum necessary to ensure that it can meet its commitments as and when they fall due. The amount shown is in accordance with the definition of unrestricted cash included in the Regulations. These funds are free of statutory reserve funds and cash to be used to fund capital works expenditure from the previous financial year.

5.2.4 Discretionary reserves $0.900 million ($0.300 million increase)

These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. Council currently has a discretionary reserve for the replacement of the Raymond Island ferry. During the 2015/16 year $0.300 million is budgeted to be transferred to Discretionary Reserves. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

5.2.5 Unrestricted cash adjusted for discretionary reserves $16.673 million ($5.031 million increase)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.

6. Analysis of capital budget

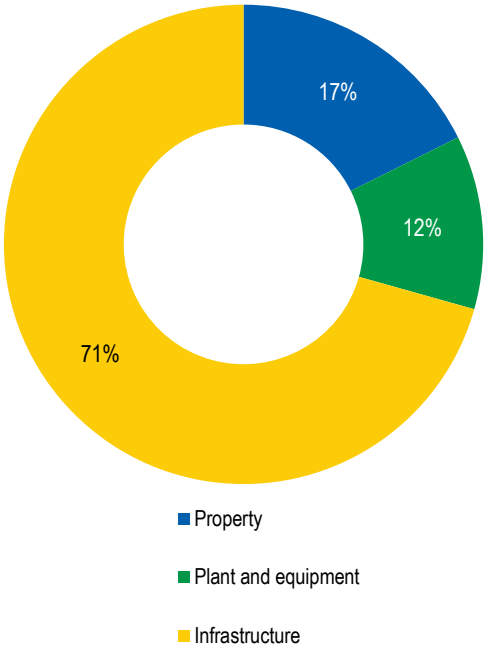
This section analyses the planned capital expenditure budget for the 2015/16 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Appendix C.

6.1 Capital works

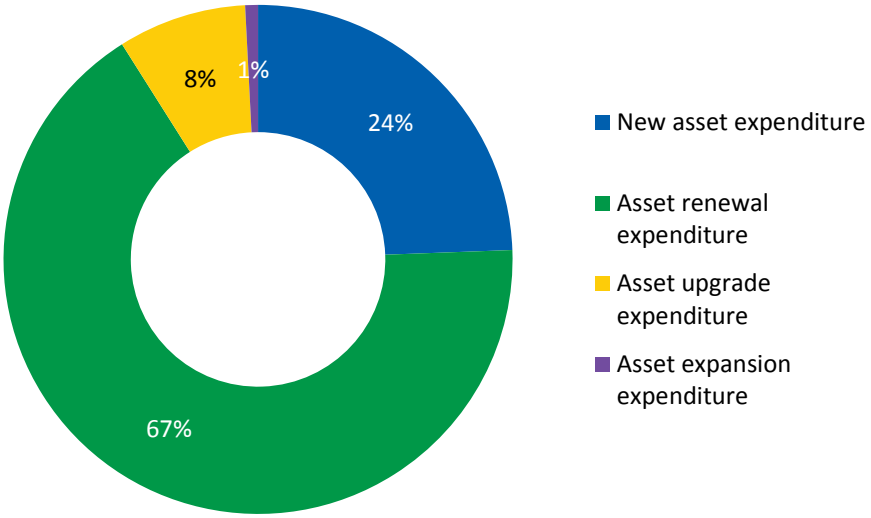
Capital Works Areas	Ref	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Works carried forward	6.1.1			
Property				
Land		0	0	0
Land improvements		0	0	0
Total land		0	**0**	0
Buildings		1,821	467	(1,354)
Heritage buildings		0	0	0
Building improvements		0	655	655
Leasehold improvements		0	0	0
Total buildings		1,821	**1,122**	(699)
Total property		1,821	**1,122**	(699)
Plant and equipment				
Heritage plant and equipment		0	0	0
Plant, machinery and equipment		415	403	(12)
Fixtures, fittings and furniture		66	10	(56)
Computers and telecommunications		738	181	(557)
Library resources		0	0	0
Total plant and equipment		1,219	**594**	(625)
Infrastructure				
Roads		1,171	706	(465)
Bridges		1,690	678	(1,012)
Footpaths and cycleways		143	100	(43)
Drainage		1,414	2,785	1,371
Recreational, leisure and community facilities		422	604	182
Waste Management		1,850	100	(1,750)
Parks, open space and streetscapes		5,197	1,184	(4,013)
Aerodromes		514	0	(514)
Off street car parks		0	0	0
Other infrastructure		593	145	(448)
Total infrastructure		12,994	6,302	(6,692)
Total works carried forward		16,034	**8,018**	(8,016)

Capital Works Areas	Ref	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
New works				
Property	6.1.2			
Land		0	700	700
Land improvements		0	0	0
Total land		0	700	700
Buildings		897	2,253	1,356
Heritage buildings		0	0	0
Building improvements		441	1,064	623
Leasehold improvements		0	0	0
Total buildings		1,338	3,317	1,979
Total property		1,338	4,017	2,679
Plant and equipment	6.1.3			
Heritage plant and equipment		0	0	0
Plant, machinery and equipment		1,748	2,011	263
Fixtures, fittings and furniture		30	30	0
Computers and telecommunications		0	522	522
Library resources		249	260	11
Total plant and equipment		2,027	2,823	796
Infrastructure	6.1.4			
Roads		2,995	7,124	4,129
Bridges		1,070	1,487	417
Footpaths and cycleways		0	311	311
Drainage		2,411	825	(1,586)
Recreational, leisure and community facilities		811	438	(373)
Waste management		2,650	695	(1,955)
Parks, open space and streetscapes		4,154	3,045	(1,109)
Aerodromes		0	162	162
Off street car parks		0	0	0
Other infrastructure		430	195	(235)
Total infrastructure		14,521	14,282	(239)
Total new works		17,886	**21,122**	3,236
Total capital works expenditure		33,920	**29,140**	(4,780)
Represented by:				
New asset expenditure	6.1.5	9,100	7,114	(1,986)
Asset renewal expenditure	6.1.5	19,500	19,411	(89)
Asset upgrade expenditure	6.1.5	5,220	2,379	(2,841)
Asset expansion expenditure	6.1.5	100	236	136
Total capital works expenditure		33,920	**29,140**	(4,780)

Budgeted capital works 2015/16



Budgeted capital works 2015/16



Source: Appendix A. A more detailed listing of capital works is included in Appendix C.

6.1.1 Carried forward works ($8.018 million)

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2014/15 year it is forecast that $8.018 million of capital works will be incomplete and be carried forward into the 2015/16 year. The more significant projects include the East Bairnsdale Drainage Scheme, East Bairnsdale/Lucknow construction of a retarding basin ($1.412 million), Eastern Creek, Lakes Entrance Upgrade to the drainage system ($1.096 million), Metung Marina, Metung completion of renewal of Stage 1 of existing jetty ($0.870 million) and the Pyke Street, Bairnsdale redevelopment of Council's business centre ($0.655 million).

6.1.2 Property ($4.017 million)

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

For the 2015/16 year, $4.017 million will be expended on building and building improvement projects. The more significant projects include the Pyke Street, Bairnsdale redevelopment of Council's business centre ($1.064 million), Strategic Property Purchases ($0.7 million) and the East Gippsland Community and Educational Hub, Dalmahoy Street Bairnsdale refurbishment project ($0.420 million).

6.1.3 Plant and equipment ($2.823 million)

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

For the 2015/16 year, $2.823 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the vehicle fleet ($1.16 million), replacement of major plant and machinery ($0.76 million) and information technology systems upgrades ($0.5 million).

6.1.4 Infrastructure ($14.282 million)

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

For the 2015/16 year, $7.124 million will be expended on new projects for roads. The most significant project is the shire wide road reseal program ($4 million).

$1.487 million will be expended on bridges, with the most significant projects being Macleod Morass, Bairnsdale bridge replacement ($0.672 million) and Slaughterhouse Creek, Nicholson bridge replacement ($0.515 million).

$0.825 million will be expended on drainage projects. The most significant project being Eastern Creek, Lakes Entrance construction of the nutrient stripping area ($0.400 million).

$3.05 million will be expended on parks, open space and streetscapes, including $2 million for the construction of Metung Marina, Metung Stage 2 of the marina reconstruction project.

6.1.5 Asset renewal ($19.411 million), new assets ($7.114 million), upgrade ($2.379 million) and expansion ($0.236 million)

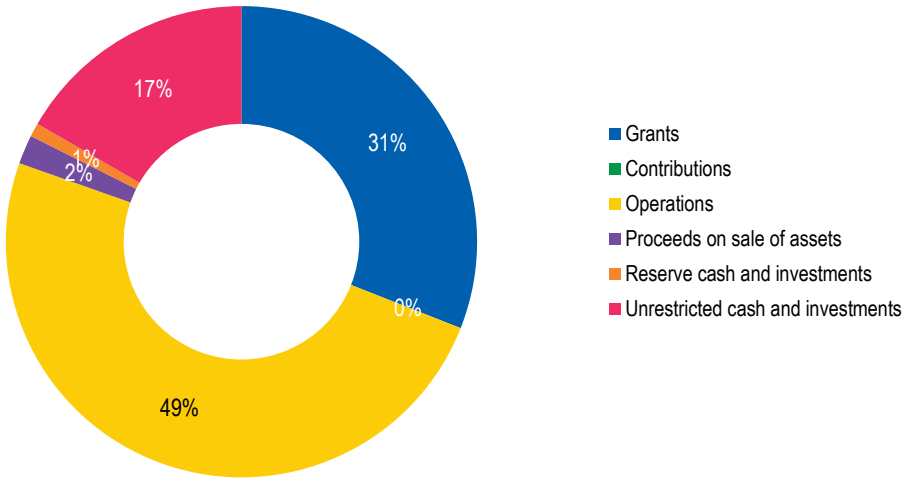
A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have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

The major projects included in the above categories, which constitute expenditure on new assets, are the Strategic Property Purchases ($0.70 million), the Urban Improvement Program, Mitchell Street Bairnsdale upgrade of the road ($0.425 million), the East Bairnsdale Drainage Scheme, East Bairnsdale/Lucknow construction of a retarding basin ($1.412 million) and Lakes Entrance Eastern Creek Drain ($0.548 million).

6.2 Funding sources

Sources of funding	Ref	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Variance $'000
Works carried forward				
Current year funding				
Grants		2,890	3,163	273
Contributions		0	0	0
Borrowings		0	0	0
Council cash				
- operations		0	0	0
- proceeds on sale of assets		0	0	0
- reserve cash and investments		0	0	0
- unrestricted cash and investments		13,144	4,855	(8,289)
Total works carried forward	6.2.1	**16,034**	**8,018**	**(8,016)**
New works				
Current year funding				
Grants	6.2.2	9,886	5,864	(4,022)
Contributions		0	0	0
Borrowings		3,400	0	(3,400)
Council cash				
- operations	6.2.3	4,128	14,405	10,277
- proceeds on sale of assets	6.2.4	472	580	108
- reserve cash and investments	6.2.5	0	273	273
- unrestricted cash and investments	6.2.6	0	0	0
Total new works		**17,886**	**21,122**	**3,236**
Total funding sources		**33,920**	**29,140**	**(4,780)**

Budgeted total funding sources 2015/16



Source: Appendix A

6.2.1 Carried forward works ($8.018 million)
At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2014/15 year it is forecast that $8.018 million of capital works will be incomplete and be carried forward into the 2015/16 year. Unresticted cash and investments of $4.855 million that has been preserved from the previous year as a result of incomplete capital works will be used, along with grants to fund the works carried forward. Significant funding includes grants for East Bairnsdale Drainage Scheme ($2.1 million).

6.2.2 Grants - Capital ($5.864million)
Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. The most significant grant relates to the Roads to Recovery Projects ($4.4 million).

6.2.3 Council cash - operations ($14.405 million)
Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that $14.405 million will be generated from operations to fund the 2015/16 capital works program. Refer to Section 5. 'Analysis of Budgeted Cash Position' for further information.

6.2.4 Council cash - proceeds from sale of assets ($0.580 million)
Proceeds from sale of assets include motor vehicle sales in accordance with Council's fleet renewal program of $0.58 million.

6.2.5 Reserve cash - reserve cash and investments ($0.273 million)
In 2015/16 $0.273 million of Open Space reserve funds will be used to fund a number of open space projects that comply with the requirements for the use of the reserve funds.

6.2.6 Council cash - unrestricted cash and investments ($0) - refer to note 6.2.1

7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2014/15 and 2015/16. It also considers a number of key financial performance indicators.

7.1 Budgeted balance sheet

	Ref	Forecast Actual 2015 $'000	Budget 2016 $'000	Variance $'000
Current assets	7.1.1			
Cash and cash equivalents		21,056	18,734	(2,322)
Trade and other receivables		5,269	5,168	(101)
Financial assets		0	0	0
Other assets		589	601	12
Total current assets		**26,914**	**24,503**	(2,411)
Non-current assets	7.1.1			
Trade and other receivables		2,771	2,471	(300)
Property, infrastructure, plant and equipment		808,846	818,704	9,858
Total non-current assets		**811,617**	**821,175**	9,558
Total assets		**838,531**	**845,678**	7,147
Current liabilities	7.1.2			
Trade and other payables		5,754	5,751	3
Provisions		4,560	4,826	(266)
Interest-bearing loans and borrowings		1,219	1,798	(579)
Total current liabilities		**11,533**	**12,375**	(842)
Non-current liabilities	7.1.2			
Provisions		7,513	5,513	2,000
Prepaid income		1,416	1,843	(427)
Interest-bearing loans and borrowings		8,431	6,633	1,798
Total non-current liabilities		**17,360**	**13,989**	3,371
Total liabilities		**28,893**	**26,364**	2,529
		809,638	**819,314**	9,676
Equity	7.1.4			
Accumulated surplus		325,543	335,462	9,919
Reserves		484,095	483,852	(243)
Total equity		**809,638**	**819,314**	9,676

Source: Appendix A

7.1.1 Current Assets ($2.411 million decrease) and Non-Current Assets ($9.558 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by $2.322 million during the year mainly to fund the capital works projects that have been carried forward from the 2014/15 year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget. Long term debtors (non current) will reduce by $0.300 million in accordance with agreed repayment terms.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months. There is only a minor movement in this balance expected at year end.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many years. The increase in this balance is attributable to the net result of the capital works program ($29.140 million of assets), depreciation of assets ($20.701 million) and the sale of assets through sale of property, plant and equipment ($0.580 million).

7.1.2 Current Liabilities ($0.842 million increase) and Non Current Liabilities ($3.371 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2014/15 levels.

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

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay loan principal of $1.219 million over the year.

7.1.3 Working Capital ($3.253 million decrease)

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

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

	Forecast Actual 2015 $'000	Budget 2016 $'000	Variance $'000
Current assets	26,914	24,503	2,411
Current liabilities	11,533	12,375	(842)
Working capital	15,381	12,128	3,253
Restricted cash and investment current assets			
- Statutory reserves	(1,404)	(1,161)	(243)
- Cash used to fund carry forward capital works and other projects	(7,410)	0	(7,410)
- Trust funds and deposits	0	0	0
Unrestricted working capital	**6,567**	**10,967**	(4,400)

In addition to the restricted cash shown above, Council is also projected to hold $0.900 million in discretionary reserves at 30 June 2016. Council's discretionary reserve relates to the replacement of the Raymond Island ferry. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

7.1.4 Equity ($9.676 million increase)

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus of $9.919 million results directly from the operating surplus for the year.

During the year an amount of $0.243 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of the public open space cash reserves to partly fund the capital works program. This is a transfer between equity balances only and does not impact on the total balance of equity.

7.2 Key assumptions

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

- A total of 98% of total rates and charges raised will be collected in the 2015/16 year (2014/15: 98% forecast actual).
- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days.
- Other debtors and creditors to remain consistent with 2014/15 levels.
- Employee entitlements to be increased by the expected wage and salary increases offset by the impact of more active management of leave entitlements of staff.
- Repayment of loan principal to be $1.219 million.
- Total capital expenditure to be $29.140 million.
- A total of $0.243 million to be transferred from reserves to accumulated surplus, representing the internal funding of the capital works program for the 2015/16 year.

8. Strategic resource plan and financial performance indicators

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

8.1 Plan development

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

Council has prepared an SRP for the four years 2015/16 to 2018/19 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

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

- Maintain existing service levels
- Achieve an underlying surplus of not less than $1 million each year
- Capital expenditure on renewals to be less than depreciation in the first three years until 2019/20 when capital renewal expenditure will equal or be greater than depreciation.
- Achieve a balanced budget on a cash basis.

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

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

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

8.2 Financial resources

The following table summarises the key financial results for the next four years as set out in the SRP for years 2015/16 to 2018/19. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast Actual 2014/15 $'000	Budget 2015/16 $'000	Strategic Resource Plan Projections 2016/17 $'000	2017/18 $'000	2018/19 $'000	Trend +/o/-
Surplus/(deficit) for the year	16,514	9,676	10,347	8,691	5,570	-
Adjusted underlying result	3,559	3,062	2,411	1,531	2,130	o
Cash and investments balance	21,056	18,734	18,340	20,745	19,907	o
Cash flows from operations	40,222	32,588	32,290	34,589	32,397	o
Capital works expenditure	33,920	29,140	28,199	29,448	28,547	o

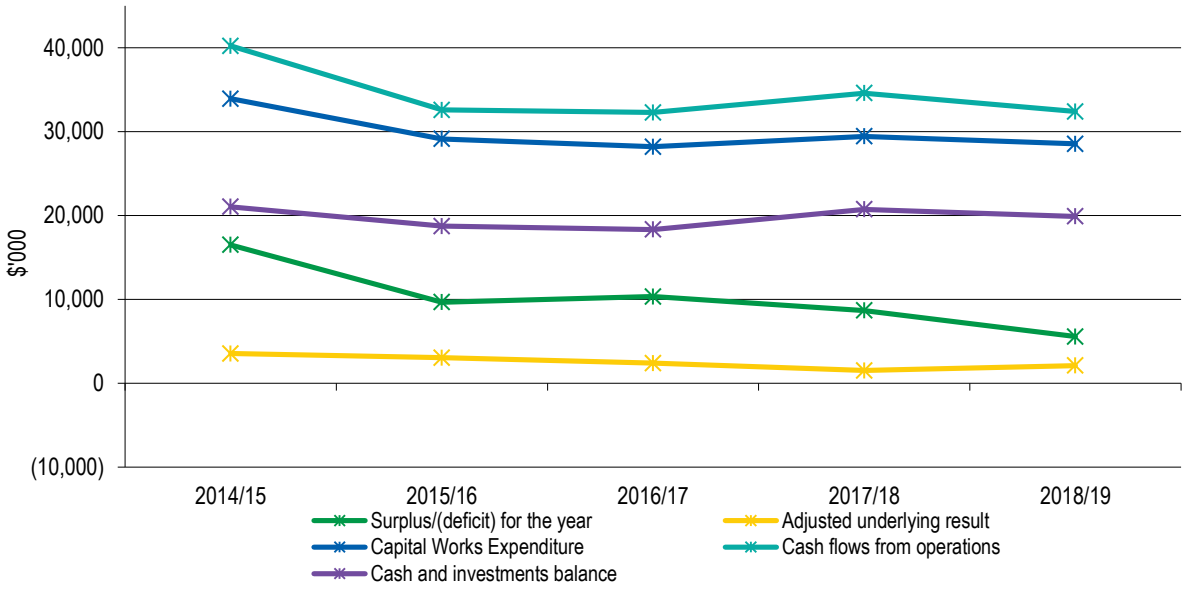
Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator

o Forecasts that Council's financial performance/financial position indicator will be steady

- Forecasts deterioration in Council's financial performance/financial position indicator

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



The key outcomes of theSRP are as follows:

• Financial sustainability (Section 5) - Cash and investments is forecast to increase marginally over the four year period from $18.734 million at the end of the 2015/16 year to $19.907 million at the end of the 2018/19 year, which indicates a balanced budget on a cash basis in each year.

• Rating levels (Section 9) – Modest rate increases are forecast over the four years at an average of 3.3%. This takes into account rate capping that will be introduced for the 2016/17 year onwards as a result of a decision by the current Victorian Government. Although the capped percentage increase is unknown at this stage it is expected that the rate increases modelled in the year 2016/17 to 2018/19 will not vary significantly from the percentage used by Council.

• Service delivery strategy (section 10) – Service levels have been maintained throughout the four year period. Operating surpluses are forecast in all years of the SRP. Excluding the effects of capital items such as capital grants and contributions, the adjusted underlying results for each year of the SRP indicate that Council will achieve underlying surpluses in excess of its target of $1.0 million surplus each year in all years. The underlying result is a measure of financial sustainability and is an important measure as one-off capital income items can often mask the operating result.

• Borrowing strategy (Section 10) – Borrowings are forecast to reduce from $9.650 million at the end of 2014/15 to $4.094 million at the end of 2018/19. No new borrowings are proposed over the next four years.

• Infrastructure strategy (Section 10) - Capital expenditure over the four year period will total $115.334 million at an average of $28.833 million per year.

8.3 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 used in the context of the organisation's objectives.

Indicator	Measure	Notes	Forecast Actual 2014/15	Budget 2015/16	Strategic Resource Plan Projections 2016/17	2017/18	2018/19	Trend +/o/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	4.0%	3.6%	2.8%	1.7%	2.3%	-
Liquidity								
Working Capital	Current assets / current liabilities	2	233.4%	198.0%	228.5%	219.7%	227.5%	o
Unrestricted cash	Unrestricted cash / current liabilities		106.1%	142.0%	159.7%	158.7%	162.9%	+
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	20.1%	16.7%	12.6%	10.9%	7.2%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		5.4%	4.1%	4.8%	2.3%	4.3%	o
Indebtedness	Non-current liabilities / own source revenue		24.8%	21.4%	20.2%	18.1%	16.8%	+
Asset renewal	Asset renewal expenditure / depreciation	4	105.4%	93.8%	87.9%	77.2%	94.8%	o
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	5	54.0%	59.8%	60.6%	61.8%	61.8%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.5%	0.6%	0.6%	0.6%	0.6%	o
Efficiency								
Expenditure level	Total expenditure / no. of property assessments		$2,794	$2,664	$2,732	$2,790	$2,853	+
Revenue level	Residential rate revenue / No. of residential property assessments		$972	$1,031	$1,065	$1,100	$1,136	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		8.0%	8.0%	8.0%	8.0%	8.0%	o

Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator

o Forecasts that Council's financial performance/financial position indicator will be steady

- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The financial performance is expected to remain stable over the period.

2 Working Capital – The proportion of current liabilities represented by current assets. Working capital is forecast to decrease significantly in 2015/16 year due to the use of cash reserves to fund the capital program. The trend in later years is to remain steady at an acceptable level.

3 Debt compared to rates - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt. No new borrowings are proposed over the four years.

4 Asset renewal - This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

5 Rates concentration - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources.

8.4 Non-financial resources

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. A summary of Council's anticipated human resources requirements for the 2015/16 year is shown below and further detail is included in section 4.3.1 of this budget. A statement of Human Resources is included in Appendix A.

Indicator	Forecast Actual 2014/15	Budget 2015/16	Strategic Resource Plan Projections 2016/17	2017/18	2018/19
Employee costs ($'000)					
- Operating	24,635	25,431	26,257	27,109	27,989
- Capital	1,783	1,880	1,941	2,004	2,069
Total	26,418	27,311	28,198	29,113	30,058
Employee numbers (EFT)	335.1	332.41	332.41	332.41	332.41

9. Rating information

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

9.1 Rating context

In developing the Strategic Resource Plan (SRP) (referred to in Section 8.), rates and charges were identified as an important source of revenue, accounting for an expected 54% of the total revenue received by Council in 2014/15. Planning for future rate increases has therefore been an important component of the strategic resource planning process. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases. The following table shows a comparison of the last five years and the average rates per capita for the 2014/15 year.

Year	East Gippsland Shire
2010/11	5.2%
2011/12	5.9%
2012/13	5.6%
2013/14	4.0%
2014/15	4.9%
Average increase	**5.1%**
Average per capita 2014/15	**$960**

The table indicates that over the past five years Council's rate increases have averaged 5.1% and the average rate per capita was $960 in 2014/15.

9.2 Current year rates and charges increase

It is predicted that the 2015/16 operating position will be significantly impacted by wages growth and reductions in government funding. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve an underlying surplus of at least $1.00 million for the next four years as set out in the SRP. The $17.2 million contribution from operations towards capital investment and landfill rehabilitation works for the 2015/16 year will enable Council to maintain a robust capital works program and undertake the required landfill rehabilitation works as planned.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the general rate will increase by a modest 4.5%, the municipal charge by 4.2% and waste collection charges by 5%. This will raise total rates and charges for 2015/16 of $50.633 million, including $0.250 million generated from supplementary rates.

The following table sets out future proposed increases in rates and municipal charges and the total rates to be raised, based on the forecast financial position of Council as at 30 June 2015.

Year	General Rate Increase %	Municipal Charge Increase %	Total Rates Raised $'000
2014/15	4.90	11.10	41,798
2015/16	4.50	4.20	44,391
2016/17	3.30	3.30	46,178
2017/18	3.30	3.30	47,969
2018/19	3.30	3.30	49,827

The following tables sets out future proposed increases in various kerbside and rural waste collection charges and the total charges to be raised, based on the forecast financial position of Council as at 30 June 2015.

Year	Kerbside collection 2 bin 120L Increase %	Kerbside collection 3 bin 120L Increase %	Kerbside collection 2 bin 240L Increase %	Kerbside collection 3 bin 240L Increase %	Total Kerbside charges Raised $'000
2014/15	24.00	24.00	N/A	N/A	5,550
2015/16	5.00	5.00	5.00	5.00	5,941
2016/17	3.30	3.30	3.30	3.30	6,202
2017/18	3.30	3.30	3.30	3.30	6,473
2018/19	3.30	3.30	3.30	3.30	6,755

Year	Rural waste collection charge Increase %	Total Rural waste charges Raised $'000
2014/15	N/A	125
2015/16	5.00	116
2016/17	3.30	120
2017/18	3.30	123
2018/19	3.30	127

The rural waste collection charge is applicable to properties that do not receive a kerbside waste collection service and are provided with facilities in the locality to dispose of household waste and recycling, a list of the localities is provided below:

Locality	Waste service provided
Brodribb	Trailer
Combienbar	Trailer
Deddick	Trailer
Club Terrace	Trailer
Dellicknora	Trailer
Goongerah	Trailer
Furnell Landing	Trailer
Chandlers Creek	Trailer
Ensay	2 x Trailer
Glen Wills	Trailer
Anglers Rest	Trailer
Tubbut	Trailer
Bendoc	30 cubic metre skip
Gelantipy	30 cubic metre skip
Benambra	30 cubic metre skip

9.3 Rating structure

Council has established a rating structure which is comprised of three key elements. These are:
• Property values, form the central basis of rating under the *Local Government Act 1989*
• A user pays component to reflect usage of certain services provided by Council
• A fixed municipal charge per property to cover some of other administrative costs of the Council.

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

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for general, farming or commercial/industrial purposes. This distinction is based on the concept that each property category should pay a fair and equitable contribution to rates taking into account the benefits those property categories derive.

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

The existing rating structure is comprises of three differential rates . These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. The commercial/industrial rate is set at 145% of the general residential rate and the farm rate is set at 90% of the general residential rate. Council also levies a municipal charge, waste charges as allowed under the Act.

Rating Category	2015/16 Differential relative to general
General (residential)	100%
Commercial and industrial*	145%
Farm	90%

*The commercial and industrial differential includes a quarantined allocation of $0.300 million towards economic development and tourism activities initiatives through the mechanism of an Economic Development Discretionary Fund.

Council also charges for kerbside waste collection and rural waste collection as allowed under the Act. These are charged on a cost recovery basis to reflect the total cost of collection and processing of waste. Currently four separate charges are applied for the collection of two or three bins within the designated kerbside collection areas and a further charge for rural waste collection is applied in localities where waste and recycling bins are provided.

The following table summarises the rates to be determined for the 2015/16 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Statutory Disclosures".

Rate or charge type	How applied	2014/15	2015/16	Change
General rates	Cents/$ CIV	0.00367215	0.003837845	4.5%
Commercial/industrial rates	Cents/$ CIV	0.00532462	0.005564876	4.5%
Farm rates	Cents/$ CIV	0.00330494	0.003454061	4.5%
Municipal charge	$/ property	$260	$271	4.2%
Kerbside collection 2 bin (120L)	$/ property	$269	$282	5%
Kerbside collection 3 bin (120L)	$/ property	$310	$325	5%
Kerbside collection 2 bin (240L)	$/ property	$334	$351	5%
Kerbside collection 3 bin (240L)	$/ property	$375	$394	5%
Rural waste collection charge	$/ property	$190	$200	5%

Council has adopted a formal *Rating Strategy* that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used.

9.4 General revaluation of properties

The last revaluation of all properties within the municipality was carried out during the 2013/14 year and applied from 1 January 2014 for the 2014/15 and the 2015/16 financial years. The next revaluation is due to be carried out during the 2015/16 year and will apply from 1 January 2016 for the 2016/17 and 2017/18 financial years.

10. Summary of other strategies

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

10.1 Borrowings

In developing the SRP (see Section 8), borrowings was identified as an important funding source for capital works programs. In the recent past, Council has borrowed only to fund self-funding assets. In 2014/15 Council borrowed $3.4 million for the construction of Stage 1 of the Metung Marina Project. There are no new borrowings proposed for the four years of the SRP.

For the 2015/16 year, Council has decided not to utilise borrowings to fund the capital works program and therefore, after making loan repayments of $1.219 million, will reduce its total borrowings to $8.431 million as at 30 June 2016. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2015.

Year	New Borrowings $'000	Principal Paid $'000	Interest Paid $'000	Balance 30 June $'000
2014/15	3,400	1,777	800	9,650
2015/16	0	1,219	858	8,431
2016/17	0	1,798	728	6,633
2017/18	0	679	598	5,954
2018/19	0	1,860	567	4,094

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

	2014/15 $	2015/16 $
Total amount borrowed as at 30 June of the prior year	8,027,000	**9,650,000**
Total amount proposed to be borrowed	3,400,000	**0**
Total amount projected to be redeemed	(1,777,000)	**(1,219,000)**
Total amount of borrowings as at 30 June	9,650,000	**8,431,000**

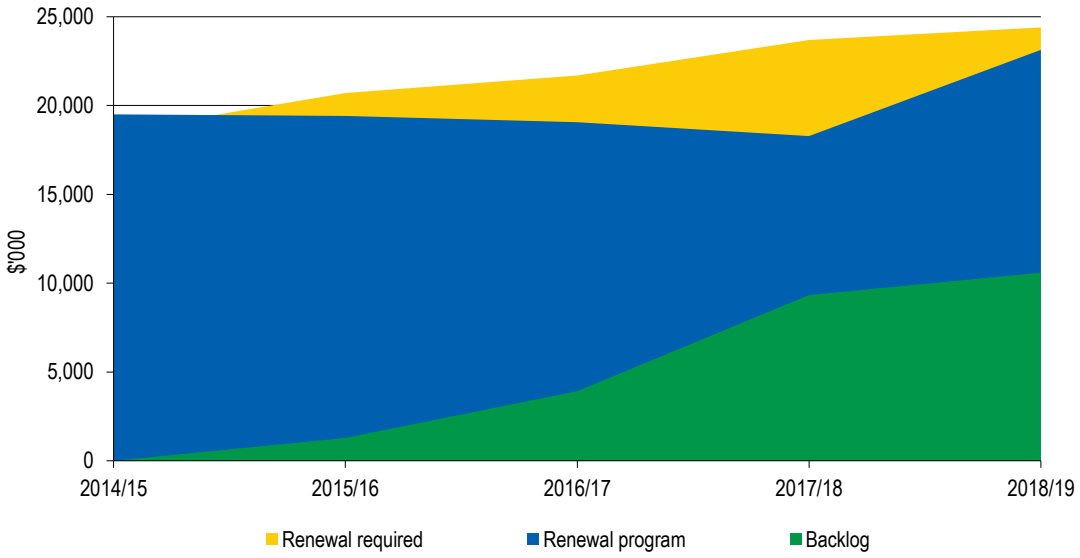
10.2 Infrastructure

Council has developed various Asset Management Plans (Plans) that set out the capital expenditure requirements of Council for the next 10 years by class of asset. This is a key input to the SRP. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The Plans have been developed through a process of consultation and evaluation. The key aspects of the process are as follows:

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

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

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



At present, Council is similar to most municipalities in that it is unable to fully fund asset renewal requirements identified in the Plans. While the Plans are endeavouring to provide a sufficient level of annual funding to meet ongoing asset renewal needs, the above graph indicates that in later years the required asset renewal is increasing. The asset renewal program has been increased to $19.411 million in the 2015/16 year which is less than the renewal expenditure required. The four year Strategic Resource Plan shows that the unfunded asset renewal expenditure (backlog) will rise to $6.61 million at the end of the 2018/19 year. From 2019/20 Council's planned expenditure on renewals will be equal to or greater than depreciation and the asset renewal gap, which is the gap between the required level of asset renewal expenditure and the actual asset renewal expenditure, will start to reduce over the longer term.

In allocating funding for capital renewal expenditure for the 2015/16 year, the following influences have had a significant impact:

- Reduction in the available unrestricted cash and investments to fund future capital expenditure programs as a result of Council's focus on increasing cash and investments in the medium term to increase the level of unrestricted cash and investments and working capital to financially sustainable levels.
- Country Roads and Bridges funding has been discontinued ($1.0 million).
- An increase in Roads to Recovery funding for the 2015/16 year (2014/15 $2.2 million, 2015/16 $4.413 million).

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

Year	Total Capital Program	Summary of funding sources			
		Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000
2014/15	33,920	12,776	0	17,744	3400
2015/16	29,140	9,027	273	19,840	0
2016/17	28,199	8,143	427	19,629	0
2017/18	29,448	7,367	0	22,081	0
2018/19	28,547	3,647	0	24,900	0

In addition to using cash generated from its annual operations and external contributions such as government grants, Council has significant cash or investment reserves that are also used to fund a variety of capital projects. These reserves are either 'statutory' or 'discretionary' cash reserves. Statutory reserves relate to cash and investments held by Council that must be expended for a specific purpose as directed by legislation or a funding body, and include contributions to car parking, drainage and public resort and recreation. Discretionary cash reserves relate to those cash and investment balances that have been set aside by Council and can be used at Council's discretion, even though they may be earmarked for a specific purpose.

10.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 8) that directly impact its future service delivery strategy are to maintain existing service levels and to achieve an underlying operating surplus of a minimum of $1.0 million in each year. Rating information (see Section 9) also refers to expected modest rate increases into the future approximating 3.3%, but this will be dependent on the rate increase to be set by the Victorian Government from 2016/17. With these key objectives as a basis, a number of internal and external influences have been identified through discussions with management that will have a significant impact on the scope and level of services to be provided over the next four years.

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

	2015/16	2016/17	2017/18	2018/19
	%	%	%	%
Rate increases	4.5	3.3	3.3	3.3
Property growth	1.0	1.0	1.0	1.0
Wages growth	3.3	3.3	3.3	3.3
Government funding	2.0	2.5	2.5	2.5
Statutory and other fees	2.3	3.0	3.0	3.0
Investment return	3.3	3.3	3.3	3.3

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

Waste Disposal Fees
Waste disposal fees are set to increase by an average of 12% for the 2015/16 year as a result of cost increases in the operations of Council's landfills together with planned rehabilitation works required for legacy landfill (old) sites across the municipality.

Utility Expenses
As a result of energy efficiency initiatives undertaken by Council, it is expected that utility costs will decrease by approximately $0.500 million in 2015/16. These savings will be ongoing into the future.

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

Year	Surplus (Deficit) for the year $'000	Adjusted Underlying Surplus (Deficit) $'000	Net Service (Cost) $'000
2014/15	16,514	3,559	46,432
2015/16	9,676	3,062	52,024
2016/17	10,347	2,411	52,554
2017/18	8,691	1,531	55,508
2018/19	5,570	2,130	57,062

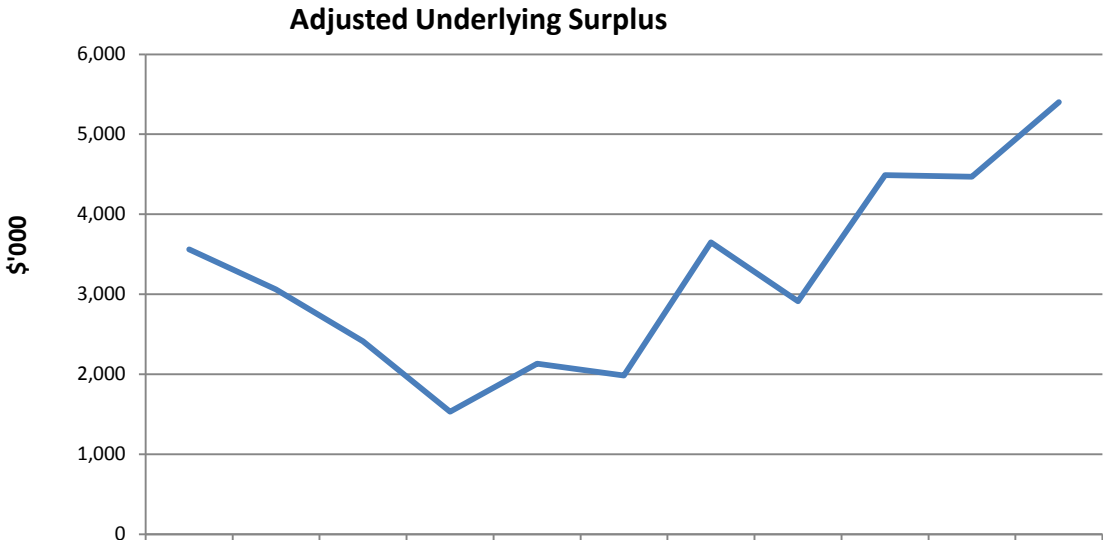
Service levels have been maintained throughout the four year period with operating surpluses forecast in all years. Excluding the effects of items such as capital contributions, the adjusted underlying result is a slightly reducing surplus over the four year period. The net cost of the services provided to the community increases from $52.024 million in 2015/16 to $57.062 million over the four year period to 2018/19.

10.4 Long Term Financial Plan

This section provides an overview of Council's forecast long-term financial performance for the period 2014/15 to 2024/25. Four key financial indicators have been used to show the long-term financial impact of the annual Budget and four year Strategic Resource Plan. The purpose of the long-term financial plan is to ensure that Council's short and medium-term business activities support a financially sustainable framework in the long-term.

The four key financial indicators are shown graphically and explained below:

1. Adjusted Underlying Position

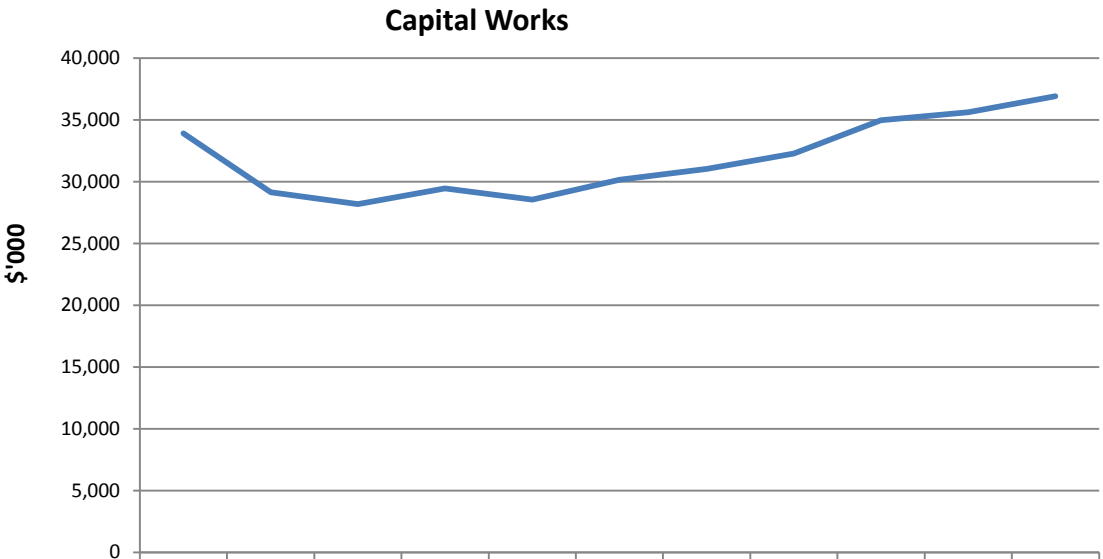


	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Adjusted Underlying Surplus	3,559	3,062	2,411	1,531	2,130	1,985	3,650	2,913	4,490	4,469	5,402

The adjusted underlying surplus is an indication of Council's financial sustainability. The target set in the Council Plan is that a minimum adjusted underlying surplus of $1.0 million or more is achieved. It is important that an adjusted underlying surplus is achieved as costs such as capital expenditure, loan repayments and landfill rehabilitation are balance sheet transactions and do not impact on the operating statement. It is estimated that Council requires a minimum adjusted underlying surplus of $1.0 million to cover these costs and deliver a balanced budget.

The 2015/16 Budget forecasts an adjusted underlying surplus of $3.062 million. The ten year forecast indicates that an adjusted underlying surplus of $1.0 million or more will be achieved in every year. It should be noted that the reduction in underlying surplus forecast for 2017/18 is a result of an increase in depreciation expense relating to the revaluation of Council infrastructure.

2. Capital Works Expenditure

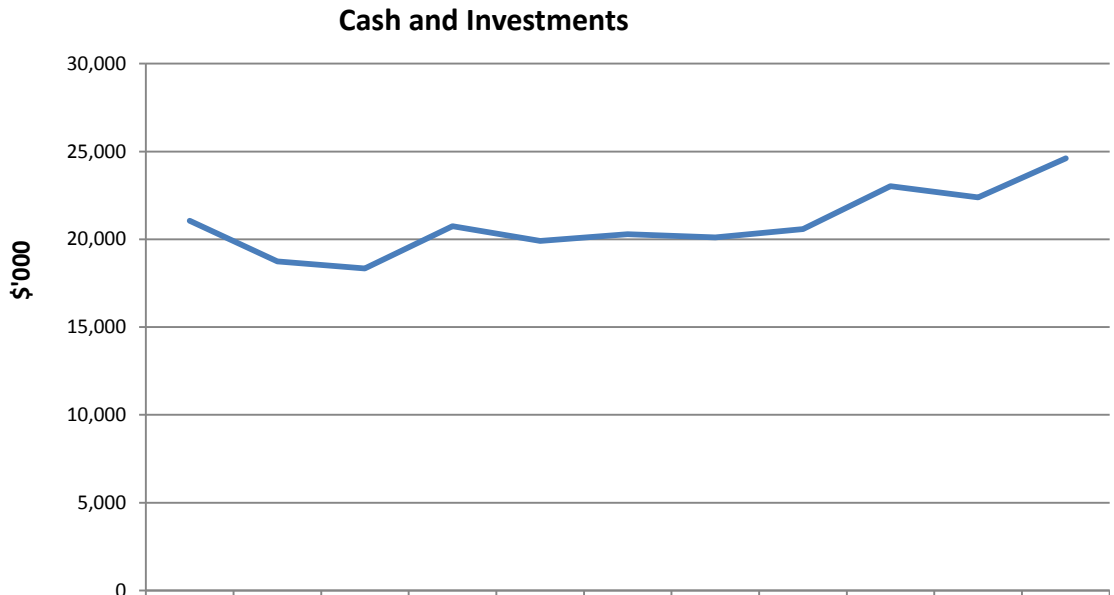


	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Capital Works	33,920	29,140	28,199	29,448	28,547	30,157	31,035	32,276	34,985	35,631	36,919

Council has an extensive Capital Works Program set out over the next ten years that aims to balance the community's need for new and improved infrastructure while at the same time continuing its proactive asset renewal program. As a key objective, the program aims to ensure that assets are renewed at the same rate that they are consumed. This is to be achieved by planning for renewal expenditure to be equal to or greater than depreciation.

The target of renewal expenditure equalling or exceeding depreciation is planned to be achieved from 2019/20 onwards. However for the first four years of the long term plan the target is not achieved. Primarily this is a result of Council's decision to restructure the Capital Works Program in the first four years to respond to the need to build up unrestricted cash and investments together with the impact of the indexation freeze applied to Federal Assistance Grants for three years from the 2014/15 year.

3. Cash and Investments

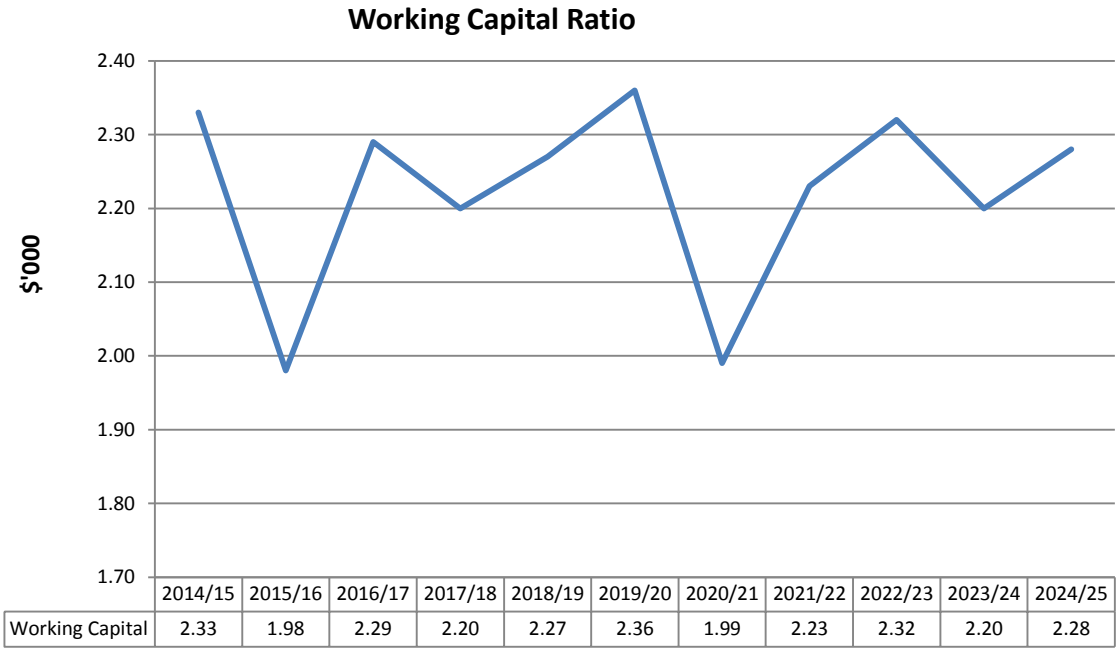


	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Cash and Investments	21,056	18,734	18,340	20,745	19,907	20,296	20,098	20,584	23,015	22,385	24,607

It is essential that Council has cash and investments to cover its day to day obligations as they fall due. It must have the ability to meet costs that cannot be predicted accurately such as natural disaster recovery works, future Vision Super Defined Benefits liabilities and cover unanticipated changes in timing of grant funding as well as have the capacity to act on strategic opportunities as they arise.

Over the ten years of the long term financial plan Council plans to increase its cash and investments at year's end from $18.734 million in 2015/16 to $24.607 million in 2024/25. This is an increase of $5.873 million and will provide Council with the additional unrestricted cash and investments to ensure that it is able to meet unexpected financial challenges.

4. Working Capital

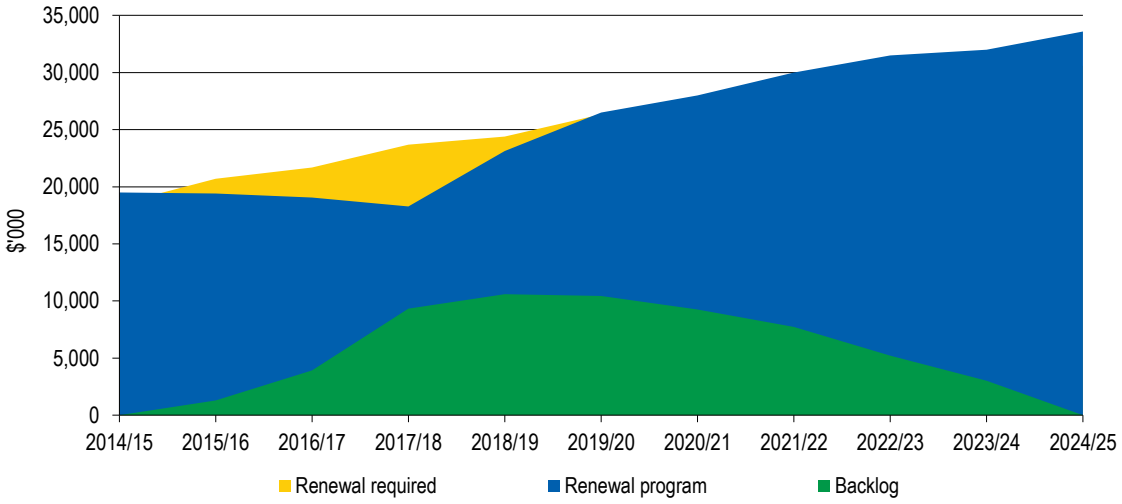


	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Working Capital	2.33	1.98	2.29	2.20	2.27	2.36	1.99	2.23	2.32	2.20	2.28

The Working Capital ratio is a financial sustainability measure that is used to determine Council's ability to meet its immediate obligations over the preceding twelve months. It is calculated by dividing Council's current liabilities into its current assets. A ratio of between 1.5:1 and 2.0:1 is considered to be best practice. Over the forecast ten years, the long term financial plan indicates that Council will achieve a working capital ratio in excess of the 1.5:1 minimum benchmark each year.

5. Asset Renewal

The graph below sets out the required and actual asset renewal expenditure over the life of Council's 10 Year Long Term Financial Plan.



The graph is indicating that although expenditure on asset renewal is less than the required level in earlier years, it is expected that Council will be fully funding asset renewal requirements by 2024/25, including eliminating the backlog. The backlog shown in the earlier years is the funding shortfall that accumulates over time if the annual asset renewal expenditure is not maintained at required levels.

Appendices

The following appendices include voluntary and statutory disclosures of information that provide support for the analysis contained in sections 1 to 10 of this report.

This information has not been included in the main body of the Budget report in the interests of clarity and conciseness. Council has decided that while the Budget report needs to focus on the important elements of the Budget and provide appropriate analysis, the detail upon which the annual Budget is based should also be provided, in the interests of open and transparent local government.

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Financial statements	75
B	Rates and charges	83
C	Capital works program	90
D	Fees and charges schedule	120

Appendix A
Financial Statements

This appendix presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2015/16 to 2018/19 has been extracted from the Strategic Resource Plan.

The appendix includes the following budgeted information:
- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2019

	Forecast Actual	**Budget**	Strategic Resource Plan Projections		
	2014/15	**2015/16**	2016/17	2017/18	2018/19
	$'000	**$'000**	$'000	$'000	$'000
Income					
Rates and charges	47,933	**50,633**	52,758	54,832	56,985
Statutory fees and fines	1,289	**1,352**	1,393	1,434	1,477
User fees	12,467	**12,272**	13,142	13,856	14,416
Grants - Operating	16,454	**14,929**	14,957	15,262	15,573
Grants - Capital	13,013	**9,027**	8,143	7,367	3,647
Contributions - monetary	264	**115**	1,169	123	128
Contributions - non-monetary	2,000	**2,000**	2,000	2,000	2,000
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	0	**0**	0	0	0
Reimbursements	7,296	**177**	473	188	499
Other income	964	**829**	895	865	930
Total income	101,680	**91,334**	94,930	95,927	95,655
Expenses					
Employee costs	24,635	**25,431**	26,257	27,109	27,989
Materials and services	34,138	**26,518**	27,724	27,532	28,081
Bad and doubtful debts	39	**34**	35	36	37
Depreciation and amortisation	18,684	**22,826**	23,829	25,753	26,997
Borrowing costs	800	**858**	728	598	567
Other expenses	6,870	**5,991**	6,010	6,208	6,414
Total expenses	85,166	**81,658**	84,583	87,236	90,085
Surplus/(deficit) for the year	16,514	**9,676**	10,347	8,691	5,570
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods:					
Net asset revaluation increment /(decrement)	22,510	**0**	94,928	0	25,335
Share of other comprehensive income of associates and joint ventures	0	**0**	0	0	0
Total comprehensive result	39,024	**9,676**	105,275	8,691	30,905

Balance Sheet

For the four years ending 30 June 2019

	Forecast Actual	**Budget**	Strategic Resource Plan Projections		
	2015	**2016**	2017	2018	2019
	$'000	**$'000**	$'000	$'000	$'000
Assets					
Current assets					
Cash and cash equivalents	21,056	**18,734**	18,340	20,745	19,907
Trade and other receivables	5,269	**5,168**	6,197	6,235	6,091
Other financial assets	0	**0**	0	0	0
Inventories	0	**0**	0	0	0
Non-current assets classified as held for sale	0	**0**	0	0	0
Other assets	589	**601**	618	635	652
Total current assets	26,914	**24,503**	25,155	27,615	26,650
Non-current assets					
Trade and other receivables	2,771	2,471	2,716	2,321	1,946
Investments in associates and joint ventures	0	**0**	0	0	0
Property, infrastructure, plant & equipment	807,379	**817,237**	920,136	927,357	958,303
Investment property	1,467	1,467	1,467	1,467	1,467
Intangible assets	0	0	0	0	0
Total non-current assets	811,617	**821,175**	924,319	931,145	961,716
Total assets	838,531	**845,678**	949,474	958,760	988,366
Liabilities					
Current liabilities					
Trade and other payables	5,754	**5,751**	5,228	5,326	5,294
Trust funds and deposits	0	**0**	0	0	0
Provisions	4,560	**4,826**	5,101	5,385	5,678
Interest-bearing loans and borrowings	1,219	**1,798**	679	1,860	744
Total current liabilities	11,533	**12,375**	11,008	12,571	11,716
Non-current liabilities					
Prepaid Income	1,416	1,843	2,618	3,291	3,639
Provisions	7,513	5,513	5,305	5,524	5,478
Interest-bearing loans and borrowings	8,431	**6,633**	5,954	4,094	3,350
Total non-current liabilities	17,360	13,989	13,877	12,909	12,467
Total liabilities	28,893	**26,364**	24,885	25,480	24,183
Net assets	809,638	**819,314**	924,589	933,280	964,183
Equity					
Accumulated surplus	325,543	**335,462**	346,206	354,867	360,405
Reserves	484,095	**483,852**	578,383	578,413	603,778
Total equity	809,638	**819,314**	924,589	933,280	964,183

Statement of Changes in Equity

For the four years ending 30 June 2019

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	$'000	$'000	$'000	$'000
2016				
Balance at beginning of the financial year	809,638	325,543	482,691	1,404
Surplus/(deficit) for the year	9,676	9,676	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(30)	-	30
Transfer from other reserves	-	273	-	(273)
Balance at end of the financial year	**819,314**	**335,462**	**482,691**	**1,161**
2017				
Balance at beginning of the financial year	819,314	335,462	482,691	1,161
Surplus/(deficit) for the year	105,275	10,347	94,928	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(30)	-	30
Transfer from other reserves	-	427	-	(427)
Balance at end of the financial year	**924,589**	**346,206**	**577,619**	**764**
2018				
Balance at beginning of the financial year	924,589	346,206	577,619	764
Surplus/(deficit) for the year	8,691	8,691	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(30)	-	30
Transfer from other reserves	-	0	-	0
Balance at end of the financial year	**933,280**	**354,865**	**577,619**	**794**
2019				
Balance at beginning of the financial year	933,278	354,865	577,619	794
Surplus/(deficit) for the year	30,905	5,570	25,335	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(30)	0	30
Transfer from other reserves	-	0	0	0
Balance at end of the financial year	**964,183**	**360,405**	**602,954**	**824**

Statement of Cash Flows

For the four years ending 30 June 2019

	Forecast Actual 2014/15 $'000 Inflows (Outflows)	**Budget 2015/16 $'000 Inflows (Outflows)**	Strategic Resource Plan Projections 2016/17 $'000 Inflows (Outflows)	2017/18 $'000 Inflows (Outflows)	2018/19 $'000 Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	48,518	**50,586**	52,667	54,734	56,883
Statutory fees and fines	1,289	**1,352**	1,393	1,434	1,477
User fees	17,812	**13,005**	12,941	14,512	14,972
Grants - operating	16,454	14,929	14,957	15,262	15,573
Grants - capital	13,013	9,027	8,143	7,367	3,647
Reimbursements and Contributions - monetary	7,560	**292**	1,117	486	801
Interest received	585	**545**	807	775	837
Dividends received	0	**0**	0	0	0
Trust funds and deposits taken	172	**330**	300	280	221
Other receipts	194	**85**	88	90	93
Net GST refund / payment	0	**0**	0	0	0
Employee costs	(24,431)	**(25,109)**	(25,924)	(26,766)	(27,634)
Materials and services	(35,480)	**(27,825)**	(29,571)	(28,778)	(29,480)
Trust funds and deposits repaid	0	**0**	0	0	0
Other payments	(5,464)	**(4,629)**	(4,628)	(4,807)	(4,993)
Net cash provided by/(used in) operating activities	40,222	**32,588**	32,290	34,589	32,397
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(35,069)	**(33,413)**	(30,698)	(31,448)	(31,347)
Proceeds from sale of property, infrastructure, plant and equipment	472	**580**	540	540	540
Payments for investments	0	**0**	0	0	0
Proceeds from sale of investments	0	**0**	0	0	0
Loan and advances made	0	**0**	0	0	0
Payments of loans and advances	0	**0**	0	0	0
Net cash provided by/ (used in) investing activities	(34,597)	**(32,833)**	(30,158)	(30,908)	(30,807)
Cash flows from financing activities					
Finance costs	(800)	**(858)**	(728)	(598)	(567)
Proceeds from borrowings	3,400	**0**	0	0	0
Repayment of borrowings	(1,777)	**(1,219)**	(1,798)	(679)	(1,860)
Net cash provided by/(used in) financing activities	823	**(2,077)**	(2,526)	(1,277)	(2,427)
Net increase/(decrease) in cash & cash equivalents	6,448	(2,322)	(394)	2,404	(837)
Cash and cash equivalents at the beginning of the financial year	14,608	**21,056**	**18,734**	**18,340**	**20,744**
Cash and cash equivalents at the end of the financial year	21,056	**18,734**	18,340	20,744	19,907

Statement of Capital Works

For the four years ending 30 June 2019

	Forecast Actual	**Budget**	Strategic Resource Plan Projections		
	2014/15	**2015/16**	2016/17	2017/18	2018/19
	$'000	**$'000**	$'000	$'000	$'000
Property					
Land	0	700	0	0	0
Land improvements	0	0	0	0	0
Total land	0	**700**	0	0	0
Buildings	2,718	2,720	3,141	3,258	3,500
Heritage buildings	0	0	0	0	0
Building improvements	441	1,719	0	0	0
Leasehold improvements	0	0	0	0	0
Total buildings	3,159	4,439	3,141	3,258	3,500
Total property	3,159	**5,139**	3,141	3,258	3,500
Plant and equipment					
Heritage plant and equipment	0	**0**	0	0	0
Plant, machinery and equipment	2,163	2,414	2,140	1,220	1,870
Fixtures, fittings and furniture	96	40	30	120	30
Computers and telecommunications	738	703	522	605	0
Library resources	249	260	275	350	300
Total plant and equipment	3,246	**3,417**	2,967	2,295	2,200
Infrastructure					
Roads	4,166	7,830	7,645	6,758	10,034
Bridges	2,760	2,165	2,413	2,800	1,250
Footpaths and cycleways	143	411	100	771	200
Drainage	3,825	3,610	3,236	2,920	1,300
Recreational, leisure and community facilities	1,233	1,042	2,750	3,950	2,730
Waste management	4,500	795	2,053	741	3,480
Parks, open space and streetscapes	9,351	4,229	2,844	4,250	1,903
Aerodromes	514	162	0	0	0
Off street car parks	0	0	0	0	0
Other infrastructure	1,023	340	1,050	1,705	1,950
Total infrastructure	27,515	**20,584**	22,091	23,895	22,847
Total capital works expenditure	33,920	**29,140**	28,199	29,448	28,547
Represented by:					
New asset expenditure	9,100	**7,114**	5,954	8,440	3,765
Asset renewal expenditure	19,500	**19,411**	19,058	18,277	23,131
Asset expansion expenditure	100	**236**	1,004	290	0
Asset upgrade expenditure	5,220	**2,379**	2,183	2,441	1,651
Total capital works expenditure	33,920	**29,140**	28,199	29,448	28,547

Statement of Human Resources

For the four years ending 30 June 2019

	Forecast Actual	**Budget**	Strategic Resource Plan Projections		
	2014/15	**2015/16**	2016/17	2017/18	2018/19
	$'000	**$'000**	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	24,635	**25,431**	26,257	27,109	27,989
Employee costs - capital	1,783	**1,880**	1,941	2,004	2,069
Total staff expenditure	26,418	**27,311**	28,198	29,113	30,058
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	335.1	**332.4**	332.4	332.4	332.4
Total staff numbers	335.1	**332.4**	332.4	332.4	332.4

Summary of planned human resources expenditure by service area

Department	2015/16 $'000	2016/17 $'000	2017/18 $'000	2018/19 $'000
Corporate				
Permanent full time	**2,791**	2,882	2,975	3,072
Permanent part time	**680**	702	725	748
Total Corporate	**3,471**	3,584	3,700	3,820
Development				
Permanent full time	**5,759**	5,946	6,139	6,339
Permanent part time	**1,432**	1,479	1,527	1,576
Total Development	**7,191**	7,425	7,666	7,915
Operations				
Permanent full time	**6,007**	6,202	6,404	6,612
Permanent part time	**1,123**	1,159	1,197	1,236
Total Operations	**7,130**	7,362	7,601	7,848
Planning and Community				
Permanent full time	**3,500**	3,614	3,731	3,852
Permanent part time	**1,654**	1,708	1,763	1,820
Total Planning and Community	**5,154**	5,321	5,494	5,673
Executive Services				
Permanent full time	**721**	744	769	794
Permanent part time	**65**	67	69	72
Total Executive	**786**	812	838	865
Total casuals and others	**1,699**	1,754	1,810	1,868
	25,431	**26,257**	**27,109**	**27,988**
Total staff expenditure - Operating				
Total Capitalised labour costs	**1,880**	**1,941**	**2,004**	**2,069**
Total staff expenditure	**27,311**	**28,198**	**29,113**	**30,057**

Summary of planned human resources numbers by service area

Department	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE
Corporate				
Permanent full time	**40.0**	40.0	40.0	40.0
Permanent part time	**9.2**	9.2	9.2	9.2
Total Corporate	**49.2**	49.2	49.2	49.2
Development				
Permanent full time	**61.0**	61.0	61.0	61.0
Permanent part time	**33.6**	33.6	33.6	33.6
Total Development	**94.6**	94.6	94.6	94.6
Operations				
Permanent full time	**78.0**	78.0	78.0	78.0
Permanent part time	**15.1**	15.1	15.1	15.1
Total Operations	**93.1**	93.1	93.1	93.1
Planning and Community				
Permanent full time	**40.0**	40.0	40.0	40.0
Permanent part time	**16.6**	16.6	16.6	16.6
Total Planning and Community	**56.6**	56.6	56.6	56.6
Executive Services				
Permanent full time	**6.0**	6.0	6.0	6.0
Permanent part time	**0.8**	0.8	0.8	0.8
Total Executive	**6.8**	6.8	6.8	6.8
Total casuals and others	**23.1**	23.1	23.1	23.1
Total staff numbers - operations	**323.4**	**323.4**	**323.4**	**323.4**
Total Capitalised staff numbers	**9**	**9**	**9**	**9**
Total FTE numbers	**332.4**	**332.4**	**332.4**	**332.4**

Appendix B
Rates and charges

This appendix presents information which the Act and the Regulations require to be disclosed in the Council's annual budget.

Rates and charges

1. Rates and charges

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

Type or class of land	2014/15 cents/$CIV	2015/16 cents/$CIV	Change
General rate for rateable general properties	0.00367215	**0.003837845**	**4.5%**
General rate for rateable commercial/industrial properties	0.00532462	**0.005564876**	**4.5%**
General rate for rateable farm properties	0.00330494	**0.003454061**	**4.5%**

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

Type or class of land	2014/15 $	2015/16 $	Change
General	25,003,233	**26,668,769**	**6.7%**
Commercial/Industrial	5,019,268	**5,311,747**	**5.8%**
Farm	4,125,824	**4,313,260**	**4.5%**
Total amount to be raised by general rates	**34,148,325**	**36,293,776**	**6.3%**

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

Type or class of land	2014/15 $	2015/16 $	Change
General	25,726	**25,870**	**0.6%**
Commercial/Industrial	2,015	**2,029**	**0.7%**
Farm	2,738	**2,750**	**0.4%**
Total number of assessments	30,479	**30,649**	**0.6%**

1.4 The basis of valuation to be used is capital improved value (CIV).

1.5 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	2014/15 $	2015/16 $	Change
General	6,808,879,500	**6,948,890,900**	**2.1%**
Commercial/Industrial	942,653,000	**954,513,125**	**1.3%**
Farm	1,248,382,500	**1,248,750,365**	**0.0%**
Total value of land	8,999,915,000	**9,152,154,390**	**1.7%**

1.6 The municipal charge under section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2014/15 $	Per Rateable Property 2015/16 $	Change
Municipal	260	**271**	**4.2%**

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

Type of Charge	2014/15 $	2015/16 $	Change
Municipal	7,649,460	**8,096,889**	**5.8%**

1.8 The rate or unit amount to be levied for each type of service rate or charge under section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2014/15 $	Per Rateable Property 2015/16 $	Change
Kerbside collection with recycling (120L Bin)	269	**282**	**5%**
Kerbside collection with recycling (240L Bin)	334	**351**	**5%**
Kerbside collection with recycling and green waste (120L)	310	**325**	**5%**
Kerbside collection with recycling and green waste (240L)	375	**394**	**5%**
Rural waste collection charge	190	**200**	**5%**

1.9 The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2014/15 $	2015/16 $	Change
Kerbside collection with recycling (120L Bin)	790,860	**827,106**	**4.6%**
Kerbside collection with recycling (240L Bin)	1,670	**7,371**	**341.4%**
Kerbside collection with recycling and green waste (120L)	4,749,510	**5,057,650**	**6.5%**
Kerbside collection with recycling and green waste (240L)	8,250	**48,856**	**492.2%**
Rural waste collection charge	125,000	**116,400**	**(6.9%)**
Total	5,675,290	**6,057,383**	**6.7%**

1.10 The estimated total amount to be raised by all rates and charges compared with the previous financial year

Type of Charge	2014/15 $	2015/16 $	Change
General rates	34,148,325	**36,293,776**	**6.3%**
Municipal charge	7,649,460	**8,096,889**	**5.8%**
Kerbside collection and recycling	5,675,290	**6,057,383**	**6.7%**
Rates and charges	47,473,075	**50,448,048**	**6.3%**

1.11 Any significant changes that may affect the estimated amounts to be raised by rates and charges

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

- The making of supplementary valuations (2015/16: estimated $250,000, 2014/15: $560,000);
- The variation of returned levels of value (e.g. valuation appeals);
- Changes of use of land such that rateable land becomes non-rateable land and vice versa; and
- Changes of use of land such that residential land becomes business land and vice versa.

2. Differential rates

2.1 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 0.003837845 cents in the dollar of CIV for all rateable general properties;
- A general rate of 0.005564876 cents in the dollar of CIV for all rateable commercial/industrial properties;
- A general rate of 0.003454061 cents in the dollar of CIV for all rateable farm properties.

Each differential rate will be determined by multiplying the CIV of each rateable land (categorised by the characteristics described below) by the relevant cents in the dollar as 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.

2.2 General land

General land is any land that is:

- Used primarily for residential purposes; or
- Unoccupied but zoned Residential, Township or Rural Living under the East Gippsland Shire Council Planning Scheme; or
- Any land that is not defined as Farm Land or Commercial/Industrial Land.

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; and
- Development and provision of services to the community.

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

Funds raised by the differential rate will be applied to the items of expenditure described in the Budget. 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 it may be located within the municipal district.

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

The characteristics of the Planning Scheme zoning are applicable to the determination of vacant land, which will be subject to the rate applicable to General land. The vacant land affected by this rate is any land that is zoned Residential, Township and/or Rural Living under the East Gippsland Shire Council Planning Scheme. The classification of land that is improved will be determined by the occupation and use 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 that are now constructed on the land or that may be constructed before the expiry of the 2015/16 financial year.

2.3 Commercial/Industrial land

Commercial and industrial land is any land that is:

- Used primarily for the manufacture, or production of, or trade in, goods or services; or
- Obviously adapted for the primary use of commercial or industrial purposes; or
- Occupied primarily for the purpose of service delivery for tourism leisure and/or accommodation; or
- Unoccupied but zoned Business, Industrial, Mixed Use, Special Use or Comprehensive Development Zone under the East Gippsland Shire Council Planning Scheme; or
- Conforming to East Gippsland Shire Council guidelines for the classification of property as Commercial/Industrial Land.

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 services to the community;
- Provision of tourism and visitor programs and services;
- Physical beautification of key business areas; and
- Encouragement of economic and employment growth through a range of programs and services.

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

Funds raised by the differential rate will be applied to the items of expenditure described in the Budget. 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.

An Economic Development Fund of $300,000 will be used for specific economic development and tourism activities as determined by Council in consultation with the Economic Development Advisory Board.

The geographic location of the land within this differential rate is wherever located within the municipal district.

The use of 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 that will be subject to the rate applicable to Commercial and Industrial land. The vacant land affected by this rate is that which is zoned Business, Industrial, Mixed Use, Special Use or Comprehensive Development under the East Gippsland Shire Council Planning Scheme.

The classification of land that is improved will be determined by the occupation and use 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 that are now constructed on the land or that may be constructed before the expiry of the 2015/16 financial year.

2.4 Farm land

In order for a property to be classified under the Differential Farm rate land must fulfil the following criteria and be defined as such:

Farming land is any land that is:

- Used primarily for a farming or agricultural business;
- Conforming to the definition of "farm land" as specified within the *Valuation of Land Act 1960*;
- Conforming to East Gippsland Shire Council guidelines for the classification of property as Farm Land; and
- The ratepayer has Primary Producer status with the Australian Taxation Office.

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 services to the community;
- To preserve and protect agricultural land as a productive resource; and
- To recognise and address the special circumstances which impact ffrm properties including variable income and seasonal fluctuations.

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

Funds raised by the differential rate will be applied to the items of expenditure described in the Budget. 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.

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

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2015/16 financial

2.5 Rating Rebate

An initiative was instigated in 2005/06 to further assist pensioners in the community who pay municipal rates. This initiative was introduced in recognition of the increased burden that municipal rates place on the resources of this sector of the community, particularly in areas where valuations have increased. Council proposes to continue to provide a rebate to properties where the ratepayer is in receipt of the state government pension concession.

In 2013/14 the rebate was set at a flat rebate of $50 in respect of properties where the ratepayer is in receipt of the state government pension concession. The rebate is to be increase by CPI each year and as a result will be set at $53.35 for the 2015/16 year ($51.65 2014/15). It is estimated that the rebate will cost Council $0.327 million in 2015/16.

Appendix C
Capital works program

This appendix presents a listing of the capital works projects that will be undertaken for the 2015/16 year. Also included are listing for capital works that are proposed to be undertaken in the three years 2017/18 to 2018/19.

The capital works projects for 2015/16 are grouped by class and include the following:
- New works for 2015/16
- Works carried forward from the 2014/15 year.

1. Capital works program

For the year ending 30 June 2016

1.1 New works

Capital Works Area 2015/16	Project cost	Asset expenditure type				Funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrow's
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY									
Land									
Land purchases, Shire wide - Strategic land purchases to be nominated	**700**	700	0	0	0	0	0	700	0
Total Land	**700**	700	0	0	0	0	0	700	0
Land Improvements									
Total Land Improvements	**0**	0	0	0	0	0	0	0	0
Buildings									
Bemm River Foreshore, Bemm River - Renew foreshore toilet block	**250**	0	250	0	0	250	0	0	0
Mallacoota Recreation Reserve, Mallacoota - Replace toilet block	**350**	0	175	175	0	0	0	350	0
Mallacoota Foreshore Holiday Park, Mallacoota - Toilet Block 5 Construction	**200**	0	200	0	0	0	0	200	0
Mallacoota Foreshore Holiday Park, Mallacoota - Renew camp park shelter	**20**	0	20	0	0	0	0	20	0
Commercial Operations Building Renewal, Shire wide - Commercial buildings to be nominated	**231**	0	231	0	0	0	0	231	0
Building Renewal Program, Shire wide - Council buildings to be nominated	**700**	0	700	0	0	0	0	700	0
Marlo Ocean Views Caravan and Camping Park, Marlo - Camp kitchen refurbishment	**70**	0	70	0	0	70	0	0	0
Bemm River Caravan Park, Bemm River - Camp kitchen refurbishment	**12**	0	12	0	0	0	0	12	0
East Gippsland Community and Educational Hub, Dalmahoy Street Bairnsdale - Refurbishment	**420**	0	210	210	0	198	0	222	0
Total Buildings	**2,253**	0	1,868	385	0	518	0	1,735	0
Total Heritage Buildings	**0**	**0**	0	0	0	0	0	0	0
Total Leasehold Improvements	**0**	**0**	0	0	0	0	0	0	0

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Building Improvements									
Pyke Street, Bairnsdale - Redevelop Council Business Centre	**1,064**	0	532	532	0	0	0	1,064	0
Total Building Improvements	**1,064**	0	532	532	0	0	0	1,064	0
TOTAL PROPERTY	**4,017**	**700**	**2,400**	**917**	**0**	**518**	**0**	**3,499**	**0**
PLANT AND EQUIPMENT									
Total Heritage Plant and Equipment	**0**	**0**	0	0	**0**	0	0	0	0
Plant, Machinery and Equipment									
Plant Renewal Program, Shire wide - Annual renewal of plant and machinery	**760**	0	760	0	0	0	0	760	0
Vehicle Renewal Program, Shire wide - Annual vehicle replacement program	**1,160**	0	1,160	0	0	0	0	1,160	0
Forge Theatre, Bairnsdale - Replace theatre stage lights	**46**	46	0	0	0	0	0	46	0
Raymond Island Ferry - Renewal program	**45**	0	45	0	0	0	0	45	0
Total Plant, Machinery and Equipment	**2,011**	46	1,965	**0**	**0**	**0**	**0**	**2,011**	**0**
Fixtures, Fittings and Furniture									
Office Furniture, Shire wide - Office furniture replacement	**30**	15	15	0	0	0	0	30	0
Total Fixture, Fittings and Furniture	**30**	15	15	**0**	**0**	**0**	**0**	**30**	**0**
Computers and Telecommunications									
Information Technology, Shire wide - PC and servers upgrades	**500**	0	250	250	0	0	0	500	0
Information Technology Disaster Recovery, Bairnsdale and Lakes Entrance - Upgrade and replicate IT storage	**22**	22	0	0	0	0	0	22	0
Total Computers and Telecommunications	**522**	22	250	250	0	0	0	522	0

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Library Resources									
Library Resource, Shire wide - Purchase of library resources	**260**	65	195	0	0	0	0	260	0
Total Library Resources	**260**	65	195	0	0	0	0	260	0
TOTAL PLANT AND EQUIPMENT	**2,823**	**148**	**2,425**	**250**	**0**	**0**	**0**	**2,823**	**0**
INFRASTRUCTURE									
Roads									
Vic Roads Road Works Program - Works to be nominated	**250**	125	125	0	0	200	0	50	0
Metung Traffic Calming, Metung - Installation of traffic calming devices	**40**	40	0	0	0	0	0	40	0
Gravel Road Resheet Program, Shire wide - Resheeting roads	**1,400**	0	1,400	0	0	0	0	1,400	0
Road Reseal Program, Shire wide -Reseal program roads to be nominated	**4,000**	0	4,000	0	0	3,069	0	931	0
Major Culvert Renewal Program, Shire wide - Culverts to be nominated	**60**	0	60	0	0	0	0	60	0
Urban Improvement Program, Mitchell Street, Bairnsdale - Upgrade road	**850**	425	425	0	0	850	0	0	0
Guard Fence Renewal, Shire wide - Guard fences to be nominated	**200**	0	200	0	0	0	0	200	0
Replacement of Reinforced Concrete Culverts, Shire wide	**284**	0	284	0	0	284	0	0	0
Tarra Landing, Lakes Entrance - Reconstruct pavement and drainage	**40**	0	40	0	0	0	0	40	0
Total Roads	**7,124**	590	6,534	0	0	4,403	0	2,721	0
Bridges									
Macleod Morass, Bairnsdale - Construct bridge	**672**	0	672	0	0	342	0	330	0
Slaughter House Creek, Nicholson - Construct bridge	**515**	0	515	0	0	60	0	455	0
Major Bridge Maintenance, Shire wide - Major bridges to be nominated	**300**	0	300	0	0	0	0	300	0
Total Bridges	**1,487**	0	1,487	0	0	402	0	1,085	0

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Footpaths and Cycleways									
Swan Reach River Access, Swan Reach - Construct access footpath Footpath	**58**	58	0	0	0	0	0	58	0
Tambo Upper Road, Swan Reach - Construct footpath	**28**	28	0	0	0	0	0	28	0
Swan Reach Road, Swan Reach - Construct footpath	**37**	37	0	0	0	0	0	37	0
School Road, Swan Reach - Construct footpath	**55**	55	0	0	0	0	0	55	0
Howletts Road, Kalimna - Construct footpath	**16**	16	0	0	0	0	0	16	0
Monaro Highway, Cann River - Construct footpath	**58**	58	0	0	0	0	0	58	0
Thomas Road, Newmerella - Construct footpath	**50**	50	0	0	0	0	0	50	0
Stirling Road, Metung - Construct footpath	**9**	9	0	0	0	0	0	9	0
Total Footpaths and Cycleways	**311**	311	0	0	0	0	0	311	0
Drainage									
Jones Bay/McMillan Street, Bairnsdale - Industrial Estate drainage scheme	**100**	75	25	0	0	0	0	100	0
Calvert Street, Bairnsdale -Construct new drainage	**100**	100	0	0	0	0	0	100	0
9 King Street, Metung - Construct underground piped drain	**65**	65	0	0	0	0	0	65	0
Eastern Creek, Lakes Entrance - Construct nutrient stripping area to Eastern Creek drainage	**400**	0	320	80	0	0	0	400	0
Drainage Renewal Reconstruction Program, Shire wide - Projects to be nominated	**100**	0	100	0	0	0	0	100	0
Bemm River Caravan Park, Bemm River - Repair caravan park drainage	**60**	0	60	0	0	0	0	60	0
Total Drainage	**825**	240	505	80	0	0	0	825	0
Recreational, Leisure and Community Facilities									
Bairnsdale Aquatic and Recreation Centre, Bairnsdale - Community Energy Efficiency Program (CEEP) upgrades to facility	**438**	438	0	0	0	209	0	229	0
Total Recreation, Leisure and Community Facilities	**438**	438	0	0	0	209	0	229	0

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Waste Management									
Club Terrace Waste Facility, Club Terrace - Renew waste trailer	**47**	23	24	0	0	0	0	47	0
Goongerah Waste Facility, Goongerah - Renew waste trailer	**47**	24	23	0	0	0	0	47	0
Tubbut, Deddick and Delicknora - Waste trailer renewals	**35**	0	35	0	0	0	0	35	0
Bairnsdale Tip Shop, Bairnsdale - Upgrade Tip shop at Bairnsdale waste station	**35**	0	0	35	0	0	0	35	0
Lakes Entrance Waste Transfer Station, Lakes Entrance - Upgrade transfer station	**117**	0	0	58	59	0	0	117	0
Lindenow Transfer Station, Lindenow - Upgrade transfer station	**79**	0	0	40	39	0	0	79	0
Omeo Waste Transfer Station, Omeo - Upgrade transfer station	**275**	0	0	137	138	0	0	275	0
Genoa Region Waste Facility, Genoa - Renew waste trailer	**10**	10	0	0	0	0	0	10	0
Cann River Landfill, Cann River - Upgrade landfill facility	**50**	0	0	50	0	0	0	50	0
Total Waste Management	**695**	57	82	320	236	0	0	695	0

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Parks, Open Space and Streetscapes									
Metung Marina, Metung - Stage 2 of Marina reconstruction	**2,000**	0	2,000	0	0	0	0	2,000	0
Lakes Entrance Foreshore, Lakes Entrance - Design foreshore management plan priority projects	**5**	5	0	0	0	0	0	5	0
Slip Road, Paynesville - Construct masterplan improvement works	**50**	50	0	0	0	50	0	0	0
Skidale Close, Lake Tyers Beach - Construct shade sails in playground	**17**	17	0	0	0	17	0	0	0
Boat Ramp and Jetty, Bemm River - Design of replacement jetty and upgrade of boat ramp	**50**	25	25	0	0	0	0	50	0
Lake Tyers Beach Foreshore, Lake Tyers Beach - Design foreshore management plan priority projects	**80**	80	0	0	0	0	80	0	0
Apex Park, Lakes Entrance - Construct playground and facilities	**138**	69	69	0	0	0	138	0	0
Cunninghame Walk, Lakes Entrance - Construct extension to Cunninghame Walk	**16**	16	0	0	0	0	16	0	0
Nowa Nowa Recreational Reserve, Nowa Nowa - Upgrade recreation reserve facilities	**10**	10	0	0	0	0	10	0	0
Howitt Park, Bairnsdale - Upgrade BMX track	**65**	0	32	33	0	65	0	0	0
Priority Skate Parks - Upgrade two skate parks (to be nominated)	**27**	0	27	0	0	27	0	0	0
Swifts Creek - Construct shade and seating in play area	**40**	40	0	0	0	23	3	14	0
Open Space, Lindenow South - Upgrade nominated open opace priority projects	**26**	26	0	0	0	0	26	0	0
Tarra Landing, Lakes Entrance - Improvements to open space	**45**	45	0	0	0	0	0	45	0
Skidale Reserve, Lake Tyers Beach - Construction of nature based play elements	**30**	0	0	30	0	0	0	30	0
Bairnsdale Riverside Holiday Park, Bairnsdale - construct boat landing	**50**	0	50	0	0	0	0	50	0
Newlands Arm - Construct boat ramp jetty	**60**	0	60	0	0	0	0	60	0
Streetscapes, Lakes Entrance - Design streetscape works	**150**	0	75	75	0	75	0	75	0

Capital Works Area 2015/16	Project cost	Asset expenditure type				Funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrow's
Parks, Open Space and Streetscapes cont.									
Seating Improvements and Replacements, Shire wide - Various Playgrounds (to be nominated)	**21**	0	11	10	0	0	0	21	0
Streetscapes, Bairnsdale - Design streetscape works	**100**	0	50	50	0	75	0	25	0
Eastwood Playground Design, Howitt Avenue Bairnsdale - Design of playspace and toilets	**5**	5	0	0	0	0	0	5	0
Orbost CBD Streetscapes, Orbost - Replacement of footpaths and ornamental trees	**60**	0	60	0	0	0	0	60	0
Total Parks, Open Space and Streetscapes	**3,045**	388	2,459	198	0	332	273	2,440	0
Aerodromes									
Bairnsdale Aerodrome, Bairnsdale - Boundary fence repairs	**112**	0	112	0	0	0	0	112	0
BairnsdaleAerodrome, Bairnsdale - General repairs	**50**	0	50	0	0	0	0	50	0
Total Aerodromes	**162**	0	162	0	0	0	0	162	0

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Total Off Street Car Parks	**0**	0	0	0	0	0	0	0	0
Other Infrastructure									
Capital Discretionary Fund, Shire wide - Projects to be nominated	**140**	0	140	0	0	0	0	140	0
Public Art Acquisitions, Bairnsdale - Public Art Project	**55**	55	0	0	0	0	0	55	0
Total Other Infrastructure	**195**	**55**	**140**	**0**	**0**	**0**	**0**	**195**	**0**
TOTAL INFRASTRUCTURE	**14,282**	**2,079**	**11,369**	**598**	**236**	**5,346**	**273**	**8,663**	**0**
TOTAL NEW CAPITAL WORKS 2015/16	**21,122**	**2,927**	**16,194**	**1,765**	**236**	**5,864**	**273**	**14,985**	**0**

1.2 Works carried forward from the 2014/15 year

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
PROPERTY									
Total Land	**0**	0	0	0	0	0	0	0	0
Total Land Improvements	**0**	0	0	0	0	0	0	0	0
Buildings									
Eastern Beach, Lakes Entrance - Replace toilet block	**100**	0	100	0	0	0	0	100	0
Progress Jetty, Paynesville - Renew toilet block	**100**	0	100	0	0	0	0	100	0
Mallacoota Service Centre, Mallacoota - Building works	**106**	106	0	0	0	0	0	106	0
Toilet Block Renewal Program, Shire wide - Complete prior year upgrades to various toilet blocks	**36**	0	36	0	0	0	0	36	0
Council Depot, Bruces Track, Kalimna - Facility upgrade works	**55**	55	0	0	0	0	0	55	0
East Gippsland Community and Educational Hub, Dalmahoy Street Bairnsdale - Refurbishment (Funding only)	**0**	0	0	0	0	30	0	(30)	0
Building Renewal Program, Shire Wide - Council buildings to be nominated	**70**	0	70	0	0	0	0	70	0
Total Buildings	**467**	161	306	0	0	30	0	437	0
Building Improvements									
Pyke Street, Bairnsdale - Redevelop Council Business Centre	**655**	328	0	327	0	0	0	655	0
Total Building Improvements	**655**	328	0	327	0	0	0	655	0
Total Heritage Buildings	**0**	0	0	0	0	0	0	0	0
Total Leasehold Improvements	**0**	0	0	0	0	0	0	0	0
TOTAL PROPERTY	**1,122**	**489**	**306**	**327**	**0**	**30**	**0**	**1,092**	**0**

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
PLANT AND EQUIPMENT									
Total Heritage Plant and Equipment	**0**	0	0	0	0	0	0	0	0
Plant, Machinery and Equipment									
Bastion Point, Mallacoota - Construction of Dredge	**300**	300	0	0	0	0	0	300	0
Raymond Island Ferry Renewal	**100**	0	100	0	0	0	0	100	0
Solar Hot Water upgrades Council facilities, Shire wide - Energy efficiency improvements to buildings (Local Government Energy Efficiency Program)	**3**	3	0	0	0	0	0	3	0
Total Plant, Machinery and Equipment	**403**	303	100	0	0	0	0	403	0
Fixtures, Fittings and Furniture									
Aquadome, Lakes Entrance - Facility equipment renewal	**10**	0	10	0	0	10	0	0	0
Total Fixtures, Fittings and Furniture	**10**	0	10	0	0	10	0	0	0
Computers and Telecommunications									
Information Technology, Shire wide - PC modular operating environment software	**68**	0	68	0	0	0	0	68	0
Information Technology, Bairnsdale - JDE Accounting system upgrade	**80**	0	80	0	0	0	0	80	0
Information Technology, Shire wide - Printer renewals	**33**	0	33	0	0	0	0	33	0
Total Computers and Telecommunications	**181**	0	181	0	0	0	0	181	0
Total Library Resources	**0**	0	0	0	0	0	0	0	0
TOTAL PLANT AND EQUIPMENT	**594**	**303**	**291**	**0**	**0**	**10**	**0**	**584**	**0**

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
INFRASTRUCTURE									
Roads									
Road Reseal Program, Shire wide - Completion of prior year program	**5**	0	5	0	0	0	0	5	0
Romawi Road, Forge Creek - Widening of road	**275**	275	0	0	0	275	0	0	0
Urban Improvement Program, Bairnsdale - Stage 4 - Pavement and drainage renewal works to be nominated	**326**	0	163	163	0	0	0	326	0
Bogong Highplains Road, Mountain district - Upgrade linemarking, guide posts and pavement markers	**100**	100	0	0	0	100	0	0	0
Total Roads	**706**	375	168	163	0	375	0	331	0
Bridges									
Cross Road, Gelantipy - Bridge construction	**278**	0	278	0	0	278	0	0	0
Peach Tree Creek Tamboon - Construct new bridge	**400**	0	400	0	0	0	0	400	0
Total Bridges	**678**	0	678	0	0	278	0	400	0
Footpaths and Cycleways									
East Gippsland Rail Trail, Bruthen - Upgrade a section of the rail trail	**100**	0	0	100	0	30	0	70	0
Total Footpaths and Cycleways	**100**	0	0	100	0	30	0	70	0

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Drainage									
Hugh Street, Metung - Drainage renewal	**9**	0	0	9	0	0	0	9	0
East Bairnsdale Drainage Scheme, East Bairnsdale/Lucknow - Construct retarding basin	**1,412**	1,412	0	0	0	2,100	0	(688)	0
Eastern Creek, Lakes Entrance - Upgrade Eastern Creek drainage system	**1,096**	548	548	0	0	0	0	1,096	0
Eastern Creek, Lakes Entrance - Construct nutrient stripping area to Eastern Creek drainage	**39**	39	0	0	0	0	0	39	0
Calvert Street, Bairnsdale - Construct new drainage	**113**	113	0	0	0	0	0	113	0
Drainage Design Renewal, Shire wide	**29**	0	29	0	0	0	0	29	0
Drainage Renewal Reconstruction Program, Shire wide - Projects to be nominated	**87**	0	87	0	0	0	0	87	0
Total Drainage	**2,785**	2,112	664	9	0	2,100	0	685	0
Recreational, Leisure and Community Facilities									
Bairnsdale Aquatic and Recreation Centre, Bairnsdale - Community Energy Efficiency Program (CEEP) upgrades to facility	**354**	354	0	0	0	0	0	354	0
Lakes Entrance Aquadome, Lakes Entrance - Community Energy Efficient Program (CEEP) upgrades to facility	**100**	100	0	0	0	0	0	100	0
Bairnsdale Aquatic and Recreation Centre - Upgrade and renew facilities	**150**	150	0	0	0	0	0	150	0
Total Recreation, Leisure and Community Facillities	**604**	604	0	0	0	0	0	604	0
Waste Management									
Orbost Transfer Station, Orbost - Construct transfer station	100	100	0	0	0	140	0	(40)	0
Total Waste Management	**100**	100	0	0	0	140	0	(40)	0

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Parks, Open Space and Streetscapes									
Metung Marina, Metung - Completion of renewal Stage 1 of existing jetty	**870**	0	870	0	0	0	0	870	0
Lakes Tyers Beach Boat Ramp, Lake Tyers - Construct boat ramp no 2	**299**	149	150	0	0	200	0	99	0
Apex Park, Lakes Entrance - Construct playground and facilities	**15**		0	15	0	0	0	15	0
Total Parks, Open Space and Streetscapes	**1,184**	149	1,020	15	0	200	0	984	0
Total Aerodromes	**0**	0	0	0	0	0	0	0	0
Total Off Street Car Parks	**0**	0	0	0	0	0	0	0	0
Other Infrastructure									
Public Art Acquistion, Bairnsdale - Public Art Project	**55**	55	0	0	0	0	0	55	0
Raymond Island Ferry Buffers - Renewal	**50**	0	50	0	0	0	0	50	0
Bairnsdale CDF, Bairnsdale - War Cenotaph Restoration	**10**	0	10	0	0	0	0	10	0
Canals Reprofiling, Paynesville - Reprofiling canal system	**30**	0	30	0	0	0	0	30	0
Total Other Infrastructure	**145**	55	90	0	0	0	0	145	0
TOTAL INFRASTRUCTURE	**6,302**	**3,395**	**2,620**	**287**	**0**	**3,123**	**0**	**3,179**	**0**
TOTAL CARRIED FORWARD WORKS 2014/15	**8,018**	**4,187**	**3,217**	**614**	**0**	**3,163**	**0**	**4,855**	**0**

1.3 Summary

Capital Works Area 2015/16	Project cost $'000	Asset expenditure type: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Funding sources: Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
1.3 Summary									
PROPERTY	**5,139**	1,189	2,706	1,244	0	548	0	4,591	0
PLANT AND EQUIPMENT	**3,417**	451	2,716	250	0	10	0	3,407	0
INFRASTRUCTURE	**20,584**	5,474	13,989	885	236	8,469	273	11,842	0
TOTAL CAPITAL WORKS 2015/16	**29,140**	**7,114**	**19,411**	**2,379**	**236**	**9,027**	**273**	**19,840**	**0**

1.4 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2015/16	Project cost $'000	Funding sources: Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
1.4.1. New Works					
Bosworth Road, Bairnsdale - Landfill capping	1,348	0	0	1,348	0
Orbost Landfill, Orbost - Landfill capping	550	0	0	550	0
Newmeralla Landfill, Newmeralla - Landfill site closure works	33	0	0	33	0
Wairewa Waste Transfer Station, Wairewa - Landfill site closure works	33	0	0	33	0
Esplanade, Paynesville - Fuel Tank Removal Project	54	0	0	54	0
Lakes Entrance Landfill, Lakes Entrance - Landfill capping	200	0	0	200	0
Total New Works - Major Projects	**2,218**	**0**	**0**	**2,218**	**0**
1.4.2. Carry Forward Major Projects 2014/15					
Bairnsdale Landfill, Bairnsdale - Cell One Capping	2,110	0	0	2,110	0
Total Carry Forward 2014/15 - Major Projects	**2,110**	**0**	**0**	**2,110**	**0**
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2015/16	**4,328**	**0**	**0**	**4,328**	**0**

2. Capital works program

For the year ending 30 June 2017

2.1 New works

Capital Works Area 2016/17	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
PROPERTY									
Total Land	**0**	**0**	0	0	0	0	0	0	0
Total Land Improvements	**0**	0	0	0	0	0	0	0	0
Buildings									
Harry Clune Recreation - Toilet Block Replacement	**300**	0	225	75	0	0	0	300	0
Bruthen Main Street - Toilet Block Replacement	**200**	0	150	50	0	0	0	200	0
Jemmys Point Lake - Toilet Block Replacement	**50**	0	40	10	0	0	0	50	0
Mallacoota Reserve - Pavilion	**306**	245	61	0	0	200	61	45	0
Commercial Operations Building Renewal	**635**	0	635	0	0	0	0	635	0
Building Renewal	**700**	0	700	0	0	0	0	700	0
Bemm River Caravan Park - Toilet Block Replacement	**350**	0	350	0	0	0	0	350	0
Mallacoota Block 2 - Refurbishment	**200**	0	200	0	0	0	0	200	0
Bairnsdale Community College	**50**	0	50	0	0	0	0	50	0
Orbost Caravan Park Amenity Block Renewal	**350**	0	350	0	0	0	0	350	0
Total Buildings	**3,141**	245	2,761	135	0	200	61	2,880	0
Total Heritage Buildings	**0**	0	0	0	0	0	0	0	0
Total Leasehold Improvements	**0**	0	0	0	0	0	0	0	0
Total Building Improvements	**0**	0	0	0	0	0	0	0	0
TOTAL PROPERTY	**3,141**	**245**	**2,761**	**135**	**0**	**200**	**61**	**2,880**	**0**

Capital Works Area 2016/17	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
PLANT AND EQUIPMENT									
Total Heritage Plant and Equipment	**0**	0	0	0	0	0	0	0	0
Plant, Machinery and Equipment									
Plant Renewal	**190**	0	190	0	0	0	0	190	0
Vehicle Renewal	**1,500**	0	1,500	0	0	0	0	1,500	0
Raymond Island Ferry	**450**	0	450	0	0	0	0	450	0
Total Plant, Machinery and Equipment	**2,140**	0	2,140	0	0	0	0	2,140	0
Fixtures, Fittings and Furniture									
Office Furniture	**30**	15	15	0	0	0	0	30	0
Total Fixture, Fittings and Furniture	**30**	15	15	0	0	0	0	30	0
Computers and Telecommunications									
Information Technology: JDE Upgrade	**500**	0	500	0	0	0	0	500	0
Information Technology Disaster Recovery	**22**	22	0	0	0	0	0	22	0
Total Computers and Telecommunications	**522**	22	500	0	0	0	0	522	0
Library Resources									
Library Resource Purchases	**275**	69	206	0	0	0	0	275	0
Total Library Resources	**275**	69	206	0	0	0	0	275	0
TOTAL PLANT AND EQUIPMENT	**2,967**	**106**	**2,861**	**0**	**0**	**0**	**0**	**2,967**	**0**

Capital Works Area 2016/17	Project cost	Asset expenditure type				Funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrow's
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Victoria Roads Program	**200**	100	100	0	0	200	0	0	0
Gravel Road Resheet Program	**1,500**	0	1,500	0	0	0	0	1,500	0
Road Reseal Program	**3,520**	0	3,520	0	0	1,000	0	2,520	0
Major Culvert Renewal Program	**250**	0	250	0	0	0	0	250	0
Major Road Renewal	**950**	0	950	0	0	0	0	950	0
Guard Fence Renewal	**200**	0	200	0	0	0	0	200	0
Replacement of Reinforced Concrete Culverts	**550**	0	550	0	0	284	0	266	0
Tarra Landing Pavement and Drainage	**475**	0	475	0	0	0	0	475	0
Total Roads	**7,645**	100	7,545	0	0	1,484	0	6,161	0
Bridges									
Major Bridge Renewal	**250**	0	250	0	0	0	0	250	0
Bridge to be nominated	**707**	0	707	0	0	0	0	707	0
Kalimna West Road Bridge Replacement	**456**	0	456	0	0	0	0	456	0
Cann River - West Branch Bridge Replacement	**600**	0	600	0	0	0	0	600	0
Cunninghame Arm Bridge Renewal	**400**	0	400	0	0	0	0	400	0
Total Bridges	**2,413**	0	2,413	0	0	0	0	2,413	0
Footpaths and Cycleways									
Lakes Entrance - Carpenter Street - Footpath	**85**	85	0	0	0	0	0	85	0
Lakes Entrance - Eastern Beach Road - Footpath	**15**	15	0	0	0	0	0	15	0
Total Footpaths and Cycleways	**100**	100	0	0	0	0	0	100	0
Drainage									
Jones Bay/McMillan Street Drainage	**2,736**	2,052	684	0	0	2,736	0	0	0
Drainage Renewal Program	**500**	0	500	0	0	0	0	500	0
Total Drainage	**3,236**	2,052	1,184	0	0	2,736	0	500	0
Recreational, Leisure and Community Facilities									
Bairnsdale Aquatic Strategy	**2,750**	2,750	0	0	0	1,500	0	1,250	0
Total Recreation, Leisure and Community Facillities	**2,750**	2,750	0	0	0	1,500	0	1,250	0

Capital Works Area 2016/17	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Waste Management									
Anglers Rest Trailer Renewal	**45**	0	45	0	0	0	0	45	0
Bemm River Transfer Station Upgrade	**290**	0	0	145	145	0	0	290	0
Swifts Crek Transfer Station Upgrade	**196**	0	0	98	98	0	0	196	0
Bruthern Transfer Station Upgrade	**278**	0	0	139	139	0	0	278	0
Lakes Entrance Transfer Statation - Upgrade	**1,244**	0	0	622	622	0	0	1,244	0
Total Waste Management	**2,053**	0	45	1,004	1,004	0	0	2,053	0
Parks, Open Space and Streetscapes									
Lakes Entrance - Apex Park	**338**	0	169	169	0	200	138	0	0
Nowa Nowa Recreational Reserve - Upgrade	**50**	25	25	0	0	0	0	50	0
Playgrounds Upgrade and Renewal	**70**	0	35	35	0	20	0	50	0
Eagle Point - Open Space	**66**	16	17	33	0	0	66	0	0
Playground Upgrades Priority Skate Parks	**100**	0	100	0	0	50	0	50	0
Lakes Entrance - Esplanade Seawall Replacement	**30**	0	30	0	0	0	0	30	0
Marlo Jetty Upgrade	**5**	0	1	4	0	0	0	5	0
Paynesville - Stage 3 Foreshore Upgrade	**30**	15	0	15	0	0	0	30	0
Lake Tyers Foreshore Management Plan	**80**	64	0	16	0	0	80	0	0
Bruthen Play Area Upgrade	**150**	0	75	75	0	150	0	0	0
Bemm River Ramp and Jetty	**550**	0	330	220	0	400	0	150	0
Benambra Youth Play Space	**30**	30	0	0	0	30	0	0	0
Marlo Foreshore Management Plan Implementation	**82**	41	0	41	0	0	82	0	0
Lakes Entrance - Streetscape	**500**	0	375	125	0	500	0	0	0
Bairnsdale - Streetscape	**423**	0	317	106	0	423	0	0	0
Orbost - Streetscape	**340**	0	255	85	0	0	0	340	0
Total Parks, Open Space and Streetscapes	**2,844**	191	1,729	924	0	1,773	366	705	0
Total Aerodromes	**0**	0	0	0	0	0	0	0	0
Total Off Street Car Parks	**0**	0	0	0	0	0	0	0	0

Capital Works Area 2016/17	Project cost $'000	Asset expenditure type: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Funding sources: Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Other Infrastructure									
Capital Discretionary Fund	**200**	50	150	0	0	0	0	200	0
Forward Designs	**150**	0	150	0	0	0	0	150	0
Grant Seed Funding	**200**	50	150	0	0	0	0	200	0
Community Plans	**100**	100	0	0	0	100	0	0	0
Lakes Entrance - Inundation Infrastructure	**300**	180	0	120	0	300	0	0	0
Buchan Stage 2 Interpretative Signage	**30**	30	0	0	0	0	0	30	0
Omeo Justice Precinct Upgrade	**70**	0	70	0	0	50	0	20	0
Total Other Infrastructure	**1,050**	410	520	120	0	450	0	600	0
TOTAL INFRASTRUCTURE	**22,091**	**5,603**	**13,436**	**2,048**	**1,004**	**7,943**	**366**	**13,782**	**0**
TOTAL NEW CAPITAL WORKS 2016-17	**28,199**	**5,954**	**19,058**	**2,183**	**1,004**	**8,143**	**427**	**19,629**	**0**

2.2 Summary

2.2 Summary									
PROPERTY	**3,141**	245	2,761	135	0	200	61	2,880	0
PLANT AND EQUIPMENT	**2,967**	106	2,861	0	0	0	0	2,967	0
INFRASTRUCTURE	**22,091**	5,603	13,436	2,048	1,004	7,943	366	13,782	0
TOTAL CAPITAL WORKS 2016/17	**28,199**	**5,954**	**19,058**	**2,183**	**1,004**	**8,143**	**427**	**19,629**	**0**

2.3 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2016/17	Project cost $'000	Funding sources: Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
2.3 New Works					
Bairnsdale Landfill Cell 2 Capping	2,300	0	0	2,300	0
Lakes EntranceLandfill Capping	200	0	0	200	0
Paynesville - Esplanade - Fuel Tank Removal	126	0	0	126	0
South Bairnsdale Industrial Estate Drainage Scheme	1,050	350	700	0	0
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2016/17	**3,676**	**350**	**700**	**2,626**	**0**

3. Capital works program

For the year ending 30 June 2018

3.1 New works

Capital Works Area 2017/18	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
PROPERTY									
Total Land	**0**	0	0	0	0	0	0	0	0
Total Land Improvements	**0**	0	0	0	0	0	0	0	0
Buildings									
Commercial Operations Building Renewal	**845**	0	634	211	0	0	0	845	0
Building Renewal	**913**	0	913	0	0	0	0	913	0
Port of Bairnsdale - Toilet Block Replacement	**400**	0	200	200	0	0	0	400	0
Lucknow Recreation Reserve - Toilet Block Replacement	**200**	0	160	40	0	0	0	200	0
Jemmys Point Lake - Toilet Block Replacement	**200**	0	160	40	0	0	0	200	0
Bairnsdale Community College	**400**	0	200	200	0	0	0	400	0
Eastwood Toilet Construction	**300**	300	0	0	0	100	0	200	0
Total Buildings	**3,258**	300	2,267	691	0	100	0	3,158	0
Total Heritage Buildings	**0**	0	0	0	0	0	0	0	0
Total Leasehold Improvements	**0**	0	0	0	0	0	0	0	0
Total Building Improvements	**0**	0	0	0	0	0	0	0	0
TOTAL PROPERTY	**3,258**	**300**	**2,267**	**691**	**0**	**100**	**0**	**3,158**	**0**

Capital Works Area 2017/18	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
PLANT AND EQUIPMENT									
Total Heritage Plant and Equipment	**0**	0	0	0	0	0	0	0	0
Plant, Machinery and Equipment									
Plant Renewal	**150**	0	150	0	0	0	0	150	0
Vehicle Renewal	**1,000**	0	1,000	0	0	0	0	1,000	0
Orbost - Backwash Value Outdoor Pool	**15**	0	15	0	0	0	0	15	0
Raymond Island Ferry	**55**	0	55	0	0	0	0	55	0
Total Plant, Machinery and Equipment	**1,220**	0	1,220	0	0	0	0	1,220	0
Fixtures, Fittings and Furniture									
BARC Replace Stadium Rings and Scoreboard	**90**	90	0	0	0	0	0	90	0
Office Furniture	**30**	15	15	0	0	0	0	30	0
Total Fixture, Fittings and Furniture	**120**	105	15	0	0	0	0	120	0
Computers and Telecommunications									
Information Technology Infrastructure	**565**	0	565	0	0	0	0	565	0
Extension of CCTV	**40**	40	0	0	0	0	0	40	0
Total Computers and Telecommunications	**605**	40	565	0	0	0	0	605	0
Library Resources									
Library Resource Purchases	**350**	87	263	0	0	0	0	350	0
Total Library Resources	**350**	87	263	0	0	0	0	350	0
TOTAL PLANT AND EQUIPMENT	**2,295**	**232**	**2,063**	**0**	**0**	**0**	**0**	**2,295**	**0**

Capital Works Area 2017/18	Project cost	Asset expenditure type				Funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrow's
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Victoria Roads Program	**250**	0	125	125	0	200	0	50	0
Gravel Road Resheet Program	**1,250**	0	1,250	0	0	0	0	1,250	0
Road Reseal Program	**2,350**	0	2,350	0	0	0	0	2,350	0
Major Culvert Renewal Program	**200**	0	200	0	0	0	0	200	0
Major Road Renewal	**1,513**	0	1,513	0	0	913	0	600	0
Guard Fence Renewal	**300**	0	300	0	0	0	0	300	0
Black Resheet Program	**200**	200	0	0	0	0	0	200	0
Replacement of Reinforced Concrete Culverts	**650**	0	650	0	0	284	0	366	0
Metung Traffic Calming	**45**	45	0	0	0	0	0	45	0
Total Roads	**6,758**	245	6,388	125	0	1,397	0	5,361	0
Bridges									
Major Bridge Renewal	**300**	0	300	0	0	0	0	300	0
Bridge to be nominated	**2,500**	0	2,500	0	0	0	0	2500	0
Total Bridges	**2,800**	0	2,800	0	0	0	0	2,800	0
Footpaths and Cycleways									
Lucknow - Princes Highway - Footpaths	**238**	238	0	0	0	0	0	238	0
Lakes Entrance - Eastern Beach Road - Footpath	**83**	83	0	0	0	0	0	83	0
Lakes Entrance - Cunninghame Walk Extension	**450**	450	0	0	0	250	0	200	0
Total Footpaths and Cycleways	**771**	771	0	0	0	250	0	521	0
Drainage									
Jones Bay/McMillan Street Drainage	**1,920**	1,440	480	0	0	1,820	0	100	0
Drainage Renewal Program	**1,000**	0	1,000	0	0	0	0	1,000	0
Total Drainage	**2,920**	1,440	1,480	0	0	1,820	0	1,100	0
Recreational, Leisure and Community Facilities									
Bairnsdale Aquatic Strategy	**3,950**	3,950	0	0	0	1,500	0	2,450	0
Total Recreation, Leisure and Community Facillities	**3,950**	3,950	0	0	0	1,500	0	2,450	0

Capital Works Area 2017/18	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Waste Management									
Bairnsdale Landfill Cell 3 B	**161**	0	161	0	0	0	0	161	0
Metung Transfer Station Upgrade	**290**	0	0	145	145	0	0	290	0
Buchan Transfer Station Upgrade	**290**	0	0	145	145	0	0	290	0
Total Waste Management	**741**	0	161	290	290	0	0	741	0
Parks, Open Space and Streetscapes									
Caravan Park Upgrades	**800**	0	800	0	0	0	0	800	0
Sports and Recreation Grant Seed Funding	**30**	0	15	15	0	0	0	30	0
Playgrounds Upgrade and Renewal	**200**	0	100	100	0	0	0	200	0
Lakes Entrance - Esplanade Seawall Replacement	**420**	0	420	0	0	0	0	420	0
Marlo Jetty Upgrade	**400**	0	80	320	0	300	0	100	0
Paynesville - Stage 3 Foreshore Upgrade	**110**	55	0	55	0	0	0	110	0
Newlands Arm - Foreshore Management Plan (FMP)	**150**	0	0	150	0	0	0	150	0
Infrastructure Replacement - FMP	**110**	55	0	55	0	0	0	110	0
Metung Boardwalk Stage 2 - FMP	**600**	600	0	0	0	300	0	300	0
Eagle Point Foreshore - FMP	**200**	100	0	100	0	0	0	200	0
Paynesville Foreshore Upgrade - FMP	**180**	90	0	90	0	0	0	180	0
Nowa Nowa Recreation Reserve Upgrade	**50**	50	0	0	0	0	0	50	0
Lakes Entrance - Streetscape	**500**	0	375	125	0	500	0	0	0
Bairnsdale - Streetscape	**500**	0	375	125	0	500	0	0	0
Total Parks, Open Space and Streetscapes	**4,250**	950	2,165	1,135	0	1,600	0	2,650	0
Total Aerodromes	**0**	0	0	0	0	0	0	0	0
Total Off Street Car Parks	**0**	0	0	0	0	0	0	0	0

Capital Works Area 2017/18	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Other Infrastructure									
Capital Discretionary Fund	**200**	0	100	100	0	0	0	200	0
Forward Designs	**200**	0	200	0	0	0	0	200	0
Grant Seed Funding	**200**	0	100	100	0	0	0	200	0
Community Plans	**1,105**	552	553	0	0	700	0	405	0
Total Other Infrastructure	**1,705**	552	953	200	0	700	0	1,005	0
TOTAL INFRASTRUCTURE	**23,895**	**7,908**	**13,947**	**1,750**	**290**	**7,267**	**0**	**16,628**	**0**
TOTAL NEW CAPITAL WORKS 2017/18	**29,448**	**8,440**	**18,277**	**2,441**	**290**	**7,367**	**0**	**22,081**	**0**

3.2 Summary

3.2 Summary									
PROPERTY	**3,258**	300	2,267	691	0	100	0	3,158	0
PLANT AND EQUIPMENT	**2,295**	232	2,063	0	0	0	0	2,295	0
INFRASTRUCTURE	**23,895**	7,908	13,947	1,750	290	7,267	0	16,628	0
TOTAL CAPITAL WORKS 2017/18	**29,448**	**8,440**	**18,277**	**2,441**	**290**	**7,367**	**0**	**22,081**	**0**

3.3 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2017/18	Project cost $'000	Funding sources			
		Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
3.3 New Works					
Lakes Entrance Landfill Capping	2,000	0	0	2,000	0
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2017/18	**2,000**	**0**	**0**	**2,000**	**0**

4. Capital works program

For the year ending 30 June 2019

4.1. New works

Capital Works Area 2018/19	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
PROPERTY									
Total Land	**0**	0	0	0	0	0	0	0	0
Total Land Improvements	**0**	0	0	0	0	0	0	0	0
Buildings									
Commercial Operations Building Renewal	**400**	0	400	0	0	0	0	400	0
Building Renewal	**1,500**	0	1,500	0	0	0	0	1,500	0
Renewal Council Managed Buildings	**800**	0	800	0	0	0	0	800	0
Toilet Block Replacement	**800**	0	800	0	0	0	0	800	0
Total Buildings	**3,500**	0	3,500	0	0	0	0	3,500	0
Total Heritage Buildings	**0**	0	0	0	0	0	0	0	0
Total Leasehold Improvements	**0**	0	0	0	0	0	0	0	0
Total Building Improvements	**0**	0	0	0	0	0	0	0	0
TOTAL PROPERTY	**3,500**	**0**	**3,500**	**0**	**0**	**0**	**0**	**3,500**	**0**

Capital Works Area 2018/19	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
PLANT AND EQUIPMENT									
Total Heritage Plant and Equipment	**0**	0	0	0	0	0	0	0	0
Plant, Machinery and Equipment									
Plant Renewal	**590**	0	590	0	0	0	0	590	0
Vehicle Renewal	**1,050**	0	1,050	0	0	0	0	1,050	0
Raymond Island Ferry	**230**	0	230	0	0	0	0	230	0
Total Plant, Machinery and Equipment	**1,870**	0	1,870	0	0	0	0	1,870	0
Fixtures, Fittings and Furniture									
Office Furniture	**30**	15	15	0	0	0	0	30	0
Total Fixture, Fittings and Furniture	**30**	15	15	0	0	0	0	30	0
Total Computers and Telecommunications	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Library Resources									
Library Resource Purchases	**300**	75	225	0	0	0	0	300	0
Total Library Resources	**300**	75	225	0	0	0	0	300	0
TOTAL PLANT AND EQUIPMENT	**2,200**	**90**	**2,110**	**0**	**0**	**0**	**0**	**2,200**	**0**

Capital Works Area 2018/19	Project cost	Asset expenditure type				Funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrow's
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Victoria Roads Program	**250**	125	125	0	0	200	0	50	0
Gravel Road Resheet Program	**1,400**	0	1,400	0	0	0	0	1,400	0
Road Reseal Program	**5,000**	0	5,000	0	0	0	0	5,000	0
Major Culvert Renewal Program	**200**	0	200	0	0	0	0	200	0
Major Road Renwal	**2,300**	0	2,300	0	0	913	0	1,387	0
Guard Fence Renewal	**200**	0	200	0	0	0	0	200	0
Replacement of Reinforced Concrete Culverts	**484**	0	484	0	0	284	0	200	0
Seal Gravel Roads	**200**	0	0	200	0	0	0	200	0
Total Roads	**10,034**	125	9,709	200	0	1,397	0	8,637	0
Bridges									
Major Bridge Renewal	**250**	0	250	0	0	0	0	250	0
Bridge to be nominated	**1,000**	0	1,000	0	0	0	0	1000	0
Total Bridges	**1,250**	0	1,250	0	0	0	0	1,250	0
Footpaths and Cycleways									
New Footpath Projects	**200**	200	0	0	0	0	0	200	0
Total Footpaths and Cycleways	**200**	200	0	0	0	0	0	200	0
Drainage									
New Drainage Infrastructure	**200**	200	0	0	0	0	0	200	0
Drainage Renewal Program	**1,100**	0	1,100	0	0	0	0	1,100	0
Total Drainage	**1,300**	200	1,100	0	0	0	0	1,300	0
Recreational, Leisure and Community Facilities									
Aquatic Strategy	**2,000**	2,000	0	0	0	0	0	2,000	0
Marine Safety Projects	**300**	0	150	150	0	200	0	100	0
Sports and Recreation Grant Seed Funding	**30**	0	15	15	0	0	0	30	0
Playgrounds Upgrade and Renewal	**400**	0	200	200	0	200	0	200	
Total Recreation, Leisure and Community Facillities	**2,730**	2,000	365	365	0	400	0	2,330	0

Capital Works Area 2018/19	Project cost $'000	Asset expenditure type				Funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
Waste Management									
Bairnsdale Landfill Cell 3 B	**3,310**	0	3,310	0	0	0	0	3,310	0
Lakes Entrance Tip Shop Upgrade	**170**	0	85	85	0	0	0	170	0
Total Waste Management	**3,480**	0	3,395	85	0	0	0	3,480	0
Parks, Open Space and Streetscapes									
Foreshore Management Plans	**800**	0	400	400	0	350	0	450	0
Bairnsdale and Lakes Entrance - Streetscape	**1,103**	0	827	276	0	1000	0	103	0
Total Parks, Open Space and Streetscapes	**1,903**	0	1,227	676	0	1,350	0	553	0
Total Aerodromes	**0**	0	0	0	0	0	0	0	0
Total Off Street Car Parks	**0**	0	0	0	0	0	0	0	0
Other Infrastructure									
Capital Discretionary Fund	**200**	0	100	100	0	0	0	200	0
Commercial Services Capital Projects	**300**	150	150	0	0	0	0	300	0
Forward Designs	**250**	0	125	125	0	0	0	250	0
Grant Seed Funding	**200**	0	100	100	0	0	0	200	0
Community Plans	**1,000**	1,000	0	0	0	500	0	500	0
Total Other Infrastructure	**1,950**	1,150	475	325	0	500	0	1,450	0
TOTAL INFRASTRUCTURE	**22,847**	**3,675**	**17,521**	**1,651**	**0**	**3,647**	**0**	**19,200**	**0**
TOTAL NEW CAPITAL WORKS 2018/19	**28,547**	**3,765**	**23,131**	**1,651**	**0**	**3,647**	**0**	**24,900**	**0**

4.2 Summary

4.2 Summary									
PROPERTY	**3,500**	0	3,500	0	0	0	0	3,500	0
PLANT AND EQUIPMENT	**2,200**	90	2,110	0	0	0	0	2,200	0
INFRASTRUCTURE	**22,847**	3,675	17,521	1,651	0	3,647	0	19,200	0
TOTAL CAPITAL WORKS 2018/19	**28,547**	**3,765**	**23,131**	**1,651**	**0**	**3,647**	**0**	**24,900**	**0**

4.3 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2018/19	Project cost $'000	Funding sources			
		Grants $'000	Contributions $'000	Council cash $'000	Borrow's $'000
4.3 New Works					
Bairnsdale Landfill Cell 3A Capping	2,500	0	0	2,500	0
Cann River Landfill Capping	300	0	0	300	0
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2018/19	**2,800**	**0**	**0**	**2,800**	**0**

Appendix D

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 2015/16 year.

GST Code refers to the classification of the supply type for the determination of Goods and services tax (GST). They are defined as either:

G = GST applicable
E = GST exempt

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
BUILDING FEES				
Plans and Occupancy Permit Search Fee Post 1997	Each	E	$58.00	$60.00
Plans and Occupancy Permit Urgent Search Fee Post 1997	Each	E	$107.00	$111.00
Plans and Occupancy Permit Search Fee Pre 1997	Each	E	$107.00	$111.00
Plans and Occupancy Permit Urgent Search Fee Pre 1997	Each	E	$157.00	$163.00
Facsimile Details (Urgent)	Each	G	$7.80	$8.10
Certificate Regulation 326(1) - (Sales)	Each	E	$45.35	$48.60
Certificate Regulation 326(2) - (Design)	Each	E	$45.35	$48.60
Storm Water Regulation 610 - (Class 1-10)	Each	E	$33.30	$36.30
Storm Water Regulation 610 - (Class 1)	Each	E	$56.75	$60.90
Storm Water Regulation 610 - (Class 2-9)	Each	E	$56.75	$60.90
Lodgement Classes (All) >= $5000 Value	Each	E	$34.00	$36.40
Council Consent (Siting) Regulation 310 & Parts 4, 5 & 8	Each	E	$227.25	$244.00
Council Consent (Heritage) Section 29A	Each	E	$56.75	$60.90
Notification to Neighbours for Council Consent and Report	Each	E	$12.00	$12.40
ESM Inspection and Education Fee	Each	G	$100.00	$104.00
PLANNING & DEVELOPMENT				
Planning & Subdivision Fees For New Applications				
Application - Use	Each	E	$502.00	$502.00
Application - Single dwelling $10,001 to $100,000	Each	E	$239.00	$239.00
Application - Single dwelling greater than $100,000	Each	E	$490.00	$490.00
Application - Development up to & including $10,000	Each	E	$102.00	$102.00
Application - Development $10,001 to $250,000	Each	E	$604.00	$604.00
Application - Development $250,001 to $500,000	Each	E	$707.00	$707.00
Application - Development $500,001 to $1,000,000	Each	E	$815.00	$815.00
Application - Development $1,000,001 to $7,000,000	Each	E	$1,153.00	$1,153.00
Application - Development $7,000,001 to $10,000,000	Each	E	$4,837.00	$4,837.00
Application - Development $10,000,001 to $50,000,000	Each	E	$8,064.00	$8,064.00
Application - Development greater than $50,000,000	Each	E	$16,130.00	$16,130.00
Application - Create, vary, remove easement and/or restriction	Each	E	$404.00	$404.00
Application - Remove restriction over land used for greater than 2 years	Each	E	$249.00	$249.00
Application - Subdivide land into 2 lots	Each	E	$386.00	$386.00
Application - Realign existing boundary (> 1 lot)	Each	E	$386.00	$386.00
Application - Subdivide Land	Each	E	$781.00	$781.00
Application - Certification	Each	E	$100 plus $20 per lot	$100 plus $20 per lot
Satisfaction Matters	Each	E	$102.00	$102.00
Planning certificates	Each	E	$18.20	$18.20
Amend an application for a permit after notice has been given for every class of application (other than class 4)	Each	E	$102.00	$102.00
Amend an application for a permit after notice has been given for every class of application (other than class 5)	Each	E	$102.00	$102.00
Time Extension to Planning Permit	Each	E	$102.00	$102.00
Copy of Planning Permit	Each	E	$58.00	$60.00
Title Search	Each	G	$42.00	$43.40
Advertising of Section 173 Agreements (less than 10 notices) plus any outgoings (paid advertisements, postage, etc)	Each	E	$100.00	$104.00
Advertising of Section 173 Agreements (for each additional notice above 10 notices)	Each	E	$3.00	$3.10
Planning & Subdivision Fees For Amended Applications				
Application - Use	Each	E	$502.00	$502.00
Application - Single dwelling $10,001 to $100,000	Each	E	$239.00	$239.00
Application - Single dwelling greater than $100,000	Each	E	$490.00	$490.00
Application - Development up to & including $10,000	Each	E	$102.00	$102.00
Application - Development $10,001 to $250,000	Each	E	$604.00	$604.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Application - Development $250,001 to $500,000	Each	E	$707.00	$707.00
Application - Development $500,001 to $1,000,000	Each	E	$815.00	$815.00
Application - Development $1,000,001 to $7,000,000	Each	E	$815.00	$815.00
Application - Development $7,000,001 to $10,000,000	Each	E	$815.00	$815.00
Application - Development $10,000,001 to $50,000,000	Each	E	$815.00	$815.00
Application - Development greater than $50,000,000	Each	E	$815.00	$815.00
Application - Remove restriction (Subdivision Act Sec 47(2))	Each	E	$502.00	$502.00
Application - Create, vary, remove easement and/or restriction	Each	E	$502.00	$502.00
Application - Remove restriction over land used for greater than 2 years	Each	E	$502.00	$502.00
Application - Subdivide land into 2 lots	Each	E	$386.00	$386.00
Application - Realign existing boundary (> 1 lot)	Each	E	$386.00	$386.00
Application - Subdivide Land	Each	E	$502.00	$502.00
Amendment to Planning Permit (Not for Single Dwelling) a) change to what permit allows	Each	E	$502.00	$502.00
CARAVAN PARK REGISTRATIONS				
Registration Transfer	Each	E	5 fee units	5 fee units
Registration fee (per site)	Each	E	See below	See below
Registration Not exceeding 25 sites (3 year registration)	Each	E	17 fee units	17 fee units
Registration Exceeding 25 but not exceeding 50 sites (3 year registration)	Each	E	34 fee units	34 fee units
Registration Exceeding 50 but not exceeding 100 sites (3 year registration)	Each	E	68 fee units	68 fee units
Registration Exceeding 100 but not exceeding 150 sites (3 year registration)	Each	E	103 fee units	103 fee units
Registration Exceeding 150 but not exceeding 200 sites (3 year registration)	Each	E	137 fee units	137 fee units
Registration Exceeding 200 but not exceeding 250 sites (3 year registration)	Each	E	171 fee units	171 fee units
Registration Exceeding 250 but not exceeding 300 sites (3 year registration)	Each	E	205 fee units	205 fee units
Registration Exceeding 300 but not exceeding 350 sites (3 year registration)	Each	E	240 fee units	240 fee units
Registration Exceeding 350 but not exceeding 400 sites (3 year registration)	Each	E	274 fee units	274 fee units
Registration Exceeding 400 but not exceeding 450 sites (3 year registration)	Each	E	308 fee units	308 fee units
Registration Exceeding 450 but not exceeding 500 sites (3 year registration)	Each	E	342 fee units	342 fee units
Registration Exceeding 500 but not exceeding 550 sites (3 year registration)	Each	E	376 fee units	376 fee units
Registration Exceeding 550 but not exceeding 600 sites (3 year registration)	Each	E	441 fee units	441 fee units
Registration Exceeding 600 but not exceeding 650 sites (3 year registration)	Each	E	445 fee units	445 fee units
Registration Exceeding 650 but not exceeding 700 sites (3 year registration)	Each	E	479 fee units	479 fee units
Registration Exceeding 700 but not exceeding 750 sites (3 year registration)	Each	E	513 fee units	513 fee units
Registration Exceeding 750 but not exceeding 800 sites (3 year registration)	Each	E	574 fee units	574 fee units
Registration Exceeding 800 but not exceeding 850 sites (3 year registration)	Each	E	582 fee units	582 fee units
Registration Exceeding 850 but not exceeding 900 sites (3 year registration)	Each	E	616 fee units	616 fee units
Registration Exceeding 900 but not exceeding 950 sites (3 year registration)	Each	E	650 fee units	650 fee units
Registration Exceeding 950 but not exceeding 1000 sites (3 year registration)	Each	E	684 fee units	684 fee units
Registration Exceeding 1000 but not exceeding 1050 sites (3 year registration)	Each	E	719 fee units	719 fee units

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Registration Exceeding 1050 but not exceeding 1100 sites (3 year registration)	Each	E	753 fee units	753 fee units
Registration Exceeding 1100 but not exceeding 1150 sites (3 year registration)	Each	E	787 fee units	787 fee units
Registration Exceeding 1150 but not exceeding 1200 sites (3 year registration)	Each	E	821 fee units	821 fee units
Registration Exceeding 1200 but not exceeding 1250 sites (3 year registration)	Each	E	855 fee units	855 fee units
Registration Exceeding 1250 but not exceeding 1300 sites (3 year registration)	Each	E	890 fee units	890 fee units
Registration Exceeding 1300 but not exceeding 1350 sites (3 year registration)	Each	E	924 fee units	924 fee units
Registration Exceeding 1350 but not exceeding 1400 sites (3 year registration)	Each	E	958 fee units	958 fee units
Registration Exceeding 1400 but not exceeding 1450 sites (3 year registration)	Each	E	992 fee units	992 fee units
FOOD PREMISES				
Registration (Up to 5 Employees)				
Core Business (Class 1)	Annual	E	$560.00	$579.00
Core Business (Class 2)	Annual	E	$560.00	$579.00
Core Business (Class 3)	Annual	E	$190.00	$197.00
Non-Core Business (Class 1)	Annual	E	$320.00	$331.00
Non-Core Business (Class 2)	Annual	E	$320.00	$331.00
Community Groups	Annual	E	$76.00	$79.00
Each Additional Employee - Non third party audited	Annual	E	$32.00	$33.10
Each Additional Employee - Third party audited	Annual	E	$16.00	$17.00
Registration Transfer (50% annual fee)	Each	E		
Registration - Temporary Stalls (Other than Not-For-Profit)	Daily	E	$44.00	$46.00
Registration Renewal - Temporary Stalls (Other than Not-For-Profit)	Annual	E	$190.00	$197.00
Alteration to Premises	Each	E	$147.00	$152.00
Food and Water Sample Administration Fee - 2nd Non-Compliant Sample	Each	G	$134.00	$139.00
Food Safety Plan Compliance Checking Fee - Non-Compliance after Two Visits	Each	G	$61.00	$64.00
New registered premises application fee Food Class 1 & 2 (plus Renewal fee)	Each	G	$220.00	$228.00
New registered premises application fee Food Class 3 (plus Renewal fee)	Each	G	$110.00	$114.00
New registered premises application fee Health premises (plus Renewal fee)	Each	G	$67.00	$70.00
Administration fee for refunds	Each	G	$56.00	$58.00
Solicitors request for information on a food premises Class 1, 2 & 3	Each	G	$226.00	$234.00
Solicitors request for information on a health premises	Each	G	$226.00	$234.00
Solicitors request for information on a caravan park	Each	G	$226.00	$234.00
HEALTH				
Prescribed Accommodation less than 25 beds	Each	E	$190.00	$197.00
Prescribed Accommodation 25 beds or greater	Each	E	$289.00	$299.00
Prescribed Accommodation Transfer (50% of renewal fee)	Each	E	50% of renewal fee	50% of renewal fee
Search Fee - Copy of Septic Plan/Permit	Each	E	$20.00	$21.00
Septic Tank Permit	Each	E	$499.00	$516.00
Septic Tank Permit - Alteration to Existing (50% of application fee)	Each	E	50% of renewal fee	50% of renewal fee
Septic Tank Permit - Composting Toilet (50% of application fee)	Each	E	50% of renewal fee	50% of renewal fee
Septic tank permit renewal fee (Expires after 2 years)	Each	G	$199.00	$206.00
Registration - Health Premises	Annual	E	$205.00	$212.00
Registration Transfer - Health Premises (50% of renewal fee)	Each	E	50% of renewal fee	50% of renewal fee

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Vaccinations - Hepatitis A (single dose)	Each	E	$69.00	$75.00
Vaccinations - Hepatitis B (single dose)	Each	E	$21.00	$25.00
Vaccinations - Influenza vaccination at a Council session (single dose)	Each	E	$16.00	$18.00
Vaccinations - Influenza vaccination at a workplace (single dose)	Each	E	$25.00	$27.00
Vaccinations - Whooping Cough (single dose)	Each	E	$40.00	$43.00
Vaccinations - Hepatitis A & B (single dose)	Each	E	$79.00	$85.00
Food Safety Program Template	Each	G	$57.00	$59.00
Administration Fee Vaccinations	Each	G	$5.00	$5.20
Thermometer	Each	G	$57.00	$59.00
PUBLICATIONS				
Freedom of Information Request Fee	Each	E	$26.50	$26.50
Freedom of Information Request (In the public's interest)	Each	E	Free	Free
Freedom of Information Access Search charge	Hourly	G	$20.00	$20.00
Freedom of Information Access Supervision charge (per quarter hour)	Each	G	$5.00	$5.00
Freedom of Information Access Photocopying charge (per page)	Each	G	$0.30	$0.30
AERODROME				
Overnight Storage - Outside (per visit)	Each	G	$6.15	$6.40
Overnight Storage - Hangar (per visit)	Each	G	$14.85	$15.40
Weekly Storage	Weekly	G	$42.65	$44.10
RAYMOND ISLAND FERRY				
Ferry Pass - Owners of developed land - Cars, Motor Cycles - First Vehicle	Annual	G	Free	Free
Ferry Pass - Owners of developed land - Cars, Motor Cycles - Second Vehicle	Annual	G	Free	Free
Ferry Pass - Owners of developed land - Cars, Motor Cycles - Third and Subsquent Vehicles	Annual	G	$222.00	$230.00
Ferry Pass - Non-owners of developed land - Cars, Motor Cycles	Annual	G	$222.00	$230.00
Ferry Pass - Trucks and Buses	Annual	G	$456.00	$472.00
Cars (per return trip)	Each	G	$11.00	$11.00
Motor Cycles (per return trip)	Each	G	N/A	$5.00
Hazardous Chemical Truck (per return trip)	Each	G	$30.00	$31.00
Out of Hours Service (per return trip)	Each	G	$222.00	$230.00
Tourist 7 Day Holiday Pass	Weekly	G	$105.00	$50.00
Trucks & Buses 20GVM or less (per return trip)	Each	G	$15.00	$16.00
Trucks & Buses greater than 20GVM (per return trip)	Each	G	$23.00	$24.00
Commercial vehicle towing a trailer (per return trip)	Each	G	N/A	$24.00
Truck & Buses 20GVM or less towing a trailer (per return trip)	Each	G	N/A	$32.00
Truck & Buses greater than 20GVM towing a trailer (per return trip)	Each	G	N/A	$48.00
Hazardous Chemical Truck towing a trailer (per return trip)	Each	G	N/A	$62.00
LOCAL LAWS				
Animal Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence.)	Each	E	$72.00 to $722.00	$72.00 to $722.00
Impounding of Livestock Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence.)	Each	E	$289.00 to $577.00	$289.00 to $577.00
Parking Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence.)	Each	E	$72.00 to $144.00	$72.00 to $144.00
Litter Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence.)	Each	E	$289.00 to $1,732.00	$289.00 to $1,732.00
Vehicles on nature strip for display purposes (up to 4 vehicles)	Annual	E	$379.00	$392.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Goods on footpath (1m x 1m)	Annual	E	$94.00	$98.00
Permit - Grazing	Annual	E	$94.00	$98.00
Domestic Animal Business (For period starting 10/4 each year)	Annual	E	$186.00	$193.00
Permit - Other	Each	E	$94.00	$98.00
Fine - Local Laws	Each	E	1 penalty unit under Local Government Act. Currently $100	1 penalty unit under Local Government Act. Currently $100
Impoundment fee - administration	Each	G	$39.00	$40.30
Impoundment - call out business hours fee	Each	G	$39.00	$40.30
Impoundment - release fee - Shire Fee	Each	G	$65.00	$68.00
Impoundment - release fee - Contractor Fee	Each	G	N/A	$58.15
Impoundment - call out after hours fee	Each	G	$65.00	$68.00

Fee Description	BASIS	GST CODE	Fee for 10 April 2015 to 9 April 2016	Fee for 10 April 2016 to 9 April 2017
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (full fee) (For period starting 10/4 each year)	Each	E	$157.40	$163.00
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (pensioner) (For period starting 10/4 each year)	Each	E	$78.70	$82.00
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age; OR animal kept for breeding with a Domestic Animal Business - (full fee) (For period starting 10/4 each year)	Each	E	$52.50	$55.00
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age; OR animal kept for breeding with a Domestic Animal Business (pensioner) (For period starting 10/4 each year)	Each	E	$26.25	$27.20
Category 3 Cat/Dog - Animals that are sterilised and implanted with a prescribed permanent identification device (microchip) or permanently identified in the prescribed manner; OR Working dog - livestock, OR member of an Applicable Organisation - (full fee) (For period starting 10/4 each year)	Each	E	$28.00	$29.00
Category 3 Cat/Dog - Animals that are sterilised and implanted with a prescribed permanent identification device (microchip) or permanently identified in+A33 the prescribed manner; OR Working dog - livestock, OR menber of an Applicable Organistion - (pensioner) (For period starting 10/4 each year)	Each	E	$14.00	$14.50
Dog/Cat Impoundment Release Base Fee (excludes Contractor fee)	Each	E	$65.00	$61.15
Dog/Cat Impoundment Release Contractor Fee	Each	E	N/A	$39.20
Dog/Cat Tag Replacement (For period starting 10/4 each year)	Each	E	$5.00	$5.00
Permit - keeping more than two dogs or two cats (For period starting 10/4 each year)	Each	E	$44.50	$46.00
Hoarding Permit	Each	E	N/A	$98.00
Hoarding Permit - Additional Fee (after two weeks)	Square Metre Per Week	E	N/A	$5.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
LIBRARY				
Inter Library Loan	Each	E	$3.00	$3.10
Inter Library Loan (Overdue <4 weeks)	Each	E	$8.50	$8.80
Inter Library Loan (Overdue 4-6 weeks)	Each	E	$17.00	$17.60
Inter Library Loan - Plastic Loan Straps (Replacement)	Each	E	$3.50	$3.70
Facsimile 1st Page (Send)	Each	G	$6.00	$6.20
Facsimile Receive and Subsequent Pages Sent	Each	G	$1.20	$1.30
Laminating Pouch A4	Each	G	$0.50	$0.60
Scanning (limited access) (up to 10 pages)	Each	G	$1.00	$1.00
Overdue Charge (per Reminder Notice)	Each	E	$1.20	$1.30
Overdue Charge (Final Reminder)	Each	E	$2.20	$2.30
Repairs - General (up to $20)	Each	E	Up to $20.00	Up to $25
Repairs - Pages (per item - Torn, Loose)	Each	E	$3.50	$3.70
Recovering Charge (per Item)	Each	E	Up to $20.00	Up to $25
Replace Barcode (per item)	Each	E	$3.00	$3.10
Replace Library Card (per item)	Each	E	$3.00	$3.00
Replace Due Date Slip (per Item)	Each	E	$1.25	$1.30
Replace Talking Book CD	Each	E	$35.00	$36.20
Book Trimming (per Item)	Each	E	$5.50	$5.70
Replace a Page (per Item)	Each	E	$5.50	$5.70
Replace Talking Book Case (per Item)	Each	E	Up to $35.00	Up to $40
Replace CD/DVD (per Item)	Each	E	$3.50	$3.70
Process Charge (per Item)	Each	G	$5.80	$6.00
PHOTOCOPYING				
Photocopying Black and White (per A4 page)	Each	G	$0.30	$0.30
Photocopying colour (per A4 page)	Each	G	$1.20	$1.20
Photocopying (per A3 page)	Each	G	$0.50	$0.50
Photocopying - Colour (per A3 page)	Each	G	$2.00	$2.00
Scanning (limited access) (up to 10 pages)	Each	G	$1.00	$0.00
PLAN COPYING				
Plan Copying (per A0 copy)	Each	G	$15.00	$15.50
Plan Copying/Photocopying - Multiple Copies (A0)	Each	G	$12.00	$12.40
Plan Copying (per A1 copy)	Each	G	$15.00	$15.50
Plan Copying/Photocopying - Multiple Copies (A1)	Each	G	$12.00	$12.40
Plan Copying (per A2 copy)	Each	G	$15.00	$15.50
Plan Copying/Photocopying - Multiple Copies (A2)	Each	G	$12.00	$12.40
FACILITY HIRE - BAIRNSDALE				
Bairnsdale - Meeting Room 2 - Library affiliated groups, excluding kitchen	Hourly	G	$3.50	$3.60
Bairnsdale - Meeting Room 2 - Library affiliated groups, excluding kitchen (4 hours)	Each	G	$10.50	$10.80
Bairnsdale - Meeting Room 2 - Library affiliated groups, excluding kitchen (all day (8 hours))	Daily	G	$21.00	$21.60
Bairnsdale - Meeting Room 2 - Community groups, excluding kitchen	Hourly	G	$7.00	$7.20
Bairnsdale - Meeting Room 2 - Community groups, excluding kitchen (4 hours)	Each	G	$21.00	$21.60
Bairnsdale - Meeting Room 2 - Community groups, excluding kitchen (all day (8 hours))	Daily	G	$42.00	$43.20
Bairnsdale - Meeting Room 2 - Government/Private excluding kitchen	Hourly	G	$21.00	$21.60
Bairnsdale - Meeting Room 2 - Government/Private excluding kitchen (4 hours)	Each	G	$63.00	$64.80
Bairnsdale - Meeting Room 2 - Government/Private excluding kitchen (all day (8 hours))	Daily	G	$126.00	$129.60
Bairnsdale - Community Meeting Room - Library affiliated groups, excluding kitchen	Hourly	G	$5.00	$5.20
Bairnsdale - Community Meeting Room - Library affiliated groups, excluding kitchen (4 hours)	Each	G	$15.00	$15.60

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Bairnsdale - Community Meeting Room - Library affiliated groups, excluding kitchen (all day (8 hours))	Daily	G	$30.00	$31.20
Bairnsdale - Community Meeting Room - Community groups, excluding kitchen	Hourly	G	$10.50	$10.40
Bairnsdale - Community Meeting Room - Community groups, excluding kitchen (4 hours)	Each	G	$31.50	$31.20
Bairnsdale - Community Meeting Room - Community groups, excluding kitchen (all day (8 hours))	Daily	G	$63.00	$62.40
Bairnsdale - Community Meeting Room - Government/Private , excluding kitchen	Hourly	G	$31.50	$31.20
Bairnsdale - Community Meeting Room - Government/Private , excluding kitchen (4 hours)	Each	G	$94.50	$93.60
Bairnsdale - Community Meeting Room - Government/Private , excluding kitchen (all day (8 hours))	Daily	G	$189.00	$187.20
Bairnsdale - Library kitchen only, Library affiliated groups	Hourly	G	$2.50	$2.60
Bairnsdale - Library kitchen only, Library affiliated groups (4 hours)	Each	G	$7.50	$7.80
Bairnsdale - Library kitchen only, Library affiliated groups (all day (8 hours))	Daily	G	$15.00	$15.60
Bairnsdale - Library kitchen only, Community groups	Hourly	G	$5.00	$5.20
Bairnsdale - Library kitchen only, Community groups (4 hours)	Each	G	$15.00	$15.60
Bairnsdale - Library kitchen only, Community groups (all day (8 hours))	Daily	G	$30.00	$31.20
Bairnsdale - Library kitchen only, Government private	Hourly	G	$15.00	$15.60
Bairnsdale - Library kitchen only, Government private (4 hours)	Each	G	$45.00	$46.80
Bairnsdale - Library kitchen only, Government private (all day (8 hours))	Daily	G	$90.00	$93.60
FACILITY HIRE - OTHER				
Paynesville - Community Hall, including kitchen - Permanent Users/Affiliated Group	Hourly	G	$6.00	$6.20
Paynesville - Community Hall, including kitchen - Permanent Users/Affiliated Group (4 hours)	Each	G	$18.00	$18.60
Paynesville - Community Hall, including kitchen - Permanent Users/Affiliated Group (all day (8 hours))	Daily	G	$36.00	$37.20
Paynesville - Community Hall, including kitchen - Community Groups	Hourly	G	$12.00	$12.40
Paynesville - Community Hall, including kitchen - Community Groups (4 hours)	Each	G	$36.00	$37.20
Paynesville - Community Hall, including kitchen - Community Groups (all day (8 hours))	Daily	G	$72.00	$74.40
Paynesville - Community Hall, including kitchen - Government/Private	Hourly	G	$36.00	$37.20
Paynesville - Community Hall, including kitchen - Government/Private (4 hours)	Each	G	$108.00	$111.60
Paynesville - Community Hall, including kitchen - Government/Private (all day (8 hours))	Daily	G	$216.00	$223.20
Paynesville - Kitchen Only - Permanent Users/Affiliated groups	Hourly	G	$2.50	$2.60
Paynesville - Kitchen Only - Permanent Users/Affiliated groups (4 hours)	Each	G	$7.50	$7.80
Paynesville - Kitchen Only - Permanent Users/Affiliated groups (all day (8 hours))	Daily	G	$15.00	$15.60
Paynesville - Kitchen Only - Community Groups	Hourly	G	$5.00	$5.20
Paynesville - Kitchen Only - Community Groups (4 hours)	Each	G	$15.00	$15.60
Paynesville - Kitchen Only - Community Groups (all day (8 hours))	Daily	G	$30.00	$31.20
Paynesville - Kitchen Only - Government/Private	Hourly	G	$15.00	$15.60
Paynesville - Kitchen Only - Government/Private (4 hours)	Each	G	$45.00	$46.80
Paynesville - Kitchen Only - Government/Private (all day (8 hours))	Daily	G	$90.00	$93.60

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Paynesville - Meeting Rooms 1 and 2 - Permanent Users/Affiliated Groups	Hourly	G	$3.50	$3.60
Paynesville - Meeting Rooms 1 and 2 - Permanent Users/Affiliated Groups (4 hours)	Each	G	$10.50	$10.80
Paynesville - Meeting Rooms 1 and 2 - Permanent Users/Affiliated Groups (all day (8 hours))	Daily	G	$21.00	$21.60
Paynesville - Meeting Rooms 1 and 2 - Community Groups	Hourly	G	$7.00	$7.20
Paynesville - Meeting Rooms 1 and 2 - Community Groups (4 hours)	Each	G	$21.00	$21.60
Paynesville - Meeting Rooms 1 and 2 - Community Groups (all day (8 hours))	Daily	G	$42.00	$43.20
Paynesville - Meeting Rooms 1 and 2 - Government/Private	Hourly	G	$31.50	$21.60
Paynesville - Meeting Rooms 1 and 2 - Government/Private (4 hours)	Each	G	$94.50	$64.80
Paynesville - Meeting Rooms 1 and 2 - Government/Private (full day)	Daily	G	$189.00	$129.60
Orbost - Back Office Hire - Permanent User (all day (8 hours))	Daily	G	$57.00	$59.20
Lakes Entrance - Meeting Room Hire - Library Affliliated Groups	Hourly	G	N/A	$3.60
Lakes Entrance - Meeting Room Hire - Library Affliliated Groups (4 hours)	Each	G	N/A	$10.80
Lakes Entrance - Meeting Room Hire - Library Affliliated Groups (8 hours)	Daily	G	N/A	$21.60
Lakes Entrance - Meeting Room Hire - Community Groups	Hourly	G	$7.00	$7.20
Lakes Entrance - Meeting Room Hire - Community Groups (4 hours)	Each	G	$21.00	$21.60
Lakes Entrance - Meeting Room Hire - Community Groups (all day (8 hours))	Daily	G	$42.00	$43.20
Lakes Entrance - Meeting Room Hire - Government/Private	Hourly	G	$31.50	$21.60
Lakes Entrance - Meeting Room Hire - Government/Private (4 hours)	Each	G	$94.50	$64.80
Lakes Entrance - Meeting Room Hire - Government/Private (all day (8 hours))	Daily	G	$189.00	$129.60
Mallacoota - Meeting Room Hire - Library Affiliated Groups	Hourly	G	N/A	$3.60
Mallacoota - Meeting Room Hire - Library Affiliated Groups (4 hours	Each	G	N/A	$10.80
Mallacoota - Meeting Room Hire - Library Affiliated Groups (all day (8 hours))	Daily	G	N/A	$21.60
Mallacoota - Meeting Room Hire - Community Groups	Hourly	G	N/A	$7.20
Malllacoota - Meeting Room Hire - Community Groups (4 hours)	Each	G	N/A	$21.60
Mallacoota - Meeting Room Hire - Community Groups (all day (8 hours))	Daily	G	N/A	$43.20
Mallacoota - Meeting Room Hire - Government/Private	Hourly	G	N/A	$21.60
Mallacoota - Meeting Room Hire - Government/Private (4 hours)	Each	G	N/A	$64.80
Mallacoota - Meeting Room Hire - Government/Private (all day (8 hours))	Daily	G	N/A	$129.60
JETTIES - PRIVATE				
General Fees				
Administration Fee New License	Each	G	$50.00	$54.00
Transfer Jetty License Fee	On Jetty Property Sale	G	$58.00	$63.00
Application to Build New/Extend Existing Private Jetty	Each	G	$155.00	$167.00
Administration Fee for Late Payment	On Each Letter	G	$30.00	$33.00
Chinaman's Creek Private Jetties				
Jetty - Residential (per m2)	Annual	G	$11.10	$11.90
Jetty 158 Each License	Annual	G	$439.00	$471.00
Jetty 159 Each License	Annual	G	$354.00	$380.00
Jetty 160 Each License	Annual	G	364.00	390.00
Jetty 161 Each Mooring	Annual	G	320.00	343.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Jetty 201 Each License	Annual	G	336.00	360.00
Jetty 307 Each License	Annual	G	371.00	398.00
Mallacoota Inlet Jetties				
Rental Fees				
Jetty M1 Each License	Annual	G	$727.00	$779.00
Jetty M2 Each License	Annual	G	$1,688.00	$1,809.00
Jetty M3 Each License	Annual	G	$670.00	$718.00
Jetty M4 Each License	Annual	G	$758.00	$812.00
Jetty M6 Each License	Annual	G	$720.00	$772.00
Jetty M7 Each License	Annual	G	$725.00	$777.00
Jetty M8 Each License	Annual	G	$663.00	$711.00
Jetty M9 Each License	Annual	G	$750.00	$804.00
Jetty M10 Each License	Annual	G	$729.00	$781.00
Jetty M11 Each License	Annual	G	$719.00	$771.00
Jetty M14 Each License	Annual	G	$645.00	$691.00
Jetty M15 Each License	Annual	G	$638.00	$684.00
Jetty M16 Each License	Annual	G	$622.00	$667.00
Jetty M17 Each License	Annual	G	$636.00	$682.00
Jetty M18 Each License	Annual	G	$630.00	$675.00
Jetty M19 Each License	Annual	G	$648.00	$695.00
Jetty M20 Each License	Annual	G	$683.00	$732.00
Jetty M21 Each License	Annual	G	$629.00	$674.00
Jetty M22 Each License	Annual	G	$698.00	$748.00
Jetty M23 Each License	Annual	G	$640.00	$686.00
Jetty M24 Each License	Annual	G	$620.00	$665.00
Jetty M25 Each License	Annual	G	$686.00	$738.00
Jetty M26 Each License	Annual	G	$623.00	$668.00
Jetty M27 Each License	Annual	G	$658.00	$708.00
Jetty M28 Each License	Annual	G	$645.00	$691.00
Jetty M29 Each License	Annual	G	$348.00	$373.00
Jetty M30 Each License	Annual	G	$626.00	$671.00
Jetty M31 Each License	Annual	G	$621.00	$666.00
Jetty M32 Each License	Annual	G	$641.00	$687.00
Jetty M33 Each License	Annual	G	$678.00	$727.00
Jetty M34 Each License	Annual	G	$949.00	$1,017.00
Jetty M35 Each License	Annual	G	$634.00	$680.00
Jetty M36 Each License	Annual	G	$961.00	$1,030.00
Jetty M37 Each License	Annual	G	$1,346.00	$1,442.00
Jetty M38 Each License	Annual	G	$1,352.00	$1,449.00
Jetty M39 Each License	Annual	G	$742.00	$795.00
Jetty M40 Each License	Annual	G	$686.00	$735.00
Jetty M41 Each License	Annual	G	$660.00	$708.00
BRODRIBB RIVER MARLO JETTIES				
Jetty M48 Each License	Annual	G	$114.40	$114.40
Jetty M51 Each License	Annual	G	$207.00	$222.00
Jetty M52 Each License	Annual	G	$207.00	$222.00
Jetty M53 Each License	Annual	G	$207.00	$222.00
Jetty M54 Each License	Annual	G	$207.00	$222.00
Jetty M55 Each License	Annual	G	$207.00	$222.00
RIVIERA HARBOUR CANAL JETTIES				
Full Share	Annual	E	$257.00	$266.00
Half Share	Annual	E	$129.00	$134.00
Quarter Share	Annual	E	$65.00	$68.00
Administration Fee for Late Payment (per letter)	Each	G	$32.00	$34.00
LAKE TYERS FISHERMANS LANDING JETTY				
Mooring Fee	Annual	G	$1,359.00	$1,410.00
MARINA FEES				

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
General Fees				
Administration Fee for Late Payment (per letter)	Each	G	$32.00	$34.00
Commission Fee on sub letting of multiple year agreements only. (Prior to 15/16 was12.5% of fee charged by long term berth holder)	Each	G	Refer to fee description	$50.00
Casual Daily Hire. Off Peak 1 May to 30 November - Berth Daily Prorata plus 100%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 125%. Peak 1 December to 28 February - Berth Daily Prorata plus 155%	Daily	G	Refer to fee description	Refer to fee description
Casual Weekly Hire. Off Peak 1 May to 30 November - Berth Daily Prorata plus 75%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 110%. Peak 1 December to 28 February - Berth Daily Prorata plus 130%	Weekly	G	Refer to fee description	Refer to fee description
Casual Calendar Monthly Hire (30 days). Off Peak 1 May to 30 November - Berth Daily Prorata plus 50%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 75%. Peak 1 December to 28 February - Berth Daily Prorata plus 105%	Monthly	G	Refer to fee description	Refer to fee description
Commission Fee on sale of berth of multiple year agreement. 2% of sale price (Prior to 15/16 was 20% of sale price not less than $271)	Each	G	$271.00	Refer to fee description
Chinaman's Creek Marina				
Operations and Maintenance Fee				
K Berths	Annual	G	$567.00	$590.00
L and M Moorings	Annual	G	$171.00	$180.00
Rental Fee				
K pen 3.5m x 10m	Annual	G	$940.00	$975.00
K pen 4m x 12m	Annual	G	$1,285.00	$1,335.00
L mooring pen 11m x 3m	Annual	G	$250.00	$260.00
M mooring 12m	Annual	G	$190.00	$200.00
M mooring 13m	Annual	G	$200.00	$210.00
M mooring 14m	Annual	G	$265.00	$275.00
M mooring 15m	Annual	G	$345.00	$360.00
M mooring 16m	Annual	G	$420.00	$440.00
M mooring 18m	Annual	G	$540.00	$560.00
N mooring 4.3m x 15m	Annual	G	$1,730.00	$1,795.00
K pen 3.5m x 10m (20 Year Permit)	Multi Year	G	$17,300.00	$18,000.00
K pen 3.5m x 10m (15 Year Permit)	Multi Year	G	$14,500.00	$15,100.00
K pen 3.5m x 10m (10 Year Permit)	Multi Year	G	$10,900.00	$11,400.00
K pen 3.5m x 10m (5 Year Permit)	Multi Year	G	$6,400.00	$6,700.00
Metung Dry Berth Marina				
Operations and Maintenance Fee	Annual	G	$132.00	$140.00
Dry Berth Rental	Annual	G	$1,375.00	$1,425.00
Metung Marina				
Operations and Maintenance Fee	Annual	G	$665.50	$690.00
Rental fee				
Berth A (4 metre berth)	Annual	G	$187.00	$195.00
Berth A (7 metre berth)	Annual	G	$425.00	$445.00
Berth A (8 metre berth)	Annual	G	$487.00	$505.00
Berth B (8.5 metre berth)	Annual	G	$845.00	$880.00
Berth C (9 metre berth)	Annual	G	$1,057.00	$1,100.00
Berth D (10 metre berth)	Annual	G	$1,161.00	$1,205.00
Berth E (11 metre berth)	Annual	G	$1,265.00	$1,315.00
Berth F (12 metre berth)	Annual	G	$1,851.00	$1,920.00
Berth G (18 metre berth)	Annual	G	$3,312.00	$3,435.00
O Berth determined by size of vessel (per m2)	Annual	G	$31.00	$32.20
Slip Bight Marina				
Operation and Maintenance Fee. Jetty 1-4	Annual	G	$1,238.60	$1,285.00
Operation and Maintenance Fee. Jetty 5	Annual	G	$650.00	$675.00
Replacement of Lost Key	Each	G	$33.00	$35.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Rental fee				
8 metre berth	Annual	G	$1,250.00	$1,320.00
10 metre berth	Annual	G	$1,500.00	$1,580.00
8 metre berth 4m jetty	Annual	G	$1,395.00	$1,470.00
10 metre berth 4m jetty	Annual	G	$1,670.00	$1,760.00
12 metre berth 4m jetty	Annual	G	$2,435.00	$2,565.00
14 metre berth 4m jetty	Annual	G	$3,055.00	$3,220.00
18 metre berth 4m jetty	Annual	G	$4,170.00	$4,395.00
8 metre berth 8m jetty	Annual	G	$1,535.00	$1,620.00
10 metre berth 8m jetty	Annual	G	$1,840.00	$1,940.00
12 metre berth 8m jetty	Annual	G	$2,690.00	$2,835.00
14 metre berth 8m jetty	Annual	G	$3,375.00	$3,555.00
16 metre berth 8m jetty	Annual	G	$3,795.00	$4,000.00
Alongside berth rental determined by area of vessel (per m2)	Annual	G	$32.00	$33.70
8 metre berth 20 Year Permit	Multi Year	G	$31,200.00	$32,900.00
8 metre berth 15 Year Permit	Multi Year	G	$26,600.00	$28,100.00
8 metre berth 10 Year Permit	Multi Year	G	$21,000.00	$22,200.00
8 metre berth 5 Year Permit	Multi Year	G	$12,000.00	$12,700.00
8 metre berth 4m jetty 20 Year Permit	Multi Year	G	$34,600.00	$36,500.00
8 metre berth 4m jetty 15 Year Permit	Multi Year	G	$29,400.00	$31,000.00
8 metre berth 4m jetty 10 Year Permit	Multi Year	G	$23,200.00	$24,500.00
8 metre berth 4m jetty 5 Year Permit	Multi Year	G	$13,200.00	$14,000.00
8 metre berth 8m jetty 20 Year Permit	Multi Year	G	$37,900.00	$40,000.00
8 metre berth 8m jetty 15 Year Permit	Multi Year	G	$32,300.00	$34,100.00
8 metre berth 8m jetty 10 Year Permit	Multi Year	G	$25,400.00	$26,800.00
8 metre berth 8m jetty 5 Year Permit	Multi Year	G	$14,500.00	$15,300.00
10 metre berth 20 Year Permit	Multi Year	G	$37,500.00	$39,500.00
10 metre berth 15 Year Permit	Multi Year	G	$32,000.00	$33,800.00
10metre berth 10 Year Permit	Multi Year	G	$25,200.00	$26,600.00
10metre berth 5 Year Permit	Multi Year	G	$14,300.00	$15,100.00
10 metre berth 4m jetty 20 Year Permit	Multi Year	G	$41,400.00	$43,700.00
10 metre berth 4m jetty 15 Year Permit	Multi Year	G	$35,500.00	$37,400.00
10 metre berth 4m jetty 10 Year Permit	Multi Year	G	$27,900.00	$29,400.00
10 metre berth 4m jetty 5 Year Permit	Multi Year	G	$15,700.00	$16,600.00
10 metre berth 8m jetty 20 Year Permit	Multi Year	G	$45,200.00	$47,700.00
10 metre berth 8m jetty 15 Year Permit	Multi Year	G	$38,500.00	$40,600.00
10 metre berth 8m jetty 10 Year Permit	Multi Year	G	$30,400.00	$32,100.00
10 metre berth 8m jetty 5 Year Permit	Multi Year	G	$17,300.00	$18,300.00
12 metre berth 4m jetty 20 Year Permit	Multi Year	G	$49,200.00	$51,900.00
12 metre berth 4m jetty 15 Year Permit	Multi Year	G	$41,900.00	$44,200.00
12 metre berth 4m jetty 10 Year Permit	Multi Year	G	$32,100.00	$33,900.00
12 metre berth 4m jetty 5 Year Permit	Multi Year	G	$18,800.00	$19,900.00
12 metre berth 8m jetty 20 Year Permit	Multi Year	G	$54,000.00	$56,900.00
12 metre berth 8m jetty 15 Year Permit	Multi Year	G	$45,800.00	$48,300.00
12 metre berth 8m jetty 10 Year Permit	Multi Year	G	$35,000.00	$36,900.00
12 metre berth 8m jetty 5 Year Permit	Multi Year	G	$20,500.00	$21,600.00
14 metre berth 4m jetty 20 Year Permit	Multi Year	G	$56,900.00	$60,000.00
14 metre berth 4m jetty 15 Year Permit	Multi Year	G	$48,500.00	$51,100.00
14 metre berth 4m jetty 10 Year Permit	Multi Year	G	$37,000.00	$39,000.00
14 metre berth 4m jetty 5 Year Permit	Multi Year	G	$21,600.00	$22,800.00
14 metre berth 8m jetty 20 Year Permit	Multi Year	G	$59,900.00	$63,100.00
14 metre berth 8m jetty 15 Year Permit	Multi Year	G	$50,900.00	$53,700.00
14 metre berth 8m jetty 10 Year Permit	Multi Year	G	$38,700.00	$40,800.00
14 metre berth 8m jetty 5 Year Permit	Multi Year	G	$22,700.00	$24,000.00
16 metre berth 8m jetty 20 Year Permit	Multi Year	G	$66,600.00	$70,200.00
16 metre berth 8m jetty 15 Year Permit	Multi Year	G	$56,700.00	$59,800.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
16 metre berth 8m jetty 10 Year Permit	Multi Year	G	$43,100.00	$45,400.00
16 metre berth 8m jetty 5 Year Permit	Multi Year	G	$25,400.00	$26,800.00
18 metre berth 4m jetty 20 Year Permit	Multi Year	G	$73,800.00	$77,800.00
18 metre berth 4m jetty 15 Year Permit	Multi Year	G	$62,700.00	$66,100.00
18 metre berth 4m jetty 10 Year Permit	Multi Year	G	$47,900.00	$50,500.00
18 metre berth 4m jetty 5 Year Permit	Multi Year	G	$28,000.00	$29,500.00
Jetty 5				
10 Metre 10 Year Permit	Multi Year	G	$39,700.00	$41,900.00
12 Metre 10 Year Permit	Multi Year	G	$45,800.00	$48,300.00
12 Metre Multi Hull 10 Year Permit	Multi Year	G	$63,400.00	$66,800.00
14 Metre 10 Year Permit	Multi Year	G	$53,300.00	$56,200.00
14 Metre Multi Hull 10 Year Permit	Multi Year	G	$75,900.00	$80,000.00
16 Metre 10 Year Permit	Multi Year	G	$62,600.00	$66,000.00
18 Metre 10 Year Permit	Multi Year	G	$69,600.00	$73,400.00
10 Metre 15 Year Permit	Multi Year	G	$55,500.00	$58,500.00
12 Metre 15 Year Permit	Multi Year	G	$64,100.00	$67,600.00
12 Metre Multi Hull 15 Year Permit	Multi Year	G	$88,600.00	$93,400.00
14 Metre 15 Year Permit	Multi Year	G	$74,900.00	$78,900.00
14 Metre Multi Hull 15 Year Permit	Multi Year	G	$106,500.00	$112,200.00
16 Metre 15 Year Permit	Multi Year	G	$87,400.00	$92,100.00
18 Metre 15 Year Permit	Multi Year	G	$97,900.00	$103,200.00
10 Metre 20 Year Permit	Multi Year	G	$70,800.00	$74,600.00
12 Metre 20 Year Permit	Multi Year	G	$82,100.00	$86,500.00
12 Metre Multi Hull 20 Year Permit	Multi Year	G	$113,500.00	$119,600.00
14 Metre 20 Year Permit	Multi Year	G	$95,800.00	$101,000.00
14 Metre Multi Hull 20 Year Permit	Multi Year	G	$136,500.00	$143,800.00
16 Metre 20 Year Permit	Multi Year	G	$112,800.00	$118,900.00
18 Metre 20 Year Permit	Multi Year	G	$124,200.00	$130,900.00
Note - The fees outlined above (Jetty 5) will apply to Metung Marina stage one on completion.				
PLANNING SCHEME AMENDMENTS				
Consideration of Request and Supportive Submissions	Each	E	$798.00	$798.00
Consideration of Submissions Requesting a Change	Each	E	$798.00	$798.00
Adoption and Requesting Approval	Each	E	$524.00	$524.00
Ministerial Fee for Considering Request for Approval	Each	E	$798.00	$798.00
Administrative Charge for review of material for Privately initiated Planning Scheme Amendments	Hourly	G	N/A	$75.00
WORKS WITHIN ROAD RESERVES				
Speed limit greater than 50 kph - Works OTHER than Minor Works				
Conducted on any part of roadway, shoulder or pathway	Each	G	$577.80	$595.80
Not conducted on any part of roadway, shoulder or pathway	Each	G	$321.00	$331.00
Speed limit greater than 50 kph - Minor Works				
Conducted on any part of roadway, shoulder or pathway	Each	G	$147.70	$152.26
Not conducted on any part of roadway, shoulder or pathway	Each	G	$64.20	$66.20
Speed limit NOT more than 50 kph - Works OTHER than Minor Works				
Conducted on any part of roadway, shoulder or pathway	Each	G	$256.60	$264.80
Not conducted on any part of roadway, shoulder or pathway	Each	G	$64.20	$66.20
Speed limit NOT more than 50 kph - Minor Works				
Conducted on any part of roadway, shoulder or pathway	Each	G	$147.70	$152.26
Not conducted on any part of roadway, shoulder or pathway	Each	G	$64.20	$66.20
FORGE THEATRE AND ARTS HUB				
McKean Room - Commercial	Daily	G	$210.00	$217.00
McKean Room - Community/non-profit/schools	Daily	G	$135.00	$140.00
McKean Room - Commercial	Hourly	G	$30.00	$30.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
McKean Room - Community/non-profit/schools	Hourly	G	$18.00	$18.00
Incidental Hire Items	Hourly	G	$27.00	$27.00
Hanging Set Up (per hang)	Each	G	$108.00	$112.00
Venue Hire - Full Commercial	Hourly	G	$105.00	$110.00
Venue Hire - Full Commercial (8+ hours)	Daily	G	$850.00	$880.00
Venue Hire - Full Commercial	Weekly	G	$3,830.00	$3,960.00
Commercial season hire charge - 3 or more performances	Daily	G	$780.00	$806.00
Commercial ticketing fee (on gross ticket sales)	Each	G	3% of Sales	3% of Sales
Community Hire - Rehearsal	Hourly	G	$42.00	$44.00
Community Hire - Performance	Hourly	G	$68.00	$72.00
Community Hire - Rehearsals & Event	Daily	G	$555.00	$570.00
Community Hire - Rehearsals & Event	Weekly	G	$2,490.00	$2,500.00
Community season Hire charge	Daily	G	$468.00	$485.00
Community ticketing set up (per event)	Each	G	$21.00	$22.00
Stage occupancy charge	Daily	G	$52.00	$55.00
Staffing - Technical	Hourly	G	$39.50	$41.00
Staffing - Front of House	Hourly	G	$39.50	$41.00
Cleaning - Remedial (per clean)	Each	G	$536.00	$554.00
Cleaning - on call (per clean)	Each	G	Cost recovery	Cost recovery
Advertising placement (per placement)	Each	G	Cost + 10%	Cost + 10%
Projector Hire	Hourly	G	$16.00	$17.00
Projector Hire	Daily	G	$130.00	$135.00
Sound & Lighting - Equipment/Service Hire (from External Provider) (per hire)	Each	G	Cost + 10%	Cost + 10%
Sound & Lighting - Equipment Hire - One of: Lighting, Curtaining or PA	Daily	G	$95.00	$100.00
Sound & Lighting - Equipment Hire - Two of: Lighting, Curtaining or PA	Daily	G	$160.00	$170.00
Sound & Lighting - Equipment Hire - All of: Lighting, Curtaining and PA	Daily	G	$210.00	$220.00
RATES/PROPERTY DATA				
Land Information Certificate	Each	E	$20.00	$20.00
Reissue of Rate Notice	Each	G	$15.50	$16.00
Rural Property Numbers	Each	G	$5.50	$5.50
Certificate - Urgent Fee	Each	G	$76.00	$79.00
VISITOR INFORMATION CENTRES				
Brochure racking $289.00 fee for Bairnsdale and Lakes Entrnace VIC. Per business per brochure	Annual	G	$287.15	$297.00
Brochure racking at outreach VIC's, incl carriage and offset payments to VIC's. Omeo,Mallacoota, Orbost, Cann river, Bruthen	Annual	G	$611.55	$632.00
A3 Size Advert- supplied by operator, displayed at BVIC or LVIC - limited space	Annual	G	$425.60	$200.00
A Frame Size Advert- supplied by operator, displayed at BVIC or LVIC -limited availability	Annual	G	$479.30	$400.00
Booking services via BookEasy free listing pay on commission only (accommodation/tours/activities)	Each	G	10.00%	10.00%
Electronic advert on website scrolling per month subject to terms and conditons and avilability	Each	G	$319.20	$330.00
Brochure Display - Second business	Annual	G	N/A	$150.00
A4 Size Advert- supplied by operator, displayed at Bairnsdale VIC or Lakes Entrance VIC - limited space	Annual	G	N/A	$100.00
BTA/EGMi members that take up either of the Brochure Display services will be offered either an A4 advert or Electronic advert at no additional cost	Annual	G	N/A	$0.00
Booking services set up for non VIC members (Booking service fees still apply as listed). Businesses can only utilise the Book Now option and not the Request a Quote service.	Once	G	N/A	$100.00
TIPPING FEES				
General Waste - Minimum Fee (Bag)	Each	G	$3.00	$3.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
General Waste (Bin)	Each	G	$10.00	$10.00
General Waste (Van / Station Wagon)	Each	G	$20.00	$20.00
General Waste (Utility Level)	Each	G	$40.00	$40.00
General Waste (Utility Heaped)	Each	G	$80.00	$81.00
Waste - Domestic Household (Trailer (6x4) up to .3m high)	Each	G	$30.00	$30.00
Waste - Domestic Household (Non Weighbridge Site)	Cubic Metres	G	$36.00	$40.00
Waste - Domestic Household (Heaped Trailer (6x4))	Each	G	$60.00	$60.00
Waste - Domestic Household (Caged Trailer (6x4))	Each	G	$120.00	$121.00
Waste - Domestic Household (Large Single axle Trailer up to .3 m high)	Each	G	$40.00	$40.00
Waste - Domestic Household (Large Single axle Trailer heaped)	Each	G	$80.00	$81.00
Waste - Domestic Household (Large Single axle Trailer Caged)	Each	G	$160.00	$160.00
Waste - Domestic Household (All Tandem Trailers up to .3m high)	Each	G	$60.00	$60.00
Waste - Domestic Household (All Tandem Trailers Heaped)	Each	G	$120.00	$121.00
Waste - Domestic Household (All Tandem Trailers Caged)	Each	G	$240.00	$242.00
Waste - Household/Putrescible (Weighbridge Site)	Tonne	G	$176.00	$197.00
Waste - Builders, Demolition and Industrial (Sorted - Non Weighbridge Site)	Cubic Metres	G	$64.00	$72.00
Waste - Builders, Demolition and Industrial (Bag/Bin)	Each	G	$16.00	$18.00
Waste - Builders, Demolition and Industrial (Van/Station Wagon)	Each	G	$32.00	$36.00
Waste - Builders, Demolition and Industrial (Sorted - Ute)	Each	G	$64.00	$72.00
Waste - Builders, Demolition and Industrial (Sorted - Heaped Ute)	Each	G	$128.00	$143.00
Waste - Builders, Demolition and Industrial (Sorted Trailer (6x4))	Each	G	$48.00	$54.00
Waste - Builders, Demolition and Industrial (Sorted - Heaped Trailer (6x4))	Each	G	$96.00	$108.00
Waste - Builders, Demolition and Industrial (Sorted - Caged Trailer (6x4))	Each	G	$192.00	$215.00
Waste - Builders, Demolition and Industrial (Sorted - Large Single axle Trailer up to .3m high)	Each	G	$64.00	$72.00
Waste - Builders, Demolition and Industrial (Sorted - Large Single axle Trailer Heaped)	Each	G	$128.00	$143.00
Waste - Builders, Demolition and Industrial (Sorted - Large Single axle Trailer Caged)	Each	G	$256.00	$287.00
Waste - Builders, Demolition and Industrial (Sorted - All Tandem Trailers up to .3m high)	Each	G	$96.00	$108.00
Waste - Builders, Demolition and Industrial (Sorted - All tandem Trailers Heaped)	Each	G	$192.00	$215.00
Waste - Builders, Demolition and Industrial (Sorted - All Tandem Trailers Caged)	Each	G	$384.00	$430.00
Waste - Builders, Demolition and Industrial (Commingled - Non Weighbridge Site)	Cubic Metres	G	$74.00	$83.00
Waste - Builders, Demolition and Industrial (Commingled - Bag/Bin)	Each	G	$19.00	$19.00
Waste - Builders, Demolition and Industrial (Commingled - Van / Station Wagon)	Each	G	$37.00	$41.00
Waste - Builders, Demolition and Industrial (Commingled - Ute)	Each	G	$74.00	$83.00
Waste - Builders, Demolition and Industrial (Commingled - Heaped Ute)	Each	G	$148.00	$166.00
Waste - Builders, Demolition and Industrial (Commingled - Trailer (6x4) up to .3m high)	Each	G	$56.00	$56.00
Waste - Builders, Demolition and Industrial (Commingled - Heaped Trailer (6x4))	Each	G	$111.00	$124.00
Waste - Builders, Demolition and Industrial (Commingled - Caged Trailer (6x4))	Each	G	$222.00	$249.00
Waste - Builders, Demolition and Industrial (Commingled - Large Single axle Trailer up to .3m high)	Each	G	$74.00	$83.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Waste - Builders, Demolition and Industrial (Commingled - Large Single axle Trailer Heaped)	Each	G	$149.00	$149.00
Waste - Builders, Demolition and Industrial (Commingled - Large Single axle Trailer Caged)	Each	G	$296.00	$332.00
Waste - Builders, Demolition and Industrial (Commingled - All Tandem Trailers up to .3m high)	Each	G	$111.00	$124.00
Waste - Builders, Demolition and Industrial (Commingled - All tandem Trailers Heaped)	Each	G	$222.00	$249.00
Waste - Builders, Demolition and Industrial (Commingled - All Tandem Trailers Caged)	Each	G	$444.00	$497.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Sorted - Non Weighbridge Site)	Cubic Metres	G	$128.00	$143.00
Waste - Builders and Demolition and Industrial (Sorted - Weighbridge Site)	Tonne	G	$191.00	$214.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Commingled - Non Weighbridge Site)	Cubic Metres	G	$128.00	N/A
Waste - Builders and Demolition and Industrial (Commingled - Weighbridge Site)	Tonne	G	$231.00	$259.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Bag/Bin)	Each	G	$32.00	$36.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Van / Station Wagon)	Each	G	$64.00	$72.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Utility Level)	Each	G	$128.00	$143.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Utility Heaped)	Each	G	$256.00	$287.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Trailer (6x4) up to .3m high)	Each	G	$96.00	$108.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Heaped Trailer (6x4))	Each	G	$192.00	$215.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Caged Trailer (6x4))	Each	G	$384.00	$430.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Large Single axle Trailer up to .3m high)	Each	G	$128.00	$143.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Large Single axle Trailer Heaped)	Each	G	$256.00	$287.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Large Single axle Trailer Caged)	Each	G	$512.00	$573.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (All Tandem Trailers up to .3m high)	Each	G	$192.00	$215.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (All tandem Trailers Heaped)	Each	G	$384.00	$430.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (All Tandem Trailers Caged)	Each	G	$768.00	$860.00
Waste - Builders, Demolition and Industrial - Concrete, Brick and Tile (Weighbridge Site)	Tonne	G	$85.00	$95.00
Bulk Waste - Commercial Compactor Trucks (Non Weighbridge Site)	Cubic Metres	G	$96.00	$108.00
Bulk Waste - Commercial Compactor Trucks (Weighbridge Site)	Tonne	G	$191.00	$214.00
Tree Prunings - Stumps & Logs >0.3m (Non Weighbridge Site)	Cubic Metres	G	$136.00	$152.00
Tree Prunings - Stumps & Logs >0.3m (Weighbridge Site)	Tonne	G	$191.00	$214.00
Computer Screen	Each	G	$20.00	$22.00
Computer CPU/Laptop	Each	G	$10.00	$11.00
Tyre (Car / Motorcycle)	Each	G	$7.00	$8.00
Tyre (Light Truck / 4x4)	Each	G	$12.00	$13.00
Tyre (Truck)	Each	G	$20.00	$22.00
Tyre (Tractor)	Each	G	$99.00	$111.00
Tyre (Large Earthmoving)	Each	G	$298.00	$334.00
Co-mingled recyclables (Specific Sites only)	Cubic Metres	G	Free	Free
Glass, Aluminium, Paper, Steel, Batteries (sorted)	Each	G	Free	Free
Motor Oil, White Goods, Clean Fill (sorted)	Each	G	Free	Free

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Mattress (Single)	Each	G	$32.00	$36.00
Mattress - Double and above	Each	G	$48.00	$54.00
Gas Bottle (10kg or smaller)	Each	G	$9.00	$10.00
Gas Bottle (Larger than 10kg)	Each	G	$14.00	$16.00
Dead Animal - Cat/Dog (Bairnsdale & Lakes Only)	Each	G	$39.00	N/A
Dead Animal - Sheep/Calf (Bairnsdale & Lakes Only)	Each	G	$77.00	$54.00
Dead Animal - Cow/Horse (Bairnsdale & Lakes Only)	Each	G	$198.00	N/A
Prescribed Waste - Scallop	Tonne	G	$224.00	$251.00
Prescribed Waste - Abalone	Cubic Metres	G	$147.00	$165.00
Prescribed Waste - Asbestos	Tonne	G	$224.00	$251.00
Prescribed Waste - Low Level Contaminated Soil	Tonne	G	$206.00	$231.00
Security Load Confirmation (per load)	Each	G	$84.00	$94.00
Gravel Royalties - Johnstons Rd Pit	Tonne	G	$5.27	$5.90
Tyre Car/Motorcycle on Rim	Each	G	N/A	$16.00
Tyre (Light Truck/4x4) on Rim	Each	G	N/A	$26.00
Tyre (Truck) on Rim	Each	G	N/A	$44.00
Tyre (Tractor) on Rim	Each	G	N/A	$222.00
Tyre (Large Earthmoving) on Rim	Each	G	N/A	$668.00
Recyclable Plastic Drums (Non Drummuster)	Each	G	N/A	$1.00
Dead Animal - Cat	Each	G	N/A	$7.00
Dead Animal - Dog	Each	G	N/A	$27.00
Dead Animal - Cow	Each	G	N/A	$160.00
Dead Animal - Horse	Each	G	N/A	$134.00
DOMESTIC WASTE - KERBSIDE BIN COLLECTION				
120 Litre Mobile Waste Bin -New/Replacement	Each	G	$87.00	$87.00
240 Litre Mobile Waste Bin -New/Replacement	Each	G	$112.00	$112.00
FIRE HAZARDS				
Non-Compliance Fine (10 penalty units under Monetary Units Act.)	Each	E	$ 1,476.00	$ 1,476.00
Fire hazard clearance charges for private properties: (Slashing costs will be charged out at cost plus an administration fee of $55)	Each	E	Refer to fee description	Refer to fee description
BAIRNSDALE AQUATIC & RECREATION CENTRE / LAKES ENTRANCE AQUADOME				
CASUAL ENTRY				
Aquatic				
Adult Casual Entry (per visit)	Each	G	$6.90	$7.20
Casual Entry (Concession & Child) (per visit)	Each	G	$5.40	$5.60
Adult with Child under 10 Entry (per visit)	Each	G	$5.40	$5.60
Family Swim Entry (per visit)	Each	G	$16.40	$17.00
Family/Concession Swim Entry (per visit)	Each	G	$13.90	$14.40
Spa/Sauna/Swim (30 mins)	Session	G	$12.50	$13.00
Spa/Sauna/Swim (Concession) (30 mins)	Session	G	$10.70	$11.10
Bulk Group Adult (per visit)	Each	G	$5.20	$5.40
Bulk Group Concession/Child (per visit)	Each	G	$4.00	$4.20
Aquatic pass cards				
10 pass Adult (10% discount off single entry)	Each	G	$62.00	$65.00
10 pass Concession/Child (10% discount off single entry)	Each	G	$48.00	$49.60
10 pass Family (10% discount off single entry)	Each	G	$147.50	$153.00
10 pass Family (Concession) (10% discount off single entry)	Each	G	$123.00	$128.00
10 pass Spa/Sauna/Swim Adult (10% discount off single entry)	Each	G	$112.00	$116.00
10 pass Spa/Sauna/Swim Adult (Concession) (10% discount off single entry)	Each	G	$94.00	$98.00
20 pass Adult (20% discount off single entry)	Each	G	$110.50	N/A
20 pass Concession-/Child (20% discount off single entry)	Each	G	$85.50	N/A
20 pass Family (20% discount off single entry)	Each	G	$262.50	N/A

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
20 pass Family (Concession) (20% discount off single entry)	Each	G	$219.00	N/A
20 pass Spa/Sauna/Swim Adult (20% discount off single entry)	Each	G	$200.50	N/A
20 pass Spa/Sauna/Swim Adult (20% discount off single entry)	Each	G	$167.00	N/A
Schools - Aquatic Education				
Aquatic Education (July 2014 to December 2014) (45 mins)	Session	E	$7.10	$7.40
Aquatic Education (Jan 2015 to June 2015) (45 mins)	Session	E	$7.40	$7.70
Aquatic Programs				
Swim Lesson - Courage/Active Level (30 mins)	Session	E	$14.70	$15.20
Swim Lesson - Courage/Active level (Multiple Child/Concession) (30 mins)	Session	E	$12.50	$13.00
Swim Lessons - Wonder Level (30 mins)	Session	E	$12.00	$12.40
Swim Lessons - Wonder Levels multiple child/Conc (30 mins)	Session	E	$10.20	$10.60
Swim Lessons - Adult/Squad Level (45 mins)	Session	G	$19.10	$19.80
Swim Lessons - Adult/Squad Level multiple child/Conc (45 mins)	Session	G	$16.30	$16.90
Aquatic Education - Courage and Active Levels	Monthly	E	$49.90	$52.00
Aquatic Education - Courage and Active levels Multiple Child/Conc	Monthly	E	$44.90	$46.40
Aquatic Education - Wonder Level	Monthly	E	$40.00	$41.40
Aquatic Education - Wonder Level Multiple Child/Conc	Monthly	E	$35.00	$36.20
Aquatic Education - Adult/Squad Level	Monthly	G	$70.40	$73.00
Aquatic Education - Adult/Squad Level Multiple child/Conc.	Monthly	G	$60.00	$62.00
Intensive Lessons (30 mins)	Session	E	$44.90	$46.40
Intensive Lessons - 1 child conc. (30 mins)	Session	E	$38.30	$39.60
Intensive Lessons - 2 children (30 mins)	Session	E	$59.50	$62.00
Intensive Lessons - 2 children conc. (30 mins)	Session	E	$50.50	$53.00
Intensive Lessons - 3 children (30 mins)	Session	E	$76.50	$80.00
Intensive Lessons - 3 children conc. (30 mins)	Session	E	$65.00	$68.00
Intensive Lessons - 4 children (30 mins)	Session	E	$85.50	$89.00
Intensive Lessons - 4 children conc. (30 mins)	Session	E	$73.00	$76.00
Aquatic Hire				
Lane Hire (Casual) (per lane per hour)	Each	G	$34.50	$35.70
Pool Hire (8hrs)	Each	G	$860.00	$889.00
Pool Hire (4hrs)	Each	G	$510.00	$527.00
Health Club				
Casual Entry Adult (per visit)	Each	G	$19.70	$20.40
Casual Entry Concession (per visit)	Each	G	$16.40	$17.00
Casual Entry Teen Gym (per visit)	Each	G	$9.00	$9.30
Off peak entry (per visit)	Each	G	$10.60	$11.00
Per session School (45 mins)	Session	G	$9.00	$9.30
Per session Community program (45 mins)	Session	G	$4.40	$4.60
Special Programs - Gym/Group Fitness/Aquatics - Non Member (per avail. Class)	Each	G	$10.00	$10.40
Special Programs - Gym/Group Fitness/Aquatics - Member (per avail. Class)	Each	G	$7.50	$7.80
Personal Training				
Personal Training 60 minutes (per person) (per visit)	Each	G	$55.00	$55.00
Personal Training 30 minutes (per person) (per visit)	Each	G	$35.00	$36.20
Personal Training 3 x 30 minutes "Intro Pack" (per person)	Each	G	$89.00	$92.00
Personal Training 3 x 60 minutes "Intro Pack" (per person)	Each	G	$149.00	$154.00
Personal Training 10 session pass - 60 minute sessions (10% off 5 sessions)	Each	G	$495.00	$512.00
Personal Training 10 session pass - 30 minute sessions (10% off 5 sessions)	Each	G	$337.50	$349.00
Group Fitness				

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Aqua Aerobics (per visit)	Each	E	$13.50	$13.50
Aqua Aerobics (Concession) (per visit)	Each	E	$11.50	$11.90
Aerobics (e.g. Pump, Step, RPM, etc) (per visit)	Each	G	$13.50	$14.00
Aerobics (Concession) (per visit)	Each	E	$11.50	$11.90
Living Longer Living Stronger (45 mins)	Session	G	$5.00	$5.20
Per session school	Session	G	$9.40	$9.80
Community Programs				
Per session Community program (30 mins plus chat and cuppa time)	Session	G	$4.40	$4.60
Per session Community program (30 mins plus chat and cuppa time)	Session	G	$6.30	$6.60
Schools				
School Group Exercise - min 10 participants (60 mins)	Session	G	$7.50	$7.80
School Supervised Health Club (supply instructor) (per visit)	Each	G	$9.40	$9.80
MEMBERSHIPS (Direct Debit or Pay in Advance)				
Membership Start up Fees				
Membership Start Up Fee	Each	G	$70.40	$73.00
Membership Start Up Fee (Concession)	Each	G	$60.00	$62.00
Corporate Membership Start Up Fee	Each	G	$35.50	$36.70
Late payment fee - Direct debit only	Each	G	$10.50	$10.90
Suspension Fee (after nominated suspension period is used)	Daily	G	$0.25	$0.30
Monthly Membership Fees				
Corporate Membership Single	Monthly	G	$56.50	$59.00
Corporate Partners Single	Monthly	G	$56.50	
Corporate Membership Family	Monthly	G	$135.50	$140.00
Platinum Membership	Monthly	G	$99.50	$103.00
Gold Membership	Monthly	G	$78.00	$81.00
Gold Membership (Concession)	Monthly	G	$66.50	$69.00
Gold Family Membership	Monthly	G	$152.00	$158.00
Gold Family Membership (Concession)	Monthly	G	$129.00	$134.00
Silver (Gym) Membership	Monthly	G	$61.00	$64.00
Silver (Gym) Membership (Concession)	Monthly	G	$52.00	$54.00
Bronze (Group Fitness) Membership	Monthly	G	$61.00	$64.00
Bronze (Group Fitness) Membership (Concession)	Monthly	G	$52.00	$54.00
Off-peak Membership	Monthly	G	$52.00	$54.00
Teen Gym Membership	Monthly	G	$25.00	$25.90
Aquatic Membership	Monthly	G	$51.50	$54.00
Aquatic Membership (Concession)	Monthly	G	$43.50	$45.00
Aquatic Family Membership	Monthly	G	$101.50	$105.00
Aquatic Family Membership (Concession)	Monthly	G	$86.00	$89.00
Holiday Memberships				
Holiday Family Gold	Monthly	G	$241.00	$249.00
Holiday Family Gold	Fortnightly	G	$123.50	$128.00
Holiday Single Gold	Monthly	G	$135.50	$140.00
Holiday Single Gold	Fortnightly	G	$70.50	$73.00
Holiday Single Aquatic	Monthly	G	$82.50	$86.00
Holiday Single Aquatic	Fortnightly	G	$43.00	$44.50
Holiday Family Aquatic	Monthly	G	$159.00	$165.00
Holiday Family Aquatic	Weekly	G	$43.00	$44.50
Holiday Family Aquatic	Fortnightly	G	$85.00	$88.00
Promo Gold	Monthly	G	$31.50	$32.60
Stadium (BARC)				
Room Hire - Creche	Hourly	G	$32.00	$33.10
Room Hire - Creche with cleaning charge	Hourly	G	$65.00	$68.00
Room Hire - Multi Purpose Room	Hourly	G	$32.00	$33.10
Staff Hire Charge (per staff per hour)	Each	G	$40.00	$41.40
Staff Hire Charge - Travel Time (per staff per hour)	Each	G	$47.10	$48.70

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Court Hire - per court non-peak	Hourly	G	$31.70	$32.80
Court Hire - per court peak (Mon-Fri 4.30pm-7.30pm)	Hourly	G	$41.00	$42.40
Court Hire - per day (8 hours)	Each	G	$217.50	$225.00
Casual - per person	Hourly	G	$4.20	$4.40
Basketball (Monthly Hire)	Monthly	G	$4,217.50	$4,360.00
Volleyball Fee (Senior)	Session	G	$6.90	$7.20
Volleyball Fee (Junior)	Session	G	$5.30	$5.50
Childcare				
Creche Member				
Creche Member - 1st Child (1.5 hour session)	Each	E	$8.40	$8.70
Creche Member - Subsequent Child in a family (1.5 hour session)	Each	G	$3.10	$3.30
Creche Member - 1st Child (3 hour session)	Each	E	$16.70	$17.30
Creche Member - Subsequent Child in a family (3 hour session)	Each	G	$6.30	$6.60
Creche Member (1.5 hour session) (Concession) - 1st Child	Each	E	$7.10	$7.40
Creche Member (1.5 hour session) (Concession) - Subsequent Child	Each	G	$2.70	$2.80
Creche Member (3 hour session) (Concession) - 1st Child	Each	E	$14.20	$14.70
Creche Member (3 hour session) (Concession) - Subsequent Child in a family	Each	G	$5.45	$5.70
Creche Non Member Single				
Creche Non Member (1.5 hour session) - 1st Child	Each	E	$14.00	N/A
Creche Non Member (1.5 hour session) - Subsequent Child	Each	G	$5.20	N/A
Creche Non Member (3 hour session) - 1st Child	Each	E	$28.00	N/A
Creche Non Member (3 hour session) - Subsequent Child	Each	G	$10.40	N/A
Creche Non Member (1.5 hour session) (Concession) - 1st Child	Each	E	$11.90	N/A
Creche Non Member (1.5 hour session) (Concession) - Subsequent Child	Each	G	$4.60	N/A
Creche Non Member (3 hour session) (Concession) - 1st Child	Each	E	$23.20	N/A
Creche Non Member (3 hour session) (Concession) - Subsequent Child	Each	G	$7.50	N/A
Creche Non Member Family				
Multi Pass Member Single - (1.5 hour sessions) (Entitles Card Holder to 10 x 1.5 hour Sessions)	Each	E	$72.00	N/A
Multi Pass Member Subsequent Children - (Entitles Card Holder to 10 x 1.5 hour Sessions)	Each	E	$27.00	N/A
Multi Pass Member Single (Concession) (Entitles Card Holder to 10 x 1.5 hour Sessions)	Each	E	$61.20	N/A
Multi Pass Member Subsequent Children -(Concession) (Entitles Card Holder to 10 x 1.5 hour Sessions)	Each	E	$23.00	N/A
Children's Programs				
After School Care (Per Session) (maximum 3 hours)	Daily	E	$21.50	$22.30
After School Care (Per Early Start Session) (maximum 4 hours)	Daily	E	$28.50	$29.50
Holiday Program - In-day (8am - 6pm)	Daily	E	$65.00	$68.00
Holiday Program - Out-day (8am - 6pm)	Daily	E	$65.00	$68.00
Huge Pool Inflatable Per Child (Up During School Holidays)	Session	G	$8.10	$8.40
Huge Pool Inflatable Per Child - Member (Up During School Holidays)	Session	G	$2.60	$2.70
Huge Pool Inflatable Hire (Per Hour)	Each	G	$230.00	$238.00
Children's Birthday Parties - per person (With Party Host & Activity) (per 2 hour session)	Session	E	$24.50	$25.40
Children's Party Adult Catering - (per person)	Each	G	Cost + $10	Cost + $10
BAIRNSDALE OUTDOOR POOL				
Aquatic				
Adult Swim (per visit)	Each	G	$5.00	$5.20
Concession/Student/Child Swim (per visit)	Each	G	$4.30	$4.50

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Adult with Child Under 10 (per visit)	Each	G	$4.30	$4.50
Family Swim (per visit)	Each	G	$13.70	$14.20
Family Swim (Concession) (per visit)	Each	G	$11.60	$12.00
Small Inflatable Hire	Hourly	G	$26.10	$27.00
Lane Hire (per lane per hour)	Each	G	$34.50	$35.70
Pool Hire (day)	Daily	G	$858.50	$889.00
Memberships (Season Passes)				
Adult Season Pass	Each	G	$114.00	$118.00
Adult Promotional Short Season Pass (per 6 weeks)	Each	G	$41.80	$43.20
Concession/Student/Child Season Pass	Each	G	$97.00	$101.00
Concession/Student/Child Promotional Short Season Pass (per 6 weeks)	Each	G	$33.40	$34.60
Family Season Pass (per 15 week season)	Each	G	$222.50	$230.00
Family Promotional Short Season Pass (per 6 weeks)	Each	G	$81.50	$85.00
Family Season Pass Concession	Each	G	$189.00	$196.00
Family Promotional Short Season Pass Concession (per 6 weeks)	Each	G	$69.00	$72.00
ORBOST OUTDOOR POOL				
Aquatic				
Adult Swim (per visit)	Each	G	$5.00	$5.20
Concession/Student/Child Swim (per visit)	Each	G	$4.30	$4.50
Adult with Child Under 10 (per visit)	Each	G	$4.30	$4.50
Family Swim (per visit)	Each	G	$13.70	$14.20
Family Swim (Concession) (per visit)	Each	G	$11.60	$12.00
Lane Hire (per lane per hour)	Each	G	$34.50	$35.70
Pool Hire (8 Hours)	Daily	G	$860.00	$889.00
School Bulk Price Per child	Each	G	N/A	$4.20
Pool Hire (4 Hours)	Each	G	$510.00	$527.00
Memberships (Season Passes)				
Adult Season Pass (per 15 week season)	Each	G	$114.00	$118.00
Adult Promotional Short Season Pass (per 6 weeks)	Each	G	$41.80	$43.20
Concession/Student/Child Season Pass (per 15 week season)	Each	G	$96.50	$100.00
Concession/Student/Child Promotional Short Season Pass (per 6 weeks)	Each	G	$33.40	$34.60
Family Season Pass (per 15 week season)	Each	G	$223.00	$230.00
Family Promotional Short Season Pass (per 6 weeks)	Each	G	$81.50	$85.00
Family Season Pass Concession (per 15 week season)	Each	G	$189.50	$196.00
Family Promotional Short Season Pass Concession (per 6 weeks)	Each	G	$69.00	$72.00
Aquatic Education				
Swim Lesson (30 mins)	Session	E	$14.70	$15.20
Swim Lesson (2nd Child/Concession) (30 mins)	Session	E	$13.50	$14.00
Private Lessons	Session	E	$44.80	$46.30
CANN RIVER CARAVAN PARK				
Unpowered Site Off Peak (2 adults)	Daily	G	$11.00	$11.40
Unpowered Site Shoulder (2 adults)	Daily	G	$12.00	$12.40
Unpowered Site Peak (2 adults)	Daily	G	$13.00	$13.50
Powered Site Off Peak (2 adults)	Daily	G	$22.00	$22.80
Powered Site Shoulder (2 adults)	Daily	G	$24.00	$24.80
Powered Site Peak (2 adults)	Daily	G	$26.50	$27.40
MALLACOOTA CARAVAN PARK				
Waterfront Site Powered Peak (2 adults)	Daily	G	$48.50	$51.00
Waterfront Site Unpowered Peak (2 adults)	Daily	G	$42.00	$43.40
Waterfront Site Powered Shoulder (2 adults)	Daily	G	$39.00	$40.30
Waterfront Site Unpowered Shoulder (2 adults)	Daily	G	$31.50	$32.60
Waterfront Site Powered Off Peak (2 adults)	Daily	G	$28.50	$29.50
Waterfront Site Unpowered Off Peak (2 adults)	Daily	G	$22.00	$22.80

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Standard Site Powered Peak (2 adults)	Daily	G	$39.00	$40.30
Standard Site Unpowered Peak (2 adults)	Daily	G	$31.50	$32.60
Standard Site Powered Shoulder (2 adults)	Daily	G	$28.50	$29.50
Standard Site Unpowered Shoulder (2 adults)	Daily	G	$22.00	$22.80
Standard Site Powered Off Peak (2 adults)	Daily	G	$22.00	$22.80
Standard Site Unpowered Off Peak (2 adults)	Daily	G	$15.30	$15.90
Extra Adult peak periods	Daily	G	$9.00	$9.30
Extra Adult Off Peak and shoulder periods	Daily	G	$5.80	$6.00
Extra Child 5 to 17 years peak and shoulder periods	Daily	G	$5.00	$5.20
Camp Park Moorings Off Peak/Shoulder	Daily	G	$5.00	$5.20
Camp Park Moorings Peak	Daily	G	$6.90	$7.20
Camp Park Jetty Off Peak/Shoulder	Daily	G	$8.50	$8.80
Camp Park Jetty Peak	Daily	G	$14.00	$14.50
Marine Camping - Use of Jetty Site Peak	Daily	G	$25.00	$43.40
Marine Camping - Use of Jetty Site Off-Peak/Shoulder	Daily	G	$17.00	$32.60
Marine Camping - Use of Mooring Site Peak	Daily	G	$16.00	$32.60
Marine Camping - Use of Mooring Site Off-Peak/Shoulder	Daily	G	$12.00	$22.80
Shower Fee - Non Patron	Each	G	$4.00	$4.20
Camp Kitchen Use - Non Patron	Each	G	$4.00	N/A
Recreational Vehicle Site (Over 10 Metres) - Peak unpowered	Daily	G	$64.00	$48.50
Recreational Vehicle Site (Over 10 Metres) - Peak powered	Daily	G	$78.00	$60.50
Recreational Vehicle Site (Over 10 Metres) - Shoulder powered	Daily	G	$33.00	$34.50
Recreational Vehicle Site (Over 10 Metres) - Shoulder unpowered	Daily	G	$42.00	$44.30
Recreational Vehicle Site (Over 10 Metres) - Off Peak unpowered	Daily	G	$24.00	$24.00
Recreational Vehicle Site (Over 10 Metres) - Off Peak powered	Daily	G	$33.00	$34.50
Additional casual car site (per car)	Daily	G	$5.00	$5.00
Peak 25 December to 28 January Easter Period (5 days) Friday Melbourne Cup Weekend (5 days) Friday – Tuesday inclusive **Shoulder** 1 September to 24 December 29 January to 30 April Excludes Easter Period **Off-Peak** 1 May to 31st August				
20% Discount for all stays of 4 weeks or more in Shoulder times subject to payment being made in full and in advance. Off the first site only for RV's, using two sites. This is not applicable for jetty and mooring fees; Recreational Vehicles under 10 metres in length will be charged the same as other patrons as they only occupy one site. The larger RVs occupy 2 sites but will be given a discount to encourage patronage in off peak and shoulder periods only; Site fees only cover one car per site; Check in tIme for sites, moorings and jetties is 11am. Check out time for sites, moorings and jetties is 10am; Camp Park moorings and jetties are charged together with a site fee; and Marine camping mooring and jetties have no site fee involved.				
EAGLE POINT CARAVAN PARK				
Standard Powered Site Peak (2 adults)	Daily	G	$35.21	$36.40
Standard Powered Site Shoulder (2 adults)	Daily	G	$36.00	$37.20
Standard Powered Site Off Peak (2 adults)	Daily	G	$23.00	$23.80
View Powered Site Peak (2 adults)	Daily	G	$55.00	$57.00
View Powered Site Shoulder (2 adults)	Daily	G	$47.00	$48.60
View Powered Site Off Peak (2 adults)	Daily	G	$39.00	$40.30
Standard Unpowered Site Peak (2 adults)	Daily	G	$31.50	$32.60

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Standard Unpowered Site Shoulder (2 adults)	Daily	G	$22.00	$22.80
Standard Unpowered Site Off Peak (2 adults)	Daily	G	$16.50	$17.10
View Unpowered Site Peak (2 adults)	Daily	G	$42.00	$43.40
View Unpowered Site Shoulder (2 adults)	Daily	G	$29.00	$30.00
View Unpowered Site Off Peak (2 adults)	Daily	G	$21.00	$21.70
Budget Cabin Peak (2 adults)	Daily	G	$145.00	$150.00
Budget Cabin Shoulder (2 adults)	Daily	G	$110.00	$114.00
Budget Cabin OffPeak (2 adults)	Daily	G	$95.00	$99.00
Standard Cabin Peak (2 adults)	Daily	G	$160.00	$166.00
Standard Cabin Shoulder (2 adults)	Daily	G	$123.75	$128.00
Standard Cabin OffPeak (2 adults)	Daily	G	$110.00	$114.00
Deluxe Cabin Peak (2 adults)	Daily	G	$173.75	$180.00
Deluxe Cabin Shoulder (2 adults)	Daily	G	$138.75	$144.00
Deluxe Cabin OffPeak (2 adults)	Daily	G	$123.75	$128.00
Annual Site Standard up to 84 m2 (2 adults and children under 17)	Annual	G	$2,867.00	$2,970.00
Annual Site View up to 84 m2 (2 adults and children under 17)	Annual	G	$2,913.00	$3,010.00
Annual Site Premium View up to 84 m2 (2 adults and children under 17)	Annual	G	$2,982.00	$3,090.00
Annual site standard (2 adults and children under 17) per m2	Annual	G	$34.13	$35.30
Annual site View (2 adults and children under 17) per m2	Annual	G	$34.68	$35.90
Annual site Premium (2 adults and children under 17) per m2	Annual	G	$35.50	$36.70
Extra Adult Peak	Daily	G	$14.00	$14.50
Extra Adult Shoulder/OffPeak	Daily	G	$8.30	$8.60
Extra Child 5-17 years Peak	Daily	G	$5.00	$5.20
Extra Child 5-17 years Shoulder/OffPeak	Daily	G	Free	Free
Recreational Vehicle Site (Over 10 Metres) - Peak unpowered	Daily	G	$64.00	$67.00
Recreational Vehicle Site (Over 10 Metres) - Peak powered	Daily	G	$78.00	$81.00
Recreational Vehicle Site (Over 10 Metres) - Shoulder unpowered	Daily	G	$33.00	$34.10
Recreational Vehicle Site (Over 10 Metres) - Shoulder powered	Daily	G	$42.00	$43.40
Recreational Vehicle Site (Over 10 Metres) - Off Peak unpowered	Daily	G	$24.00	$24.80
Recreational Vehicle Site (Over 10 Metres) - Off Peak powered	Daily	G	$33.00	$34.10
Additional casual car site (per car)	Daily	G	$5.00	$5.20
Boat Storage per week	Weekly	G	$33.00	$34.10
Boat Storage per month	Monthly	G	$114.00	$118.00
Boat Storage (per six months)	Each	G	$572.00	$591.00
Boat Storage per week	Annual	G	$884.00	$914.00
Designated Parking (per m2)	Annual	G	$27.50	$28.50
Annual Site Sewerage Connection	Annual	G	$113.00	$117.00
20% Discount for all stays of 4 weeks or more in Shoulder times subject to payment being made in full and in advance. Off the first site only for RV's, using two sites. This is not applicable for jetty and mooring fees; Recreational Vehicles under 10 metres in length will be charged the same as other patrons as they only occupy one site. The larger RVs occupy 2 sites but will be given a discount to encourage patronage in off peak and shoulder periods only; Site fees only cover one car per site; and Check in time for sites 11am. Check out time for sites is 10am.				
SWIFTS CREEK CARAVAN PARK				
Unpowered Site Off Peak (2 adults)	Daily	G	$11.00	$11.40
Unpowered Site Shoulder (2 adults)	Daily	G	$12.00	$12.40
Unpowered Site Peak (2 adults)	Daily	G	$13.00	$13.50
Powered Site Off Peak (2 adults)	Daily	G	$22.00	$22.80
Powered Site Shoulder (2 adults)	Daily	G	$24.00	$24.80
Powered Site Peak (2 adults)	Daily	G	$26.50	$27.40

Fee Description	BASIS	GST CODE	Fee at 1st July 2014	Fee at 1st July 2015
Extra Adult	Daily	G	Free	Free
Extra Child 5 to 17 years	Daily	G	Free	Free
Child under 5	Daily	G	Free	Free
LIVESTOCK EXCHANGE				
Yarding Fees				
Horses	Each	G	$23.90	$24.70
Bulls	Each	G	$18.30	$10.00
Calves	Each	G	$3.20	$3.30
Fat Cattle	Each	G	$8.20	$8.50
Sheep	Each	G	$1.60	$1.70
Store Cattle	Each	G	$8.90	$9.20
Cow & Calf Unit (per Unit)	Each	G	$9.70	$10.00
Prime Market Fees				
Live-Weight Selling	Each	G	$7.30	$7.60
Cattle Scanning	Each	G	$3.30	$3.40
Cow & Calf Unit Scanning (per Unit)	Each	G	$4.50	$4.70
Hook Cattle	Each	G	$9.10	$9.50
Hook Bulls	Each	G	$16.60	$17.20
Store Market Fees				
Unweighed Cattle Scanning	Each	G	$3.30	$3.50
Cow & Calf Unit Scanning	Each	G	$4.50	$4.70
Bull Scanning	Each	G	$18.30	$10.00
Agent's Selling Fees				
Agent's Selling Fees (Horse, Sheep Sales)	Each	G	$330.00	$341.00
Agent's Selling Fees (Cattle Sales) - 200 head or less	Each	G	$330.00	$341.00
Agent's Selling Fees (Cattle Sales) - greater than 200 head	Each	G	$330.00	$341.00
In-Transit Yard Use Fees				
In-Transit Horse	Each	G	N/A	$12.20
In-Transit Horse and Sheep	Each	G	$1.50	$1.60
In-Transit Bobby Calves	Each	G	$1.50	$1.60
In-Transit Cattle	Each	G	$5.90	$6.10
In-Transit Bulls	Each	G	$11.80	$12.20
Crush Use	Each	G	Free	Free
Other Services				
Post Breeder Tags (Sheep)	Each	G	$2.50	$2.60
Post Breeder Tags (Cattle)	Each	G	$12.50	$13.00
Post Breeder Tags (Sheep) after 2nd warning	Each	G	$15.00	$15.50
Post Breeder Tags (Cattle) after 2ndwarning	Each	G	$30.00	$31.00
Livestock Carrier Service Fees				
Truck Wash Metre Charges (per Minute)	Each	G	$1.50	$1.50
Shower Facilities	Each	G	Free	Free
Rest Area Parking	Each	G	Free	Free
PLOT PLANS - GEOGRAPHIC INFORMATION SYSTEMS (GIS)				
Plot Plan - A3 Black and White (per page)	Each	G	$8.50	$8.80
Plot Plan - A3 Colour (per page)	Each	G	$10.00	$10.40
Aerial Photograph - A3 Colour (per page)	Each	G	$17.00	$17.60
Plot Plan - A1 Black and White (per page)	Each	G	$28.00	$29.00
Plot Plan - A1 Colour (per page)	Each	G	$35.00	$36.20
Aerial Photograph - A1 Colour (per page)	Each	G	$42.00	$43.40
Plot Plan - A0 Black and White (per page)	Each	G	$42.50	$44.00
Plot Plan - A0 Colour (per page)	Each	G	$51.30	$53.00
Aerial Photograph - A0 Colour (per page)	Each	G	$67.05	$70.00

Glossary

Term	Definition
Act	Local Government Act 1989
Accounting Standards	Australian accounting standards are set by the Australian Accounting Standards Board (AASB) and have the force of law for Corporations law entities under s 296 of the Corporations Act 2001. They must also be applied to all other general purpose financial reports of reporting entities in the public and private sectors.
Adjusted underlying revenue	The adjusted underlying revenue means total income other than non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. Local Government (Planning and Reporting) Regulations 2014 - Schedule 3
Adjusted underlying surplus (or deficit)	The adjusted underlying surplus (or deficit) means adjusted underlying revenue less total expenditure. It is a measure of financial sustainability of the Council which can be masked in the net surplus (or deficit) by capital-related items. Local Government (Planning and Reporting) Regulations 2014 - Schedule 3
Annual budget	Plan under Section 127 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required.
Annual report	The annual report prepared by Council under sections 131, 132 and 133 of the Act. The annual report to the community contains a report of operations and audited financial and performance statements.
Annual reporting requirements	Annual reporting requirements include the financial reporting requirements of the Act, Accounting Standards and other mandatory professional reporting requirements.
Asset expansion expenditure	Expenditure that extends the capacity of an existing asset to provide benefits to new users at the same standard as is provided to existing beneficiaries Local Government (Planning and Reporting) Regulations 2014 – Regulation 5
Asset renewal expenditure	Expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability. Local Government (Planning and Reporting) Regulations 2014 – Regulation 5
Asset renewal Gap	The gap between the required level of asset renewal expenditurre and the actual expenditure on asset renewal
Asset upgrade expenditure	Expenditure that: (a) enhances an existing asset to provide a higher level of service; or (b) increases the life of the asset beyond its original life. Local Government (Planning and Reporting) Regulations 2014 – Regulation 5
Borrowing strategy	A borrowing strategy is the process by which the Council's current external funding requirements can be identified, existing funding arrangements managed and future requirements monitored.

Glossary

Term	Definition
Balance sheet	The balance sheet shows the expected net current asset, net non-current asset and net asset positions in the forthcoming year compared to the forecast actual in the current year. The balance sheet should be prepared in accordance with the requirements of AASB 101 - Presentation of Financial Statements and the Local Government Model Financial Report.
Comprehensive income statement	The comprehensive income statement shows the expected operating result in the forthcoming year compared to the forecast actual result in the current year. The income statement should be prepared in accordance with the requirements of AASB101 Presentation of Financial Statements and the Local Government Model Financial Report.
Financial Statements	Section(s) 126(2)(a), 127(2)(a) and / or 131(1)(b) of the Act require the following documents to include financial statements: Strategic resource plan Budget Annual report The financial statements to be included in the Budget include: Comprehensive Income Statement Balance Sheet Statement of Changes in Equity Statement of Cash Flows Statement of Capital Works The financial statements must be in the form set out in the Local Government Model Financial Report.
Statement of capital works	The statement of capital works shows the expected internal and external funding for capital works expenditure and the total proposed capital works expenditure for the forthcoming year with a comparison with forecast actual for the current year. The statement of capital works should be prepared in accordance with Regulation 9. Local Government (Planning and Reporting) Regulations 2014 – Regulation 9
Statement of cash flows	The statement of cash flows shows the expected net cash inflows and outflows in the forthcoming year in the form of reconciliation between opening and closing balances of total cash and investments for the year. Comparison is made to the current year's expected inflows and outflows. The cash flow statement should be prepared in accordance with the requirements of AASB 107 Statement of Cash Flows and the Local Government Model Financial Report.
Statement of changes in equity	The statement of changes in equity shows the expected movement in Accumulated Surplus and reserves for the year. The statement of changes in equity should be prepared in accordance with the requirements of AASB 101 - Presentation of Financial Statements and the Local Government Model Financial Report.

Glossary

Term	Definition
Budget preparation requirement	Under the Act, a Council is required to prepare and adopt an annual budget by 30 June each year. The Local Government Amendment (Performance Reporting and Accountability) Bill 2013 amends the date the budget must be adopted to 30 June each year – refer section 11(1) of the Bill. This amends section 130 (3) of the Act
Capital expenditure	Capital expenditure is relatively large (material) expenditure that produces economic benefits expected to last for more than 12 months. A pre-determined 'threshold' may be used which indicates the level of expenditure deemed to be material in accordance with Council's policy. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and upgrade expenditures, the total project cost needs to be allocated accordingly.
Capital works program	A detailed list of capital works expenditure that will be undertaken during the 2015/16 financial year. Regulation 10 requires that the budget contains a detailed list of capital works expenditure and sets out how that information is to be disclosed by reference to asset categories, asset expenditure type and funding sources.
Carry forward capital works	Carry forward capital works are those that that are incomplete in the current budget year and will be completed in the following budget year.
Council Plan	Means a Council Plan prepared by the Council under Section 125 of the Local Government Act 1989. This document sets out the strategic objectives of the Council and strategies for achieving the objectives as part of the overall strategic planning framework required by the Act.
Department of Environment, Land, Water and Planning (DELWP)	Local Government Victoria is part of the Department of Environment, Land, Water and Planning (DELWP). It was previously part of the former: • Department of Transport, Planning and Local Infrastructure (DTPLI). • Department of Planning and Community Development (DPCD). • Department of Victorian Communities (DVC)
Discretionary reserves	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
External influences in the preparation of a budget	Matters arising from third party actions over which Council has little or no control e.g. change in legislation.
Financial sustainability	A key outcome of the strategic resource plan. Longer term planning is essential in ensuring that a Council remains financially sustainable in the long term.
Financing activities	Financing activities means those activities which relate to changing the size and composition of the financial structure of the entity, including equity, and borrowings not falling within the definition of cash.

Glossary

Term	Definition
Four way budgeting methodology (Strategic resource plan)	The linking of the income statement, balance sheet, cash flow statement and capital works statement to produce forecast financial statements based on assumptions about future movements in key revenues, expenses, assets and liabilities.
Infrastructure	Non-current property, plant and equipment excluding land
Infrastructure Renewal Gap	The gap between the required level of asset renewal expenditurre and the actual expenditure on asset renewal
Infrastructure strategy	An infrastructure strategy is the process by which current infrastructure and ongoing maintenance requirements can be identified, budgeted capital works implemented and future developments monitored. The key objective of an infrastructure strategy is to maintain or preserve Council's existing assets at desired condition levels. If sufficient funds are not allocated to asset preservation then Council's investment in those assets will reduce, along with the capacity to deliver services to the community.
Internal influences in the preparation of a budget	Matters arising from Council actions over which there is some element of conrtol (e.g. approval of unbudgeted capital expenditure)
Investing activities	Investing activities means those activities which relate to acquisition and disposal of non-current assets, and investments not falling within the definition of cash
Key assumptions	When preparing a balance sheet of financial position, key assumptions upon which the statement has been based should be disclosed in the budget to assist the reader when comparing movments in assets, liabilities and equity between budget years
Legislative framework	The Act, Regulations and other laws and statutes which set a Council's governance, planning and reporting requirements
Local Government Model Financial Report	Local Government Model Financial Report published by the Department from time to time including on the Department's website
Local Government(Planning and Reporting) Regulations 2014	Regulations, made under Section 243 of the Act prescribe: (a) The content and preparation of the financial statements of a Council (b) The performance indicators and measures to be included in a budget, revised budget and annual report of a Council (c) The information to be included in a Council Plan, Strategic Resource Plan, budget, revised budget and annual report (d) Other matters required to be prescribed under Parts 6 and 7 of the Act Act.
New asset expenditure	Expenditure that creates a new asset that provides a service that does not currently exist Local Government (Planning and Reporting) Regulations 2014 – Regulation 5

Glossary

Term	Definition
Non-financial resources	Means the resources other than financial resources required to deliver the services and initiatives in the budget SRP Better Practice Guide - Glossary
Non-recurrent grant	Means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a Council's Strategic Resource Plan SRP Better Practice Guide - Glossary
Operating activities	Operating activities means those activities that relate to the provision of goods and services.
Operating expenditure	Operating expenditure is defined as consumptions or losses of future economic benefits, in the form of reductions in assets or increases in liabilities; and that result in a decrease in equity during the reporting period.
Operating performance (Impact of current year on 2014/15 budget)	This statement shows the expected operating result as compared to the budget result in the current year separating operating and capital components of revenue and expenditure.
Operating revenue	Operating revenue is defined as inflows or other enhancements or savings in outflows of future economic benefits in the form of increases in assets or reductions in liabilities and that result in an increase in equity during the reporting period.
Own-source revenue	Means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants). Local Government (Planning and Reporting) Regulations 2014 – Regulation 5
Performance statement	Means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report SRP Better Practice Guide - Glossary
Rate structure (Rating information)	Site value (SV), capital improved value (CIV) or net annual value (NAV) are the main bases upon which rates will be levied. These should be detailed in the budget statement.
Rating strategy	A rating strategy is the process by which the Council's rate structure is established and how the total income generated through rates and charges is allocated across properties in the municipality. Decisions regarding the quantum of rate levels and increases from year to year are made as part of Council's long term financial planning processes and with consideration of Council's other sources of income and the planned expenditure on services and works to be undertaken for its community.
Recurrent grant	A grant other than a non-recurrent grant.
Regulations	Local Government (Planning and Reporting) Regulations 2014.

Glossary

Term	Definition
Restricted cash	Cash and cash equivalents, within the meaning of the AAS, that are not available for use other than a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year.
Revised budget	The revised budget prepared by a Council under Section 128 of the Act. Section 128 of the Act permits a Council to prepare a revised budget if circumstances arise which cause a material change in the budget and which affects the financial operations and position of the Council.
Road Management Act	The purpose of this Act which operates from 1 July 2004 is to reform the law relating to road management in Victoria and to make relating amendments to certain Acts, including the local Government Act 1989.
Services, Initiatives and Major Initiatives	Section 127 of the Act requires a budget to contain a description of the services and initiatives to be funded by the budget, along with a statement as to how they will contribute to the achievement of the Council's strategic objectives as specified in the Council Plan. The budget must also include major initiatives, being initiatives identified by the Council as priorities to be undertaken during the financial year. The services delivered by Council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community. Initiatives means actions that are once-off in nature and/or lead to improvements in service. Major initiatives means significant initiatives that will directly contribute to the achievement of the council plan during the current year and have a major focus in the budget.
Statement of Capital Works	Means a statement which shows all capital expenditure of a council in relation to non-current assets and asset expenditure type prepared in accordance with the model statement of capital works in the Local Government Model Financial Report. Refer also Commentary Financial Statements Appendix A. SRP Better Practice Guide - Glossary
Statement of Human Resources	Means a statement which shows all Council staff expenditure and the number of full time equivalent Council staff. Refer also Commentary Financial Statements Appendix A. SRP Better Practice Guide - Glossary
Strategic Resource Plan	Means the Strategic Resource Plan prepared by a Council under Section 126 of the Act. Refer also to Section 8 of this Model Budget.
Statutory reserves	Statutory reserves are funds set aside for specified statutory purposes in accordance with various legislative requirements. These reserves are not available for other purposes.
Community Plan/Vision	A "community owned" document or process which identifies the long term needs and aspirations of the Council, and the medium and short term goals and objectives which are framed within the long term plan.

Glossary

Term	Definition
Strategic resource plan (SRP)	Section 125(2)(d) of the Act requires that a Council must prepare and approve a Council Plan that must include a strategic resource plan containing the matters specified in Section 126. Section 126 of the Act states that: • the strategic resource plan is a plan of the resources required to achieve the council plan strategic objectives • the strategic resource plan must include the financial statements describing the financial resources in respect of at least the next four financial years • the strategic resource plan must include statements describing the non-financial resources including human resources in respect of at least the next four financial years • the strategic resource plan must take into account services and initiatives contained in any plan adopted by council and if the council proposes to adopt a plan to provide services or take initiatives, the resources required must be consistent with the strategic resource plan • council must review their strategic resource plan during the preparation of the council plan • council must adopt the strategic resource plan not later than 30 June each year and a copy must be available for public inspection at the council office and internet website. In preparing the strategic resource plan, councils should comply with the principles of sound financial management (Section 136) as prescribed in the Act being to: • prudently manage financial risks relating to debt, assets and liabilities • provide reasonable stability in the level of rate burden • consider the financial effects of council decisions on future generations • provide full, accurate and timely disclosure of financial information. In addition to Section 126 of the Act, parts 2 and 3 of the Regulations also prescribe further details in relation to the preparation of a strategic resource plan.
Underlying surplus/(Deficit)	The adjusted underlying result (excludes non-recurring capital grants, non-monetary contributions and the impact of revaluations of Councils buildings and other infrastructure) and is a measure of financial sustainability
Unrestricted cash	Unrestricted cash represents all cash and cash equivalents other than restricted cash
Valuations of Land Act 1960	The Valuations of Land Act 1960 requires a Council to revalue all rateable properties every two years. Valuations of Land Act 1960 – Section 11

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