East Gippsland Shire Council

Annual Budget 2017/18

Adopted by Council at a Special Council Meeting on 27 June 2017

This Budget Report has been prepared with reference to Chartered Accountants ANZ "Victorian City Council Model Budget 2017/2018" a best practice guide for reporting local government budgets in Victoria.

EAST GIPPSLAND
SHIRE COUNCIL

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Mayor's introduction

On behalf of East Gippsland Shire Council, I am pleased to present its Budget for 2017/18. The budget is aligned to the Council Plan 2017-2021 vision which focuses on the following five key areas:

- Strong Communities
- A Liveable Region
- A Growing Regional Area of Opportunity
- Good Governance
- Responsive Services

The budget details the resources required over the next year to fund the large range of services we provide to the community. It also includes details of proposed capital expenditure allocations to improve and renew our Shire's physical infrastructure, buildings and operational assets as well as funding proposals for a range of operating projects.

As Councillors, it is our responsibility to listen to community sentiment and understand your priorities. During and following the Council elections in 2016 we have consistently heard that Council's services are valued by the community, and that Council also needs to be financially responsible and keep its rates as low as possible. In response, through our Chief Executive Officer, Council has continued an enterprise wide approach to identify savings that don't impact on its services, to provide increased value for money to ratepayers. Council will continue to focus on identifying sustainable cost savings that will enable it to deliver on our Council Plan to deliver high quality, responsive and accessible services to the community.

The budget proposes a rate increase of 2.0 per cent. This is in line with the Fair Go Rates System (FGRS) which has capped rate increases by Victorian Councils.

Council has also identified a number of significant and unexpected cost and revenue impacts during the budget process which it has had to fund. These include;
- an anticipated increase of $220,000 for EPA landfill levies
- an anticipated increase in the cost for workcover premium of approximately $300,000.

These items alone are equivalent to a 1.1 per cent rate increase, over and above the mandatory 2.0 per cent increase in our base costs for delivering core services and projects allowed by the FGRS.

To ensure users contribute fairly to Council services, most fees and charges will increase by 4.0 per cent for the 2017/18 financial year.

In this budget we have allocated funding of $25.621 million for asset renewals, upgrades and expansions. The budget also funds $9.940 million for new assets. Highlights of the capital program include:

Project Highlights	Budget
Roads - including Road Reseal program, Shire wide - $2.327 million Gravel Roads Resheet program, Shire wide - $1.250 million Reconstruction McMillan/Hadfield Streets, Bairnsdale - $2.050 million	Total Roads $8.663 million
Bridges - including Lindenow Glenaladale Bridge Replacement, Lindenow - $1.983 million Giles Street Bridge, Bairnsdale - $1.792 million	Total Bridges $4.606 million
Drainage - including Jones Bay McMillan Street Drainage, Bairnsdale - $0.565 million	Total Drainage $0.852 million
Footpaths and Cycleways - including Walking Track Construction, Mitchell River Bank, Bairnsdale - $0.220 million	Total Footpaths $0.634 million
Buildings and improvements - including Swifts Creek Caravan Park Toilet Block, Swifts Creek - $0.400 million Building Renewal (Council Owned), Shire Wide - $0.896 million Construct New Pavillion Mallacoota Recreation Reserve, Mallacoota - $0.350 million Essential Environmental Measures Livestock Exchange Bairnsdale Stages 2 and 3, Bairnsdale - $0.595 million	Total Property and Buildings $2.674 million
Recreation, Leisure, Parks and Open Space - including Bairnsdale Aquatic and Recreation Centre Development, Bairnsdale - $3.520 million Streetscapes - Bairnsdale, Metung, Orbost and Lakes Entrance - $2.346 million	Total Recreation $8.454 million
Plant and Equipment - including Renewal of vehicles, plant and machinery - $2.282 million ICT systems, Shire wide - $1.774 million	Total Plant/Equip $4.426 million
Waste Management - including Construction Cell 3B, Bairnsdale - $2.000 million Lakes Entrance Transfer Station Upgrade, Lakes Entrance - $1.540 million	Total Waste $4.472 million
Other Infrastructure - including Safer at the Junction Connectivity Project, Lakes Entrance - $0.395 million Capital Discretionary Fund, Shire Wide - $0.200 million	Total Other $0.780 million

The community strongly supports the maintenance of existing service levels and for these to be funded through a mix of rates revenue and user charges. Council will continue to focus on the identification of sustainable cost reductions to protect existing service levels. We will also explore new approaches for providing services to our community in a tighter fiscal environment and ensure that we engage with you on any planned changes.

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

Cr Joe Rettino
Mayor

Chief Executive Officer's Summary

Council has prepared a Budget for 2017/18, which is aligned to the vision in the Council Plan 2017-2021.

Council has produced a balanced budget to ensure the maintenance of existing service levels and long-term financial sustainability.

It seeks to maintain and improve services and infrastructure, as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the Victorian Government.

This Budget projects a surplus of $7.266 million for 2017/18, however, it should be noted that the adjusted underlying result is a deficit of $0.782 million after adjusting for capital grants and contributions (refer Sections 5 and 10.1). The underlying resulted has been impacted by the advance payment of $7.260 million of the 2017/18 Victoria Grants Commission annual allocation in the 2016/17 financial year.

1. Key areas we are funding

1) Ongoing delivery of services to the East Gippsland community, funded by a budget of $87.1 million. These services are summarised in Section 2.1.

2) Continued investment in infrastructure assets ($31.135 million) primarily for renewal works. This includes roads ($8.663 million); bridges ($4.606 million); footpaths and bicycle paths ($0.634 million); drainage ($0.852 million); recreational, leisure and community facilities, parks, open space and streetscapes ($8.454 million); waste facilities ($4.472 million); buildings ($2.674 million) and other infrastructure (0.780 million).

The Statement of Capital Works can be found in Section 3 and further details on the Capital Works budget can be found in Sections 6 and 12.

2. 'Fair Go' Rates System

a. The average rate will rise by 2.0 per cent in line with the order by the Minister for Local Government in December 2016 under the 'Fair Go' Rates System.

b. Key drivers
   i. To fund ongoing service delivery – business as usual (balanced with greater service demands from the community);
   ii. To fund renewal of infrastructure and community assets;

c. The waste service charge incorporating kerbside collection and recycling will increase by 4 per cent per property.

d. Note that for every $100 in taxes paid by Victorian residents, rates make up approximately $3.50. The other $96.50 goes to the Victorian and Australian Governments.

e. Refer Section 7 for further Rates and Charges details.

3. Key Statistics

- Total Revenue: $94.3630M (2016/17 = $101.265M)
- Total Expenditure: $87.097M (2016/17 = $89.341M)
- Operating Result: $7.266M Surplus (2016/17 = $11.924M Surplus)
  (Refer Income Statement in Section 3)
  (Note: Based on total income of $94.3630M which includes capital grants and contributions)

- Underlying operating result: Deficit of $0.782M (2016/17 = Surplus of $7.387M)
  (Refer Analysis of operating Budget in Section 10.1)

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

- Cash result: $13.159M Reduction (2016/17 = $8.536M Increase)
  It should be noted that the cash resuls are impact by the advance payment of $7.260 million of the 2017/18 annual Victoria Grants Commission allocation in the 2016/17 year.
  (Refer Statement of Cash Flows in Section 3)
  This is the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers.

- Total Capital Works Program of $35.561M

  - o $16.419M from Council operations (rates funded)
  - o $0.298M from contributions
  - o $0.670M from asset sales
  - o $10.467M from external grants
  - o $7.707M from unrestricted cash and reserves

4. Budget Influences

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

- The Victorian Government has introduced a cap on rate increases from 2016/17. The cap for 2017/18 has been set at 2.0%.
- State-wide CPI is forecast to be 2.0% for the 2017/18 year.
- Indexation to recommence for the Victoria Grants Commission funding.
- Receipt of significant Capital Works grant funding of $10.467M, mainly for roads and bridges, but also includes $2M towards the Bairnsdale Aquatic and Recreation Centre works.
- Councils across Australia raise approximately 3.5% of the total taxation collected by all levels of Government in Australia. In addition, Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the Victorian Government, with the introduction of the *Fire Services Property Levy Act 2012* .

Gary Gaffney
Chief Executive Officer

Budget Reports

The following reports include all statutory disclosures of information and are supported by the analysis contained in sections 8 to 16 of this report.

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

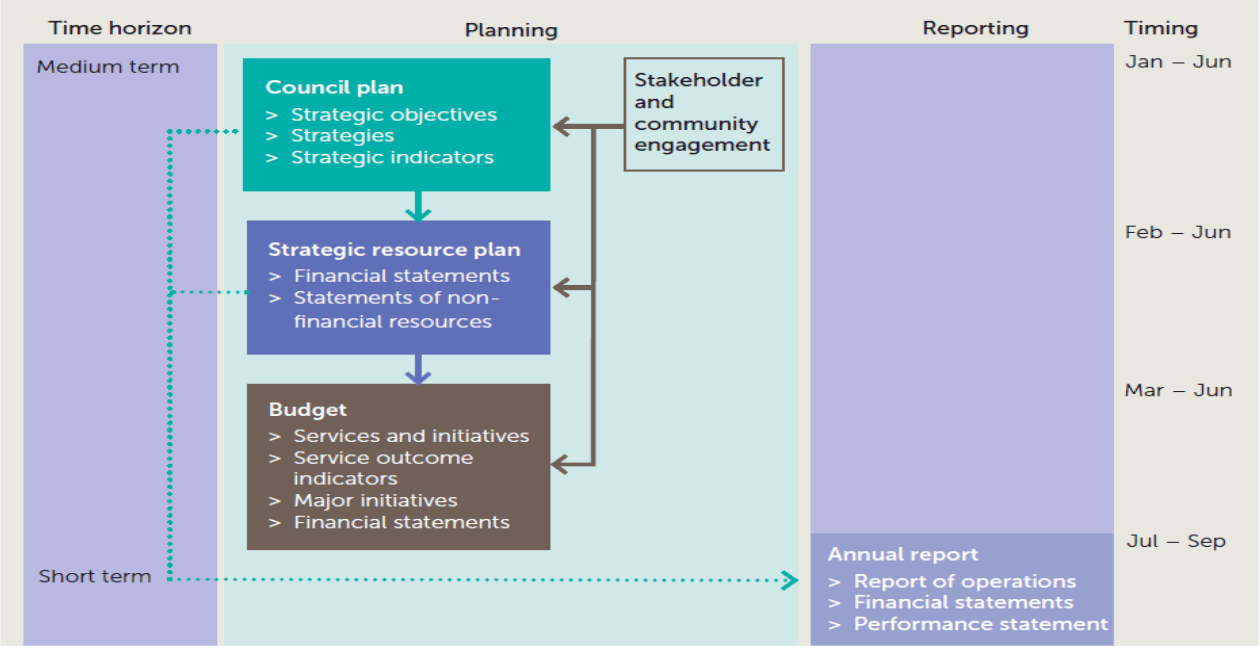
1 Links to Council Plan
2 Services and service indicators
3 Financial Statements
4 Financial performance indicators
5 Grants and borrowings
6 Detailed list of capital works
7 Rates and charges

1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (*Shaping the Future - Long Term Community Vision 2030*), medium term (Council Plan 2017-2021) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

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



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has a long term plan (*Shaping the Future - Long Term Community Vision 2030)* which articulates a community vision, mission and values.

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 'East Gippsland is the most liveable region in Australia. A place of natural beauty, enviable lifestyles, and opportunities.'

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 the 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.

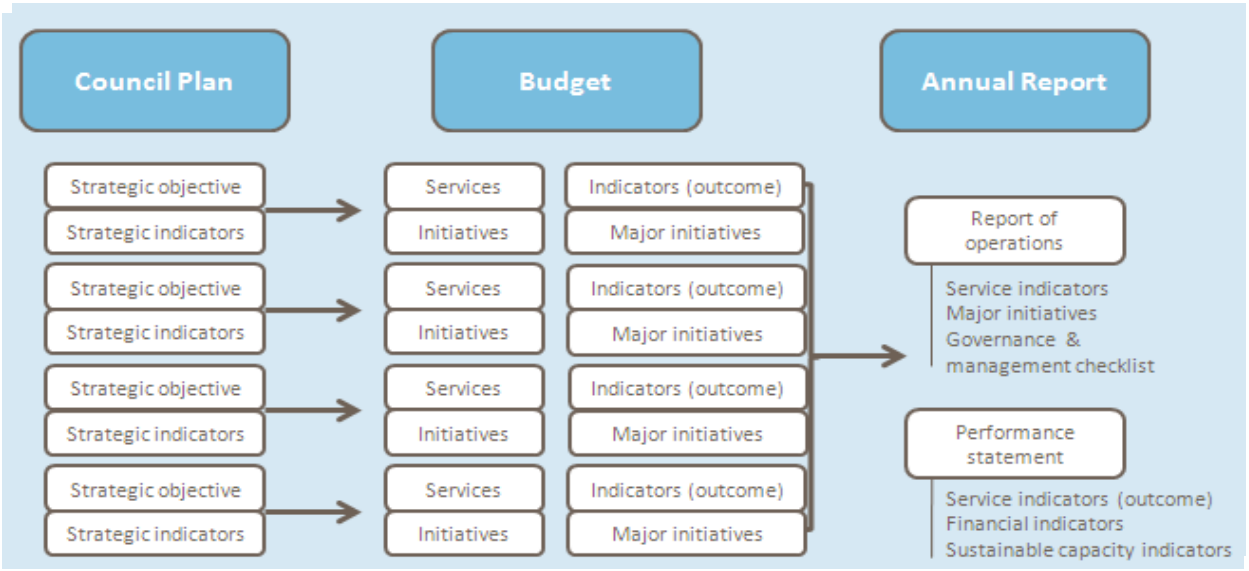
1.3 Strategic objectives

Council delivers a range of services, programs, projects and facilties for its diverse communities. Each contributes to the achievement of our strategic objectives as set out in the Council Plan for the years 2017-2021. The following table lists our focus areas as described in the Council Plan. Each is defined by goals that describe what we want for East Gippslanders now and into the future.

Area of Focus	Goals
What we want for East Gippsland	
Strong Communities	1.1 We are a leader in developing resilient, inclusive and vibrant communities that are welcoming, fulfilling and people feel proud to live in. 1.2 Our communities are capable and independent and plan for their future. 1.3 People of all ages, cultures, abilities and interests have access to services, facilities and experiences that support health and wellbeing. 1.4 We live in communities that bring people together in a safe environment.
A Liveable Region	2.1 We have safe, accessible and well utilised open spaces and built environments that reflect the priorities of our community. 2.2 Sustainable planning and growth supports thriving townships, while maintaining our commitment to sustainability and protecting our natural environment.
A Growing Regional Area of Opportunity	3.1 East Gippsland is a region of economic opportunity with strong industry sectors, a skilled workforce and local jobs. 3.2 East Gippsland is Australia's number one adventure destination. We offer unforgettable tourism experiences for people of all interests, ages and abilities.
We will achieve this through a leading local government	
Good Governance	4.1 East Gippsland Shire Council is inclusive, engaged and open. 4.2 Our relationships with other levels of government and partners deliver great outcomes for East Gippslanders. 4.3 Council is in a strong financial position and can provide for future generations of East Gippslanders.
Responsive Services	5.1 We are a leading local government service provider. Our services are driven by the needs of our communities, residents and visitors. 5.2 We put the customer first and give each customer a great experience of Council's services. 5.3 East Gippsland Shire Council is a great place to work – we attract, develop and retain a skilled workforce to deliver our priorities. 5.4 We have a culture of action led by empowered staff who strive to deliver above expectations.

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 2017/18 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: Strong Communities

East Gippsland has strong communities that are inclusive, healthy, safe and resilient. We treasure and celebrate the unique character and identity of the places we live and are proud to call East Gippsland home. To achieve this, 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.	403 (40) **363**
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.	918 (261) **657**
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.	1,575 (365) **1,210**
Performing Arts	This service provides performing arts facilities, including the Forge Theatre and Arts Hub in Bairnsdale. A key focus is to deliver accessible programs and events that celebrate our cultural diversity and enrich the lives of our community and visitors.	902 (306) **596**
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.	179 0 **179**
Community Support	Council has service agreements with suitable accredited organisations across the Shire that provide a range of Home and Community Care services (HACC) for the aged and people with a disabled. Servies include home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizen clubs. The Victorian Government directly funds these organisations for the provision of the specified services and Council makes a financial contribution to the operations of each of the providers.	731 (44) **687**
Family and Youth Services	Council supports Preschools, Playgroups and early years programs. Support is also provided to suitably accredited 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.	462 0 **462**

Service area	Description of services provided	Expenditure (Revenue) Net Cost $'000
Emergency Management	Council works collaboratively with relevant stakeholders to help communities prepare for emergency events and natural disasters and, in times of emergency, respond to their needs and help them recover.	1,194 (163) **1,031**
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.	697 (466) **231**
Community Laws	This service also maintains and improves the health and safety of people and the environment. This includes staff at school crossings throughout the municipality to ensure that school children are able to cross the road safely. **Animal management** services are delivered in accordance with the *Domestic Animals Act 1994 and* include 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 Victorian Government Legislation.	1,233 (704) **529**
Recreation Centres	This service combines a wide range of programs and services that contribute to the general wellbeing of the community. This includes opportunities for individuals of all ages, genders 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.	4,925 (2,660) **2,265**
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.	1,734 0 **1,734**

Major Initiatives

1. Implement a new approach to Place Planning and commence new place plans for at least two communities.
2. Upgrade the Bairnsdale Aquatic and Recreation Centre
3. Develop a new Municipal Health and Wellbeing Plan
4. Commence Implementation of Bairnsdale Sporting Facility Plan
5. Implement the recommendations of the Creative Communities Advisory Board.
6. Participate in the Victorian Government Councils and Emergencies Project and ensure that Council has effective emergency management capability and capacity

Initiatives

1. Deliver programs, services and activities that encourage people of all ages, cultures and means to participate in their communities, including through volunteering and lifelong learning opportunities.
2. Provide facilities and events that strengthen and celebrate the diverse cultural identity of our communities.
3. Provide facilities and programs that support the development, capacity, and services of community organisations and encourage physical activity.
4. Advocate for the rights of all East Gippslanders to be respected for their diversity and differences and included in all aspects of community life.
5. Work with agencies, service providers and community members to ensure that the new Home and Community Care (HACC) and National Disability Insurance Scheme programs deliver positive health and wellbeing outcomes for the region.
6. Engage communities to develop plans and participate in decision making for their community.
7. Build communities' capacity to plan for their future.
8. Continue to partner with other agencies to work with communities in a coordinated way to minimise duplication and increase outcomes.
9. Provide and support cultural, arts and recreation facilities, services and experiences that encourage East Gippslanders to connect, be creative and be physically active regardless of age or ability.
10. Support businesses, community groups and individuals to grow their contribution to the creative, cultural and artistic life of the region.
11. Work with other agencies to establish a clear set of metrics to measure the health and wellbeing outcomes for our community.
12. Engage with agencies and service providers to combine expertise and resources to deliver important services for people at all life stages.
13. Deliver services, programs and projects that protect the health and safety of East Gippslanders and minimise risks associated with public health and safety.
14. Work with communities to build their capacity and resilience to reduce the impacts of disruptive events and promote faster recovery.
15. Work with the State Government, community leaders and community organisations to support vulnerable members of the community.
16. Advocate to state and federal governments for funding and program support to increase the safety of our communities.

Capital Initiatives

Capital Project	Externally	Council Funded	Project Cost
Purchase Library Resources, Shire Wide	0	250	250
Capital Discretionary Fund, Shire Wide	0	200	200
Safer at the Junction Connectivity Project, Lakes Entrance	90	305	395
Grant Seed Funding, Shire Wide	0	100	100
Public Art Acquisition	0	85	85
Bairnsdale Aquatic Strategy, Bairnsdale	2,000	1,520	3,520
Bairnsdale Aquatic and Recreation Centre Equipment	0	90	90
Priority Skate Parks, Shire Wide	0	45	45
Forest Park Upgrade, Orbost	0	110	110
Bairnsdale Aquatic and Recreation Centre, Stadium Storage, Bairnsdale	0	83	83
Orbost Outdoor Pool - Backwash Valve, Orbost	0	15	15
Bairnsdale City Oval Irrigation Upgrade, Bairnsdale	150	30	180
Total	**2,240**	**2,833**	**5,073**

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
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

2.2 Goal 2: A Liveable Region

We want an East Gippsland that has safe, accessible, vibrant and well utilised public spaces and built environments that reflect the priorities of our community. Sustainable planning and growth also supports thriving townships, while maintaining our commitment to sustainability and protecting our natural environment. To achieve this, 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.	405 (105) **300**
Waste Services	This service provides kerbside **waste collection** of household, 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.	10,941 (10,110) **831**
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.	1,377 (3) **1,374**
Statutory Planning and Development Services	**Statutory planning** services 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.	1,123 (398) **725**
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.	246 (100) **146**
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.	217 0 **217**
Asset Maintenance	This service provides management and ongoing maintenance of the Council's assets, including 2,900km of **roads**, 209 bridges and 23 pedestrian bridges; over 300km of drains, 186 km of footpath, and 517km of kerb and channel; numerous playgrounds, parks, gardens, and recreation reserves; 3 aerodromes; over 4,000 street lights; 41 public jetties, 19 fishing platforms and 31 boat ramps; and the Raymond Island Ferry.	25,405 (8,460) **16,945**

Service area	Description of services provided	Expenditure (Revenue) Net Cost $'000
Project Management	This service undertakes project planning, design and delivery of various works within Council's Capital Works Program.	624 (75) **549**
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.	3,905 (710) **3,195**
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**
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.	1,562 (91) **1,471**
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.	3,642 (186) **3,456**

Major Initiatives

7. Complete shire-wide road resealing and gravel road resheet programs for high priority works.
8. Improve streetscapes in Bairnsdale, Metung, Orbost and Lakes Entrance.
9. Review the Municipal Strategic Statement.
10. Implement the Waste Facilities and Disposal Strategy.
11. Undertake a Renewable Energy Feasibility Study.

Initiatives

17. Drive maintenance expenditure through evidence based service planning that meets current and future community needs.
18. Develop and maintain high quality infrastructure assets that service future generations at minimum cost, and are fit for purpose.
19. Ensure all new and renewed infrastructure incorporates best practice design, including: universal access, technology and sustainability elements.
20. Support projects and initiatives that improve our open spaces and built environment for present and future generations, while mitigating effects on the environment.
21. work with communities to be resource smart and invest in innovative programs and projects to reduce energy use and greenhouse gas emissions.
22. Develop and implement a waste recycling and reuse approach for the region that reflects world's best practice and the use of smart technology.
23. Increase recycling, reuse and regeneration through innovative waste management practices and ongoing community education.
24. Advance planning that provides community members and land owners with certainty about the way that land will be used and developed in their town.
25. Ensure that the East Gippsland Planning Scheme continues to facilitate investment confidence to support sustainable growth in East Gippsland.
26. Seek opportunities to work in collaboration with the community to take strategic action to enhance the environment of land that Council manages.
27. Ensure that services and activities delivered are designed to minimise the impact to the environment.
28. Work with private property owners and the state government to embed better environmental performance into new and existing developments.
29. Advocate with other councils to the Environment Protection Authority to minimise costs associated with waste management.

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
30m3 Bin Lids, Shire Wide	0	55	55
Construct Cell 3B, Bairnsdale	0	2,000	2,000
Daily Cover Landfill, Bairnsdale	0	300	300
Lakes Entrance Transfer Station Upgrade, Lakes Entrance	0	1,540	1,540
Upgrade Bemm River Transfer Station, Bemm River	0	120	120
Upgrade Transfer Station Bruthen	0	259	259
Upgrade Transfer Station Swifts Creek	0	174	174
Bonang Waste Transfer Station	0	24	24
Building Renewal (Council Owned), Shire Wide	0	896	896
Nowa Nowa Recreation Reserve Upgrade, Nowa Nowa	0	30	30
Swifts Creek Caravan Park Toilet Block, Swifts Creek	0	400	400
New Pavillion Mallacoota Recreation Reserve Stage 1, Mallacoota	250	100	350
Plant Renewal 17/18, Shire Wide	0	777	777
Vehicles 17/18, Shire Wide	0	850	850
Raymond Island Ferry Renewal, Raymond Island	0	530	530
Energy Efficiency - Solar PV for Council Facilities, Shire Wide	0	110	110
Gravel Roads Resheet, Shire Wide	0	1,250	1,250
Roads Reseal, Shire Wide	1,120	1,207	2,327

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Improvement works Rule Road, Toorloo Arm	173	0	173
Guard Rails and delineation works Romawi Road North, Forge Creek	144	0	144
Dawson Street/Wallance Street Roundabout, Bairnsdale	162	0	162
Grant Street/Pearson Street Roundabout, Bairnsdale	420	0	420
Renew Guard Fence, Shire Wide	0	100	100
Major Road Renewal, Shire Wide	0	500	500
Dust suppression Seal, Shire Wide	0	200	200
Reconstruction McMillan/Hadfield Streets, Bairnsdale	2,000	0	2,000
Culvert Renewal, Shire Wide	284	266	550
Major Bridge Renewal, Shire Wide	0	150	150
Giles Street Bridge, Bairnsdale	388	909	1,297
Lindenow Glenaladale Bridge Replacement, Lindenow	0	616	616
Walking Track Construction, Mitchell River Bank, Bairnsdale	0	220	220
Bemm River Path Upgrade, Bemm River	0	65	65
Bastion Point, Mallacoota - Construct breakwater access ramp/walkway, Mallacoota	0	50	50
Princes Highway, Lucknow Footpaths	0	238	238
Drainage Renewal To be Nominated, Shire Wide	0	50	50
Jones Bay McMillan Street Drainage, Bairnsdale	139	426	565
Playground Upgrades and Renewal, Shire Wide	0	50	50
Lakes Entrance Esplanade Seawall Replacement, Lakes Entrance	0	445	445
Metung Boardwalk Extension, Metung	300	300	600
Lakes Entrance Streetscapes, Lakes Entrance	509	191	700
Bairnsdale Streetscapes, Bairnsdale	523	467	990
Metung Streetscapes, Metung	0	45	45
Orbost Streetscapes, Orbost	0	611	611
Mallacoota Camp Park Shelter, Mallacoota	0	5	5
Balfours Road Upgrade	57	66	123
McMillan Hadfield Street, Bairsndale	0	50	50
Tarra Landing Pavement and Drainage	0	200	200
Romawi Road Upgrade, Forge Creek	222	0	222
Lake Tyers Beach Road Reconstruction	0	107	107
Scriveners Road, Kalimna West	135	0	135
Maringa Creek Bridge	0	24	24
Lindenow Glenaladale Bridge	753	614	1,367
Stevens Access Tubbut	0	320	320
Renew Cunninghame Arm Bridge, Lakes Entrance	340	(3)	337
Giles Street Bridge, Bairnsdale	0	495	495
Swan Reach River Footpath	0	32	32
Footpath Main Road Paynesville	0	29	29
Bairnsdale Aerodrome Drainage	0	237	237
Open Space Eagle Point	66	0	66
Brodribb River Jetty upgrade, Marlo	162	156	318
Marlo Jetty Upgrade, Marlo	300	100	400
Bemm River Boat Ramp and Jetty	78	296	374
Total	**8,525**	**19,249**	**27,774**

Major Project Initiatives

Major Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Lakes Entrance Landfill Capping, Lakes Entrance	0	573	573
Bairnsdale Cell 1 and 2 Capping, Bairnsdale	0	4,500	4,500
Cann River Capping, Cann River	0	100	100
Bosworth Road Rehbilitation, Bairnsdale	0	381	381
Total	**0**	**5,554**	**5,554**

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
Waste Collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of household waste, 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 household waste, recyclables and green organics collected from kerbside bins] x100
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

2.3 Goal 3: A Growing Regional Area of Opportunity

We will continue to develop East Gippsland as a growing regional area with opportunities. We have strong industry sectors, a skilled workforce and local jobs. We are Australia's number one adventure destination. To do this, 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.

Business area	Description of services provided	Expenditure (Revenue) **Net Cost $'000**
Major Projects	This service 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.	275 0 **275**
Business Growth	The development of business and industry in East Gippsland is supported by this service, which provides 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**
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.	635 0 **635**
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.	808 (233) **575**
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.	229 0 **229**

Major Initiatives

12. Implement the Economic Development Strategy.
13. Finalise and implement an age-friendly plan for East Gippsland.

Initiatives

30. Maintain and grow East Gippsland's traditional economic sectors.
31. Advocate to the federal government for funding in infrastructure that will position East Gippsland as a major domestic and international exporting region on Australia's East Coast.
32. Work with neighbouring councils to position the South-East region - from Canberra to East Gippsland, as a place of industry growth, experiences and opportunities.
33. Ensure that businesses in emerging sectors are able to find and fit out the space they need to start, grow, and scale their companies.
34. Work with industry partners to support a state-of-the-art food production and distribution industry.
35. Work with industry partners to position East Gippsland as a regional capital for innovation by supporting high-growth and high-value industries.
36. Foster an environment in which small businesses can succeed.
37. Engage the mind capital of our retired community.
38. Advocate for the state government to reduce the regulatory burden on small businesses.
39. Engage with diverse providers of education to attract training opportunities that support key industries in the region.
40. Develop and promote an adventure region brand that showcases the natural advantages of East Gippsland.
41. Actively pursue and develop international tourism products, experiences and infrastructure that encourage people to spend more time in East Gippsland.
42. Advocate for funding to develop inbound tourism infrastructure.

2.4 Goal 4: Good Governance

East Gippsland Shire Council is inclusive, engaged and open. We provide leadership on issues affecting our region. Our relationships with other levels of government and partners deliver great outcomes for East Gippsland. To achieve this, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service area Business area	Description of services provided Description of services provided	Expenditure (Revenue) Net Cost $'000
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.	1,542 (23) **1,519**
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.	2,077 (6,004) **(3,927)**
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.	2,214 0 **2,214**
Media, Communications and Civic Events	This service oversees provision of advice on communications, 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.	557 0 **557**

Initiatives

43. Improve transparency and accessibility to council through digital technology.
44. Make timely community engagement a priority.
45. Provide leadership on issues affecting East Gippsland.
46. Proactively address critical regional issues with state and federal governments.
47. Work smarter to reduce expenditure through improved practices, new technologies and projects that reduce organisation waste.
48. Generate savings that can be redirected to priority projects that achieve outcomes for the region.
49. Proactively pursue appropriate Government grants, subsidies and initiatives to deliver priority projects and initiatives.
50. Advocate to the Victorian Government for a better way to measure the infrastructure gap and renewal.

Service Performance Outcome Indicators

The following indicator 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

2.5 Goal 5: Responsive Services

We are a leading local government service provider. Our services are driven by the needs of our communities, residents and visitors. We put the customer first and give each customer a great experience of council's services. To achieve this, 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.	4,726 (4,382) **344**
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.	2,660 (36) **2,624**
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.	4,169 0 **4,169**
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.	461 (768) **(307)**
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 processes.	1,196 0 **1,196**
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.	1,543 (51) **1,492**
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.	155 0 **155**

Major initiative

14. Finalise the Business Systems Transformation
15. Undertake Service Planning to establish service levels and community expectations.
16. Implement the Digital Strategy
17. Develop a Customer Service Strategy.

Initiatives

51. Establish ways to capture, distribute and use data better to inform decision-making, service delivery and performance management.
52. Advocate to the state and federal governments and other sectors for critical services that council cannot provide.
53. Provide accessible, easy to understand information to the community about council programs, plans, policies and activities.
54. Deliver great customer experiences to residents, businesses, and visitors through:
• innovative place- based service delivery models.
• improved access and flexibility to services through multiple access points, including digital and traditional channels.
55. Modernise our processes and systems to improve the quality and responsiveness of services to customers and reduce administration costs.
56. Develop healthier, safer workplaces.
57. Show leadership in accessible and inclusive employment practices through the Recruitment Strategy.

Capital Initiatives

Capital Project	Externally Funded $'000	Council Funded $'000	Project Cost $'000
Toilet Block 2 Mallacoota Foreshore Caravan Park, Mallacoota	0	200	200
Livestock Exchange Amenities Renewal, Bairnsdale	0	30	30
Livestock Exchange Sheep Pen Renewal, Bairnsdale	0	55	55
Mallacoota Caravan Park Toilet Block Renewal, Mallacoota	0	30	30
Essential Environmental Measures Livestock Exchange Bairnsdale Stage 2, Bairnsdale	0	270	270
Essential Environmental Measures Livestock Exchange Bairnsdale Stage 3, Bairnsdale	0	325	325
Information Technology Infrastructure, Shire Wide	0	709	709
Information Communications Technology Systems Upgrades, Shire Wide	0	1,065	1,065
Office Furniture Shire Wide	0	30	30
Total	**0**	**2,714**	**2,714**

2.6 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2016/17 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 4) 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.

2.7 Reconciliation with budgeted operating result

	Net Cost (Revenue) $'000	Expenditure $'000	Revenue $'000
1. Strong Communities	9,944	14,953	5,009
2. A Liveable Region	29,209	49,447	20,238
3. A Growing Regional Area of Opportunity	1,834	2,067	233
4. Good Governance	363	6,390	6,027
5. Responsive Services	9,673	14,910	5,237
Total services and initiatives	**51,023**	**87,767**	**36,744**
Other non-attributable	0		
Deficit before funding sources	**51,023**		
Rates and charges	47,590		
Capital grants and contributions	10,699		
Surplus for the year	**7,266**		

3. Financial Statements

This section presents information in regard to the Financial Statements. The budget information for the years 2017/18 to 2020/21 has been extracted from the Strategic Resource Plan.

This section includes the following financial statements in accordance with the requirements of the *Local Government Act 1989* and the Local Government Model Financial Report.

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

3.1 Comprehensive Income Statement

For the four years ending 30 June 2021

	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Strategic Resource Plan Projections 2018/19 $'000	2019/20 $'000	2020/21 $'000
Income					
Rates and charges	52,389	**54,237**	55,740	57,298	58,900
Statutory fees and fines	1,471	**1,618**	1,667	1,717	1,768
User fees	11,230	**11,099**	11,591	11,987	12,384
Grants - Operating	22,932	**8,657**	16,236	16,561	16,892
Grants - Capital	6,894	**10,467**	3,894	3,670	3,534
Contributions - monetary	105	**357**	1,779	134	139
Contributions - non-monetary	2,000	**2,000**	2,000	2,000	2,000
Net gain on disposal of property, infrastructure, plant and equipment	0	0	0	0	0
Other income	4,244	**5,928**	3,068	1,766	2,088
Total income	101,265	**94,363**	95,975	95,133	97,705
Expenses					
Employee costs	26,563	**27,424**	27,304	28,211	29,147
Materials and services	35,363	**34,817**	33,903	33,365	34,217
Bad and doubtful debts	34	**14**	14	15	15
Depreciation and amortisation	22,840	**23,184**	24,121	24,663	24,574
Net loss on disposal of property, infrastructure, plant and equipment	2,711	0	0	0	0
Borrowing costs	564	**445**	423	301	290
Other expenses	1,266	**1,213**	1,238	1,262	1,288
Total expenses	89,341	**87,097**	87,003	87,817	89,531
Surplus/(deficit) for the year	11,924	**7,266**	8,972	7,316	8,174
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods					
Net asset revaluation increment /(decrement)	94,928	0	25,335	0	106,842
Total comprehensive result	106,852	**7,266**	34,307	7,316	115,016

3.2 Balance Sheet

For the four years ending 30 June 2021

	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Strategic Resource Plan Projections 2018/19 $'000	2019/20 $'000	2020/21 $'000
Assets					
Current assets					
Cash and cash equivalents	34,655	**21,496**	19,038	17,047	17,585
Trade and other receivables	6,083	**6,781**	6,737	6,766	6,918
Other assets	1,120	**1,140**	1,161	1,182	1,203
Total current assets	41,858	**29,417**	26,936	24,995	25,706
Non-current assets					
Trade and other receivables	881	**601**	381	181	0
Property, infrastructure, plant and equipment	966,936	**981,361**	1,013,775	1,021,176	1,135,424
Investment property	1,360	**1,360**	1,360	1,360	1,360
Intangible assets	1,238	**520**	2,373	1,440	507
Total non-current assets	970,415	**983,842**	1,017,889	1,024,157	1,137,291
Total assets	1,012,273	**1,013,259**	1,044,825	1,049,152	1,162,997
Liabilities					
Current liabilities					
Trade and other payables	3,633	**3,283**	2,885	2,799	3,000
Trust funds and deposits	1,764	**1,764**	1,764	1,764	1,764
Prepaid Income	196	**196**	196	196	196
Provisions	10,578	**8,905**	8,087	7,579	8,780
Interest-bearing loans and borrowings	679	**1,853**	726	0	1,700
Total current liabilities	16,850	**16,001**	13,658	12,338	15,440
Non-current liabilities					
Prepaid Income	1,185	**1,185**	1,185	1,186	1,182
Provisions	8,759	**5,181**	5,509	3,839	1,272
Interest-bearing loans and borrowings	5,929	**4,076**	3,350	3,350	1,650
Total non-current liabilities	15,873	**10,442**	10,044	8,375	4,104
Total liabilities	32,723	**26,443**	23,702	20,713	19,544
Net assets	979,550	**986,816**	1,021,123	1,028,439	1,143,453
Equity					
Accumulated surplus	321,959	**329,241**	338,163	345,429	353,551
Reserves	657,591	**657,575**	682,960	683,010	789,902
Total equity	979,550	**986,816**	1,021,123	1,028,439	1,143,453

3.3 Statement of Changes in Equity

For the four years ending 30 June 2021

	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2016/2017 Forecast				
Balance at beginning of the financial year	872,698	309,839	561,893	966
Surplus/(deficit) for the year	11,924	11,924	0	0
Net asset revaluation increment/(decrement)	94,928	0	94,928	0
Transfer to other reserves	0	(50)	0	50
Transfer from other reserves	0	246	0	(246)
Balance at end of the financial year	**979,550**	**321,959**	**656,821**	**770**
2017/2018 Budget				
Balance at beginning of the financial year	979,550	321,959	656,821	770
Surplus/(deficit) for the year	7,266	7,266	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfer to other reserves	0	(50)	0	50
Transfer from other reserves	0	66	0	(66)
Balance at end of the financial year	**986,816**	**329,241**	**656,821**	**754**
2018/2019 Strategic Resource Plan				
Balance at beginning of the financial year	986,816	329,241	656,821	754
Surplus/(deficit) for the year	8,972	8,972	0	0
Net asset revaluation increment/(decrement)	25,335	0	25,335	0
Transfer to other reserves	0	(50)	0	50
Transfer from other reserves	0	0	0	0
Balance at end of the financial year	**1,021,123**	**338,163**	**682,156**	**804**
2019/2020 Strategic Resource Plan				
Balance at beginning of the financial year	1,021,123	338,163	682,156	804
Surplus/(deficit) for the year	7,316	7,316	0	0
Net asset revaluation increment/(decrement)	0	0	0	0
Transfer to other reserves	0	(50)	0	50
Transfer from other reserves	0	0	0	0
Balance at end of the financial year	**1,028,439**	**345,429**	**682,156**	**854**
2020/2021 Strategic Resource Plan				
Balance at beginning of the financial year	1,028,439	345,429	682,156	854
Surplus/(deficit) for the year	8,174	8,174	0	0
Net asset revaluation increment/(decrement)	106,842	0	106,842	0
Transfer to other reserves	0	(50)	0	50
Transfer from other reserves	0	0	0	0
Balance at end of the financial year	**1,143,453**	**353,551**	**788,998**	**904**

3.4 Statement of Cash Flows

For the four years ending 30 June 2021

	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Strategic Resource Plan Projections 2018/19 $'000	2019/20 $'000	2020/21 $'000
	Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	52,372	**54,124**	55,648	57,203	58,802
Statutory fees and fines	1,471	**1,618**	1,667	1,717	1,768
User fees	11,446	**10,772**	11,925	12,230	12,483
Grants - operating	22,932	**8,657**	16,236	16,561	16,892
Grants - capital	6,894	**10,467**	3,894	3,670	3,534
Contributions - monetary	105	**357**	1,779	134	139
Interest received	609	**700**	688	669	653
Trust funds and deposits taken	6,500	**6,650**	6,800	6,950	7,100
Other receipts	3,644	**5,228**	2,380	1,098	1,435
Employee costs	(25,930)	**(27,078)**	(26,956)	(27,852)	(28,776)
Materials and services	(38,849)	**(40,776)**	(37,952)	(36,001)	(35,767)
Trust funds and deposits repaid	(6,500)	**(6,650)**	(6,800)	(6,950)	(7,100)
Other payments	(1,266)	**(1,213)**	(1,238)	(1,262)	(1,288)
Net cash provided by/(used in) operating activities	33,428	**22,856**	28,071	28,167	29,875
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(26,690)	**(35,561)**	(28,793)	(29,671)	(29,587)
Proceeds from sale of property, infrastructure, plant and equipment	669	**670**	540	540	540
Proceeds from sale of investments	3,500	**0**	0	0	0
Net cash provided by/ (used in) investing activities	(22,521)	**(34,891)**	(28,253)	(29,131)	(29,047)
Cash flows from financing activities					
Finance costs	(564)	**(445)**	(423)	(301)	(290)
Repayment of borrowings	(1,807)	**(679)**	(1,853)	(726)	0
Net cash provided by/(used in) financing activities	(2,371)	**(1,124)**	(2,276)	(1,027)	(290)
Net increase/(decrease) in cash and cash equivalents	8,536	(13,159)	(2,458)	(1,991)	538
Cash and cash equivalents at the beginning of the financial year	26,119	**34,655**	21,496	19,038	17,047
Cash and cash equivalents at the end of the financial year	34,655	**21,496**	19,038	17,047	17,585

3.5 Statement of Capital Works

For the four years ending 30 June 2021

	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Strategic Resource Plan Projections 2018/19 $'000	2019/20 $'000	2020/21 $'000
Property					
Land	213	0	0	0	0
Land improvements	0	0	0	0	0
Total land	213	0	0	0	0
Buildings	4,588	2674	3,835	6,815	3,700
Heritage buildings	0	0	0	170	0
Building improvements	0	0	0	0	0
Leasehold improvements	0	0	0	0	0
Total buildings	4,588	2,674	3,835	6,985	3,700
Total property	4,801	**2,674**	3,835	6,985	3,700
Plant and equipment					
Heritage plant and equipment	0	0	0	0	0
Plant, machinery and equipment	2,714	2,282	2,936	2,013	2,937
Fixtures, fittings and furniture	151	120	30	30	30
Computers and telecommunications	1,083	1,774	340	550	300
Library books	284	250	250	300	250
Total plant and equipment	4,232	**4,426**	3,556	2,893	3,517
Infrastructure					
Roads	6,589	8,663	10,381	11,533	12,200
Bridges	5,815	4,606	3,750	3,300	732
Footpaths and cycleways	550	634	347	723	100
Drainage	767	852	600	800	1,445
Recreational, leisure and community facilities	480	3,675	2,731	500	330
Waste management	675	4,472	260	460	4,401
Parks, open space and streetscapes	2,685	4,779	2,283	577	900
Aerodromes	0	0	0	0	0
Off street car parks	0	0	0	500	0
Other infrastructure	31	780	1,050	1,400	2,262
Total infrastructure	17,592	**28,461**	21,402	19,793	22,370
Total capital works expenditure	26,625	**35,561**	28,793	29,671	29,587
Represented by:					
New asset expenditure	3,122	**9,940**	2,381	1,948	2,243
Asset renewal expenditure	20,855	**20,870**	24,433	26,348	26,782
Asset expansion expenditure	0	**870**	0	0	0
Asset upgrade expenditure	2,648	**3,881**	1,979	1,375	562
Total capital works expenditure	26,625	**35,561**	28,793	29,671	29,587

3.6 Statement of Human Resources

For the four years ending 30 June 2021

	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Strategic Resource Plan Projections 2018/19 $'000	2019/20 $'000	2020/21 $'000
Staff expenditure					
Employee costs - operating	26,563	27,424	27,304	28,211	29,147
Employee costs - capital	1,200	**1,225**	1,264	1,305	1,348
Total staff expenditure	27,763	**28,649**	28,568	29,516	30,495
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	337.0	**337.8**	327.8	327.8	327.8
Total staff numbers	337.0	**337.8**	327.8	327.8	327.8

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

Department	Budget 2017/18 $'000	Comprises Permanent Full Time $'000	Permanent Part Time $'000
Corporate	3,290	2,831	459
Development	7,211	5,361	1,850
Community and Strategic Development	5,741	3,806	1,935
Operations	8,073	6,879	1,194
Office of the CEO	1,142	1,078	64
Total permanent staff expenditure	**25,457**	**19,955**	**5,502**
Casuals and other expenditure	1,967		
Total Employee Expenditure Operating	**27,424**		
Capitalised labour costs	1,225		
Total Employee Expenditure	**28,649**		

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	Comprises Permanent Part Time
Corporate	44.8	39.0	5.8
Development	81.5	54.0	27.5
Community and Strategic Development	58.5	35.0	23.5
Operations	106.7	91.0	15.7
Office of the CEO	7.8	7.0	0.8
Total	**299.3**	**226.0**	**73.3**
Casuals and other	26.0		
Total Staff FTE's Operations	**325.3**		
Capitalised labour costs	12.5		
Total Staff FTE's	**337.8**		

Summary of planned human resources expenditure by service area

Department	2017/18 $'000	2018/19 $'000	2019/20 $'000	2020/21 $'000
Corporate				
Permanent full time	**2,831**	2,412	2,492	2,575
Permanent part time	**459**	473	488	504
Total Corporate	**3,290**	2,884	2,981	3,080
Development				
Permanent full time	**5,361**	5,421	5,602	5,789
Permanent part time	**1,850**	1,905	1,968	2,033
Total Development	**7,211**	7,327	7,570	7,822
Community and Strategic Development				
Permanent full time	**3,806**	3,720	3,844	3,970
Permanent part time	**1,935**	1,993	2,059	2,127
Total Community and Strategic Development	**5,741**	5,713	5,902	6,097
Operations				
Permanent full time	**6,879**	6,935	7,165	7,404
Permanent part time	**1,194**	1,230	1,270	1,312
Total Operations	**8,073**	8,164	8,436	8,716
Office of the CEO				
Permanent full time	**1,078**	1,110	1,147	1,185
Permanent part time	**64**	66	68	70
Total Office of the CEO	**1,142**	1,176	1,215	1,255
Total casuals and others	**1,967**	2,040	2,107	2,177
Total staff expenditure - Operating	**27,424**	**27,304**	**28,211**	**29,147**
Total Capitalised labour costs	**1,225**	**1,264**	**1,305**	**1,348**
Total staff expenditure	**28,649**	**28,568**	**29,516**	**30,495**

Summary of planned human resources numbers by service area

Department	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE
Corporate				
Permanent full time	**39.0**	35.0	35.0	35.0
Permanent part time	**5.8**	5.3	5.3	5.3
Total Corporate	**44.8**	40.3	40.3	40.3
Development				
Permanent full time	**54.0**	53.0	53.0	53.0
Permanent part time	**27.5**	27.0	27.0	27.0
Total Development	**81.5**	80.0	80.0	80.0
Community and Strategic Development				
Permanent full time	**35.0**	33.0	33.0	33.0
Permanent part time	**23.5**	23.5	23.5	23.5
Total Community and Strategic Development	**58.5**	56.5	56.5	56.5
Operations				
Permanent full time	**91.0**	89.0	89.0	89.0
Permanent part time	**15.7**	15.7	15.7	15.7
Total Operations	**106.7**	104.7	104.7	104.7
Office of the CEO				
Permanent full time	**7.0**	7.0	7.0	7.0
Permanent part time	**0.8**	0.8	0.8	0.8
Total Office of the CEO	**7.8**	7.8	7.8	7.8
Total casuals and others	**26.0**	26.0	26.0	26.0
Total staff numbers - operations	**325.3**	**315.3**	**315.3**	**315.3**
Total Capitalised staff numbers	**12.5**	12.5	12.5	12.5
Total FTE numbers	**337.8**	**327.8**	**327.8**	**327.8**

4. Financial performance indicators

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

Indicator	Measure	Notes	Actual 2015/16	Forecast Actual 2016/17	Budget 2017/18	Strategic Resource Plan Projections 2018/19	2019/20	2020/21	Trend +/o/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(6.31)%	7.6%	-0.9%	5.8%	4.1%	5.1%	o
Liquidity									
Working Capital	Current assets / current liabilities	2	188.0%	248.4%	183.8%	197.2%	202.6%	166.5%	-
Unrestricted cash	Unrestricted cash / current liabilities		32.6%	121.4%	118.6%	120.6%	116.9%	96.6%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	16.6%	12.6%	10.9%	7.3%	5.8%	5.7%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.7%	4.5%	2.1%	4.1%	1.8%	0.5%	+
Indebtedness	Non-current liabilities / own source revenue		27.8%	22.9%	14.3%	13.9%	11.5%	5.5%	+
Asset renewal	Asset renewal expenditure / depreciation	4	99.7%	91.3%	90.0%	101.3%	106.8%	109.0%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	5	64.5%	52.8%	58.9%	60.5%	61.6%	61.6%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	o
Efficiency									
Expenditure level	Total expenditure / no. of property assessments		$2,698	$2,875	$2,773	$3,025	$2,969	$3,019	+
Revenue level	Residential rate revenue / No. of residential property assessments		$1,522	$1,574	$1,614	$1,646	$1,679	$1,713	+
Workforce turnover	No. of permanent staff resignations and terminations / average no. of permanent staff for the financial year		14.0%	14.0%	14.0%	17.0%	14.0%	14.0%	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 advance payment of $7.260 million of the 2017/18 Victoria Grants Commission payment in 2016/17 year has impacted on the measure for both the 2016/17 and 2017/18 year; but it is expected that this ratio will remain positive over the remaining three years of the Strategic Resource Plan.

2 Working Capital - The proportion of current liabilities represented by current assets. Working capital is forecast 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.

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. There is a planned reduction in renewal expenditure in 2017/18 as a result of additional new capital projects. However, the forecast over the longer term reflects Council's intention to fully fund renewal expenditure.

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

5. Other budget information (required by the Regulations)

This section presents other budget related information required by the Regulations.

This section includes the following statements and reports
5.1.1 Grants operating
5.1.2 Grants capital
5.1.3 Statement of borrowings

5.1.1 Grants operating - ($14.275 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 the community. Overall, the level of operating grants is projected to decrease by 62.2% or $14.275 million compared to 2016/2017. This is a result of the advance payment of $7.260 million of the 2017/18 Victoria Grnats Commission payment that was received in 2016/17 financial year. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Grants - operating	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Variance $'000
Recurrent - Commonwealth Government			
Victorian Grants Commission	21,288	7,260	(14,028)
Recurrent - State Government			
Arts and Culture	100	100	0
Community Development	262	261	(1)
Community Laws	61	61	0
Community Support	44	43	(1)
Strategic Planning	4	0	(4)
Emergency Management	163	163	0
Environmental Management	77	76	(1)
Libraries	332	332	0
Public Health	49	38	-11
Recreation, Leisure and Community Facilities	189	189	-
Total recurrent grants	**22,569**	**8,523**	**(14,046)**
Non-recurrent - Commonwealth Government	0	0	0
Non-recurrent - State Government			
Economic Development	15	0	(15)
Arts and Culture	7	0	(7)
Strategic Planning	11	3	(8)
Public Health	5	13	8
Community Development	47	0	(47)
Emergency Management	38	0	(38)
Environment Sustainability	183	105	(78)
Environmental Management	28	12	(16)
Waste Services	5	1	(4)
Libraries	19	0	(19)
Human Resources	5	0	(5)
Total non-recurrent grants	**363**	**134**	**(229)**
Total operating grants	**22,932**	**8,657**	**(14,275)**

5.1.2 Grants capital ($3.573 million increase)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has increased by 51.8% or $3.573 million compared to 2016/17 due mainly to specific funding for some large capital works projects. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2017/18 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

Grants - capital	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Variance $'000
Recurrent - Commonwealth Government			
Roads to Recovery	4,453	4,776	323
Recurrent - State Government	9	0	-9
Total recurrent grants	**4,462**	**4,776**	**314**
Non-recurrent - Commonwealth Government	0	0	0
Non-recurrent - State Government			
Buildings	0	250	250
Roads	861	2,043	1,182
Bridges	996	388	(608)
Footpaths and Cycleways	132	0	(132)
Drainage	0	139	139
Recreation, Leisure and Community Facilities	0	2,000	2,000
Parks, Open Space and Streetscapes	308	781	473
Other Infrastructure	135	90	(45)
Total Non-recurrent - State Government	**2,432**	**5,691**	**3,259**
Total non-recurrent grants	**2,432**	**5,691**	**3,259**
Total capital grants	**6,894**	**10,467**	**3,573**

5.1.3 Statement of Borrowings

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

	2016/17 $'000	2017/18 $'000
Total amount borrowed as at 30 June of the prior year	8,415	**6,608**
Total amount proposed to be borrowed	0	**0**
Total amount projected to be redeemed	(1,807)	**(679)**
Total amount of borrowings as at 30 June	6,608	**5,929**

6. Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2017/2018 year.

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

- New works for 2017/2018
- Works carried forward from the 2016/2017 year.

Capital works program

For the year ending 30 June 2018

6.1 New works

Project No.	Capital Works Area 2017/18	Project cost $'000	Asset expenditure type				Summary of funding sources			
			New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	PROPERTY									
	Land	**0**	0	0	0	0	0	0	0	0
	Land Improvements	**0**	0	0	0	0	0	0	0	0
	Total Land	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Buildings									
11569	Building Renewal (Council Owned), Shire Wide	**896**	0	896	0	0	0	0	896	0
11407	Nowa Nowa Recreation Reserve Upgrade, Nowa Nowa	**30**	0	23	7	0	0	0	30	0
11571	Toilet Block 2 Mallacoota Foreshore Caravan Park, Mallacoota	**200**	0	200	0	0	0	0	200	0
11572	Bairnsdale Aquatic and Recreation Centre, Stadium Storage, Bairnsdale	**83**	33	50	0	0	0	0	83	0
11572	Livestock Exchange Amenities Renewal, Bairnsdale	**30**	7	23	0	0	0	0	30	0
11574	Swifts Creek Caravan Park Toilet Block, Swifts Creek	**400**	0	200	200	0	0	0	400	0
11575	New Pavillion Mallacoota Recreation Reserve Stage 1, Mallacoota	**350**	350	0	0	0	250	0	100	0
11576	Livestock Exchange Sheep Pen Renewal, Bairnsdale	**55**	0	55	0	0	0	0	55	0
11579	Mallacoota Caravan Park Toilet Block Renewal, Mallacoota	**30**	0	30	0	0	0	0	30	0
	Total Buildings	**2,074**	**390**	**1,477**	**207**	**0**	**250**	**0**	**1,824**	**0**
	Heritage buildings	**0**	0	0	0	0	0	0	0	0
	Building improvements	**0**	0	0	0	0	0	0	0	0
	Leasehold improvements	**0**	0	0	0	0	0	0	0	0
	TOTAL PROPERTY	**2,074**	**390**	**1,477**	**207**	**0**	**250**	**0**	**1,824**	**0**

Project No.	Capital Works Area 2017/18	Project cost $'000	Asset expenditure type: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of funding sources: Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	PLANT AND EQUIPMENT									
	Heritage Plant and Equipment	**0**	0	0	0	0	0	0	0	0
	Plant, Machinery and Equipment									
11577	Plant Renewal 17/18, Shire Wide	**777**	0	777	0	0	0	0	777	0
11578	Vehicles 17/18, Shire Wide	**850**	0	850	0	0	0	0	850	0
11580	Orbost Outdoor Pool - Backwash Valve, Orbost	**15**	0	15	0	0	0	0	15	0
11581	Raymond Island Ferry Renewal, Raymond Island	**530**	0	530	0	0	0	0	530	0
11582	Energy Efficiency - Solar PV for Council Facilities, Shire Wide	**110**	110	0	0	0	0	0	110	0
	Total Plant, Machinery and Equipment	**2,282**	**110**	**2,172**	**0**	**0**	**0**	**0**	**2,282**	**0**
	Fixtures, Fittings and Furniture									
11583	Office Furniture Shire Wide	**30**	15	15	0	0	0	0	30	0
11584	Bairnsdale Aquatic and Recreation Centre Equipment Renewal, Bairnsdale	**90**	0	90	0	0	0	0	90	0
	Total Fixtures, Fittings and Furniture	**120**	**15**	**105**	**0**	**0**	**0**	**0**	**120**	**0**
	Computers and Telecommunications									
11585	Information Technology Infrastructure, Shire Wide	**709**	0	709	0	0	0	0	709	0
	Total Computers and Telecommunications	**709**	**0**	**709**	**0**	**0**	**0**	**0**	**709**	**0**
	Library Books									
11586	Purchase Library Resources, Shire Wide	**250**	62	188	0	0	0	0	250	0
	Total Library Books	**250**	**62**	**188**	**0**	**0**	**0**	**0**	**250**	**0**
	TOTAL PLANT AND EQUIPMENT	**3,361**	**187**	**3,174**	**0**	**0**	**0**	**0**	**3,361**	**0**

Project No.	Capital Works Area 2017/18	Project cost	Asset expenditure type				Summary of funding sources			
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	INFRASTRUCTURE									
	Roads									
11587	Gravel Roads Resheet, Shire Wide	**1,250**	0	1,250	0	0	0	0	1,250	0
11588	Roads Reseal, Shire Wide	**2,327**	0	2,327	0	0	1,120	0	1,207	0
11607	Improvement works Rule Road, Toorloo Arm	**173**	0	173	0	0	173	0	0	0
11608	Guard Rails and delineation works Romawi Road North, Forge Creek	**144**	0	144	0	0	144	0	0	0
11609	Dawson Street/Wallance Street Roundabout, Bairnsdale	**162**	0	162	0	0	162	0	0	0
11610	Grant Street/Pearson Street Roundabout, Bairnsdale	**420**	0	420	0	0	420	0	0	0
11589	Renew Guard Fence, Shire Wide	**100**	0	100	0	0	0	0	100	0
11590	Major Road Renewal, Shire Wide	**500**	0	500	0	0	0	0	500	0
11591	Dust suppression Seal, Shire Wide	**200**	200	0	0	0	0	0	200	0
11452	Reconstruction McMillan/Hadfield Streets, Bairnsdale	**2,000**	0	1,000	1,000	0	2,000	0	0	0
11592	Culvert Renewal, Shire Wide	**550**	0	550	0	0	284	0	266	0
	Total Roads	**7,826**	**200**	**6,626**	**1,000**	**0**	**4,303**	**0**	**3,523**	**0**
	Bridges									
11593	Major Bridge Renewal, Shire Wide	**150**	0	150	0	0	0	0	150	0
11516	Giles Street Bridge, Bairnsdale	**1,297**	1,297	0	0	0	388	0	909	0
11461	Lindenow Glenaladale Bridge Replacement, Lindenow	**616**	0	616	0	0	0	0	616	0
	Total Bridges	**2,063**	**1,297**	**766**	**0**	**0**	**388**	**0**	**1,675**	**0**
	Footpaths and Cycleways									
11594	Walking Track Construction, Mitchell River Bank, Bairnsdale	**220**	220	0	0	0	0	0	220	0
11557	Bastion Point, Mallacoota - Construct breakwater access ramp/walkway, Mallacoota	**50**	50	0	0	0	0	0	50	0
11595	Princes Highway, Lucknow Footpaths	**238**	238	0	0	0	0	0	238	0
11596	Bemm River Path Upgrade, Bemm River	**65**	52	0	13	0	0	0	65	0
	Total Footpaths and Cycleways	**573**	**560**	**0**	**13**	**0**	**0**	**0**	**573**	**0**
	Drainage									
11597	Drainage Renewal To be Nominated, Shire Wide	**50**	0	50	0	0	0	0	50	0
11388	Jones Bay McMillan Street Drainage, Bairnsdale	**239**	179	60	0	0	139	0	100	0
	Total Drainage	**289**	**179**	**110**	**0**	**0**	**139**	**0**	**150**	**0**

Project No.	Capital Works Area 2017/18	Project cost	Asset expenditure type				Summary of funding sources			
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	Recreational, Leisure and Community Facilities									
10791	Bairnsdale Aquatic Strategy, Bairnsdale	**3,520**	3,168	352	0	0	2,000	0	1,520	0
	Total Recreational, Leisure and Community Facilities	**3,520**	**3,168**	**352**	**0**	**0**	**2,000**	**0**	**1,520**	**0**
	Waste Management									
11598	30m3 Bin Lids, Shire Wide	**55**	0	55	0	0	0	0	55	0
11599	Construct Cell 3B, Bairnsdale	**2,000**	0	2,000	0	0	0	0	2,000	0
11600	Daily Cover Landfill, Bairnsdale	**300**	300	0	0	0	0	0	300	0
	Total Waste Management	**2,355**	**300**	**2,055**	**0**	**0**	**0**	**0**	**2,355**	**0**
	Parks, Open Space and Streetscapes									
11601	Playground Upgrades and Renewal, Shire Wide	**50**	0	38	12	0	0	0	50	0
11602	Lakes Entrance Esplanade Seawall Replacement, Lakes Entrance	**420**	0	420	0	0	0	0	420	0
11462	Marlo Jetty Upgrade, Marlo	**400**	0	80	320	0	300	0	100	0
11611	Metung Boardwalk Extension, Metung	**600**	600	0	0	0	300	0	300	0
11414	Lakes Entrance Streetscapes, Lakes Entrance	**700**	0	350	350	0	509	0	191	0
11416	Bairnsdale Streetscapes, Bairnsdale	**697**	0	349	348	0	500	0	197	0
11603	Metung Streetscapes, Metung	**45**	45	0	0	0	0	0	45	0
11418	Orbost Streetscapes, Orbost	**300**	0	225	75	0	0	0	300	0
11604	Bairnsdale City Oval Irrigation Upgrade, Bairnsdale	**180**	180	0	0	0	0	150	30	0
	Total Parks, Open Space and Streetscapes	**3,392**	**825**	**1,462**	**1,105**	**0**	**1,609**	**150**	**1,633**	**0**

Project No.	Capital Works Area 2017/18	Project cost $'000	Asset expenditure type				Summary of funding sources			
			New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	Aerodromes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Off Street Car Parks	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Other Infrastructure									
11605	Capital Discretionary Fund, Shire Wide	**200**	0	100	100	0	0	0	200	0
11555	Safer at the Junction Connectivity Project, Lakes Entrance	**265**	265	0	0	0	90	0	175	0
11606	Grant Seed Funding, Shire Wide	**100**	0	50	50	0	0	0	100	0
	Total Other Infrastructure	**565**	**265**	**150**	**150**	**0**	**90**	**0**	**475**	**0**
	TOTAL INFRASTRUCTURE	**20,583**	**6,794**	**11,521**	**2,268**	**0**	**8,529**	**150**	**11,904**	**0**
	TOTAL NEW CAPITAL WORKS 2017/2018	**26,018**	**7,371**	**16,172**	**2,475**	**0**	**8,779**	**150**	**17,089**	**0**

6.2 Works carried forward from the 2016/2017 year

Project No.	Capital Works Area 2017/18	Project cost $'000	Asset expenditure type: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of funding sources: Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	PROPERTY									
	Land	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Land Improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Land	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Buildings									
11292	Mallacoota Camp Park Shelter, Mallacoota	**5**	0	5	0	0	0	0	5	0
11487	Essential Environmental Measures Livestock Exchange Bairnsdale Stage 2, Bairnsdale	**270**	270		0	0	0	0	270	0
11488	Essential Environmental Measures Livestock Exchange Bairnsdale Stage 3, Bairnsdale	**325**	0	325	0	0	0	0	325	0
	Total Buildings	**600**	**270**	**330**	**0**	**0**	**0**	**0**	**600**	**0**
	Heritage buildings	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Building improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Leasehold improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL PROPERTY	**600**	**270**	**330**	**0**	**0**	**0**	**0**	**600**	**0**
	PLANT AND EQUIPMENT									
	Heritage Plant and Equipment	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Plant, Machinery and Equipment	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Project No.	Capital Works Area 2017/18	Project cost $'000	Asset expenditure type: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of funding sources: Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	Fixtures, Fittings and Furniture	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Computers and Telecommunications									
11369	Information Communications Technology Systems Upgrades, Shire Wide	**1,065**	250	815	0	0	0	0	1,065	0
	Total Computers and Telecommunications	**1,065**	**250**	**815**	**0**	**0**	**0**	**0**	**1,065**	**0**
	Library Books	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL PLANT AND EQUIPMENT	**1,065**	**250**	**815**	**0**	**0**	**0**	**0**	**1,065**	**0**
	INFRASTRUCTURE									
	Roads									
11327	Balfours Road Upgrade	**123**	123	0	0	0	57	0	66	0
11452	McMillan Hadfield Street, Bairsndale	**50**	0	50	0	0	0	0	50	0
11378	Tarra Landing Pavement and Drainage	**200**	0	200	0	0	0	0	200	0
11092	Romawi Road Upgrade, Forge Creek	**222**	222	0	0	0	222	0	0	0
11484	Lake Tyers Beach Road Reconstruction	**107**	0	107	0	0	0	0	107	0
11522	Scriveners Road, Kalimna West	**135**	135	0	0	0	135	0	0	0
	TOTAL ROADS	**837**	**480**	**357**	**0**	**0**	**414**	**0**	**423**	**0**
	Bridges									
11425	Maringa Creek Bridge	**24**	0	24	0	0	0	0	24	0
11461	Lindenow Glenaladale Bridge	**1,367**	0	1,367	0	0	753	0	614	0
11538	Stevens Access Tubbut	**320**	0	320	0	0	0	0	320	0
11493	Renew Cunninghame Arm Bridge, Lakes Entrance	**337**	0	337	0	0	340	0	(3)	0
11516	Giles Street Bridge, Bairnsdale	**495**	495	0	0	0	0	0	495	0
	TOTAL BRIDGES	**2,543**	**495**	**2,048**	**0**	**0**	**1,093**	**0**	**1,450**	**0**

Project No.	Capital Works Area 2017/18	Project cost $'000	Asset expenditure type: New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of funding sources: Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	Footpaths and Cycleways									
11380	Swan Reach River Footpath	**32**	32	0	0	0	0	0	32	0
11446	Footpath Main Road Paynesville	**29**	29	0	0	0	0	0	29	0
	Total Footpaths and Cycleways	**61**	**61**	**0**	**0**	**0**	**0**	**0**	**61**	**0**
	Drainage									
11388	Jones Bay McMillan Street Drainage, Bairnsdale	**326**	245	81	0	0	0	0	326	0
11465	Bairnsdale Aerodrome Drainage	**237**	118	119	0	0	0	0	237	0
	Total Drainage	**563**	**363**	**200**	**0**	**0**	**0**	**0**	**563**	**0**
	Recreational, Leisure and Community Facilities									
11409	Priority Skate Parks, Shire Wide	**45**	22	23	0	0	0	0	45	0
11477	Forest Park Upgrade, Orbost	**110**	55	55	0	0	0	0	110	0
	Total Recreational Leisure and Community Facilities	**155**	**77**	**78**	**0**	**0**	**0**	**0**	**155**	**0**
	Waste Management									
11395	Lakes Entrance Transfer Station Upgrade, Lakes Entrance	**1,540**	0	0	670	870	0	0	1,540	0
11505	Upgrade Bemm River Transfer Station, Bemm River	**120**	0	0	120	0	0	0	120	0
11506	Upgrade Transfer Station Bruthen	**259**	0	0	259	0	0	0	259	0
11507	Upgrade Transfer Station Swifts Creek	**174**	0	0	174	0	0	0	174	0
11331	Bonang Waste Transfer Station	**24**	24	0	0	0	0	0	24	0
	Total Waste Management	**2,117**	**24**	**0**	**1,223**	**870**	**0**	**0**	**2,117**	**0**
	Parks, Open Space and Streetscapes									
11297	Open Space Eagle Point	**66**	33	0	33	0	0	66	0	0
11404	Bemm River Boat Ramp and Jetty	**374**	0	224	150	0	78	0	296	0
11416	Bairnsdale Streetscapes	**293**	146	147	0	0	23	0	270	0
11462	Brodribb River Jetty upgrade, Marlo	**318**	0	318	0	0	80	82	156	0
11502	Replacement of Esplanade Seawall, Lakes Entrance	**25**	0	25	0	0	0	0	25	0
11418	Orbost CBD Streetscape	**311**	155	156	0	0	0	0	311	0
	Total Parks, Open Space and Streetscapes	**1,387**	**334**	**870**	**183**	**0**	**181**	**148**	**1,058**	**0**

Project No.	Capital Works Area 2017/18	Project cost $'000	Asset expenditure type				Summary of funding sources			
			New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	Aerodromes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Off Street Car Parks	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Other Infrastructure									
11555	Safer at the Junction Connectivity Project, Lakes Entrance	**130**	130	0	0	0	0	0	130	0
11066	Public Art Acquisition	**85**	85	0	0		0	0	85	0
	Total Other Infrastructure	**215**	**215**	**0**	**0**	**0**	**0**	**0**	**215**	**0**
	TOTAL INFRASTRUCTURE	**7,878**	**2,049**	**3,553**	**1,406**	**870**	**1,688**	**148**	**6,042**	**0**
	TOTAL CARRIED FORWARD WORKS 2016/2017	**9,543**	**2,569**	**4,698**	**1,406**	**870**	**1,688**	**148**	**7,707**	**0**
	6.3 Summary									
	PROPERTY	**2,674**	**660**	**1,807**	**207**	**0**	**250**	**0**	**2,424**	**0**
	PLANT AND EQUIPMENT	**4,426**	**437**	**3,989**	**0**	**0**	**0**	**0**	**4,426**	**0**
	INFRASTRUCTURE	**28,461**	**8,843**	**15,074**	**3,674**	**870**	**10,217**	**298**	**17,946**	**0**
	TOTAL CAPITAL WORKS	**35,561**	**9,940**	**20,870**	**3,881**	**870**	**10,467**	**298**	**24,796**	**0**

6.4 Major Projects (Non-Capital)

Project No.	Major Projects (Non-Capital) 2017/18	Project cost $'000	Summary of funding sources: Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
	6.4.1 New Works					
50008	Lakes Entrance Landfill Capping, Lakes Entrance	**200**	0	0	200	0
50003	Bairnsdale Cell 1 and 2 Capping, Bairnsdale	**1,300**	0	0	1,300	0
50015	Cann River Capping, Cann River	**100**	0	0	100	0
	Total New Works Major Projects 2017/18	**1,600**	0	0	1,600	0
	6.4.2 Carry Forward Major Projects 2016/17					
50002	Bosworth Road Rehbilitation, Bairnsdale	**381**	0	0	381	0
50003	Cell 1 and 2 Capping Bairnsdale	**3,200**	0	0	3,200	0
50008	Lakes Entrance Landfill Capping, Lakes Entrance	**373**	0	0	373	0
	Total Carry Forward Major Projects 2016/17	**3,954**	0	0	3,954	0
	TOTAL MAJOR PROJECTS (NON-CAPITAL) 2017/18	**5,554**	0	0	5,554	0

Capital works program

For the year ending 30 June 2019

6.5 New works

Capital Works Area 2018/19	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY									
Land	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Land Improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Buildings									
Renewal of Council Owned and Managed Caravan Parks	**250**	0	250	0	0	0	0	250	0
Replacement of Toilet Block Harry Clues Recreation Reserve, Johnsonville	**270**	0	270	0	0	0	0	270	0
Mallacoota Caravan Park Toilet Block Renewal	**200**	0	200	0	0	0	0	200	0
Toilet Block Replacement - Lakes Entrance	**50**	0	40	10	0	0	0	50	0
Eastwood Toilet	**30**	30	0	0	0	0	0	30	0
Livestock Exchange Amenities Renewal	**370**	0	370	0	0	0	0	370	0
Eagle Point Caravan Park Sewer Renewal	**20**	0	20	0	0	0	0	20	0
Toilet Block Replacement - Port of Bairnsdale	**50**	0	50	0	0	0	0	50	0
Cemetery Rd toilet block renewal	**20**	0	20	0	0	0	0	20	0
Metung Road Toilet Block Refurbishment	**20**	0	20	0	0	0	0	20	0
New Pavillion Recreation Reserve, Stage 2, Mallacoota	**350**	350	0	0	0	100	60	190	0
Commercial Operations Building Renewal	**400**	0	400	0	0	0	0	400	0
Building Renewal (Council Owned)	**1,150**	0	1,150	0	0	0	0	1,150	0
Livestock Exchange Sheep Pen Renewal	**655**	0	655	0	0	0	0	655	0
Total Buildings	**3,835**	**380**	**3,445**	**10**	**0**	**100**	**60**	**3,675**	**0**
Heritage buildings	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Building improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Leasehold improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL PROPERTY	**3,835**	**380**	**3,445**	**10**	**0**	**100**	**60**	**3,675**	**0**

Capital Works Area 2018/19	Project cost $'000	Asset expenditure type				Summary of funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
PLANT AND EQUIPMENT									
Heritage Plant and Equipment	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Plant, Machinery and Equipment									
Raymond Island Ferry Renewal	**230**	0	230	0	0	0	0	230	0
Plant Renewal	**1,546**	0	1,546	0	0	0	0	1,546	0
Energy Efficiency - Solar PV for Council Facilities	**110**	110	0	0	0	0	0	110	0
Vehicle Renewal	**1,050**	0	1,050	0	0	0	0	1,050	0
Total Plant, Machinery and Equipment	**2,936**	**110**	**2,826**	**0**	**0**	**0**	**0**	**2,936**	**0**
Fixtures, Fittings and Furniture									
Office Furniture and Equipment	**30**	15	15	0	0	0	0	30	0
Total Fixtures, Fittings and Furniture	**30**	**15**	**15**	**0**	**0**	**0**	**0**	**30**	**0**
Computers and Telecommunications									
ICT Renewal	**340**	0	340	0	0	0	0	340	0
Total Computers and Telecommunications	**340**	**0**	**340**	**0**	**0**	**0**	**0**	**340**	**0**
Library Books									
ICT Renewal	**250**	62	188	0	0	0	0	250	0
Total Library Books	**250**	**62**	**188**	**0**	**0**	**0**	**0**	**250**	**0**
TOTAL PLANT AND EQUIPMENT	**3,556**	**187**	**3,369**	**0**	**0**	**0**	**0**	**3,556**	**0**

Capital Works Area 2018/19	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Gravel Road Resheets	**1,400**	0	1,400	0	0	0	0	1,400	0
Dust Suppression Seal	**200**	0	0	200	0	0	0	200	0
Renewal of Guard Fencing	**200**	0	200	0	0	0	0	200	0
Major Road Renewal	**1,540**	0	1,540	0	0	913	0	627	0
Reseal sealed roads	**4,557**	0	4,557	0	0	137	0	4,420	0
Culvert Renewal	**484**	0	484	0	0	284	0	200	0
Reconstruction McMillan/Hadfield	**2,000**	0	1,500	500	0	0	0	2,000	0
Total roads	**10,381**	**0**	**9,681**	**700**	**0**	**1,334**	**0**	**9,047**	**0**
Bridges									
Bridge Renewal	**250**	0	250	0	0	0	0	250	0
Buchan Orbost Rd Bridge Renewal	**2,500**	0	2,500	0	0	0	0	2,500	0
Bridge Replacement to be nominated	**1,000**	0	1,000	0	0	0	0	1,000	0
Total Bridges	**3,750**	**0**	**3,750**	**0**	**0**	**0**	**0**	**3,750**	**0**
Footpaths and Cycleways									
New Footpath Projects	**100**	100	0	0	0	0	0	100	0
Swan Reach Link to River	**147**	103	0	44	0	0	0	147	0
Eastern Beach Rd Footpath, Lakes Entrance	**100**	100	0	0	0	0	0	100	0
Total Footpaths and Cycleways	**347**	**303**	**0**	**44**	**0**	**0**	**0**	**347**	**0**
Drainage									
Drainage Renewal to be nominated	**600**	0	600	0	0	0	0	600	0
Total Drainage	**600**	**0**	**600**	**0**	**0**	**0**	**0**	**600**	**0**

Capital Works Area 2018/19	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Recreational, Leisure and Community Facilities									
Bairnsdale Aquatic Strategy	**2,401**	1,161	1,240	0	0	1,000	0	1,401	0
Marine Safety to be nominated	**300**	0	200	100	0	200	0	100	0
Sport and Recreation Grant Seed Funding	**30**	0	15	15	0	0	0	30	0
Total Recreational, Leisure and Community Facilities	**2,731**	**1,161**	**1,455**	**115**	**0**	**1,200**	**0**	**1,531**	**0**
Waste Management									
Cell 3 Aggregate Wall Liner	**90**	0	90	0	0	0	0	90	0
Upgrade Lakes Tip Shop	**170**	0	170	0	0	0	0	170	0
Total Waste Management	**260**	**0**	**260**	**0**	**0**	**0**	**0**	**260**	**0**
Parks, Open Space and Streetscapes									
FMP Implementation - Newlands Arm	**150**	0	0	150	0	0	0	150	0
FMP Implementation - Paynesville Foreshore Upgrade	**180**	90	45	45	0	0	0	180	0
FMP Implementation - Eagle Point Foreshore Upgrade	**200**	60	90	50	0	0	0	200	0
Marlo - Ramp and Jetty Works	**300**	0	60	240	0	200	0	100	0
Lakes Entrance Streetscapes	**553**	0	415	138	0	500	0	53	0
Davison Oval Skatepark Upgrade	**150**	0	75	75	0	0	0	150	0
Playground Renewal	**200**	0	200	0	0	0	0	200	0
Bairnsdale Streetscapes	**550**	0	413	137	0	500	0	50	0
Total Parks, Open Space and Streetscapes	**2,283**	**150**	**1,298**	**835**	**0**	**1,200**	**0**	**1,083**	**0**

Capital Works Area 2018/19	Project cost $'000	Asset expenditure type				Summary of funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
Aerodromes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
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	**250**	0	250	0	0	0	0	250	0
Forward Designs	**250**	0	125	125	0	0	0	250	0
Grant Seed Funding	**100**	0	50	50	0	0	0	100	0
Community Plans to be nominated	**250**	200	50	0	0	0	0	250	0
Total Other Infrastructure	**1,050**	**200**	**575**	**275**	**0**	**0**	**0**	**1,050**	**0**
TOTAL INFRASTRUCTURE	**21,402**	**1,814**	**17,619**	**1,969**	**0**	**3,734**	**0**	**17,668**	**0**
TOTAL NEW CAPITAL WORKS 2018/2019	**28,793**	**2,381**	**24,433**	**1,979**	**0**	**3,834**	**60**	**24,899**	**0**

Capital Works Area 2018/19	Project cost $'000	Asset expenditure type				Summary of funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
6.6 Summary									
PROPERTY	**3,835**	380	3,445	10	0	100	60	3,675	0
PLANT AND EQUIPMENT	**3,556**	187	3,369	0	0	0	0	3,556	0
INFRASTRUCTURE	**21,402**	1,814	17,619	1,969	0	3,734	0	17,668	0
TOTAL CAPITAL WORKS	**28,793**	**2,381**	**24,433**	**1,979**	**0**	**3,834**	**60**	**24,899**	**0**

6.7 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2018/19	Project cost $'000	Summary of funding sources			
		Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
6.7.1 New Works					
Lakes Entrance Landfill Capping	**3,300**	0	0	3,300	0
Cann River Capping	**300**	0	0	300	0
South Bairnsdale Industrial Estate	**1,650**	0	1,650	0	0
Total New Works Major Projects 2018/19	**5,250**	**0**	**1,650**	**3,600**	**0**

Capital works program

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6.8 New works

Capital Works Area 2019/20	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY									
Land	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Land Improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Buildings									
Caravan Park Renewal for Council run Caravan Parks	**1,575**	0	1,575	0	0	0	0	1,575	0
Toilet Block Replacement	**470**	0	470	0	0	0	0	470	0
Toilet Block Replacement - Lucknow Recreation Reserve	**200**	0	160	40	0	0	0	200	0
Eastwood Toilet Construction	**270**	270	0	0	0	100	0	170	0
Commercial Services Building Renewal	**1,400**	0	1,400	0	0	0	0	1,400	0
Toilet Block Replacement - Port of Bairnsdale	**350**	0	263	87	0	0	0	350	0
Toilet Block Replacement - AJ Freeman Recreation Reserve	**200**	0	160	40	0	0	0	200	0
Bendoc Hall Renewal	**250**	0	250	0	0	0	0	250	0
Building Renewal (Council Owned)	**2,000**	0	2,000	0	0	0	0	2,000	0
Metung Road Toilet Block Refurbishment	**100**	0	90	10	0	0	0	100	0
Total Buildings	**6,815**	**270**	**6,368**	**177**	**0**	**100**	**0**	**6,715**	**0**
Heritage buildings									
Omeo Justice Precinct	**170**	0	170	0	0	0	0	170	0
Total Heritage buildings	**170**	**0**	**170**	**0**	**0**	**0**	**0**	**170**	**0**
Building improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Leasehold improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL PROPERTY	**6,985**	**270**	**6,538**	**177**	**0**	**100**	**0**	**6,885**	**0**

Capital Works Area 2019/20	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PLANT AND EQUIPMENT									
Heritage Plant and Equipment	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Plant, Machinery and Equipment									
Plant Renewal	**1,162**	0	1,162	0	0	0	0	1,162	0
Raymond Island Ferry Renewal	**51**	0	51	0	0	0	0	51	0
Vehicle Renewal	**800**	0	800	0	0	0	0	800	0
Total Plant, Machinery and Equipment	**2,013**	**0**	**2,013**	**0**	**0**	**0**	**0**	**2,013**	**0**
Fixtures, Fittings and Furniture									
Office Furniture and Equipment	**30**	15	15	0	0	0	0	30	0
Total Fixtures, Fittings and Furniture	**30**	**15**	**15**	**0**	**0**	**0**	**0**	**30**	**0**
Computers and Telecommunications									
ICT Renewal	**550**	0	550	0	0	0	0	550	0
Total Computers and Telecommunications	**550**	**0**	**550**	**0**	**0**	**0**	**0**	**550**	**0**
Library Books									
Purchase Library Resources	**300**	75	225	0	0	0	0	300	0
Total Library Books	**300**	**75**	**225**	**0**	**0**	**0**	**0**	**300**	**0**
TOTAL PLANT AND EQUIPMENT	**2,893**	**90**	**2,803**	**0**	**0**	**0**	**0**	**2,893**	**0**

Capital Works Area 2019/20	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Renewal of Gravel Roads	**1,750**	0	1,750	0	0	0	0	1,750	0
Renewal of Guard Fence	**300**	0	300	0	0	0	0	300	0
Road Upgrades	**2,050**	0	1,025	1,025	0	1,050	0	1,000	0
Resealing of sealed roads	**6,533**	0	6,533	0	0	1,000	0	5,533	0
Kerb and Channel Renewal	**250**	0	250	0	0	0	0	250	0
Replacement of Culverts	**650**	0	650	0	0	284	0	366	0
Total Roads	**11,533**	**0**	**10,508**	**1,025**	**0**	**2,334**	**0**	**9,199**	**0**
Bridges									
Bridge Renewal	**500**	0	500	0	0	0	0	500	0
Bridge Replacement to be nominated	**2,800**	0	2,800	0	0	0	0	2,800	0
Total Bridges	**3,300**	**0**	**3,300**	**0**	**0**	**0**	**0**	**3,300**	**0**
Footpaths and Cycleways									
New Footpath Projects	**223**	223	0	0	0	0	0	223	0
Footpath/Shared Path Renewal	**500**	0	500	0	0	0	0	500	0
Total Footpaths and Cycleways	**723**	**223**	**500**	**0**	**0**	**0**	**0**	**723**	**0**
Drainage									
Drainage Renewal to be nominated	**800**	0	800	0	0	0	0	800	0
Total Drainage	**800**	**0**	**800**	**0**	**0**	**0**	**0**	**800**	**0**
Recreational, Leisure and Community Facilities									
Marine Safety to be nominated	**300**	75	225	0	0	200	0	100	0
Playground Upgrades and Renewal	**200**	0	100	100	0	0	0	200	0
Total Recreational, Leisure and Community Facilities	**500**	**75**	**325**	**100**	**0**	**200**	**0**	**300**	**0**

Capital Works Area 2019/20	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Waste Management									
Design Bairnsdale Cell 4	**270**	0	270	0	0	0	0	270	0
Cell 3 Aggregate Wall Liner	**90**	0	90	0	0	0	0	90	0
Upgrade Lakes Tip Shop	**100**	0	50	50	0	0	0	100	0
Total Waste Management	**460**	**0**	**410**	**50**	**0**	**0**	**0**	**460**	**0**
Parks, Open Space and Streetscapes									
Foreshore Management Plans to be nominated	**47**	0	24	23	0	0	0	47	0
Lakes Entrance Foreshore Park	**500**	500	0	0	0	300	0	200	0
Sport and Recreation Grant seed funding	**30**	15	15	0	0	0	0	30	0
Total Parks, Open Space and Streetscapes	**577**	**515**	**39**	**23**	**0**	**300**	**0**	**277**	**0**
Aerodromes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Off Street Car Parks									
Slip Rd Masterplan Implementation	**500**	375	125	0	0	336	0	164	0
Total Off Street Car Parks	**500**	**375**	**125**	**0**	**0**	**336**	**0**	**164**	**0**
Other Infrastructure									
Capital Discretionary Fund	**200**	50	150	0	0	0	0	200	0
Forward Designs	**200**	50	150	0	0	0	0	200	0
Grant Seed Funding	**200**	100	100	0	0	0	0	200	0
Community Plans	**800**	200	600	0	0	400	0	400	0
Total Other Infrastructure	**1,400**	**400**	**1,000**	**0**	**0**	**400**	**0**	**1,000**	**0**
TOTAL INFRASTRUCTURE	**19,793**	**1,588**	**17,007**	**1,198**	**0**	**3,570**	**0**	**16,223**	**0**
TOTAL NEW CAPITAL WORKS 2019/2020	**29,671**	**1,948**	**26,348**	**1,375**	**0**	**3,670**	**0**	**26,001**	**0**

Capital Works Area 2019/20	Project cost $'000	Asset expenditure type				Summary of funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
6.9 Summary									
PROPERTY	**6,985**	270	6,538	177	0	100	0	6,885	0
PLANT AND EQUIPMENT	**2,893**	90	2,803	0	0	0	0	2,893	0
INFRASTRUCTURE	**19,793**	1,588	17,007	1,198	0	3,570	0	16,223	0
TOTAL CAPITAL WORKS	**29,671**	**1,948**	**26,348**	**1,375**	**0**	**3,670**	**0**	**26,001**	**0**

6.10 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2019/20	Project cost $'000	Summary of funding sources			
		Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
6.10.1 New Works					
Bairnsdale Cell 3A Capping	**2,500**	0	0	2,500	0
Total New Works Major Projects 2019/20	**2,500**	**0**	**0**	**2,500**	**0**

Capital works program

For the year ending 30 June 2021

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6.11 New works

Capital Works Area 2020/21	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY									
Land	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Land Improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Buildings									
Caravan Park Renewal for Council Managed Parks	**850**	**0**	**850**	**0**	**0**	**0**	**0**	**850**	**0**
Toilet Block Replacement	**850**	**0**	**850**	**0**	**0**	**0**	**0**	**850**	**0**
Renewal of Commercial Operated Buildings	**400**	**0**	**400**	**0**	**0**	**0**	**0**	**400**	**0**
Building Renewal (Council Owned)	**1,600**	**0**	**1,600**	**0**	**0**	**0**	**0**	**1,600**	**0**
Total Buildings	**3,700**	**0**	**3,700**	**0**	**0**	**0**	**0**	**3,700**	**0**
Heritage buildings	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Building improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Leasehold improvements	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL PROPERTY	**3,700**	**0**	**3,700**	**0**	**0**	**0**	**0**	**3,700**	**0**

Capital Works Area 2020/21	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PLANT AND EQUIPMENT									
Heritage Plant and Equipment	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Plant, Machinery and Equipment									
Plant Renewal	**1,757**	**0**	**1,757**	**0**	**0**	**0**	**0**	**1,757**	**0**
Vehicle Renewal	**1,180**	**0**	**1,180**	**0**	**0**	**0**	**0**	**1,180**	**0**
Total Plant, Machinery and Equipment	**2,937**	**0**	**2,937**	**0**	**0**	**0**	**0**	**2,937**	**0**
Fixtures, Fittings and Furniture									
Office Furniture and Equipment	**30**	**15**	**15**	**0**	**0**	**0**	**0**	**30**	**0**
Total Fixtures, Fittings and Furniture	**30**	**15**	**15**	**0**	**0**	**0**	**0**	**30**	**0**
Computers and Telecommunications									
ICT Renewal	**300**	**0**	**300**	**0**	**0**	**0**	**0**	**300**	**0**
Total Computers and Telecommunications	**300**	**0**	**300**	**0**	**0**	**0**	**0**	**300**	**0**
Library Books									
Purchase Library Resources	**250**	**62**	**188**	**0**	**0**	**0**	**0**	**250**	**0**
Total Library Books	**250**	**62**	**188**	**0**	**0**	**0**	**0**	**250**	**0**
TOTAL PLANT AND EQUIPMENT	**3,517**	**77**	**3,440**	**0**	**0**	**0**	**0**	**3,517**	**0**

Capital Works Area 2020/21	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Gravel Resheet	1,700	0	1,700	0	0	0	0	1,700	0
Renewal Culverts	700	0	700	0	0	284	0	416	0
Seal gravel roads to be nominated	250	250	0	0	0	0	0	250	0
Major Road Upgrades	2,250	0	1,688	562	0	1,050	0	1,200	0
Reseal existing sealed roads	6,200	0	6,200	0	0	1,000	0	5,200	0
Urban Improvement Program Lakes Entrance and Bairnsdale	500	125	375	0	0	0	0	500	0
Vic Roads Program	500	125	375	0	0	400	0	100	0
Renew Guard Fence	100	0	100	0	0	0	0	100	0
Total Roads	12,200	500	11,138	562	0	2,734	0	9,466	0
Bridges									
Bridge Renewal	250	0	250	0	0	0	0	250	0
Bridge Replacement to be nominated	482	0	482	0	0	0	0	482	0
Total Bridges	732	0	732	0	0	0	0	732	0
Footpaths and Cycleways									
New Footpath Projects	100	100	0	0	0	0	0	100	0
Total Footpaths and Cycleways	100	100	0	0	0	0	0	100	0
Drainage									
New Drainage to be nominated	445	445	0	0	0	0	0	445	0
Drainage Renewal to be nominated	1,000	0	1,000	0	0	0	0	1,000	0
Total Drainage	1,445	445	1,000	0	0	0	0	1,445	0

Capital Works Area 2020/21	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Recreational, Leisure and Community Facilities									
Marine Safety to be nominated	300	100	200	0	0	100	0	200	0
Sport and Recreation Grant Seed Funding	30	15	15	0	0	0	0	30	0
Total Recreational, Leisure and Community Facilities	330	115	215	0	0	100	0	230	0
Waste Management									
Bairnsdale Cell 4 Construction	4,311	0	4,311	0	0	0	0	4,311	0
Cell 3 Aggregate Wall Liner	90	0	90	0	0	0	0	90	0
Total Waste Management	4,401	0	4,401	0	0	0	0	4,401	0
Parks, Open Space and Streetscapes									
Foreshore Management Plans to be nominated	600	150	450	0	0	0	0	600	0
Playground Upgrades and Renewal	300	75	225	0	0	100	0	200	0
Total Parks, Open Space and Streetscapes	900	225	675	0	0	100	0	800	0
Aerodromes	0	0	0	0	0	0	0	0	0
Off Street Car Parks	0	0	0	0	0	0	0	0	0
Other Infrastructure									
Capital Discretionary Fund	200	50	150	0	0	0	0	200	0
Forward Designs	362	181	181	0	0	0	0	362	0
Grant Seed Funding	200	50	150	0	0	0	0	200	0
Community Plans to be nominated	1,500	500	1,000	0	0	600	0	900	0
Total Parks, Open Space and Streetscapes	2,262	781	1,481	0	0	600	0	1,662	0
TOTAL INFRASTRUCTURE	22,370	2,166	19,642	562	0	3,534	0	18,836	0
TOTAL NEW CAPITAL WORKS 2020/2021	29,587	2,243	26,782	562	0	3,534	0	26,053	0

Capital Works Area 2020/21	Project cost $'000	Asset expenditure type				Summary of funding sources			
		New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
6.12 Summary									
PROPERTY	**3,700**	0	3,700	0	0	0	0	3,700	0
PLANT AND EQUIPMENT	**3,517**	77	3,440	0	0	0	0	3,517	0
INFRASTRUCTURE	**22,370**	2,166	19,642	562	0	3,534	0	18,836	0
TOTAL CAPITAL WORKS	**29,587**	**2,243**	**26,782**	**562**	**0**	**3,534**	**0**	**26,053**	**0**

6.13 Major Projects (Non-Capital)

Major Projects (Non-Capital) 2020/21	Project cost $'000	Summary of funding sources			
		Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
6.13.1 New Works					
Cann River Capping	**1,700**	0	0	1,700	0
Total New Works Major Projects 2020/21	**1,700**	**0**	**0**	**1,700**	**0**

7. Rates and charges

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

7.12.1 Rates and charges

In developing the Strategic Resource Plan (referred to in Section 14.), rates and charges were identified as an important source of revenue, accounting for 58% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Victorian Government has introduced the Fair Go Rates System (FGRS) which sets out the maximum amount councils may increase rates in a year. For 2017/18 the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of councils' average rates and charges.

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

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and municipal charge will increase by 2.0% in line with the rate cap. Kerbside and rural collection charges will increase by 4.0%. This will raise total rates and charges for 2017/18 of $54.237 million, including $0.150 million generated from supplementary rates net of adjustments for valuation objections.

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

Type or class of land	2016/2017 cents/$CIV	2017/2018 cents/$CIV	Change
General rate for rateable residential properties	0.00385926	**0.00393643**	**2.0%**
General rate for rateable commercial/industrial properties	0.00559593	**0.00570784**	**2.0%**
General rate for rateable farm properties	0.00347333	**0.00354279**	**2.0%**

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

Type or class of land	2016/2017 $	2017/2018 $	Change
Residential	27,796,594	**28,762,393**	**3.5%**
Commercial/Industrial	5,213,831	**5,289,358**	**1.4%**
Farm	4,394,360	**4,496,167**	**2.3%**
Total amount to be raised by general rates	37,404,785	**38,547,918**	**3.1%**

Refer to 7.11 for additional comment

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

Type or class of land	2016/17 Number	2017/18 Number	Change
Residential	26,304	**26,600**	**1.1%**
Commercial/Industrial	2,037	**2,045**	**0.4%**
Farm	2,733	**2,766**	**1.2%**
Total number of assessments	31,074	**31,411**	**1.1%**

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

7.5 The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2016/2017 $	2017/2018 $	Change
Residential	7,202,571,000	**7,306,720,500**	**1.4%**
Commercial/Industrial	931,719,000	**926,683,000**	**(0.5)%**
Farm	1,265,170,500	**1,269,103,500**	**0.3%**
Total value of land	9,399,460,500	**9,502,507,000**	**1.1%**

Refer to 7.11 for additional comment

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

Type of Charge	Per Rateable Property 2016/2017 $	Per Rateable Property 2017/2018 $	Change
Municipal	277.78	**283.34**	**2.0%**

Refer to 7.11 for additional comment

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

Type of Charge	2016/2017 $	2017/2018 $	Change
Municipal	8,331,305	**8,584,351**	**3.0%**

Refer to 7.11 for additional comment

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

Type of Charge	Per Rateable Property 2016/2017 $	Per Rateable Property 2017/2018 $	Change
Kerbside collection with recycling (120L Bin)	293	**305**	**4.1%**
Kerbside collection with recycling (240L Bin)	365	**379**	**3.8%**
Kerbside collection with recycling and green waste (120L Bin)	338	**352**	**4.1%**
Kerbside collection with recycling and green waste (240L Bin)	410	**426**	**3.9%**
Rural waste collection charge	208	**216**	**3.8%**

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

Type of Charge	2016/2017 $	2017/2'18 $	Change
Kerbside collection with recycling (120L Bin)	863,178	**904,020**	**4.7%**
Kerbside collection with recycling (240L Bin)	8,030	**7,959**	**(0.9)%**
Kerbside collection with recycling and green waste (120L Bin)	5,385,354	**5,661,216**	**5.1%**
Kerbside collection with recycling and green waste (240L Bin)	51,660	**53,676**	**3.9%**
Rural waste collection charge	171,601	**170,208**	**(0.8)%**
Total	6,479,823	**6,797,079**	**4.9%**

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

Type of Charge	2016/2017 $'000	2017/2018 $'000	Change
General rates	37,404,785	**38,547,918**	**3.1%**
Municipal charge	8,331,305	**8,584,351**	**3.0%**
Kerbside collection and rural waste collection	6,479,823	**6,797,079**	**4.9%**
Rating Agreement	159,000	**159,000**	**0.0%**
Supplementary rates and charges	14,020	**150,000**	**969.9%**
Rates and charges	52,388,933	**54,238,348**	**3.5%**

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

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

- The making of supplementary valuations (2017/2018: estimated $150,000, 2016/2017: $14,020).
- 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 commercial/industrial land and vice versa.

The overall change to the estimated amount to be raised from general rates and the municipal charge incresaes by the 2% rate increase plus the growth factor as a result of supplementary valuations of 1.1% . Refer to the tables above for specific details of the changes.

7.12 Differential rates

Rates to be levied

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

- A general rate of 0.00393643 cents in the dollar of CIV for all rateable residential properties;
- A general rate of 0.00570784 cents in the dollar of CIV for all rateable commercial/industrial properties;
- A general rate of 0.00354279 cents in the dollar of CIV for all rateable farm properties.

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

7.12.2 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 2017/18 financial year.

7.12.3 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 Discretionary Fund of $314,620 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 it is 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 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 2017/18 financial year.

7.12.4 Farm Land

In order for a property to be classified under the Differential Farm rate land must fulfil the following criteria

Farming land is any land that is:

- Used primarily for a farming or agricultural business; and
- Conforming to the definition of "farm land" as specified within the *Valuation of Land Act 1960; and*
- 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 Farm properties including variable income and seasonal fluctuations.

The types and classes of rateable land within this differential rate are those having the relevant
Funds raised by the differential rate will be applied to the items of expenditure described in the Budget. The

The geographic location of the land within this differential rate is wherever it is 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 2017/18 financial year.

7.12.5 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 Victorian 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 Victorian Government pension concession. The rebate is to be increased by the same increase as general rates and charges each year and as a result will be set at $55.77 for the 2017/18 year ($54.68 2016/17). It is estimated that the rebate will cost Council $0.350 million in 2017/18.

Budget Analysis

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

This section includes the following analysis and information.

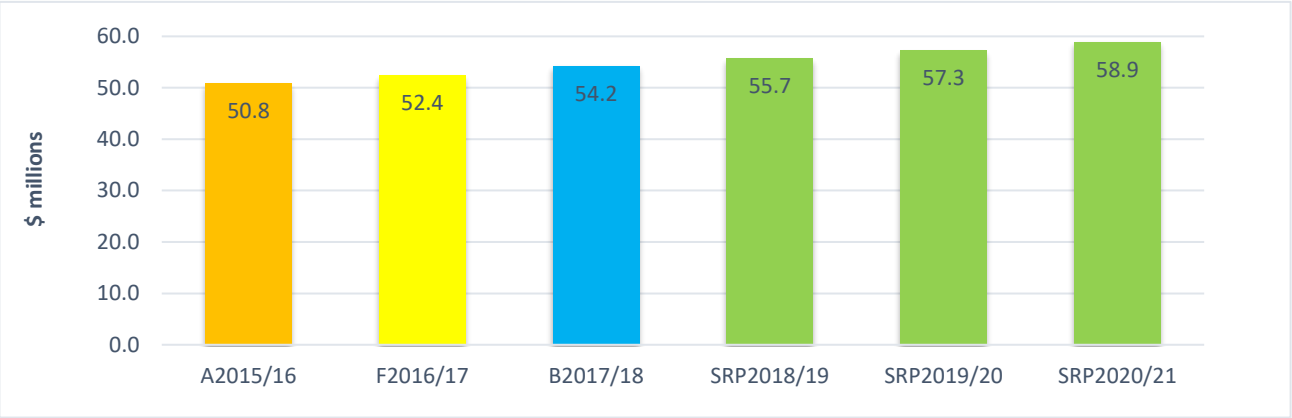
8 Summary of financial position
9 Budget influences
10 Analysis of operating budget
11 Analysis of budgeted cash position
12 Analysis of capital budget
13 Analysis of budgeted financial position
14 Strategic resource plan
15 Summary of other strategies
16 Rating strategy

8. Summary of financial position

Council has prepared a Budget for the 2017018 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

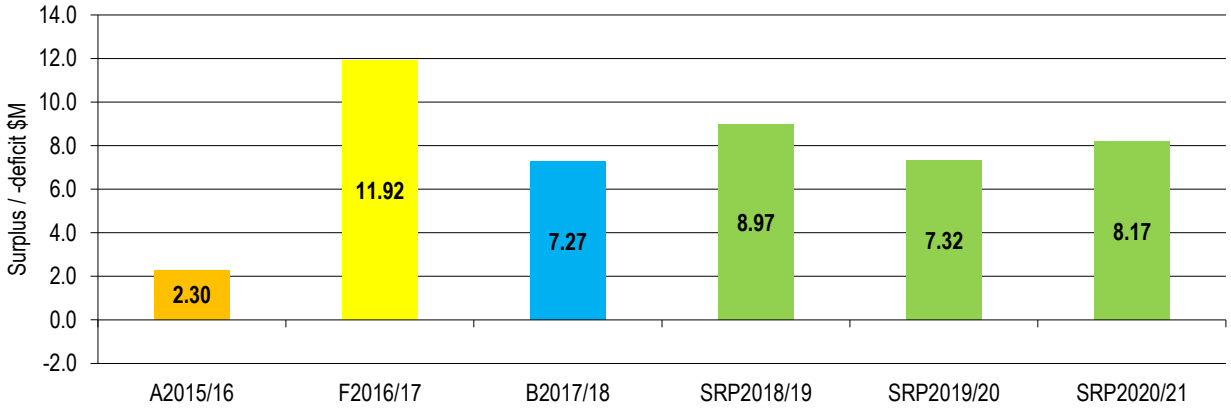
A= Actual F= Forecast B= Budget SRP= Strategic Resource Plan estimates

8.1 Rates and charges



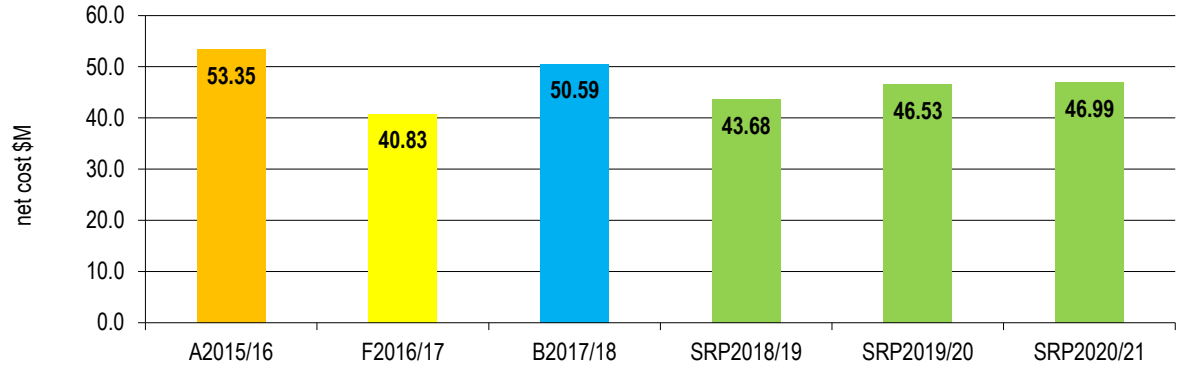
With the introduction of rate capping from the 2016/17 financial year, rates and charges, excluding waste charges, have been increased by the percentage set by the Minister for Local Government. For 2017/18, the increase has been set at 2.0 percent. It is proposed that rates and charges, including supplementary rates and charges, will raise a total of $54.237 million in the 2017/18 year. This will result in an increase in total revenue from rates and service charges of $1.848 million or 3.5% when supplementary rates and charges and the waste charges are taken into account. (The rate increase for the 2016/17 year was 3.4%). Refer Sections 7 and 10 for more information.

8.2 Operating Result



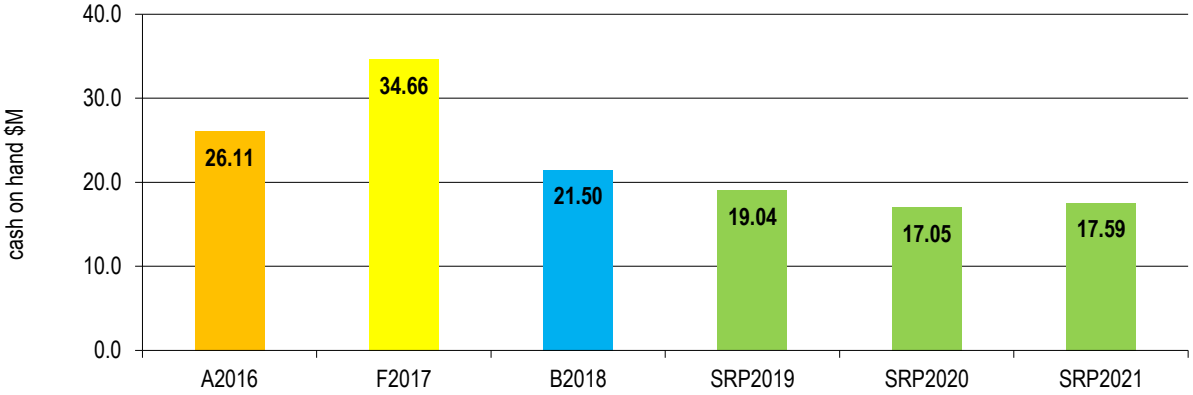
The expected operating result for the 2017/18 year is a surplus of $7.266 million which is an decrease of $4.658 million over 2016/17 forecast result. The advance payment of $7.260 million of the Victoria Grants Commission 2017/18 allocation received in 2016/17 has resulted in a forecast surplus in 2016/17 greater than budget and a reduction in the budgeted operating result for 2017/18. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributionshas also been impacted by the advance Victoria Grants Commission payment and is expected to be a deficit of $0.782 million in 2017/18 whilst the forecast result for 2016/17 is a surplus of $7.387 million. The combined result for 2016/17 and 2017/18 though indicated an average underlying surplus is achieved over the two years. Refer to section 10 of this summary for further information. (The forecast operating result for the 2016/17 year is a surplus of $11.924 million).

8.3 Services



The net cost of services delivered to the community for the 2017/18 year is expected to be $50.6 million which is an increase of $9.8 million over the forecast for 2016/17. This is a result of additional capital grants that are expected to be received in 2017/18 of $3.573 greater than 2016/17 together with the impact of the the receipt of $7.260 million in advance funding for the Victoria Grants Commission payment which was received in 2016/17 financial year. (The forecast net cost for the 2016/17 year is $40.8 million).

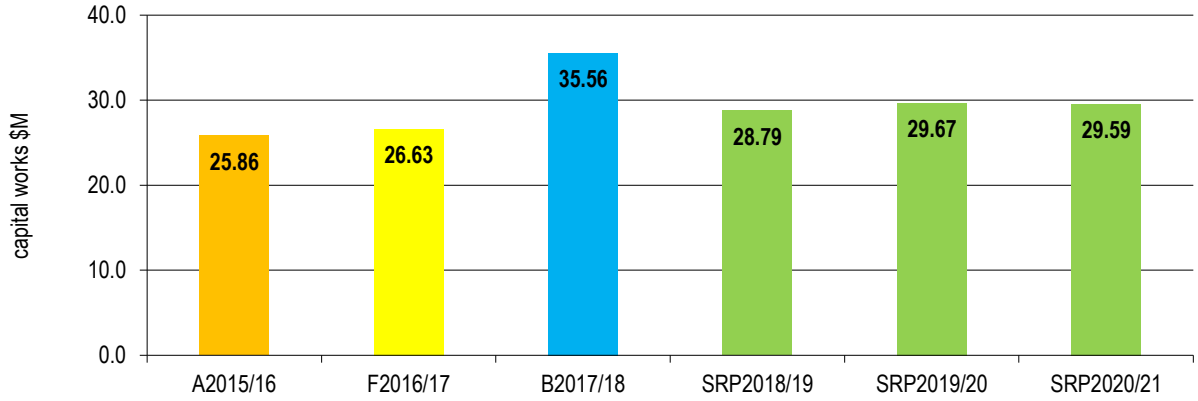
8.4 Cash and investments



Cash and investments are expected to decrease by $13.159 million during the year to $21.496 million as at 30 June 2018. This is due mainly to the carried forward component of the 2016/17 capital works program and the landfill rehabilitation program together with the advance payment of $7.260 million for the 2017/18 Victoria Grnats Commission allocation received in the 2016/17 year. The forecast cash held to fund the carry forward capital and landfill rehabilitation works at the end of 2017 is $11.661 million. The reduction in cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be $34.655 million as at 30 June 2017).

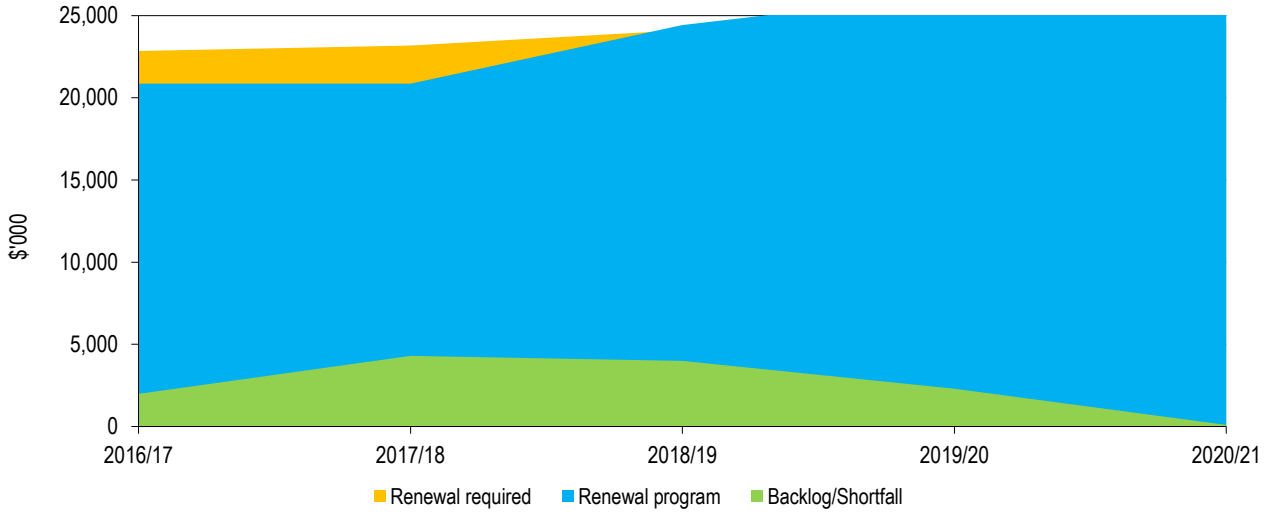
Refer also Section 4 for the Statement of Cash Flows and Section 11 for an analysis of the cash position.

8.5 Capital works



The capital works program for the 2017/18 year is expected to be $35.561 million of which $9.543 million relates to projects which will be carried forward from the 2016/17 year. The carried forward component is funded from the 2016/17 budget ($7.707 million) and grant and other funding ($1.836 million). Of the $35.561 million of capital funding required, $10.467 million will come from external grants, $0.298 million from contributions with the balance of $24.796 million from Council cash. 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 is forecast to be $26.625 million for the 2016/17 year). Refer also to Section 6 for the full list of Capital Projects.

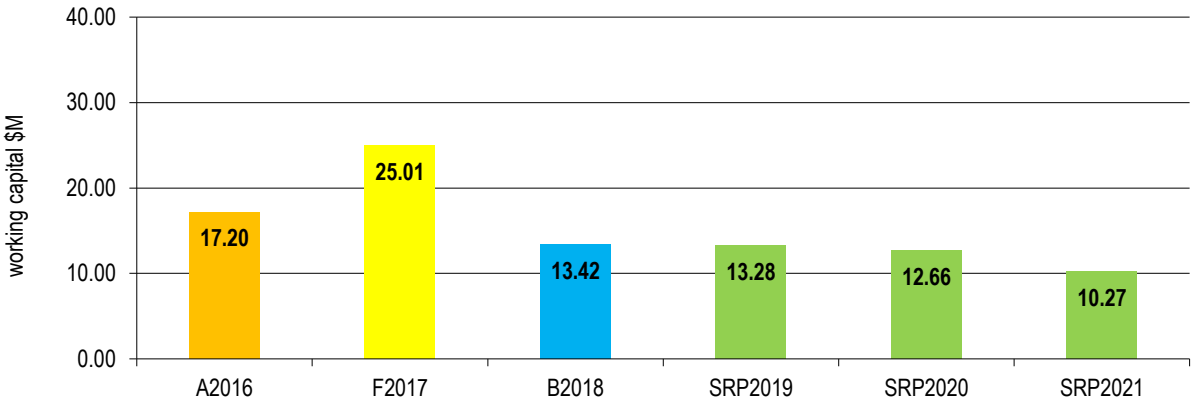
The graph below sets out the required and actual asset renewal over the life of the current Strategic Resource Plan and the renewal backlog.



The measure of required renewal for each financial year is that is should be at least equal to the depreciation expense for that year In any year where the renewal expenditure is less than the depreciation expense it creates a shortfall and adds to the backlog of renewal works required to maintain existing assets to the required condition. In years where the renewal expenditure exceeds the depreciation expense the excess reneweal expenditure will reduce the backlog of renewal works required to maintain the asets in the required condition. The asset renewal program has been decreased to $20.870 million in the 2017/18 year which will lead to an increase in the backlog of $2.317 million. Although in the 2017/18 year the backlog will increase, it will reduce again over the remaining years of the Strategic Resource Plan.

Refer also Section 4 for the Statement of Capital Works and Section 12 for an analysis of the capital budget.

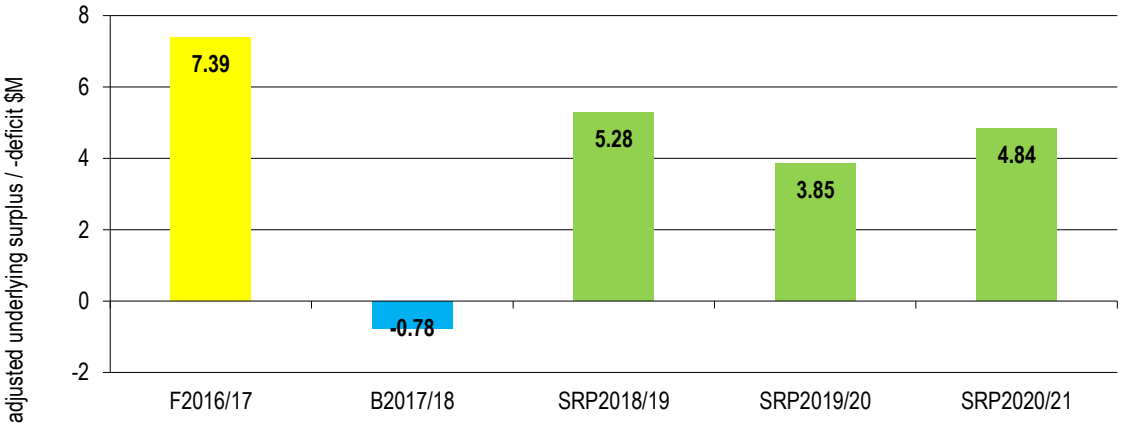
8.6 Financial position



The financial position is expected to improve with net assets (net worth) to increase by $7.265 million to $986.816 million with net current assets (working capital) expected to decrease by $11.593 million to $13.416 million as at 30 June 2018. (Total equity is forecast to be $979.550 million as at 30 June 2017).

Refer also Section 4 for the Balance Sheet and Section 13 for an analysis of the budgeted financial position.

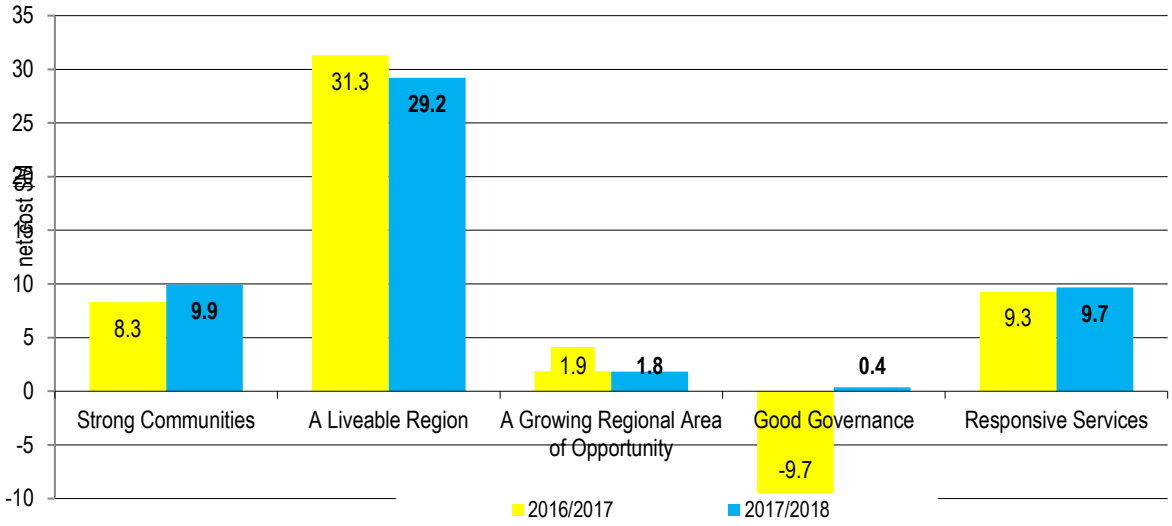
8.7 Financial sustainability



A high level Strategic Resource Plan for the years 2017/18 to 2020/21 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows a deficit in the 2017/18 year as a result of the advance payment of $7.260 million of the 2017/18 Victoria Grants Commission payment being received in the 2016/17 financial year. In all other years of the Strategic Resource Plan an underlying surplus is forecast.

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

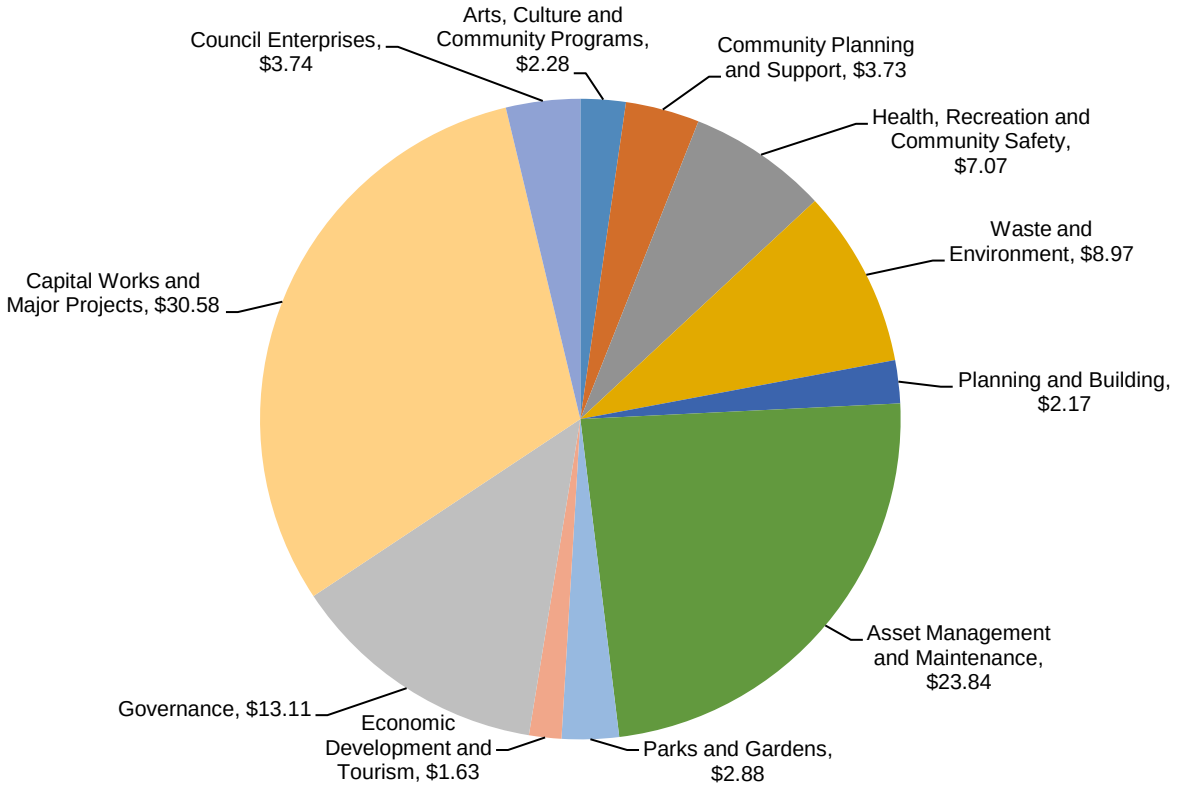
8.8 Strategic objectives



The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2017/18 year. The net cost of services for Liveability and Good Governance have been impacted by an advance payment of the 2017/18 Victoria Grnats Commission allocation in 2016/17. This advance payment is $2.3 million relating to Liveability and $5.0 million relating to Good Governance.

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

8.9 Council expenditure allocations



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

9. Budget influences

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

9.1 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 2016 was 44,633, and is forecast to grow to 53,829 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®).

Births
Despite an ageing population, approximately 460 babies have been born each year since 2009. In the 2013/14 financial year 445 babies were born in the municipality. (Source: Australian Bureau of Statistics, National Regional Profile - East Gippsland).

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 and occupation

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 2,953 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.

9.2 External influences

A number of external influences have been assessed as likely to impact significantly on the services delivered by Council in the 2017/18 financial year and as such, have been taken into account in preparing the draft budget.

These include:

• Receipt of significant grants and contributions for capital works projects of $10.765 million. The most significant has been the Roads to Recovery Program of $4.776 million.

• Federal Assistance Grant (FAG) indexation to recommence from the 2017/18 financial year. A 50% advance payment of $7.260 million of the 2017/18 grant has been received in the 2016/17 financial year and has impacted on the expected operating surplus for 2017/18, but this does not impact on the overall cash position of Council at the end of the 2017/18 year or on planned service delivery.

• The Victorian State Government introduced a rate that commenced in the 2016/17 financial year. The rate cap has been set at 2.0 percent and applies to rates and charges, but excludes other service charges such as kerbside waste collection charges.

• 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.

9.3 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 2017/18 Budget. In framing the budget, consideration was given to the following internal influences:

- A number of capital works projects and landfill rehabilitation works from 2016/17 being carried forward into 2017/18 ($13.497 million).
- Productivity gains through ongoing review of the organisation structure, processes and practices.
- Salary and wage costs that have increased at a level higher than CPI.

9.4 Budget principles

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

- Existing fees and charges to be increased by 4 per cent 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 2016/17 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 to be undertaken.
- New initiatives or new employee proposals to be justified through a robust business case.
- Real savings in expenditure and increases in revenue identified in 2016/17 to be preserved.
- New debt to be considered only for projects that generate income sufficient to repay the debt in full.

9.5 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 2017/18 to 2020/21 (Section 14), Rating Information (Section 15) and Other Long Term Strategies (Section 16) including borrowings, infrastructure and service delivery.

10. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2017/2018 year.

10.1 Budgeted income statement

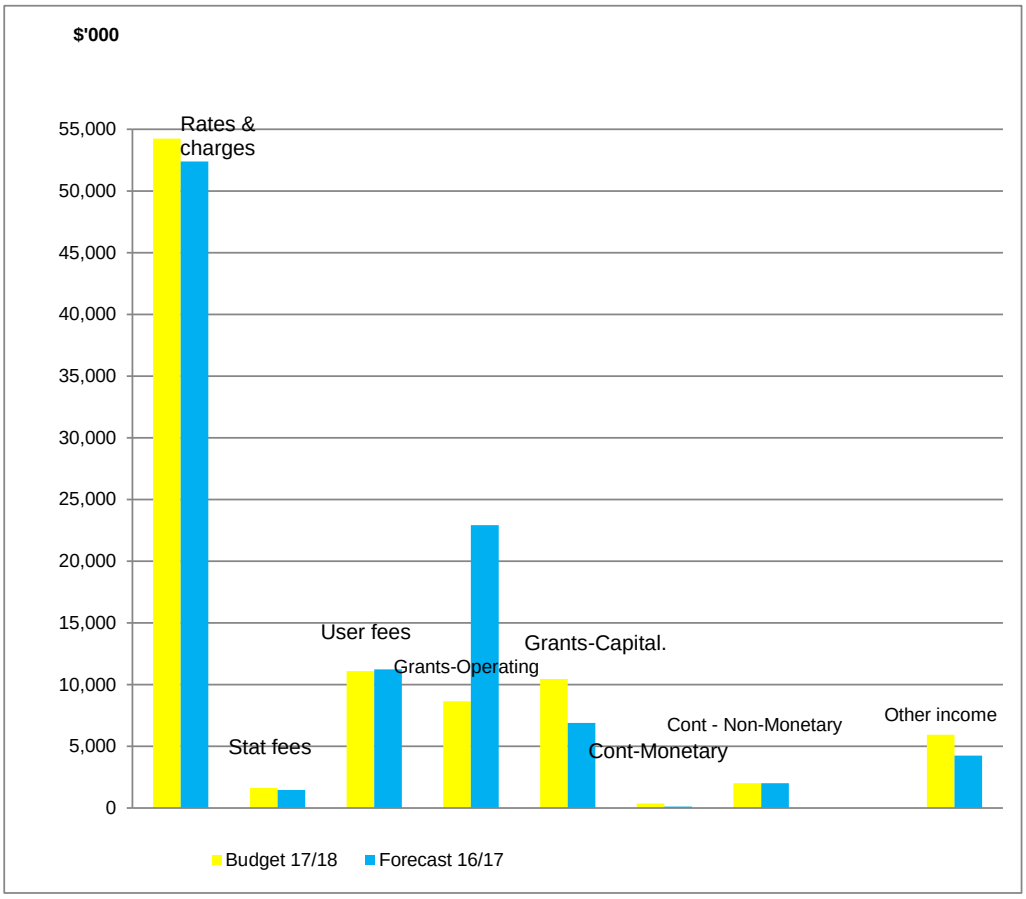
	Ref	Forecast Actual 2016/2017 $'000	Budget 2017/2018 $'000	Variance $'000
Total income	10.2	101,265	94,363	(6,902)
Total expenses	10.3	(89,341)	(87,097)	2,244
Surplus (deficit) for the year		**11,924**	**7,266**	(4,658)
Grants – capital non-recurrent	10.2.6	(2,432)	(5,691)	(3,259)
Contributions - non-monetary assets		(2,000)	(2,000)	0
Capital contributions - other sources	10.2.4	(105)	(357)	(252)
Adjusted underlying surplus (deficit)	10.1.1	**7,387**	**(782)**	**(8,169)**

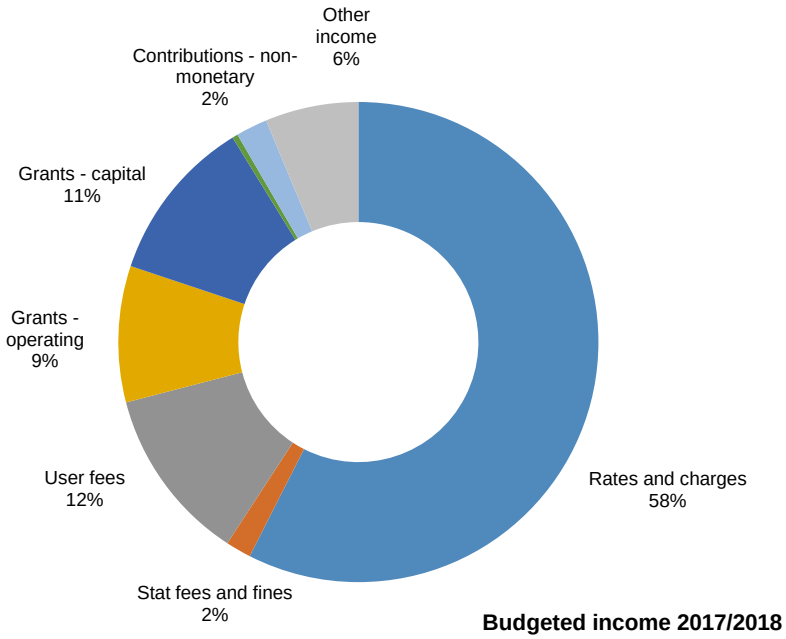
10.1.1 Adjusted underlying surplus ($8.169 million decrease)

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 good 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 2017/2018 year is a deficit of $0.782 million which is a decrease of $8.169 million from the 2016/2017 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year. The advance payment of $7.260 million of the 2017/18 Victoria Grants Commission allocation in the 2016/17 year has impacted on the operating result and the underlying result for both the 2016/17 and 2017/18 years.

10.2 Income

Income Types	Ref	Forecast Actual 2016/2017 $'000	Budget 2017/2018 $'000	Variance $'000
Rates and charges	10.2.1	52,389	54,237	1,848
Statutory fees and fines	10.2.2	1,471	1,618	147
User fees	10.2.3	11,230	11,099	(131)
Grants - operating	5.1.1	22,932	8,657	(14,275)
Grants - capital	5.1.2	6,894	10,467	3,573
Contributions - monetary	10.2.4	105	357	252
Contributions - non-monetary	10.2.5	2,000	2,000	0
Net gain on disposal of property, infrastructure, plant and equipment	10.2.6	0	0	0
Other income	10.2.7	4,244	5,928	1,684
Total income		**101,265**	**94,363**	**(6,902)**





Budgeted income 2017/2018

10.2.1 Rates and charges ($1.848 million increase)

It is proposed that income raised by all rates and charges will increase by 3.5% or $1.848 million over 2016/17 to $54.237 million. Excluding supplementary rates and charges, general rates and the municipal charge will increase by 2.0%, the kerbside waste collection charges and rural waste charge will increase by 4.0% and supplementary rates are forecast to be a net $0.150 million a decrease of $0.023 million over 2016/17.

Section 7. Rates and Charges includes a more detailed analysis of the rates and charges to be levied for 2017/18 and the rates and charges specifically required by the Regulations.

10.2.2 Statutory fees and fines ($0.147 million increase)

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

Statutory fees are forecast to increase by 10% or $0.147 million over the 2016/17 fee level. This is a result of a Victorian Government review of a number of statutory fees and setting the fees at a level that reflects the cost of service delivery. The most significant of these increases has been in the statutory planning area.

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

10.2.3 User fees ($0.131 million decrease)

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include livestock exchange operations, marina berth fees, caravan parks, use of recreation facilities, entertainment and other community facilities. User fees and charges have generally been increased by 4% in 2017/18 except where external benchmarking has been used to set the proposed 2017/18 fee.

User fees are projected to decrease by 1.2% or $0.131 million over what was forecast for 2016/17. Council has anticipated a reduction in fees of $0.182 million from the Bairnsdale Aquatic and Recreation Centre during 2017/18 while construction on the upgrade of the facility is taking place.

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

10.2.4 Contributions - monetary ($0.252 million increase)

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

Contributions are projected to increase by $0.252 million or 240% compared to 2016/17 due mainly to contributions towards capital projects.

10.2.5 Contributions -non-monetary (No increase)

Contributions relate to infrastructure assets handed over to Council by developers in relation to subdivisions.

10.2.6 Net gain on disposal of property, infrastructure, plant and equipment (No increase)

Proceeds from the disposal of Council assets is forecast to be $0.670 million for 2017/18 and relates mainly to the planned cyclical replacement of part of the plant and vehicle fleet. The written down value of assets sold of $0.670 million is expected to be to be equal to the sale proceeds.

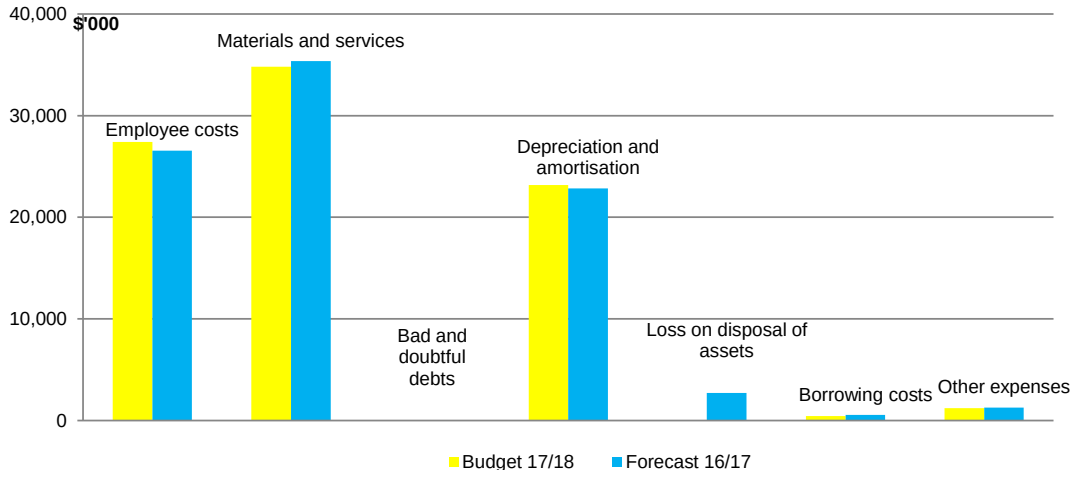
10.2.7 Other income ($1.684 million increase)

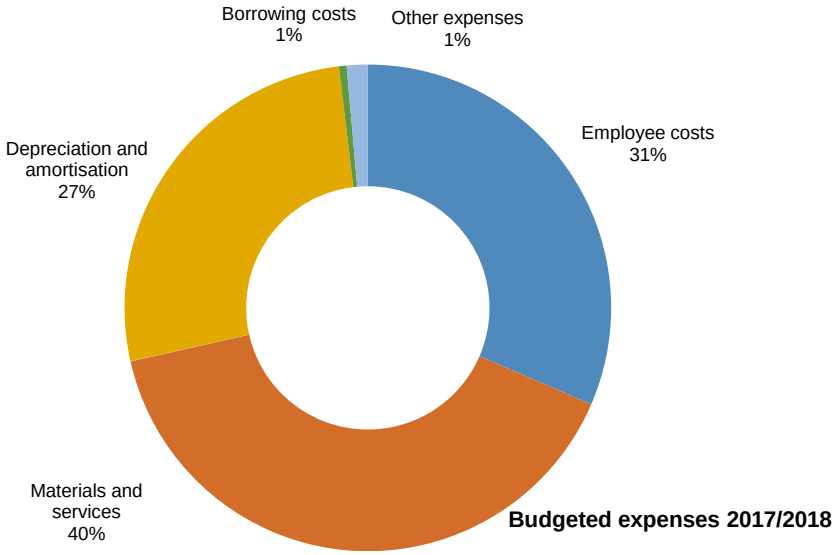
Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and rate arrears and reimbursements for natural disaster event expenditure.

Other income is forecast to increase by $1.684 million compared to 2016/17. This is a result of an increase in reimbursements for natural disaster projects of $2.108 million, offset by a decrease in reimbursements from the State Revenue Office for valuation services of $0.295 million and a decrease in expected workcover reimbursements of $0.090 million.

10.3 Expenses

Expense Types	Ref	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Variance $'000
Employee costs	10.3.1	26,563	27,424	861
Materials and services	10.3.2	35,363	34,817	(546)
Bad and doubtful debts	10.3.3	34	14	(20)
Depreciation and amortisation	10.3.4	22,840	23,184	344
Net loss on disposal of property, infrastructure, plant and equip.	10.3.5	2,711	0	(2,711)
Borrowing costs	10.3.6	564	445	(119)
Other expenses	10.3.7	1,266	1,213	(53)
Total expenses		**89,341**	**87,097**	(2,244)





10.3.1 Employee costs ($0.861 million increase)

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

Employee costs are forecast to increase by 3.2% or $0.861 million compared to 2016/17. This increase relates to three key factors:

- terms and conditions of Council's Enterprise Agreement (EA)
- incremental movements within employment Bands for applicable employees
- a significant increase in the workcover premium

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

Department	Budget 2017/2018 $'000	Comprises Permanent Full Time $'000	Comprises Permanent Part Time $'000
Corporate	3,290	2,831	459
Development	7,211	5,361	1,850
Community and Strategic Development	5,741	3,806	1,935
Operations	8,073	6,879	1,194
Office of the CEO	1,142	1,078	64
Total permanent staff	**25,457**	**19,955**	**5,502**
Casuals and other	1,967		
Total Employee Expenditure Operating	**27,424**		
Capitalised labour costs	1,225		
Total Employee Expenditure	**28,649**		

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	Comprises Permanent Part Time
Corporate	44.8	39.0	5.8
Development	81.5	54.0	27.5
Community and Strategic Development	58.5	35.0	23.5
Operations	106.7	91.0	15.7
Office of the CEO	7.8	7.0	0.8
Total	**299.3**	**226.0**	**73.3**
Casuals and other	26.0		
Total Staff FTE's Operations	**325.3**		
Capitalised labour costs	12.5		
Total Staff FTE's	**337.8**		

Employee costs have increased in line with Council's Enterprise Agreement and movements within the Bands for relevant banded employees.

10.3.2 Materials and services ($0.546 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 1.5% or $0.546 million compared to 2016/17.

External contracts are forecast to increase by $0.584 million compared to 2016/2017 in line with CPI increases. Consultancy and other uncontracted services for various projects are expected to decrease by $1.420 million primarily as a result of a number of strategic planning and environmental projects that had been grant funded now being completed. The Environment Protection Authority (EPA) Levy for waste disposal is forecast to increase by $0.220 million in 2017/18 as a result of the combination of the volume of waste going to landfill increasing together with an increase in the levy rate. Most other materials and service costs have remained at 2016/17 expenditure levels as a result of more efficient use of resources that has been achieved during the 2016/17 year.

10.3.3 Bad and doubtful debts ($0.020 million decrease)

Bad and doubtful debts is projected to slightly decrease by $0.020 million in 2017/18.

10.3.4 Depreciation and amortisation ($0.344 million increase)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of $0.344 million for 2017/18 is due mainly to the anticipated completion of the 2017/18 capital works program and the full year effect of depreciation on the 2016/17 capital works program. Refer to Section 6. 'Analysis of Capital Budget' for a detailed analysis of Council's capital works program for the 2017/18 year.

10.3.5 Net Loss on disposal of property, infrastructure, plant and equipment ($2.711 million decrease)

In 2016/17 year a number of assets were disposed that had a cost but no sale value, including the demolition of a number of assets that were replaced as well as a number of road assets that were handed back to Vic Roads control. In 2017/18 it is not expected that a loss will be made on the disposal of assets.

10.3.6 Borrowing costs ($0.119 million decrease)

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

10.3.7 Other expenses ($0.053 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 $0.053 million or 4.1% compared to 2016/17.

11. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2017/18 year. Budgeting cash flows for Council is a key factor in guiding 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.
  These activities also include repayment of the principal component of loan repayments for the year.

11.1 Budgeted cash flow statement

	Ref	Forecast Actual 2016/2017 $'000	Budget 2017/2018 $'000	Variance $'000
Cash flows from operating activities	11.1.1			
Receipts				
Rates and charges		52,372	54,124	1,752
User fees and fines		12,917	12,390	(527)
Grants - operating		22,932	8,657	(14,275)
Grants - capital		6,894	10,467	3,573
Interest		609	700	91
Other receipts		10,249	12,235	1,986
		105,973	**98,573**	(7,400)
Payments				
Employee costs		(25,930)	(27,078)	(1,148)
Other payments		(46,615)	(48,639)	(2,024)
		(72,545)	**(75,717)**	(3,172)
Net cash provided by operating activities		**33,428**	**22,856**	(10,572)
Cash flows from investing activities	11.1.2			
Payments for property, infrastructure, plant & equip.		(26,690)	(35,561)	(8,871)
Proceeds from sale of property, infrastructure, plant and equipment		669	670	1
Proceeds from investments		3,500	0	(3,500)
Net cash used in investing activities		**(22,521)**	**(34,891)**	(12,370)
Cash flows from financing activities	11.1.3			
Finance costs		(564)	(445)	119
Repayment of borrowings		(1,807)	(679)	1,128
Net cash used in financing activities		**(2,371)**	**(1,124)**	1,247
Net increase/(decrease) in cash and cash equivalents		**8,536**	**(13,159)**	(21,695)
Cash and cash equivalents at the beginning of the year		26,119	34,655	8,536
Cash and cash equivalents at end of the year	11.1.4	**34,655**	**21,496**	(13,159)

11.1.1 Operating activities $22.856 million inflow ($10.572 million inflow decrease)

The decrease in cash inflows from operating activities in 2017/18 compared to 2016/17 is due mainly to the $14.275 million decrease in expected income for operating grants as a result of the advance payment of $7.260 million of the Victoria Grants Commission 2017/18 allocation in the 2016/17 year. This is offset by an increase of $3.573 million in expected capital grants for the 2017/18 year. There is an expected decrease in user fees and fines as a result of a significant increase in animal compliance fines issued in 2016/17 year but not expected to be at the same level for the 2017/18 year. There is also a forecast reduction in user fees from the Bairnsdale Aquatic and Recreation Centre as a result of modified service delivery in a numbr of areas whilst redevelopment works are undertaken during 2017/18. The reduced income though is offset by a reduction in employee and materials costs during the same period. Other income is expected to generate an

The increase in cash outflows from operating activities is due to the expected increase in employee costs as a result of salary and wage movements as well as an increase in expected supplier payments.

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. It also takes into account balance sheet movements as relevant to operating income and expenditure in the cash flow. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast Actual 2016/2017 $'000	Budget 2017/2018 $'000	Variance $'000
Surplus (deficit) for the year	**11,924**	**7,266**	(4,658)
Contributions - non-monetary	(2,000)	**(2,000)**	0
Depreciation	22,840	23,184	344
Loss (gain) on disposal of property, infrastructure, plant and equipment	2,711	0	(2,711)
Finance costs	564	445	(119)
Net movement in current assets and liabilities	(2,611)	(6,039)	(3,428)
Cash flows available from operating activities	**33,428**	**22,856**	(10,572)

11.1.2 Investing activities $34.891 million outflow ($12.370 million increase in outflows)

The outflows in cash from investing activities has increased primarily as a result of an $8.871 million increase in the cash expended for the capital works program over the 2016/17 forecast actual plus a $3.5 million reduction in cash inflow for proceeds from investments.

11.1.3 Financing activities $1.124 million outflow ($1.247 million outflow decrease)

For 2017/2018 the total of loan principal repayments is $0.679 million which is less than the 2016/17 year by $1.128 million.

11.1.4 Cash and cash equivalents at end of the year $21.496 ($13.159 million decrease)

Overall, total cash and investments is forecast to decrease by $13.159 million to $21.496 million as at 30 June 2018, reflecting the amount of cash held at the end of the 2016/17 year to fund carry forward capital works and landfill rehabilitation of $11.661 million.

11.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2018 it will have cash and investments of $20.496 million, which has been restricted as shown in the following table.

	Ref	Forecast Actual 2017 $'000	Budget 2018 $'000	Variance $'000
Total cash and investments		**34,655**	**21,496**	(13,159)
Restricted cash and investments				
- Statutory reserves	11.2.1	(770)	(754)	16
- Cash held to fund carry forward capital works	11.2.2	(7,707)	0	7,707
- Cash held to fund carry forward landfill rehabilitation works		(3,954)	0	3,954
- Trust funds and deposits		(1,764)	(1,764)	0
Unrestricted cash and investments	11.2.3	**20,460**	**18,978**	**(1,482)**
- Discretionary reserves	11.2.4	(1,200)	(1,500)	(300)
Unrestricted cash adjusted for discretionary reserves	11.2.5	**19,260**	**17,478**	**(1,782)**

11.2.1 Statutory reserves ($0.754 million)

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

11.2.2 Cash held to fund carry forward capital works and Landfill Rehabilitation works ($0 at 30/06/18, $11.661 million at 30/06/17)

There is no amount shown as cash held to fund carry forward capital works and landfill rehabilitation at 30 June 2018, as it is expected that the capital works budget and landfill rehabilitation works in the 2017/18 financial year will be fully completed. An amount of $11.661 million is forecast to be held at 30 June 2017 to fund capital works and landfill rehabilitation works budgeted but not completed in the 2016/17 financial year. Section 6.2 contains further details on capital works funding and Section 6.4 contains further details on landfill rehabilitation funding.

11.2.3 Unrestricted cash and investments ($18.978 million)

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 and landfill rehabilitation expenditure from the previous financial year.

11.2.4 Discretionary reserves ($1.5 million)

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. During the 2017/18 year $0.3 million is budgeted to be transferred to a Discretionary Reserve for the purpose of Replacement of the Raymond Island Ferry. 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.

11.2.5 Unrestricted cash adjusted for discretionary reserves ($17.478 million)

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

12. Analysis of capital budget

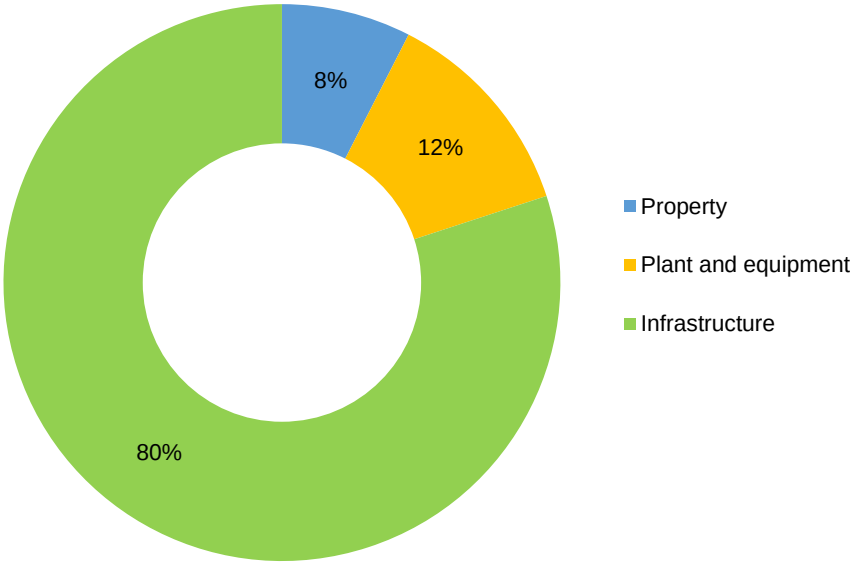
This section analyses the planned capital expenditure budget for the 2017/18 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Section 6.

12.1 Capital works

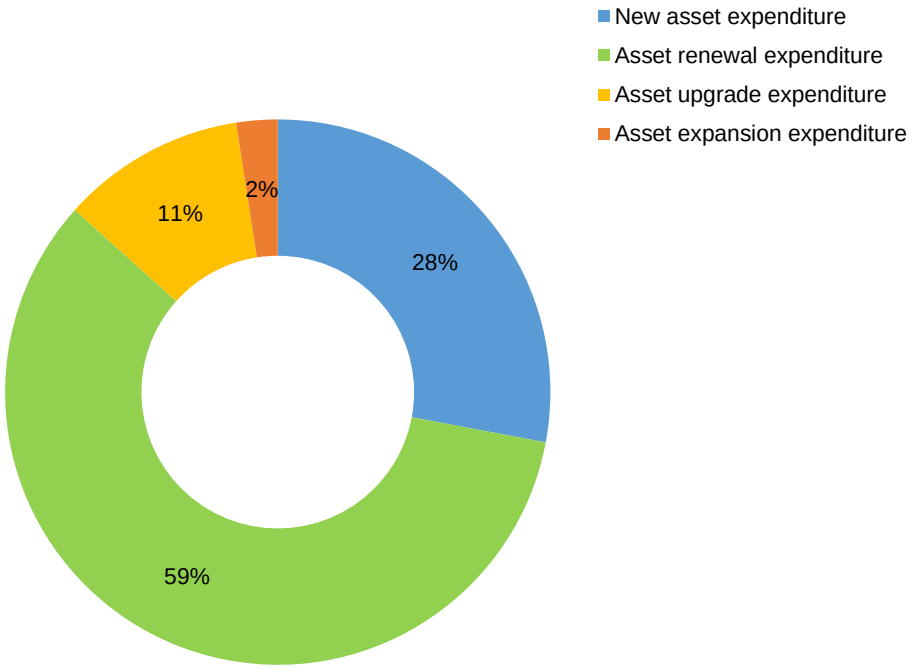
Capital Works Areas	Ref	Forecast Actual 2016/2017 $'000	Budget 2017/2018 $'000	Variance $'000
Works carried forward	12.1.1			
Property				
Land		0	0	0
Land improvements		0	0	0
Total land		0	**0**	0
Buildings		0	600	600
Heritage buildings		0	0	0
Building improvements		0	0	0
Leasehold improvements		0	0	0
Total buildings		0	**600**	600
Total property		0	**600**	600
Plant and equipment				
Heritage plant and equipment		0	0	0
Plant, machinery and equipment		0	0	0
Fixtures, fittings and furniture		0	0	0
Computers and telecommunications		0	1,065	1,065
Library books		0	0	0
Total plant and equipment		0	**1,065**	1,065
Infrastructure				
Roads		0	837	(27)
Bridges		0	2,543	(27)
Footpaths and cycleways		0	61	(22)
Drainage		0	563	(15)
Recreational, leisure and community facilities		0	155	(1)
Waste management		0	2,117	(3)
Parks, open space and streetscapes		0	1,387	(2)
Aerodromes		0	0	(3)
Off street car parks		0	0	(27)
Other infrastructure		0	215	(27)
Total infrastructure		0	7,878	(73)
Total works carried forward		0	**9,543**	1,592

Capital Works Areas	Ref	Forecast Actual 2016/2017 $'000	Budget 2017/2018 $'000	Variance $'000
New works				
Property	12.1.2			
Land		213	0	(213)
Land improvements		0	0	0
Total land		213	**0**	(213)
Buildings		4,588	2,074	(2,514)
Heritage buildings		0	0	0
Building improvements		0	0	0
Leasehold improvements		0	0	0
Total buildings		4,588	2,074	(2,514)
Total property		4,801	2,074	(2,727)
Plant and equipment	12.1.3			
Heritage plant and equipment		0	0	0
Plant, machinery and equipment		2,714	2,282	(432)
Fixtures, fittings and furniture		151	120	(31)
Computers and telecommunications		1,083	709	(374)
Library books		284	250	(34)
Total plant and equipment		4,232	3,361	(871)
Infrastructure	12.1.4			
Roads		6,589	7,826	1,237
Bridges		5,815	2,063	(3,752)
Footpaths and cycleways		550	573	23
Drainage		767	289	(478)
Recreational, leisure and community facilities		480	3,520	3,040
Waste management		675	2,355	1,680
Parks, open space and streetscapes		2,685	3,392	707
Aerodromes		0	0	0
Off street car parks		0	0	0
Other infrastructure		31	565	534
Total infrastructure		17,592	20,583	2,991
Total new works		26,625	**26,018**	(607)
Total capital works expenditure		26,625	**35,561**	985
Represented by:				
New asset expenditure	12.1.5	3,122	9,940	6,818
Asset renewal expenditure	12.1.5	20,855	20,870	15
Asset upgrade expenditure	12.1.5	2,648	3,881	1,233
Asset expansion expenditure	12.1.5	0	870	870
Total capital works expenditure		26,625	**35,561**	8,936

Budgeted capital works 2017/2018



Budgeted capital works 2017/2018



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

12.1.1 Carried forward works ($9.543 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 2016/17 year it is forecast that $9.543 million of capital works will be incomplete and be carried forward into the 2017/18 year. The more significant projects include the Upgrade of Information and Telecommunications Technology (ICT) Systems ($1.065 million), environmental works at the East Gippsland Livestock Exchange, Bairnsdale ($0.600 million), Streetscape works in Bairnsdale and Orbost ($0.604 million), Lakes Entrance Transfer Station construction ($1.540 million), Lindenow Glenaladale Bridge construction ($1.367 million), Giles Street Bairnsdale Bridge construction ($0.495 million), construction of various roads ($0.837 million) and Bemm River Boat Ramp and Jetty Project ($0.374 million).

12.1.2 Property ($2.074 million)

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

For the 2017/18 year, $2.074 million will be expended on building and building improvement projects. The more significant projects include the Shire Wide Building Renewal Program ($0.896 million), construction of a new toilet block at the Swifts Creek Caravan Park ($0.400 million) and the construction of a new pavillion at the Mallacoota Recreation Reserve ($0.350 million).

12.1.3 Plant and equipment ($3.361 million)

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

For the 2017/18 year, $3.361 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet ($2.282 million) and upgrade and replacement of information and communications technology (ICT) ($0.709 million).

12.1.4 Infrastructure ($20.583 million)

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

For the 2017/18 year, $3.577 million will be expended on road resheet and road reseal projects. Reconstruction of McMillan-Hadfield Streets in Bairnsdale will incur expenditure of $2.0 million and $1.297 million will be expended on the Giles Street Bridge in Bairnsdale.

The Bairnsdale Aquatic Strategy project has a budget allocation of $3.520 million to construct new and upgraded facilities at the Bairnsdale Aquatic and Recreation Centre. Streetscape works in Lakes Entrance, Bairnsdale Orbost and Metung are proposed at a cost of $1.742 million and the Lakes Entrance Seawall replacement project has a budget allocation of $0.420 million. An upgrade of the Marlo Jetty will incur expenditure of $0.400 million and $2.0 million will be spent on the construction of a new cell at the Bairnsdale landfill site.

12.1.5 Asset renewal ($20.870 million), new assets ($9.940 million), upgrade ($3.881 million) and expansion ($0.870 million)

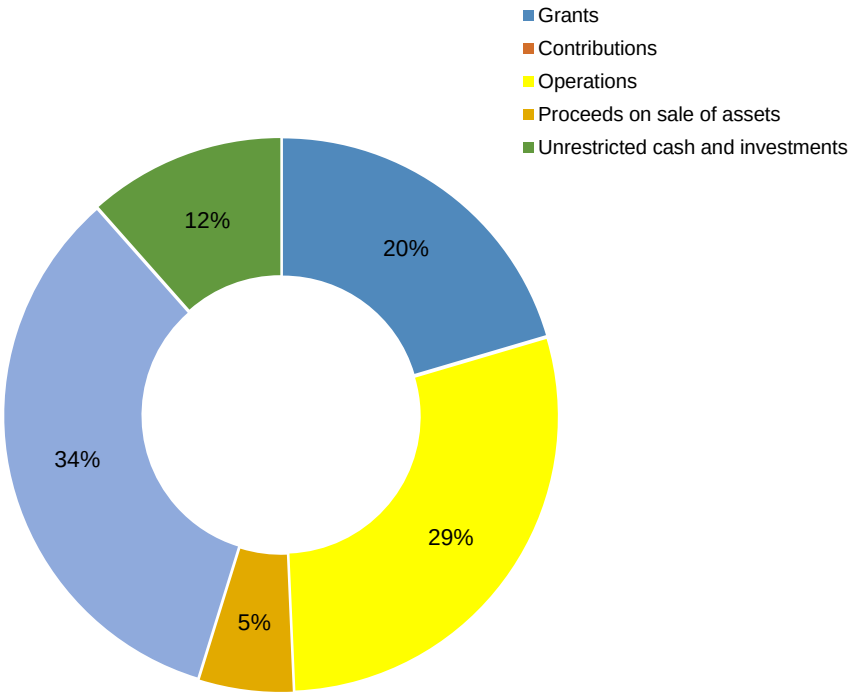
A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have 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 that constitute expenditure on new assets are the majority of the Bairnsdale Aquatic and Recreation Centre facility works ($3.168 million) and the construction of the Giles Street bridge, Bairnsdale ($1.792 million). Various other small projects make up the remainder of new capital works expenditure. The remaining capital expenditure represents renewals, expansion and upgrades of existing assets.

12.2 Funding sources

Sources of funding	Ref	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Variance $'000
Works carried forward				
Current year funding				
Grants		0	1,688	1,688
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	148	148
- unrestricted cash and investments		0	7,707	7,707
Total works carried forward	12.2.1	**0**	**9,543**	**9,543**
New works				
Current year funding				
Grants	12.2.2	6,894	8,779	1,885
Contributions	12.2.3	55	150	95
Borrowings		0	0	0
Council cash				
- operations	12.2.4	19,781	16,419	(3,362)
- proceeds on sale of assets	12.2.5	669	670	1
- reserve cash and investments	12.2.6	246	0	(246)
- unrestricted cash and investments	12.2.7	0	0	0
Total new works		**27,645**	**26,018**	**(1,627)**
Total funding sources		**27,645**	**35,561**	**7,916**

Budgeted total funding sources 2017/2018



12.2.1 Carried forward works ($9.543 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 2016/17 year it is forecast that $9.543 million of capital works will be incomplete and be carried forward into the 2017/18 year. These carry forward capital works will be funded from unrestricted cash and investments ($7.707 million), grants ($1.688 million) and contributions ($0.148 million).

12.2.2 Grants - Capital ($8.779 million)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for the Roads to Recovery projects ($4.776 million) and the Bairnsdale Aquatic and Recreation Centre development project ($2.0 million).

12.2.3 Contributions (0.150 million)

Council receives contributions from external groups towards the funding of some capital works projects. In 2017/18 it is expected that contributions of $0.150 million will be received towards fuunding a specific capital project.

12.2.4 Council cash - operations ($16.419 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that $16.419 million will be generated from operations to fund the 2017/18 capital works program.

12.2.5 Council cash - proceeds from sale of assets ($0.670 million)

Proceeds from sale of assets include motor vehicle sales in accordance with Council's vehicle fleet renewal policy of $0.670 million.

12.2.6 Reserve cash - reserve cash and investments (Nil)

Council has cash reserves that are set aside for specific purposes. It is not proposed to use any of these reserve funds during 2017/18 to fund any capital works projects.

12.2.7 Council cash - unrestricted cash and investments (Nil)

In addition to reserve investments, Council has uncommitted cash and investments which represent unrestricted cash and investments and funds preserved from the previous year mainly as a result of capital projects that have been carried forward for completion in 2017/18. The total anticipated to be carried forward as unrestricted cash and investments for these incomplete works is $7.707 million. The 2017/18 capital works program, excluding the carry forward projects from 2016/17, will not use any unrestricted cash and investments.

13. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2016/17 and 2017/18. It also considers a number of key financial performance indicators.

13.1 Budgeted balance sheet

	Ref	Forecast Actual 2017 $'000	Budget 2018 $'000	Variance $'000
Current assets	13.1.1			
Cash and cash equivalents		34,655	21,496	(13,159)
Trade and other receivables		6,083	6,781	698
Other assets		1,120	1,140	20
Total current assets		**41,858**	**29,417**	(12,441)
Non-current assets	13.1.1			
Trade and other receivables		881	601	(280)
Property, infrastructure, plant and equipment		966,936	981,361	14,425
Investment property		1,360	1,360	0
Intangible assets		1,238	520	(718)
Total non-current assets		**970,415**	**983,842**	13,427
Total assets		**1,012,273**	**1,013,259**	986
Current liabilities	13.1.2			
Trade and other payables		3,633	3,283	350
Trust funds and deposits		1,764	1,764	0
Prepaid Income		196	196	0
Provisions		10,578	8,905	1,673
Interest-bearing loans and borrowings		679	1,853	(1,174)
Total current liabilities		**16,850**	**16,001**	849
Non-current liabilities	13.1.2			
Prepaid Income		1,185	1,185	0
Provisions		8,759	5,181	3,578
Interest-bearing loans and borrowings		5,929	4,076	1,853
Total non-current liabilities		15,873	10,442	5,431
Total liabilities		**32,723**	**26,443**	6,280
Net assets		**979,550**	**986,816**	7,266
Equity	13.1.4			
Accumulated surplus		321,959	329,241	7,282
Reserves		657,591	657,575	(16)
Total equity		**979,550**	**986,816**	7,266

Source: Section 3

13.1.1 Current Assets ($12.441 million decrease) and Non-Current Assets ($13.427 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 $13.159 million during the year mainly to fund incomplete capital works and landfill rehabilitation of $11.661 million from the 2016/17 year that had been fully budgeted for in that year. The advance payment of $7.260 million of the 2017/18 Victoria Grants Commission payment in 2016/17 increased the cash held at year end in 2016/17.

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 $13.427 million increase in this balance is attributable to the net result of the capital works program ($35.561 million of new works), depreciation of assets ($23.184 million), the sale of plant and equipment ($0.670 million), developer contributed assets ($2.0 million) and a reduction in the amount of non-current receivables at the end of the year ($0.280 million).

13.1.2 Current Liabilities ($0.849 million decrease) and Non Current Liabilities ($5.431 million decrease)

Trade and other payables are entities or individuals to whom Council owes money as at 30 June. These liabilities are budgeted to reduce by $0.350 million from the 2016/17 level.

Provisions include accrued long service leave and annual leave owing to employees as well as the provision for landfill rehabilitation. These employee entitlements are expected to increase marginally but the provision for landfill rehabilitation will decrease as a result of the works undertaken during the year of $5.554 million less the movement from the non-current landfill provision of $3.578 million.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of $0.679 million over the year.

13.1.3 Working Capital ($11.592 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. The significant decrease in working capital is a result of thecarry forward capital works and landfill rehabilitation projects from 2016/17 that will be completed in 2017/18 of $11.661 million from Council funding.

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 2017 $'000	Budget 2018 $'000	Variance $'000
Current assets	41,858	29,417	12,441
Current liabilities	16,850	16,001	849
Working capital	25,008	13,416	11,592
Restricted cash and investment current assets			
- Statutory reserves	(770)	(754)	(16)
- Cash used to fund carry forward capital works	(7,707)	0	(7,707)
- Cash used to fund carry forward landfill rehabilitation works	(3,954)	0	(3,954)
- Trust funds and deposits	(1,764)	(1,764)	0
Unrestricted working capital	**10,813**	**10,898**	(85)

In addition to the restricted cash shown above, Council is also projected to hold $1.5 million in discretionary reserves at 30 June 2018. 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 amending those decisions these funds should be used for the earmarked purposes.

13.1.4 Equity ($7.266 million increase)

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

- Asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations.

- Statutory reserves are expected to decrease by $0.016 million at the end of 2017 as a result of the receipt of funds for various reserves less the use of funds for works. This net transfer is reflected in the accumulated surplus at year end.

- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of the operating surplus of and the net movement from statutory reserves.

13.2 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2018 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 94.5% of total rates and charges raised will be collected in the 2017/18 year (2016/17 96% 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 2016/2017 levels
- Employee entitlements to be increased by the Enterprise Agreement and incremental movements within Bands
- Repayment of loan principal to be $0.679 million
- Total Landfill Rehabilitation works of $5.554 million
- Total capital expenditure of $35.561 million

Long Term Strategies

This section includes the following analysis and information.

14 Strategic Resource Plan
15 Rating information
16 Other long term strategies

14. Strategic Resource Plan

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

14.1 Plan development

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

Council has prepared an SRP for the four years 2017/18 to 2020/21 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 underlining 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 not less than $1.0 million each year.
- Fully fund capital renewals by 2018/19 year.
- Maintain unrestricted cash and investments at a level that allows Council to respond to unplanned events such as natural disasters, a defined benefits superannuation call and to provide seed funding for new grant funding opportunities.

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 review.

14.2 Financial resources

The following table summarises the key financial results for the next four years as set out in the SRP for years 2017/18 to 2020/21. Section 3 includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast Actual 2016/17 $'000	Budget 2017/18 $'000	Strategic Resource Plan Projections 2018/19 $'000	2019/20 $'000	2020/21 $'000	Trend +/o/-
Surplus/(deficit) for the year	11,924	7,266	8,972	7,316	8,174	o
Adjusted underlying result	7,387	(782)	5,283	3,846	4,835	o
Cash and investments balance	34,655	21,496	19,038	17,047	17,585	-
Cash flows from operations	33,428	22,856	28,071	28,167	29,875	o
Capital works expenditure	26,625	35,561	28,793	29,671	29,587	o

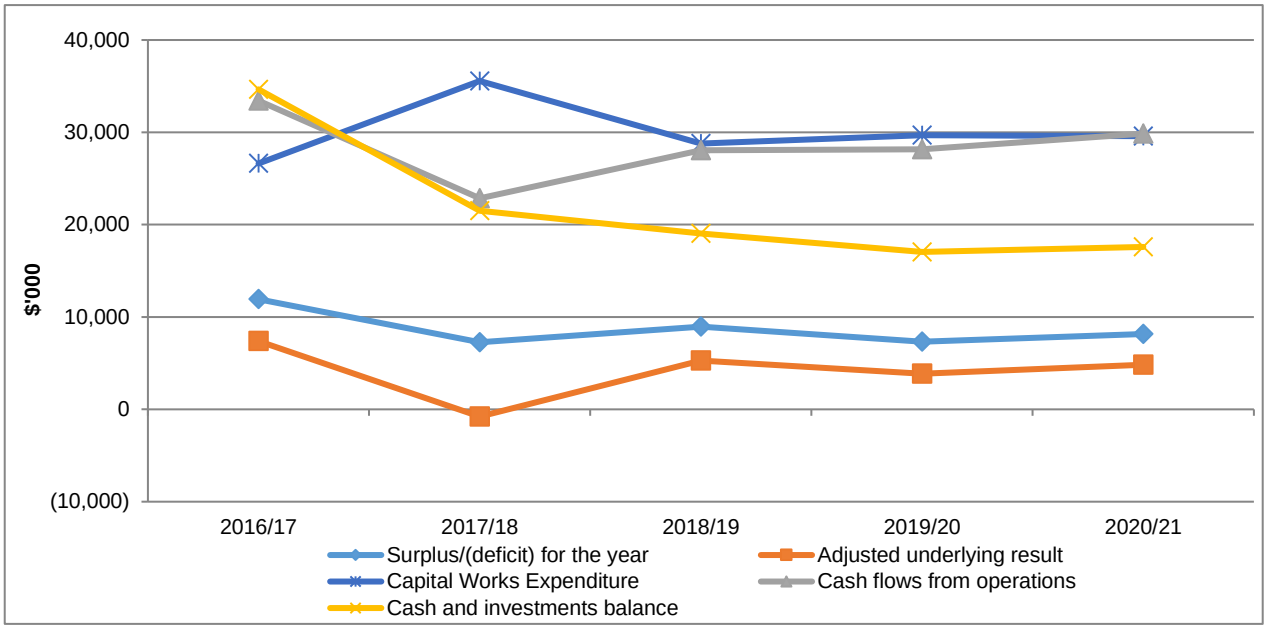
Key to Forecast Trend:

+ 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 the Plan are as follows:

- **Financial sustainability (Section 11)** - Cash and investments is forecast to decrease marginally over the four year period from $21.496 million to $17.585 million as a result of the timing of landfill rehabilitation works
- **Rating levels (Section 15)** – Rate increases are forecast over the four years at 2.0%.
- **Service delivery strategy (Section 16)** – Service levels have been maintained throughout the four year period. Operating surpluses are forecast in all years from 2017/18 to 2020/21. Excluding the effects of capital items such as capital grants and contributions, the adjusted underlying result is forecast to be a deficit in 2017/18 as a result of the advance payment of $7.260 million of the Victoria Grants Commission 2017/18 payment received in 2016/17. In each of the other three years 2018/19 to 2020/21 an underlying surplus in excess of the benchmark of $1.0 million is expected to be achieved. The underlying result is a measure of financial sustainability and is an important measure as one-off capital items can often mask the operating result.
- **Borrowing strategy (Section 16)** – Borrowings are forecast to reduce from $5.929 million to $3.350 million over the four year period. No new borrowings are proposed over the four year period.
- **Infrastructure strategy (Section 16)** - Capital expenditure over the four year period will total $123.612 million at an average of $30.903 million.

15. Rating information

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

15.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 14), rates and charges were identified as an important source of revenue, accounting for approximately 58% of the total revenue received by Council annually. Planning for future rate increases has been made based on a rate cap continuing to be applied by the Victorian Government.

The following table shows the percentage rate increase over the last five years and the average rates per capita for the 2016/17 year.

Year	East Gippsland Shire
2012/13	5.6%
2013/14	4.0%
2014/15	4.9%
2015/16	4.5%
2016/17	2.5%
Average increase	**4.3%**
Average per capita 2016/17	**$1,174**

15.2 Future rates and charges

The following table sets out future proposed increases in revenue from rates and charges and the total rates to be raised, based on the forecast financial position of Council as at 30 June 2017, and the rate cap set by the Victorian Government.

Year	General Rate Increase %	Municipal Charge Increase $'000	Garbage Charge Increase $'000	Total Rates Raised $'000
2016/17	2.50	2.50	4.00	52,389
2017/18	2.00	2.00	4.00	54,237
2018/19	2.00	2.00	4.00	55,740
2019/20	2.00	2.00	4.00	57,298
2020/21	2.00	2.00	4.00	58,900

15.3 Rating structure

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

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

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

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential, commercial/industrial or farm purposes. This distinction is based on the concept of fainess and equity.

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 comprises a general rate that is applied to all residential properties and two differential rates (commercial/industrial and farm). 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 rate and the farm rate is set at 90% of the general rate. Council also levies a municipal charge, a kerbside waste collection charge and a rural waste collection charge under the Act.

The following table summarises the rates to be determined for the 2017/18 year. A more detailed analysis of the rates to be raised is contained in Section 7 - "Rates and Charges".

Rate type	How applied	2016/17	2017/18	Total Raised $'s	Change
Residential rates	Cents/$ CIV	0.00385926	0.00393643	28,762,393	2.0%
Commercial/Industrial rates	Cents/$ CIV	0.00559593	0.00570784	5,289,358	2.0%
Farm rates	Cents/$ CIV	0.00347333	0.00354279	4,496,167	2.0%
Municipal charge	$/ property	$277.78	$283.34	8,584,351	2.0%
Kerbside collection 2 bin (120L)	$/ property	$293	$305	904,020	4.1%
Kerbside collection 3 bin (120L)	$/ property	$365	$379	7,959	3.8%
Kerbside collection 2 bin (240L)	$/ property	$338	$352	5,661,216	4.1%
Kerbside collection 3 bin (240L)	$/ property	$410	$426	53,676	3.9%
Rural Waste Collection Charge	$/ property	$208	$216	170,208	3.8%

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.

16. Summary of other strategies

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

16.1 Borrowings

In developing the Strategic Resource Plan (SRP) (see Section 14), borrowings was identified as a potential funding source for capital works programs. In the recent past, Council has borrowed only to fund self-funding assets. This will result in a reduction in debt servicing costs, but also means that cash and investment reserves will be used as an alternate funding source to maintain robust capital works programs. There are no new borrowings proposed for the four years of the SRP.

The SRP includes the results of an analysis of Council's debt position over a number of different indicators. It also shows the results of the 'obligations' indicators that are part of the prescribed financial reporting indicators.

For the 2017/18 year, Council has decided not take out any new borrowings to fund the capital works program and therefore, after making loan repayments of $0.679 million, will reduce its total borrowings to $5.929 million as at 30 June 2018. At this stage it is expected no new borrowings will be required to fund future infrastructure initiatives over the four years of the SRP. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2017.

Year	New Borrowings $'000	Principal Paid $'000	Interest Paid $'000	Balance 30 June $'000
2016/17	0	1,807	564	6,608
2017/18	**0**	679	445	5,929
2018/19	0	1,853	423	4,076
2019/20	0	726	301	3,350
2020/21	0	0	290	3,350

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

	2016/2017 $'000	2017/2018 $'000
Total amount borrowed as at 30 June of the prior year	8,415	**6,608**
Total amount proposed to be borrowed	0	**0**
Total amount projected to be redeemed	(1,807)	**(679)**
Total amount of borrowings as at 30 June	6,608	**5,929**

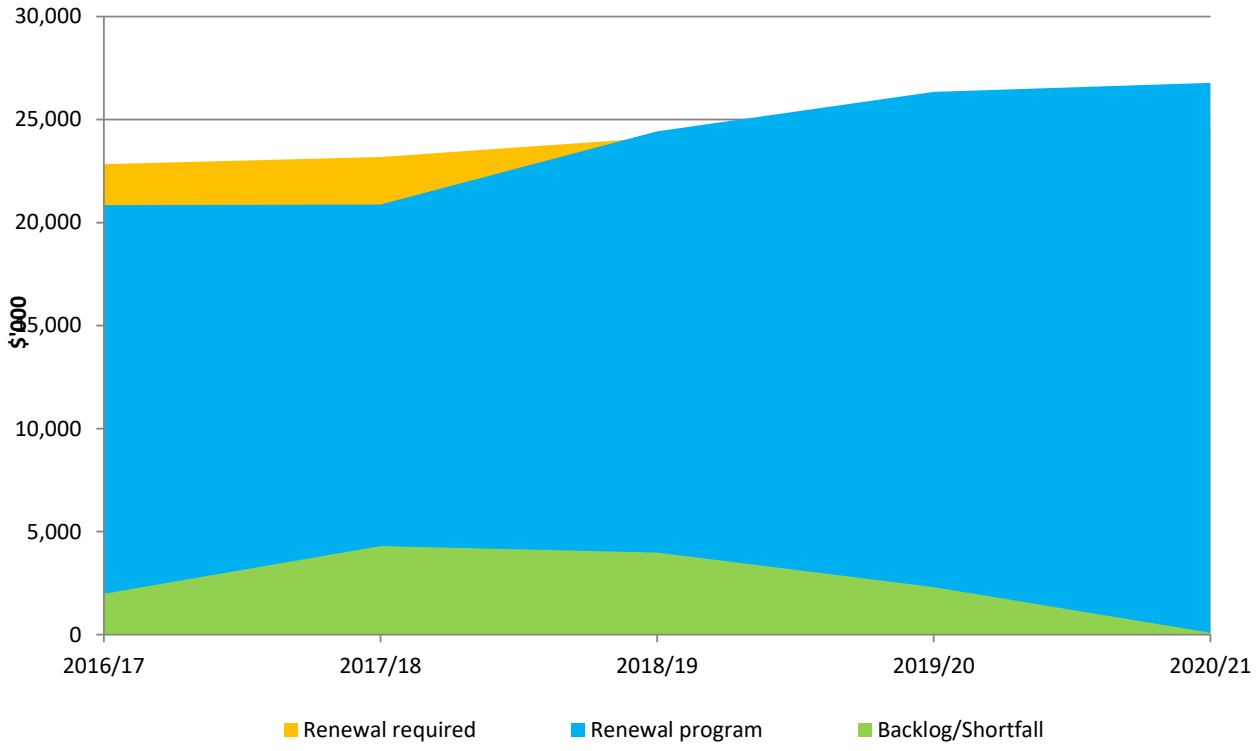
16.2 Infrastructure

The Council has developed various Asset Management Plans (Plans), which set out the capital expenditure requirements of Council for the next 10 years by class of asset, and are a key input to the SRP. Council's Asset Management Plan predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The Plan has 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
- Prioritisation of capital projects within classes on the basis of evaluation criteria
- Methodology for allocating annual funding to classes of capital projects
- Business Case template for officers to document capital project submissions.

A key objective of the Infrastructure Strategy is to maintain or renew Council's existing assets at desired condition levels. If sufficient funds are not allocated to asset renewal then Council's investment in those assets will reduce, along with the capacity to deliver services to the community. Refer to Section 8.5 for a more detailed explanation of the Backlog/Shortfall.

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



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

In updating the Infrastructure Strategy for the 2017/18 year, the following influences have had a significant impact:

- Reduction in the amount of cash and investment reserves to fund future capital expenditure programs.
- Availability of significant Australian Government funding for upgrade of roads.

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

Year	Total Capital	Summary of funding sources			
		Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000
2016/17	26,625	6,894	301	20,450	0
2017/18	35,561	10,467	298	24,796	0
2018/19	28,793	3,834	60	24,899	0
2019/20	29,671	3,670	0	26,001	0
2020/21	29,587	3,534	0	26,053	0

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

16.3 Service delivery

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

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

	2017/2018	2018/2019	2019/2020	2020/2021
	%	%	%	%
Consumer Price Index	2.00	2.25	2.25	2.50
Average Weekly Earnings	3.66	3.75	3.75	3.75
Engineering Construction Index	0.47	2.00	2.00	2.00
Non-residential Building	0.15	2.00	2.00	2.00
Rate increases	2.00	2.00	2.00	2.00
Property growth	1.00	1.00	1.00	0.60
Wages growth	4.50	3.50	3.50	3.50
Government funding	2.00	2.00	2.00	2.00
Statutory fees	2.00	2.00	2.00	2.00
Investment return	3.00	3.00	3.00	3.00

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

Year	Surplus (Deficit) for the year	Adjusted Underlying Surplus (Deficit)	Net Service (Cost)
	$'000	$'000	$'000
2016/17	11,924	7,387	(47,969)
2017/18	7,266	(782)	(51,023)
2018/19	8,972	5,283	(44,068)
2019/20	7,316	3,846	(46,865)
2020/21	8,174	4,835	(47,275)

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 forecast to be a deficit in 2017/18 as a result of the advance payment of $7.260 million of the 2017/18 Victoria Grants Commission payment received in 2016/17. In each of the other three years an underlying surplus is forecast. The net cost of the services provided to the community decreases from $50.59 million in 2017/18 to $46.99 million over the four year period. (2016/17 $40.83 million). The net cost of services in 2017/18 has been impacted by the advance payment of $7.260 million of the Victoria Grants Commission payment for 2017/18 received in the 2016/17 year.

Appendix A
Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect of various goods and services provided during the 2017/18 year.

GST Code refers to the classification of the supply type for the determination of Goods and Services
G = GST applicable
E = GST exempt

Fee Status
Non-Statutory - These fees are set by Council
Statutory - These fees are set by legislation

Note: Marina fees for Slip Bight Marina and Metung Marina are subject to approval by the Minister for Energy, Environment and Climate Change and the Minister for Local Government.

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Fees & Charges

2017-18

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
BUILDING FEES					
Plans and Occupancy Permit Search Fee Post 1997	Each	Non - Statutory	G	$63.00	$66.00
Plans and Occupancy Permit Urgent Search Fee Post 1997	Each	Non - Statutory	G	$116.00	$121.00
Plans and Occupancy Permit Search Fee Pre 1997	Each	Non - Statutory	G	$116.00	$121.00
Plans and Occupancy Permit Urgent Search Fee Pre 1997	Each	Non - Statutory	G	$170.00	$177.00
Email Details (Urgent)	Each	Non - Statutory	G	$9.00	$10.00
Certificate Regulation 326(1) - (Sales)	Each	Statutory	E	$48.60	$48.60
Certificate Regulation 326(2) - (Design)	Each	Statutory	E	$48.60	$51.10
Storm Water Regulation 610 - (Class 1-10)	Each	Non - Statutory	E	$38.00	$40.00
Storm Water Regulation 610 - (Class 1)	Each	Statutory	E	$60.90	$64.10
Storm Water Regulation 610 - (Class 2-9)	Each	Statutory	E	$60.90	$60.90
Lodgement Classes (All) >= $5000 Value	Each	Statutory	E	$36.40	$38.30
Council Consent (Siting) Regulation 310 & Parts 4, 5 & 8	Each	Statutory	E	$250.60	$256.90
Council Consent (Heritage) Section 29A	Each	Statutory	E	$60.90	$64.10
Notification to Neighbours for Council Consent and Report	Each	Non - Statutory	G	$13.00	$14.00
ESM Inspection and Education Fee	Each	Non - Statutory	G	$108.00	$113.00
PLANNING & DEVELOPMENT					
Certificate of compliance	Each	Statutory	E	N/A	$603.70
Fee for requesting the Minister to prepare an amendment to a planning scheme exepted from certain requirements prescribed under section 20(A) of the Act	Each	Statutory	E	N/A	$906.10
Fee for requesting the Minister to prepare an amendmnet to a planning scheme exepted from the requirements referred to in section 20(4) of the Act	Each	Statutory	E	N/A	$3,763.80
Planning & Subdivision Fees For New Applications					
Application - Class 1 - Use	Each	Statutory	E	$502.00	$1,240.70
Application - Class 2 - Single dwelling/ancillary up to $10,000	Each	Statutory	E	N/A	$188.20
Application - Class 3 - Single dwelling/ancillary $10,001 to $100,000	Each	Statutory	E	$239.00	$592.50
Application - Class 4 - Single dwelling/ancillary $100,001 to $500,000	Each	Statutory	E	N/A	$1,212.80
Application - Class 5 - Single dwelling/ancillary $500,001 to $1,000,000	Each	Statutory	E	N/A	$1,310.40
Application - Class 6 - Single dwelling/ancillary $1,000,001 to no more than $2,000,00	Each	Statutory	E	N/A	$1,407.90
Application - Class 7 - VicSmart up to and including $10,000	Each	Statutory	E	N/A	$188.20
Application - Class 8 - VicSmart greater than $10,000	Each	Statutory	E	N/A	$404.30
Application - Class 9 - VicSmart to subdivide or consolidate land	Each	Statutory	E	N/A	$188.20
Application - Class 10 - Development (other than class 2,3,7, 8 or subdivision) up to $100,000	Each	Statutory	E	N/A	$1,080.40
Application - Class 11 - Development (other than class 4,5,8 or subdivision) $100,001 to $1,000,000	Each	Statutory	E	N/A	$1,456.70
Application - Class 12 - Development (other than class 6, 8 or subdivision) $1,000,001 to $5,000,000	Each	Statutory	E	N/A	$3,213.20
Application - Class 13 - Development (other than class 8 or subdivision) $5,000,001 to $15,000,000	Each	Statutory	E	N/A	$8,189.80
Application - Class 14 - Development (other than class 8 or subdivision) $15,000,001 to $50,000,000	Each	Statutory	E	N/A	$24,151.10
Application - Class 15 - Development (other than class 8 or subdivision) greater than $50,000,000	Each	Statutory	E	N/A	$54,282.40

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Application - Class 20 - to a) create, vary or remove restrictions, b) create or remove a right of way, c) create, vary or remove an easement other than right of way; or d) vary or remove a condition in the nature of en easement (other than right of way) in a Crown grant	Each	Statutory	E	N/A	$1,240.70
Application - Class 16 - Subdivide building (other than class 9)	Each	Statutory	E	N/A	$1,240.70
Application - Class 17 - Subdivide land into 2 lots (other than class 9 or 16)	Each	Statutory	E	N/A	$1,240.70
Application - Class 18 - boundary realignment or consolidate 2 or more lots	Each	Statutory	E	N/A	$1,240.70
Application - Class 19 - Subdivide land (other than class 9, 16, 17, 18)	Each	Statutory	E	N/A	$1,240.70 per 100 lots created
Application - Class 21 - A permit not otherwise provided for in the regulation	Each	Statutory	E	N/A	$1,240.70
Application - Combined permit application	Each	Statutory	E	N/A	Sum of the highest fees which would have applied if separate applications were made and 50% of each of the other fees which would have application if separate applications were made
Application - Combined permit application and planning scheme amendment	Each	Statutory	E	N/A	Under S 96A(4)(a) of the Act, the sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made
Application - Certification of plan of subdivision	Each	Statutory	E	$100 plus $20 per lot	$164.00
Satisfaction Matters	Each	Statutory	E	$102.00	$306.70
Planning certificates	Each	Statutory	E	$18.20	(a) $20.90 where application is not made electronically; (b) $7.00 where application is made electronically
Time Extension to Planning Permit	Each	Non - Statutory	G	$102.00	$200.00
Copy of Planning Permit	Each	Non - Statutory	G	$62.00	$65.00
Title Search	Each	Non - Statutory	G	$45.00	$47.00
Advertising of Section 173 Agreements (less than 10 notices) plus any outgoings (paid advertisements, postage, etc.)	Each	Non - Statutory	G	$108.00	$113.00
Advertising of Section 173 Agreements (for each additional notice above 10 notices)	Each	Non - Statutory	G	$3.20	$3.40
Written planning advice	Each	Non - Statutory	G	N/A	$102.00
Fee for an agreement to a proposal to amend or end an agreement under S 173 of the Act	Each	Statutory	E	N/A	$620.30
Planning & Subdivision Fees For Amended Applications					
Application - Use	Each	Statutory	E	$502.00	$1,240.70
Application - Amendment to a permit (other than use or development for single dwelling on single lot or ancillary) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit	Each	Statutory	E	N/A	$1,240.70

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Application - Amendment to Class 2 permit	Each	Statutory	E	N/A	$188.20
Application - Amendment to Class 3 permit	Each	Statutory	E	N/A	$592.50
Application - Amendment to Class 4 permit	Each	Statutory	E	N/A	$1,212.80
Application - Amendment to Class 5 or 6 permit	Each	Statutory	E	N/A	$1,310.40
Application - Amendment to Class 7 permit	Each	Statutory	E	N/A	$188.20
Application - Amendment to Class 8 permit	Each	Statutory	E	N/A	$404.30
Appliction - Amendment to Class 9 permit	Each	Statutory	E	N/A	$188.20
Application - Amendment to Class 10 permit	Each	Statutory	E	N/A	$1,080.40
Application - Amendment to Class 11 permit	Each	Statutory	E	N/A	$1,456.70
Application - Amendment to Class 12,13,14, or 15 permit	Each	Statutory	E	N/A	$3,213.20
Application - Amendment to Class 16 permit	Each	Statutory	E	N/A	$1,240.70
Application - Amendment to Class 17 permit	Each	Statutory	E	N/A	$1,240.70
Application - Amendment to Class 18 permit	Each	Statutory	E	N/A	$1,240.70
Application - Amendment to Class 19 permit	Each	Statutory	E	N/A	$1,240.70 per 100 lots created
Application - Amendment to Class 21 permit	Each	Statutory	E	N/A	$1,240.70
Application to amend an application for a permit under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	N/A	40% of the application fee for that class of permit
Application to amend an 'application to amend a permit' under S57A(3)(a) of the Act after notice is given	Each	Statutory	E	N/A	40% of the application fee for that class of permit
Application to amend an application for a permit or application to amend an application to amend a permit where the amendment has the effect of changing the class of that permit to a new class	Each	Statutory	E	N/A	Where the new class is higher than the original calls the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit
Application - Combined application to amend permit	Each	Statutory	E	N/A	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made
CARAVAN PARK REGISTRATIONS					
Registration Transfer	Each	Statutory	E	5 fee units	5 fee units
Registration fee (per site)	Each	Statutory	E	See below	See below
Registration Not exceeding 25 sites (3 year registration)	Each	Statutory	E	17 fee units	17 fee units
Registration Exceeding 25 but not exceeding 50 sites (3 year registration)	Each	Statutory	E	34 fee units	34 fee units
Registration Exceeding 50 but not exceeding 100 sites (3 year registration)	Each	Statutory	E	68 fee units	68 fee units
Registration Exceeding 100 but not exceeding 150 sites (3 year registration)	Each	Statutory	E	103 fee units	103 fee units
Registration Exceeding 150 but not exceeding 200 sites (3 year registration)	Each	Statutory	E	137 fee units	137 fee units

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Registration Exceeding 200 but not exceeding 250 sites (3 year registration)	Each	Statutory	E	171 fee units	171 fee units
Registration Exceeding 250 but not exceeding 300 sites (3 year registration)	Each	Statutory	E	205 fee units	205 fee units
Registration Exceeding 300 but not exceeding 350 sites (3 year registration)	Each	Statutory	E	240 fee units	240 fee units
Registration Exceeding 350 but not exceeding 400 sites (3 year registration)	Each	Statutory	E	274 fee units	274 fee units
Registration Exceeding 400 but not exceeding 450 sites (3 year registration)	Each	Statutory	E	308 fee units	308 fee units
Registration Exceeding 450 but not exceeding 500 sites (3 year registration)	Each	Statutory	E	342 fee units	342 fee units
Registration Exceeding 500 but not exceeding 550 sites (3 year registration)	Each	Statutory	E	376 fee units	376 fee units
Registration Exceeding 550 but not exceeding 600 sites (3 year registration)	Each	Statutory	E	441 fee units	441 fee units
Registration Exceeding 600 but not exceeding 650 sites (3 year registration)	Each	Statutory	E	445 fee units	445 fee units
Registration Exceeding 650 but not exceeding 700 sites (3 year registration)	Each	Statutory	E	479 fee units	479 fee units
Registration Exceeding 700 but not exceeding 750 sites (3 year registration)	Each	Statutory	E	513 fee units	513 fee units
Registration Exceeding 750 but not exceeding 800 sites (3 year registration)	Each	Statutory	E	574 fee units	574 fee units
Registration Exceeding 800 but not exceeding 850 sites (3 year registration)	Each	Statutory	E	582 fee units	582 fee units
Registration Exceeding 850 but not exceeding 900 sites (3 year registration)	Each	Statutory	E	616 fee units	616 fee units
Registration Exceeding 900 but not exceeding 950 sites (3 year registration)	Each	Statutory	E	650 fee units	650 fee units
Registration Exceeding 950 but not exceeding 1000 sites (3 year registration)	Each	Statutory	E	684 fee units	684 fee units
Registration Exceeding 1000 but not exceeding 1050 sites (3 year registration)	Each	Statutory	E	719 fee units	719 fee units
Registration Exceeding 1050 but not exceeding 1100 sites (3 year registration)	Each	Statutory	E	753 fee units	753 fee units
Registration Exceeding 1100 but not exceeding 1150 sites (3 year registration)	Each	Statutory	E	787 fee units	787 fee units
Registration Exceeding 1150 but not exceeding 1200 sites (3 year registration)	Each	Statutory	E	821 fee units	821 fee units
Registration Exceeding 1200 but not exceeding 1250 sites (3 year registration)	Each	Statutory	E	855 fee units	855 fee units
Registration Exceeding 1250 but not exceeding 1300 sites (3 year registration)	Each	Statutory	E	890 fee units	890 fee units
Registration Exceeding 1300 but not exceeding 1350 sites (3 year registration)	Each	Statutory	E	924 fee units	924 fee units
Registration Exceeding 1350 but not exceeding 1400 sites (3 year registration)	Each	Statutory	E	958 fee units	958 fee units
Registration Exceeding 1400 but not exceeding 1450 sites (3 year registration)	Each	Statutory	E	992 fee units	992 fee units
FOOD PREMISES					
Registration (Up to 5 Employees)					
Core Business (Class 1)	Annual	Non - Statutory	E	$602.00	$627.00
Core Business (Class 2)	Annual	Non - Statutory	E	$602.00	$627.00
Core Business (Class 3)	Annual	Non - Statutory	E	$205.00	$214.00
Non-Core Business (Class 1)	Annual	Non - Statutory	E	$345.00	$359.00
Non-Core Business (Class 2)	Annual	Non - Statutory	E	$345.00	$359.00
Community Groups	Annual	Non - Statutory	E	$82.00	$86.00
Each Additional Employee - Non third party audited	Annual	Non - Statutory	E	$34.50	$35.90
Each Additional Employee - Third party audited	Annual	Non - Statutory	E	$18.00	$18.80
Registration Transfer	Each	Non - Statutory	E	50% of annual fee	50% of annual fee
Registration - Temporary Stalls (Other than Not-For-Profit)	Daily	Non - Statutory	E	$48.00	$50.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Registration Renewal - Temporary Stalls (Other than Not-For-Profit)	Annual	Non - Statutory	E	$205.00	$214.00
Alteration to Premises	Each	Non - Statutory	E	$158.00	$165.00
Food and Water Sample Administration Fee - 2nd Non-Compliant Sample	Each	Non - Statutory	G	$145.00	$151.00
Food Safety Plan Compliance Checking Fee - Non-Compliance after Two Visits	Each	Non - Statutory	G	$67.00	$70.00
New registered premises application fee Food Class 1 & 2 (plus Renewal fee)	Each	Non - Statutory	G	$237.00	$247.00
New registered premises application fee Food Class 3 (plus Renewal fee)	Each	Non - Statutory	G	$119.00	$124.00
New registered premises application fee Health premises (plus Renewal fee)	Each	Non - Statutory	G	$73.00	$76.00
Administration fee for refunds	Each	Non - Statutory	G	$60.00	$63.00
Solicitors request for information on a food premises Class 1, 2 & 3	Each	Non - Statutory	G	$243.00	$253.00
Solicitors request for information on a health premises	Each	Non - Statutory	G	$243.00	$253.00
Solicitors request for information on a caravan park	Each	Non - Statutory	G	$243.00	$253.00
HEALTH					
Prescribed Accommodation less than 25 beds	Each	Non - Statutory	E	$205.00	$214.00
Prescribed Accommodation 25 beds or greater	Each	Non - Statutory	E	$311.00	$324.00
Prescribed Accommodation Transfer (50% of renewal fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee
Search Fee - Copy of Septic Plan/Permit	Each	Non - Statutory	E	$22.00	$23.00
Septic Tank Permit	Each	Non - Statutory	E	$537.00	$559.00
Septic Tank Permit - Alteration to Existing (50% of application fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee
Septic Tank Permit - Composting Toilet (50% of application fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee
Septic tank permit renewal fee (Expires after 2 years)	Each	Non - Statutory	G	$214.00	$223.00
Registration - Health Premises	Annual	Non - Statutory	E	$221.00	$230.00
Registration Transfer - Health Premises (50% of renewal fee)	Each	Non - Statutory	E	50% of renewal fee	50% of renewal fee
Vaccinations - Hepatitis A (single dose)	Each	Non - Statutory	E	$78.00	$82.00
Vaccinations - Hepatitis B (single dose)	Each	Non - Statutory	E	$26.00	$28.00
Vaccinations - Influenza vaccination at a Council session (single dose)	Each	Non - Statutory	E	$19.00	$20.00
Vaccinations - Influenza vaccination at a workplace (single dose) - Strain 3	Each	Non - Statutory	E	$28.00	$30.00
Vaccinations - Influenza vaccination at a workplace (single dose) - Stain 4	Each	Non - Statutory	E	$30.00	$32.00
Vaccinations - Whooping Cough (single dose)	Each	Non - Statutory	E	$45.00	$47.00
Vaccinations - Hepatitis A & B (single dose)	Each	Non - Statutory	E	$89.00	$93.00
Food Safety Program Template	Each	Non - Statutory	G	$62.00	$65.00
Administration Fee Vaccinations	Each	Non - Statutory	G	$5.40	$5.70
Thermometer	Each	Non - Statutory	G	$62.00	$65.00
PUBLICATIONS					
Freedom of Information Request Fee	Each	Statutory	E	$27.20	$28.40
Freedom of Information Request (In the public's interest)	Each	Statutory	E	Free	Free
Freedom of Information Access Search Charge	Hourly	Statutory	G	$20.40	$21.30

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Freedom of Information Access Supervision Charge	Quarter of Hour	Statutory	G	$5.10	$5.30
Freedom of Information Access Photocopying Charge	A4 Black and White Page	Statutory	G	$0.20	$0.20
Note - Other reasonable costs for access may be charged in accordance with Freedom of Information (Access Charges) Regulations 2014.					
AERODROME					
Overnight Storage - Outside (per visit)	Each	Non - Statutory	G	$6.65	$7.00
Overnight Storage - Hangar (per visit)	Each	Non - Statutory	G	$16.00	$16.70
Weekly Storage	Weekly	Non - Statutory	G	$45.85	$47.70
RAYMOND ISLAND FERRY					
Ferry Pass - Owners of developed land - Cars, Motor Cycles - First Vehicle	Annual	Non - Statutory	G	Free	Free
Ferry Pass - Owners of developed land - Cars, Motor Cycles - Second Vehicle	Annual	Non - Statutory	G	Free	Free
Ferry Pass - Owners of developed land - Cars, Motor Cycles - Third and Subsequent Vehicles	Annual	Non - Statutory	G	$240.00	$250.00
Ferry Pass - Non-owners of developed land - Cars, Motor Cycles	Annual	Non - Statutory	G	$240.00	$250.00
Ferry Pass - Trucks and Buses	Annual	Non - Statutory	G	$490.00	$510.00
Cars (per return trip)	Each	Non - Statutory	G	$12.00	$12.00
Motor Cycles (per return trip)	Each	Non - Statutory	G	$5.00	$6.00
Hazardous Chemical Truck (per return trip)	Each	Non - Statutory	G	$33.00	$35.00
Out of Hours Service (per return trip)	Each	Non - Statutory	G	$240.00	$250.00
Trucks & Buses 20GVM or less (per return trip)	Each	Non - Statutory	G	$17.00	$18.00
Trucks & Buses greater than 20GVM (per return trip)	Each	Non - Statutory	G	$25.00	$26.00
Commercial vehicle towing a trailer (per return trip)	Each	Non - Statutory	G	$25.00	$26.00
Truck & Buses 20GVM or less towing a trailer (per return trip)	Each	Non - Statutory	G	$35.00	$36.00
Truck & Buses greater than 20GVM towing a trailer (per return trip)	Each	Non - Statutory	G	$50.00	$52.00
Hazardous Chemical Truck towing a trailer (per return trip)	Each	Non - Statutory	G	$66.00	$70.00
LOCAL LAWS					
Animal Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	Statutory	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	Statutory	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	Statutory	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	Statutory	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	Non - Statutory	E	$408.00	$425.00
Goods on footpath (1m x 1m)	Annual	Non - Statutory	E	$102.00	$107.00
Permit - Grazing	Annual	Non - Statutory	E	$102.00	$107.00
Domestic Animal Business (For period starting 10/4 each year)	Annual	Non - Statutory	E	$201.00	$210.00
Permit - Other	Each	Non - Statutory	E	$102.00	$107.00
Fine - Local Laws	Each	Statutory	E	1 penalty unit under Local Government Act. Currently $100	1 penalty unit under Local Government Act. Currently $100

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
General Local Laws Impoundment - Administration	Each	Non - Statutory	G	$42.00	$44.00
General Local Laws Impoundment - Call Out - Business Hours	Hourly	Non - Statutory	G	$42.00	$44.00
General Local Laws Impoundment - Call Out - After Hours	Hourly	Non - Statutory	G	$71.00	$74.00
General Local Laws Impoundment - Release Fee	Each	Non - Statutory	G	$71.00	$74.00
Inspection Fee - Other	Each	Non - Statutory	G	N/A	$113.00
LOCAL LAWS - fees apply from 10 April each year					
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (full fee)	Each	Non - Statutory	E	$171.00	$178.00
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply - (pensioner)	Each	Non - Statutory	E	$85.50	$89.00
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)	Each	Non - Statutory	E	$57.00	$60.00
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)	Each	Non - Statutory	E	$28.50	$30.00
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)	Each	Non - Statutory	E	$30.00	$32.00
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 member of an Applicable Organisation - (pensioner)	Each	Non - Statutory	E	$15.00	$16.00
Dog/Cat Impoundment Release Base Fee (excludes Contractor fee)	Each	Non - Statutory	E	$62.00	$65.00
Dog/Cat Tag Replacement	Each	Non - Statutory	E	$5.00	$5.50
Permit - keeping more than two dogs or two cats	Each	Non - Statutory	E	$48.00	$50.00
Cat Trap Replacement Fee	Each	Non - Statutory		$158.00	$165.00
Hoarding Permit	Each	Non - Statutory	E	$102.00	$107.00
Hoarding Permit - Additional Fee (after two weeks)	Per Square Metre Per Week	Non - Statutory	E	$5.20	$5.50
LIBRARY					
Inter Library Loan	Each	Non - Statutory	G	$3.20	$3.40
Inter Library Loan (Overdue <4 weeks)	Each	Non - Statutory	E	$9.15	$9.50
Inter Library Loan (Overdue 4-6 weeks)	Each	Non - Statutory	E	$18.30	$19.00
Inter Library Loan - Plastic Loan Straps (Replacement)	Each	Non - Statutory	G	$3.85	$4.00
Laminating Pouch A4	Each	Non - Statutory	G	$0.60	$0.70
Scanning - up to 10 pages	Each	Non - Statutory	G	$1.00	Free
Overdue Charge (per Reminder Notice)	Each	Non - Statutory	E	$1.30	$1.40
Overdue Charge (Final Reminder)	Each	Non - Statutory	E	$2.30	$2.40
Repairs - General	Each	Non - Statutory	G	Up to $25	Up to $25
Repairs - Pages (per item - Torn, Loose)	Each	Non - Statutory	G	$3.85	$4.00
Recovering Charge (per Item)	Each	Non - Statutory	E	Up to $30	Up to $30
Replace Barcode (per item)	Each	Non - Statutory	G	$3.20	$3.30
Replace Library Card (per item)	Each	Non - Statutory	G	$3.10	$3.20
Replace Due Date Slip (per Item)	Each	Non - Statutory	G	$1.35	$1.40

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Replace Talking Book CD	Each	Non - Statutory	G	$40.00	$40.00
Book Trimming (per Item)	Each	Non - Statutory	G	$5.95	$6.20
Replace a Page (per Item)	Each	Non - Statutory	G	$5.95	$6.20
Replace Talking Book Case (per Item)	Each	Non - Statutory	G	Up to $40	Up to $40
Replace CD/DVD (per Item)	Each	Non - Statutory	G	$3.85	$4.00
Process Charge (per Item)	Each	Non - Statutory	G	$6.25	$6.50
PHOTOCOPYING					
Photocopying Black and White (per A4 page)	Each	Non - Statutory	G	$0.30	$0.30
Photocopying colour (per A4 page)	Each	Non - Statutory	G	$1.30	$1.30
Photocopying (per A3 page)	Each	Non - Statutory	G	$0.50	$0.50
Photocopying - Colour (per A3 page)	Each	Non - Statutory	G	$2.10	$2.10
PLAN COPYING					
Plan Copying (per A0 copy)	Each	Non - Statutory	G	$16.10	$16.80
Plan Copying/Photocopying - Multiple Copies (A0)	Each	Non - Statutory	G	$12.90	$13.50
Plan Copying (per A1 copy)	Each	Non - Statutory	G	$16.10	$16.80
Plan Copying/Photocopying - Multiple Copies (A1)	Each	Non - Statutory	G	$12.90	$13.50
Plan Copying (per A2 copy)	Each	Non - Statutory	G	$16.10	$16.80
Plan Copying/Photocopying - Multiple Copies (A2)	Each	Non - Statutory	G	$12.90	$13.50
FACILITY HIRE - BAIRNSDALE LIBRARY					
Bairnsdale - Meeting Room 2 - Community Groups, excluding kitchen	Hourly	Non - Statutory	G	$7.50	$7.80
Bairnsdale - Meeting Room 2 - Community Groups, excluding kitchen (4 hours)	Each	Non - Statutory	G	$22.50	$23.40
Bairnsdale - Meeting Room 2 - Community Groups, excluding kitchen (8 hours)	Daily	Non - Statutory	G	$45.00	$46.80
Bairnsdale - Meeting Room 2 - Government/Private, excluding kitchen	Hourly	Non - Statutory	G	$22.50	$23.40
Bairnsdale - Meeting Room 2 - Government/Private, excluding kitchen (4 hours)	Each	Non - Statutory	G	$67.50	$70.20
Bairnsdale - Meeting Room 2 - Government/Private, excluding kitchen (8 hours)	Daily	Non - Statutory	G	$135.00	$140.40
Bairnsdale - Community Meeting Room - Community Groups, excluding kitchen	Hourly	Non - Statutory	G	$10.80	$11.30
Bairnsdale - Community Meeting Room - Community Groups, excluding kitchen (4 hours)	Each	Non - Statutory	G	$32.40	$33.70
Bairnsdale - Community Meeting Room - Community Groups, excluding kitchen (8 hours)	Daily	Non - Statutory	G	$64.80	$67.40
Bairnsdale - Community Meeting Room - Government/Private, excluding kitchen	Hourly	Non - Statutory	G	$32.40	$33.70
Bairnsdale - Community Meeting Room - Government/Private, excluding kitchen (4 hours)	Each	Non - Statutory	G	$97.20	$101.10
Bairnsdale - Community Meeting Room - Government/Private, excluding kitchen (8 hours)	Daily	Non - Statutory	G	$194.40	$202.20
Bairnsdale - Library kitchen only, Community Groups	Hourly	Non - Statutory	G	$5.40	$5.70
Bairnsdale - Library kitchen only, Community Groups (4 hours)	Each	Non - Statutory	G	$16.20	$16.90
Bairnsdale - Library kitchen only, Community Groups (8 hours)	Daily	Non - Statutory	G	$32.40	$33.70
Bairnsdale - Library kitchen only, Government/Private	Hourly	Non - Statutory	G	$16.20	$16.90
Bairnsdale - Library kitchen only, Government/Private (4 hours)	Each	Non - Statutory	G	$48.60	$50.60
Bairnsdale - Library kitchen only, Government/Private (8 hours)	Daily	Non - Statutory	G	$97.20	$101.10
FACILITY HIRE - OTHER					

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Bairnsdale Community Hub Rooms 2 and 3 - Permanent Users/Affiliated Groups	Hourly	Non - Statutory	G	$3.75	$3.90
Bairnsdale Community Hub Rooms 2 and 3 - Permanent Users/Affiliated Groups (4 hours)	Each	Non - Statutory	G	$11.25	$11.70
Bairnsdale Community Hub Rooms 2 and 3 - Permanent Users/Affiliated Groups (8 hours)	Daily	Non - Statutory	G	$22.50	$23.40
Bairnsdale Community Hub Rooms 2 and 3 - Community Groups	Hourly	Non - Statutory	G	$7.50	$7.80
Bairnsdale Community Hub Rooms 2 and 3 - Community Groups (4 hours)	Each	Non - Statutory	G	$22.50	$23.40
Bairnsdale Community Hub Rooms 2 and 3 - Community Groups (8 hours)	Daily	Non - Statutory	G	$45.00	$46.80
Bairnsdale Community Hub Rooms 2 and 3 - Government/Private	Hourly	Non - Statutory	G	$22.50	$23.40
Bairnsdale Community Hub Rooms 2 and 3 - Government/Private (4 hours)	Each	Non - Statutory	G	$67.50	$70.20
Bairnsdale Community Hub Rooms 2 and 3 - Government/Private (8 hours)	Daily	Non - Statutory	G	$135.00	$140.40
Paynesville - Community Hall, including kitchen - Permanent Users	Hourly	Non - Statutory	G	$6.45	$6.80
Paynesville - Community Hall, including kitchen - Permanent Users (4 hours)	Each	Non - Statutory	G	$19.35	$20.20
Paynesville - Community Hall, including kitchen - Permanent Users (8 hours)	Daily	Non - Statutory	G	$38.70	$40.30
Paynesville - Community Hall, including kitchen - Community Groups	Hourly	Non - Statutory	G	$12.90	$13.50
Paynesville - Community Hall, including kitchen - Community Groups (4 hours)	Each	Non - Statutory	G	$38.70	$40.30
Paynesville - Community Hall, including kitchen - Community Groups (8 hours)	Daily	Non - Statutory	G	$77.40	$80.50
Paynesville - Community Hall, including kitchen - Government/Private	Hourly	Non - Statutory	G	$38.70	$40.30
Paynesville - Community Hall, including kitchen - Government/Private (4 hours)	Each	Non - Statutory	G	$116.10	$120.80
Paynesville - Community Hall, including kitchen - Government/Private (8 hours)	Daily	Non - Statutory	G	$232.20	$241.50
Paynesville - Kitchen Only - Permanent Users	Hourly	Non - Statutory	G	$2.70	$2.90
Paynesville - Kitchen Only - Permanent Users (4 hours)	Each	Non - Statutory	G	$8.10	$8.50
Paynesville - Kitchen Only - Permanent Users (8 hours)	Daily	Non - Statutory	G	$16.20	$17.00
Paynesville - Kitchen Only - Community Groups	Hourly	Non - Statutory	G	$5.40	$5.70
Paynesville - Kitchen Only - Community Groups (4 hours)	Each	Non - Statutory	G	$16.20	$17.00
Paynesville - Kitchen Only - Community Groups (8 hours)	Daily	Non - Statutory	G	$32.40	$33.70
Paynesville - Kitchen Only - Government/Private	Hourly	Non - Statutory	G	$16.20	$17.00
Paynesville - Kitchen Only - Government/Private (4 hours)	Each	Non - Statutory	G	$48.60	$50.60
Paynesville - Kitchen Only - Government/Private (8 hours)	Daily	Non - Statutory	G	$97.20	$101.10
Paynesville - Meeting Rooms 1 or 2 - Permanent Users	Hourly	Non - Statutory	G	$3.75	$3.90
Paynesville - Meeting Rooms 1 or 2 - Permanent Users (4 hours)	Each	Non - Statutory	G	$11.25	$11.70
Paynesville - Meeting Rooms 1 or 2 - Permanent Users (8 hours)	Daily	Non - Statutory	G	$22.50	$23.40
Paynesville - Meeting Rooms 1 or 2 - Community Groups	Hourly	Non - Statutory	G	$7.50	$7.80
Paynesville - Meeting Rooms 1 or 2 - Community Groups (4 hours)	Each	Non - Statutory	G	$22.50	$23.40
Paynesville - Meeting Rooms 1 or 2 - Community Groups (8 hours)	Daily	Non - Statutory	G	$45.00	$46.80
Paynesville - Meeting Rooms 1 or 2 - Government/Private	Hourly	Non - Statutory	G	$22.50	$23.40
Paynesville - Meeting Rooms 1 or 2 - Government/Private (4 hours)	Each	Non - Statutory	G	$67.50	$70.20
Paynesville - Meeting Rooms 1 or 2 - Government/Private (8 hours)	Daily	Non - Statutory	G	$135.00	$140.40
Paynesville - Office - Permanent Users	Hourly	Non - Statutory	G	N/A	$2.90

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Paynesville - Office - Permanent Users (4 hours)	Each	Non - Statutory	G	N/A	$8.50
Paynesville - Office - Permanent Users (8 hours)	Daily	Non - Statutory	G	N/A	$17.00
Paynesville - Office - Community Groups	Hourly	Non - Statutory	G	N/A	$5.70
Paynesville - Office - Community Groups (4 hours)	Each	Non - Statutory	G	N/A	$17.00
Paynesville - Office - Community Groups (8 hours)	Daily	Non - Statutory	G	N/A	$33.70
Paynesville - Office - Government/Private	Hourly	Non - Statutory	G	N/A	$17.00
Paynesville - Office - Government/Private (4 hours)	Each	Non - Statutory	G	N/A	$50.60
Paynesville - Office - Government/Private (8 hours)	Daily	Non - Statutory	G	N/A	$101.10
Lakes Entrance - Meeting Room Hire - Permanent Users	Hourly	Non - Statutory	G	$3.75	$3.90
Lakes Entrance - Meeting Room Hire - Permanent Users (4 hours)	Each	Non - Statutory	G	$11.25	$11.70
Lakes Entrance - Meeting Room Hire - Permanent Users (8 hours)	Daily	Non - Statutory	G	$22.50	$23.40
Lakes Entrance - Meeting Room Hire - Community Groups	Hourly	Non - Statutory	G	$7.50	$7.80
Lakes Entrance - Meeting Room Hire - Community Groups (4 hours)	Each	Non - Statutory	G	$22.50	$23.40
Lakes Entrance - Meeting Room Hire - Community Groups (8 hours)	Daily	Non - Statutory	G	$45.00	$46.80
Lakes Entrance - Meeting Room Hire - Government/Private	Hourly	Non - Statutory	G	$22.50	$23.40
Lakes Entrance - Meeting Room Hire - Government/Private (4 hours)	Each	Non - Statutory	G	$67.50	$70.20
Lakes Entrance - Meeting Room Hire - Government/Private (8 hours)	Daily	Non - Statutory	G	$135.00	$140.40
Orbost - The Bemm Office - Permanent Users	Hourly	Non - Statutory	G	N/A	$2.90
Orbost - The Bemm Office - Permanent Users (4 hours)	Each	Non - Statutory	G	N/A	$8.50
Orbost - The Bemm Office - Permanent Users (8 hours)	Daily	Non - Statutory	G	N/A	$17.00
Orbost - The Bemm Office - Community Groups	Hourly	Non - Statutory	G	N/A	$5.70
Orbost - The Bemm Office - Community Groups (4 hours)	Each	Non - Statutory	G	N/A	$17.00
Orbost - The Bemm Office - Community Groups (8 hours)	Daily	Non - Statutory	G	N/A	$33.70
Orbost - The Bemm Office - Government/Private	Hourly	Non - Statutory	G	N/A	$17.00
Orbost - The Bemm Office - Government/Private (4 hours)	Each	Non - Statutory	G	N/A	$50.60
Orbost - The Bemm Office - Government/Private (8 hours)	Daily	Non - Statutory	G	N/A	$101.10
Orbost - The Snowy Room - Permanent Users (8 hours)	Daily	Non - Statutory	G	N/A	$40.00
Orbost - The Brodribb Room - Permanent Users	Hourly	Non - Statutory	G	N/A	$3.90
Orbost - The Brodribb Room - Permanent Users (4 hours)	Each	Non - Statutory	G	N/A	$11.70
Orbost - The Brodribb Room - Permanent Users (8 hours)	Daily	Non - Statutory	G	N/A	$23.40
Orbost - The Brodribb Room - Community Groups	Hourly	Non - Statutory	G	N/A	$7.80
Orbost - The Brodribb Room - Community Groups (4 hours)	Each	Non - Statutory	G	N/A	$23.40
Orbost - The Brodribb Room - Community Groups (8 hours)	Daily	Non - Statutory	G	N/A	$46.80
Orbost - The Brodribb Room - Government/Private	Hourly	Non - Statutory	G	N/A	$23.40
Orbost - The Brodribb Room - Government/Private (4 hours)	Each	Non - Statutory	G	N/A	$70.20
Orbost - The Brodribb Room - Government/Private (8 hours)	Daily	Non - Statutory	G	N/A	$140.40
Orbost - Mechanics Hall - Permanent Users	Hourly	Non - Statutory	G	$3.75	$3.90

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Orbost - Mechanics Hall - Permanent Users (4 hours)	Each	Non - Statutory	G	$11.25	$11.70
Orbost - Mechanics Hall - Permanent Users (8 hours)	Daily	Non - Statutory	G	$22.50	$23.40
Orbost - Mechanics Hall - Community Groups	Hourly	Non - Statutory	G	$7.50	$7.80
Orbost - Mechanics Hall - Community Groups (4 hours)	Each	Non - Statutory	G	$22.50	$23.40
Orbost - Mechanics Hall - Community Groups (8 hours)	Daily	Non - Statutory	G	$45.00	$46.80
Orbost - Mechanics Hall - Government/Private Groups	Hourly	Non - Statutory	G	$22.50	$23.40
Orbost - Mechanics Hall - Government/Private Groups (4 hours)	Each	Non - Statutory	G	$67.50	$70.20
Orbost - Mechanics Hall - Government/Private Groups (8 hours)	Daily	Non - Statutory	G	$135.00	$140.40
Mallacoota - Meeting Room Hire - Permanent Users	Hourly	Non - Statutory	G	$3.75	$3.90
Mallacoota - Meeting Room Hire - Permanent Users (4 hours)	Each	Non - Statutory	G	$11.25	$11.70
Mallacoota - Meeting Room Hire - Permanent Users (8 hours)	Daily	Non - Statutory	G	$22.50	$23.40
Mallacoota - Meeting Room Hire - Community Groups	Hourly	Non - Statutory	G	$7.50	$7.80
Mallacoota - Meeting Room Hire - Community Groups (4 hours)	Each	Non - Statutory	G	$22.50	$23.40
Mallacoota - Meeting Room Hire - Community Groups (8 hours)	Daily	Non - Statutory	G	$45.00	$46.80
Mallacoota - Meeting Room Hire - Government/Private	Hourly	Non - Statutory	G	$22.50	$23.40
Mallacoota - Meeting Room Hire - Government/Private (4 hours)	Each	Non - Statutory	G	$67.50	$70.20
Mallacoota - Meeting Room Hire - Government/Private (8 hours)	Daily	Non - Statutory	G	$134.00	$139.40
Omeo Service Centre Training room - Community Groups and Permanent Users	Hourly	Non - Statutory	G	$5.40	$5.70
Omeo Service Centre Training room - Community Groups and Permanent Users (4 hours)	Each	Non - Statutory	G	$16.20	$17.00
Omeo Service Centre Training room - Community Groups and Permanent Users (8 hours)	Daily	Non - Statutory	G	$32.40	$33.70
Omeo Service CentreTraining room - Government/Private	Hourly	Non - Statutory	G	$16.20	$17.00
Omeo Service Centre Training room - Government/Private (4 hours)	Each	Non - Statutory	G	$48.60	$50.60
Omeo Service Centre Training room - Government/Private (8 hours)	Daily	Non - Statutory	G	$97.20	$101.10
Omeo Service Centre Meeting room - Community Groups and Permanent Users	Hourly	Non - Statutory	G	$5.40	$5.70
Omeo Service Centre Meeting room - Community Groups and Permanent Users (4 hours)	Each	Non - Statutory	G	$16.20	$17.00
Omeo Service Centre Meeting room - Community Groups and Permanent Users (8 hours)	Daily	Non - Statutory	G	$32.40	$33.70
Omeo Service Centre - Meeting room - Government/Private	Hourly	Non - Statutory	G	$16.20	$17.00
Omeo Service Centre - Meeting room - Government/Private (4 hours)	Each	Non - Statutory	G	$48.60	$50.60
Omeo Service Centre - Meeting room - Government/Private (8 hours)	Daily	Non - Statutory	G	$97.20	$101.10
JETTIES - PRIVATE					
General Fees					
Administration Fee New License	Each	Non - Statutory	G	$56.00	$59.00
Transfer Jetty License Fee	On Jetty Property Sale	Non - Statutory	G	$66.00	$69.00
Application to Build New/Extend Existing Private Jetty	Each	Non - Statutory	G	$174.00	$181.00
Administration Fee for Late Payment	On Each Letter	Non - Statutory	G	$34.00	$36.00
CHINAMAN'S CREEK PRIVATE JETTIES					
Jetty - Residential rate (per m2)	Annual	Non - Statutory	G	$12.00	$13.00
Jetty 158 Each License	Annual	Non - Statutory	G	$490.00	$510.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Jetty 159 Each License	Annual	Non - Statutory	G	$395.00	$411.00
Jetty 160 Each License	Annual	Non - Statutory	G	$406.00	$423.00
Jetty 161 Each Mooring	Annual	Non - Statutory	G	$357.00	$372.00
Jetty 201 Each License	Annual	Non - Statutory	G	$374.00	$389.00
Jetty 307 Each License	Annual	Non - Statutory	G	$414.00	$431.00
MALLACOOTA INLET JETTIES					
Rental Fees					
Jetty M1 Each License	Annual	Non - Statutory	G	$810.00	$843.00
Jetty M2 Each License	Annual	Non - Statutory	G	$1,881.00	$1,957.00
Jetty M3 Each License	Annual	Non - Statutory	G	$747.00	$777.00
Jetty M4 Each License	Annual	Non - Statutory	G	$844.00	$878.00
Jetty M6 Each License	Annual	Non - Statutory	G	$803.00	$836.00
Jetty M7 Each License	Annual	Non - Statutory	G	$808.00	$841.00
Jetty M8 Each License	Annual	Non - Statutory	G	$739.00	$769.00
Jetty M9 Each License	Annual	Non - Statutory	G	$836.00	$870.00
Jetty M10 Each License	Annual	Non - Statutory	G	$812.00	$845.00
Jetty M11 Each License	Annual	Non - Statutory	G	$802.00	$835.00
Jetty M14 Each License	Annual	Non - Statutory	G	$719.00	$748.00
Jetty M15 Each License	Annual	Non - Statutory	G	$711.00	$740.00
Jetty M16 Each License	Annual	Non - Statutory	G	$694.00	$722.00
Jetty M17 Each License	Annual	Non - Statutory	G	$709.00	$738.00
Jetty M18 Each License	Annual	Non - Statutory	G	$702.00	$731.00
Jetty M19 Each License	Annual	Non - Statutory	G	$723.00	$752.00
Jetty M20 Each License	Annual	Non - Statutory	G	$761.00	$792.00
Jetty M21 Each License	Annual	Non - Statutory	G	$701.00	$730.00
Jetty M22 Each License	Annual	Non - Statutory	G	$778.00	$810.00
Jetty M23 Each License	Annual	Non - Statutory	G	$713.00	$742.00
Jetty M24 Each License	Annual	Non - Statutory	G	$692.00	$720.00
Jetty M25 Each License	Annual	Non - Statutory	G	$768.00	$799.00
Jetty M26 Each License	Annual	Non - Statutory	G	$695.00	$723.00
Jetty M27 Each License	Annual	Non - Statutory	G	$736.00	$766.00
Jetty M28 Each License	Annual	Non - Statutory	G	$719.00	$748.00
Jetty M29 Each License	Annual	Non - Statutory	G	$388.00	$404.00
Jetty M30 Each License	Annual	Non - Statutory	G	$698.00	$726.00
Jetty M31 Each License	Annual	Non - Statutory	G	$693.00	$721.00
Jetty M32 Each License	Annual	Non - Statutory	G	$714.00	$743.00
Jetty M33 Each License	Annual	Non - Statutory	G	$756.00	$787.00
Jetty M34 Each License	Annual	Non - Statutory	G	$1,058.00	$1,101.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Jetty M35 Each License	Annual	Non - Statutory	G	$707.00	$736.00
Jetty M36 Each License	Annual	Non - Statutory	G	$1,071.00	$1,114.00
Jetty M37 Each License	Annual	Non - Statutory	G	$1,500.00	$1,560.00
Jetty M38 Each License	Annual	Non - Statutory	G	$1,507.00	$1,568.00
Jetty M39 Each License	Annual	Non - Statutory	G	$827.00	$861.00
Jetty M40 Each License	Annual	Non - Statutory	G	$764.00	$795.00
Jetty M41 Each License	Annual	Non - Statutory	G	$736.00	$766.00
BRODRIBB RIVER MARLO JETTIES					
Jetty M48 Each License	Annual	Non - Statutory	G	$119.00	$124.00
Jetty M51 Each License	Annual	Non - Statutory	G	$231.00	$241.00
Jetty M52 Each License	Annual	Non - Statutory	G	$231.00	$241.00
Jetty M53 Each License	Annual	Non - Statutory	G	$231.00	$241.00
Jetty M54 Each License	Annual	Non - Statutory	G	$231.00	$241.00
Jetty M55 Each License	Annual	Non - Statutory	G	$231.00	$241.00
RIVIERA HARBOUR CANAL JETTIES					
Full Share	Annual	Non - Statutory	E	$277.00	$289.00
Half Share	Annual	Non - Statutory	E	$139.00	$145.00
Quarter Share	Annual	Non - Statutory	E	$71.00	$74.00
Administration Fee for Late Payment (per letter)	Each	Non - Statutory	G	$35.00	$37.00
MARINA FEES					
General Fees					
Administration Fee for Late Payment (per letter)	Each	Non - Statutory	G	$35.35	$35.35
Commission Fee on sub letting of multiple year agreements only	Each	Non - Statutory	G	$52.00	$52.00
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	Non - Statutory	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	Non - Statutory	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	Non - Statutory	G	Refer to fee description	Refer to fee description
Commission Fee on sale of berth of multiple year agreement. 2% of sale price.	Each	Non - Statutory	G	Refer to fee description	Refer to fee description
Chinaman's Creek Marina					
Operations and Maintenance Fee					
K Berths	Annual	Non - Statutory	G	$615.00	$615.00
L and M Moorings	Annual	Non - Statutory	G	$190.00	$190.00
Replacement of Lost Key	Each	Non - Statutory	G	$37.00	$37.00
Rental Fee					

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
K pen 3.5m x 10m	Annual	Non - Statutory	G	$1,015.00	$1,015.00
K pen 4m x 12m	Annual	Non - Statutory	G	$1,390.00	$1,390.00
L mooring pen 11m x 3m	Annual	Non - Statutory	G	$270.00	$270.00
M mooring 12m	Annual	Non - Statutory	G	$210.00	$210.00
M mooring 13m	Annual	Non - Statutory	G	$220.00	$220.00
M mooring 14m	Annual	Non - Statutory	G	$285.00	$285.00
M mooring 15m	Annual	Non - Statutory	G	$375.00	$375.00
M mooring 16m	Annual	Non - Statutory	G	$460.00	$460.00
M mooring 18m	Annual	Non - Statutory	G	$585.00	$585.00
N mooring 4.3m x 15m	Annual	Non - Statutory	G	$1,870.00	$1,870.00
K pen 3.5m x 10m (20 Year Permit)	Multi Year	Non - Statutory	G	$18,750.00	$18,750.00
K pen 3.5m x 10m (15 Year Permit)	Multi Year	Non - Statutory	G	$15,750.00	$15,750.00
K pen 3.5m x 10m (10 Year Permit)	Multi Year	Non - Statutory	G	$11,900.00	$11,900.00
K pen 3.5m x 10m (5 Year Permit)	Multi Year	Non - Statutory	G	$6,970.00	$6,970.00
Metung Dry Berth Marina					
Operations and Maintenance Fee	Annual	Non - Statutory	G	$150.00	$150.00
Dry Berth Rental	Annual	Non - Statutory	G	$1,485.00	$1,485.00
Metung Marina - New Jetty					
Operations and Maintenance Fee	Annual	Non - Statutory	G	$700.00	$700.00
Replacement of Lost Key	Each	Statutory	G	$37.00	$37.00
Rental fee					
Berth Unserviced 9 metre (Alongside)	Annual	Non - Statutory	G	$2,000.00	$2,000.00
Berth 9 metre	Annual	Non - Statutory	G	$0.00	$3,250.00
Berth 10 metre	Annual	Non - Statutory	G	$4,370.00	$4,370.00
Berth 12 metre	Annual	Non - Statutory	G	$5,200.00	$5,200.00
Berth 14 metre	Annual	Non - Statutory	G	$5,950.00	$5,950.00
Berth - 9 metre - 20 Year Permit	Annual	Non - Statutory	G	$0.00	$65,000.00
Berth - 9 metre - 15 Year Permit	Annual	Non - Statutory	G	$0.00	$48,750.00
Berth - 9 metre - 10 Year Permit	Annual	Non - Statutory	G	$0.00	$32,500.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Berth - 10 metre - 20 Year Permit	Multi Year	Non - Statutory	G	$77,600.00	$77,600.00
Berth - 10 metre - 15 Year Permit	Multi Year	Non - Statutory	G	$60,850.00	$60,850.00
Berth - 10 metre - 10 Year Permit	Multi Year	Non - Statutory	G	$43,600.00	$43,600.00
Berth - 12 metre - 20 Year Permit	Multi Year	Non - Statutory	G	$90,000.00	$90,000.00
Berth - 12 metre - 15 Year Permit	Multi Year	Non - Statutory	G	$70,300.00	$70,300.00
Berth - 12 metre -10 Year Permit	Multi Year	Non - Statutory	G	$50,200.00	$50,200.00
Berth - 14 metre - 20 Year Permit	Multi Year	Non - Statutory	G	$105,000.00	$105,000.00
Berth - 14 metre - 15 Year Permit	Multi Year	Non - Statutory	G	$82,100.00	$82,100.00
Berth - 14 metre - 10 Year Permit	Multi Year	Non - Statutory	G	$58,500.00	$58,500.00
Slip Bight Marina					
Operation and Maintenance Fee. Jetty 1-4	Annual	Non - Statutory	G	$1,335.00	$1,335.00
Operation and Maintenance Fee. Jetty 5	Annual	Non - Statutory	G	$700.00	$700.00
Replacement of Lost Key	Each	Non - Statutory	G	$37.00	$37.00
Rental fee					
8 metre berth	Annual	Non - Statutory	G	$1,375.00	$1,375.00
10 metre berth	Annual	Non - Statutory	G	$1,645.00	$1,645.00
8 metre berth 4m jetty	Annual	Non - Statutory	G	$1,530.00	$1,530.00
10 metre berth 4m jetty	Annual	Non - Statutory	G	$1,830.00	$1,830.00
12 metre berth 4m jetty	Annual	Non - Statutory	G	$2,670.00	$2,670.00
14 metre berth 4m jetty	Annual	Non - Statutory	G	$3,350.00	$3,350.00
18 metre berth 4m jetty	Annual	Non - Statutory	G	$4,570.00	$4,570.00
8 metre berth 8m jetty	Annual	Non - Statutory	G	$1,685.00	$1,685.00
10 metre berth 8m jetty	Annual	Non - Statutory	G	$2,020.00	$2,020.00
12 metre berth 8m jetty	Annual	Non - Statutory	G	$2,950.00	$2,950.00
14 metre berth 8m jetty	Annual	Non - Statutory	G	$3,700.00	$3,700.00
16 metre berth 8m jetty	Annual	Non - Statutory	G	$4,160.00	$4,160.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Alongside berth rental determined by area of vessel (per m2)	Annual	Non - Statutory	G	$35.10	$35.10
8 metre berth 20 Year Permit	Multi Year	Non - Statutory	G	$27,500.00	$27,500.00
8 metre berth 15 Year Permit	Multi Year	Non - Statutory	G	$20,625.00	$20,625.00
8 metre berth 10 Year Permit	Multi Year	Non - Statutory	G	$13,750.00	$13,750.00
8 metre berth 5 Year Permit	Multi Year	Non - Statutory	G	$6,875.00	$6,875.00
8 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$30,600.00	$30,600.00
8 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$22,950.00	$22,950.00
8 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$15,300.00	$15,300.00
8 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$7,650.00	$7,650.00
8 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$33,700.00	$33,700.00
8 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$25,275.00	$25,275.00
8 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$16,850.00	$16,850.00
8 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$8,425.00	$8,425.00
10 metre berth 20 Year Permit	Multi Year	Non - Statutory	G	$32,900.00	$32,900.00
10 metre berth 15 Year Permit	Multi Year	Non - Statutory	G	$24,675.00	$24,675.00
10metre berth 10 Year Permit	Multi Year	Non - Statutory	G	$16,450.00	$16,450.00
10metre berth 5 Year Permit	Multi Year	Non - Statutory	G	$8,225.00	$8,225.00
10 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$36,300.00	$36,300.00
10 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$27,450.00	$27,450.00
10 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$18,300.00	$18,300.00
10 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$9,150.00	$9,150.00
10 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$40,400.00	$40,400.00
10 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$30,300.00	$30,300.00
10 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$20,200.00	$20,200.00
10 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$10,100.00	$10,100.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
12 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$53,400.00	$53,400.00
12 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$40,050.00	$40,050.00
12 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$26,700.00	$26,700.00
12 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$13,350.00	$13,350.00
12 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$59,000.00	$59,000.00
12 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$44,250.00	$44,250.00
12 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$29,500.00	$29,500.00
12 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$14,750.00	$14,750.00
14 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$67,000.00	$67,000.00
14 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$50,250.00	$50,250.00
14 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$33,500.00	$33,500.00
14 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$16,750.00	$16,750.00
14 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$74,000.00	$74,000.00
14 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$55,500.00	$55,500.00
14 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$37,000.00	$37,000.00
14 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$18,500.00	$18,500.00
16 metre berth 8m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$83,200.00	$83,200.00
16 metre berth 8m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$62,400.00	$62,400.00
16 metre berth 8m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$41,600.00	$41,600.00
16 metre berth 8m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$20,800.00	$20,800.00
18 metre berth 4m jetty 20 Year Permit	Multi Year	Non - Statutory	G	$91,400.00	$91,400.00
18 metre berth 4m jetty 15 Year Permit	Multi Year	Non - Statutory	G	$68,550.00	$68,550.00
18 metre berth 4m jetty 10 Year Permit	Multi Year	Non - Statutory	G	$45,700.00	$45,700.00
18 metre berth 4m jetty 5 Year Permit	Multi Year	Non - Statutory	G	$22,850.00	$22,850.00
Jetty 5					

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
10 Metre 10 Year Permit	Multi Year	Non - Statutory	G	$43,600.00	$43,600.00
12 Metre 10 Year Permit	Multi Year	Non - Statutory	G	$50,200.00	$50,200.00
12 Metre Multi Hull 10 Year Permit	Multi Year	Non - Statutory	G	$69,500.00	$69,500.00
14 Metre 10 Year Permit	Multi Year	Non - Statutory	G	$58,500.00	$58,500.00
14 Metre Multi Hull 10 Year Permit	Multi Year	Non - Statutory	G	$83,200.00	$83,200.00
16 Metre 10 Year Permit	Multi Year	Non - Statutory	G	$68,650.00	$68,650.00
18 Metre 10 Year Permit	Multi Year	Non - Statutory	G	$76,400.00	$76,400.00
10 Metre 15 Year Permit	Multi Year	Non - Statutory	G	$60,850.00	$60,850.00
12 Metre 15 Year Permit	Multi Year	Non - Statutory	G	$70,300.00	$70,300.00
12 Metre Multi Hull 15 Year Permit	Multi Year	Non - Statutory	G	$97,150.00	$97,150.00
14 Metre 15 Year Permit	Multi Year	Non - Statutory	G	$82,100.00	$82,100.00
14 Metre Multi Hull 15 Year Permit	Multi Year	Non - Statutory	G	$116,700.00	$116,700.00
16 Metre 15 Year Permit	Multi Year	Non - Statutory	G	$95,800.00	$95,800.00
18 Metre 15 Year Permit	Multi Year	Non - Statutory	G	$107,300.00	$107,300.00
10 Metre 20 Year Permit	Multi Year	Non - Statutory	G	$77,600.00	$77,600.00
12 Metre 20 Year Permit	Multi Year	Non - Statutory	G	$90,000.00	$90,000.00
12 Metre Multi Hull 20 Year Permit	Multi Year	Non - Statutory	G	$124,400.00	$124,400.00
14 Metre 20 Year Permit	Multi Year	Non - Statutory	G	$105,000.00	$105,000.00
14 Metre Multi Hull 20 Year Permit	Multi Year	Non - Statutory	G	$149,500.00	$149,500.00
16 Metre 20 Year Permit	Multi Year	Non - Statutory	G	$123,700.00	$123,700.00
18 Metre 20 Year Permit	Multi Year	Non - Statutory	G	$136,200.00	$136,200.00
PLANNING SCHEME AMENDMENTS					
Consideration of Request and Supportive Submissions	Each	Statutory	E	$798.00	$2,871.60
Consideration of Submissions Requesting a Change	Each	Statutory	E	$798.00	$798.00
Consideration of up to 10 Submissions seeking change to an amendment	Each	Statutory	E	N/A	$14,232.70
Consideration of 11 to 20 Submissions seeking change to an amendment	Each	Statutory	E	N/A	$28,437.60
Consideration of greater than 20 Submissions seeking change to an amendment	Each	Statutory	E	N/A	$38,014.40
Adoption and Requesting Approval	Each	Statutory	E	$524.00	$453.10
Ministerial Fee for Considering Request for Approval	Each	Statutory	E	$798.00	$453.10

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Administrative Charge for Review of Material for Privately Initiated Planning Scheme Amendments	Hourly	Non - Statutory	G	$78.00	$82.00
NOTE: for the first 12 months from commencement, the statutory fees listed in the section will be charged at 50% of the fee set in the regulation					
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	Statutory	G	$595.80	$602.20
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$331.00	$421.00
Speed limit greater than 50 kph - Minor Works					
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$152.26	$223.00
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$66.20	$132.40
Speed limit NOT more than 50 kph - Works OTHER than Minor Works					
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$264.80	$327.60
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$66.20	$83.60
Speed limit NOT more than 50 kph - Minor Works					
Conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$152.26	$129.60
Not conducted on any part of roadway, shoulder or pathway	Each	Statutory	G	$66.20	$83.60
FORGE THEATRE & ARTS HUB					
VENUE HIRE & STAFFING - COMMERCIAL HIRERS					
McKean Room - Hourly (staffing additional if required) - minimum 3 hours	Hourly	Non - Statutory	G	$22.00	$23.00
McKean Room - Daily (staffing additional if required)	Daily	Non - Statutory	G	$160.00	$167.00
Forge Theatre Hire - Hourly Non-Ticketed Event/Conference (staffing additional) - minimum 3 hours	Hourly	Non - Statutory	G	$125.50	$131.00
Forge Theatre Hire - Ticketed Event/Performance additional performance hours - per hour (staffing additional - charged at standard rates)	Hourly	Non - Statutory	G	$150.00	$156.00
Forge Theatre Hire - per day (up to 8 hours access) - Ticketed Event/Performance. Includes: Use of Theatre's Standard Equipment, a Duty Technician for up to 5 hours, a FOH Team Leader for up to 5 hours, a Box Office Officer for up to 2.5 hours, 2 x Ushers for up to 4 hours each and standard cleaning	Daily	Non - Statutory	G	$1800 + 5% of Box Office takings (less credit card fees) or No hire fee but 10% of Net Box Office whichever is the greater	$1800 + 5% of Box Office takings (less credit card fees) or No hire fee but 10% of Net Box Office whichever is the greater
Forge Theatre Hire - per day (up to 8 hours access) - Non-Ticketed Event/Conference Includes: Use of Theatre's Standard Equipment, a Duty Technician for up to 5 hours, a FOH Team Leader for up to 5 hours plus standard cleaning	Daily	Non - Statutory	G	$1,600.00	$1,600.00
Ticketing Fees (on gross Box Office sales)	Per Performance	Non - Statutory	G	3.5% of Sales	3.5% of Sales
Technical Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	$47.00	$49.00
Front of House Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	$47.00	$49.00
Stage occupancy charge (when set pieces are occupying stage but no performance/rehearsal takes place on that day)	Daily	Non - Statutory	G	$65.00	$68.00
VENUE HIRE & STAFFING - COMMUNITY NOT FOR PROFIT & SCHOOLS HIRERS					
McKean Room - (up to 8 hours - staffing if required additional)	Daily	Non - Statutory	G	$100.00	$100.00
McKean Room - (staffing if required additional) - minimum 3 hours	Hourly	Non - Statutory	G	$15.00	$15.00
Forge Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours hire (staffing additional - charged at standard rates)	Hourly	Non - Statutory	G	$50.00	$50.00
Forge Theatre Hire - Additional Performance hours - per hour (staffing additional charged at standard rates)	Hourly	Non - Statutory	G	$85.00	$85.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Forge Theatre Hire - Ticketed Event/Performance (up to 8 hours access) - per day Includes: Use of Theatre's Standard Equipment, use of the McKean Room for up to 8 hours, hire of a Radio Microphone, a Duty Technician for up to 5 hours, a FOH Team Leader for up to 5 hours, a Box Office Officer for up to 2.5 hours, 1 x Usher for up to 4 hours and standard cleaning	Daily	Non - Statutory	G	$1,600.00	$1,600.00
Forge Theatre Hire - Season of 3 or more Ticketed performances (held on separate days) - per performance Includes: Access for up to 8 hours on the 1st day and up to 5 hours per day in the season thereafter, use of the Theatre's Standard Equipment, use of the McKean Room (if required) for up to 8 hours on the 1st day and up to 5 hours per day in the season thereafter, hire of a Radio Microphone, a Duty Technician for up to 5 hours, a FOH Team Leader for up to 5 hours, a Box Office Officer for up to 2.5 hours, 1 x Usher for up to 4 hours and standard cleaning	Per Performance	Non - Statutory	G	$1,500.00	$1,500.00
Forge Theatre Hire - 2nd or 3rd Ticketed Performance on the same day - per performance - staffing additional Includes: Access for up to 5 hours, use of Theatre's Standard Equipment, use of the McKean Room for up to 5 hours, hire of a Radio Microphone and standard cleaning	Per Performance	Non - Statutory	G	$400.00	$400.00
Forge Theatre Hire - Non-Ticketed Event/Conference - per day (up to 8 hours access) Includes: Use of Theatre's Standard Equipment, hire of a Radio Microphone, a Duty Technician for up to 5 hours, a FOH Team Leader for up to 5 hours plus standard cleaning.	Daily	Non - Statutory	G	$1,400.00	$1,400.00
Ticketing set up fee (per event)	Each	Non - Statutory	G	$25.00	$26.00
Technical Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	$47.00	$49.00
Front of House Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	$47.00	$47.00
Stage occupancy charge (when set pieces are occupying stage but no performance/rehearsal takes place on that day)	Daily	Non - Statutory	G	$65.00	$65.00
VENUE HIRE & STAFFING - LOCAL BUSINESSES (INCLUDING PERFORMING ARTS BUSINESSES SUCH AS DANCE, DRAMA AND MUSIC SCHOOLS)					
McKean Room - (up to 8 hours - staffing if required additional)	Daily	Non - Statutory	G	$130.00	$130.00
McKean Room - (staffing if required additional) - minimum 3 hours	Hourly	Non - Statutory	G	$18.00	$18.00
Forge Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours hire (staffing additional - charged at standard rates)	Hourly	Non - Statutory	G	$70.00	$70.00
Forge Theatre Hire - Additional Performance hours - per hour (staffing additional charged at standard rates)	Hourly	Non - Statutory	G	$100.00	$100.00
Forge Theatre Hire - Non-Ticketed Event/Conference (up to 8 hours access per day) Includes: Use of Theatre's Standard Equipment, hire of a Radio Microphone, a Duty Technician for up to 5 hours, a FOH Team Leader for up to 5 hours plus standard cleaning.	Hourly	Non - Statutory	G	$1,500.00	$1,500.00
Forge Theatre Hire -Ticketed Event/Performance - per performance (up to 8 hours access) Includes: Use of Theatre's Standard Equipment, use of the McKean Room for up to 8 hours (if required), hire of a Radio Microphone, a Duty Technician for up to 5 hours, a FOH Team Leader for up to 5 hours, a Box Office Officer for up to 2.5 hours, 1 x Usher for up to 4 hours and standard cleaning	Daily	Non - Statutory	G	$1600 + 2% of Box Office takings (less credit card fees)	$1600 + 2% of Box Office takings (less credit card fees)
Forge Theatre Hire - Season of 3 or more Ticketed performances (held on separate days) - per performance Includes: Access for up to 8 hours on the 1st day and up to 5 hours per day in the season thereafter, use of the Theatre's Standard Equipment, use of the McKean Room (if required) for up to 8 hours on the 1st day and up to 5 hours per day in the season thereafter, hire of a Radio Microphone, a Duty Technician for up to 5 hours, a FOH Team Leader for up to 5 hours, a Box Office Officer for up to 2.5 hours, 1 x Usher for up to 4 hours and standard cleaning	Per Performance	Non - Statutory	G	$1500 + 2% of Box Office takimgs (less credit card fees)	$1500 + 2% of Box Office takimgs (less credit card fees)

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Forge Theatre Hire - 2nd or 3rd Ticketed Performance on the same day - per performance - staffing additional Includes: Access for up to 5 hours, use of Theatre's Standard Equipment, use of the McKean Room (if required) for up to 5 hours, hire of a Radio Microphone and standard cleaning	Per Performance	Non - Statutory	G	$400 + 2% of Box Office takings (less credit card fees)	$400 + 2% of Box Office takings (less credit card fees)
Forge Theatre Hire - Non-Ticketed Event/Conference (up to 8 hours access per day) Includes: Use of Theatre's Standard Equipment, hire of a Radio Microphone, a Duty Technician for up to 5 hours, a FOH Team Leader for up to 5 hours plus standard cleaning.	Daily	Non - Statutory	G	$1,500.00	$1,500.00
Technical Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	$47.00	$49.00
Front of House Staffing - per person - per hour - minimum 3 hours	Hourly	Non - Statutory	G	$47.00	$47.00
Stage occupancy charge (when set pieces are occupying stage but no performance/rehearsal takes place on that day)	Daily	Non - Statutory	G	$65.00	$65.00
Ticketing Fees (on gross Box Office sales)	Performance	Non - Statutory	G	3% of sales	3% of sales
VENUE RECOVERABLE COSTS - ALL HIRERS					
Additional Cleaning Costs - weekdays	Hourly	Non - Statutory	G	$90.00	$94.00
Additional Cleaning Costs - Saturdays	Hourly	Non - Statutory	G	$100.00	$104.00
Additional Cleaning Costs - Sundays	Hourly	Non - Statutory	G	$130.00	$136.00
Additional Cleaning Costs - Public Holidays	Hourly	Non - Statutory	G	$155.00	$162.00
Advertising placement (per placement)	Each	Non - Statutory	G	Cost + 10%	Cost + 10%
E Blast (Marketing Email)	Each	Non - Statutory	G	$110.00	$115.00
Arts Program Brochure Entry - per 1/3 page	Each	Non - Statutory	G	$110.00	$115.00
EQUIPMENT HIRE, CONSUMABLES AND OTHER COSTS - COMMERCIAL HIRERS					
Projector Hire - per performance (min 3 hours)	Hourly	Non - Statutory	G	$20.00	$21.00
Sound & Lighting - Equipment/Service Hire (from External Provider) (per hire) - Commercial / Community (cost only)	Each	Non - Statutory	G	Cost + 10%	Cost + 10%
Projector Hire - per performance (up to 8 hours hire)	Per Performance /Event	Non - Statutory	G	$100.00	$104.00
Yamaha Vivace Baby Grand piano (tuning additional charge – if specifically required) – per performance/event	Per Performance /Event	Non - Statutory	G	$100.00	$104.00
Radio Microphones (4 available) (each) – per performance/event	Per Performance /Event	Non - Statutory	G	$60.00	$63.00
Hazer Machine (fluid additional charge) – per performance/event	Per Performance /Event	Non - Statutory	G	$60.00	$63.00
Mirror Ball - 18" with Motor & appropriate lighting (staffing costs to intall additional - charged at standard rates)	Per Performance / Event	Non - Statutory	G	$40.00	$42.00
Follow Spot (operator/technician additional - charged at standard ratesl)	Per Performance / Event	Non - Statutory	G	$100.00	$104.00
Rostra sections (each) – per performance/event	Per Performance /Event	Non - Statutory	G	$25.00	$26.00
DVD Player – per performance/event	Per Performance /Event	Non - Statutory	G	$20.00	$21.00
Projector Screen (Front or Rear projection) – per performance/event (labour to erect additional)	Per Performance /Event	Non - Statutory	G	$100.00	$104.00
Push up Projector Screen 4:3 – per performance/event	Per Performance /Event	Non - Statutory	G	$40.00	$42.00
Lectern & Microphone – per performance/event	Per Performance /Event	Non - Statutory	G	$40.00	$42.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Electronic Whiteboard – per performance/event	Per Performance /Event	Non - Statutory	G	$40.00	$42.00
Gaffer Tape (per roll)	Per Performance /Event	Non - Statutory	G	$27.00	$29.00
9V batteries (each)	Per Performance /Event	Non - Statutory	G	$6.50	$7.00
AA & AAA batteries (each)	Per Performance /Event	Non - Statutory	G	$4.00	$4.50
Specific Lighting gels	Per Performance /Event	Non - Statutory	G	As Ordered	ost + delivery costs
Hazer Fluid - per litre	per litre	Non - Statutory	G	$13.00	$14.00
Merchandise Fees - on all items sold at the venue	Per Performance /Event	Non - Statutory	G	10% of Gross Sales over $300.00	
EQUIPMENT HIRE, CONSUMABLES AND OTHER COSTS - COMMUNITY NOT FOR PROFIT & SCHOOL HIRERS					
Projector Hire - per performance	Performance /Event	Non - Statutory	G	$50.00	$50.00
Yamaha Vivace Baby Grand piano (tuning additional charge – if specifically required) – per performance/event	Per Performance /Event	Non - Statutory	G	$50.00	$50.00
Radio Microphones (4 available) (each) – per performance/event	Per Performance /Event	Non - Statutory	G	$30.00	$30.00
Hazer Machine (fluid additional charge) – per performance/event	Per Performance /Event	Non - Statutory	G	$15.00	$15.00
Mirror Ball - 18" with Motor & appropriate lighting (staffing costs to intall additional - charged at standard rates)	Per Performance / Event	Non - Statutory	G	$20.00	$20.00
Follow Spot (operator/technician additional - charged at standard ratesl)	Per Performance / Event	Non - Statutory	G	$50.00	$50.00
Rostra sections (each) – per performance/event	Per Performance /Event	Non - Statutory	G	Free	Free
DVD Player – per performance/event	Per Performance /Event	Non - Statutory	G	$5.00	$5.00
Projector Screen (Front or Rear projection) – per performance/event (labour to erect additional)	Per Performance /Event	Non - Statutory	G	$25.00	$25.00
Push up Projector Screen 4:3 – per performance/event	Per Performance /Event	Non - Statutory	G	$5.00	$5.00
Lectern & Microphone – per performance/event	Per Performance /Event	Non - Statutory	G	$20.00	$20.00
Electronic Whiteboard – per performance/event	Per Performance /Event	Non - Statutory	G	$10.00	$10.00
Gaffer Tape (per roll)	Per Performance /Event	Non - Statutory	G	$20.00	$20.00
9V batteries (each)	Per Performance /Event	Non - Statutory	G	$3.50	$3.50
AA & AAA batteries (each)	Per Performance /Event	Non - Statutory	G	$2.00	$2.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Specific Lighting gels	Per Performance /Event	Non - Statutory	G	As Ordered	Cost + delivery costs
Hazer Fluid - per litre	per litre	Non - Statutory	G	$11.00	$11.00
Merchandise Fees - on all items sold at the venue	Per Performance /Event	Non - Statutory	G		10% of Gross Sales over $300.00
EQUIPMENT HIRE, CONSUMABLES AND OTHER COSTS - LOCAL BUSINESSES & (INCLUDING PERFORMING ARTS BUSINESSES SUCH AS DANCE, DRAMA AND MUSIC SCHOOLS)					
Projector Hire - per performance	Per Performance /Event	Non - Statutory	G	$70.00	$70.00
Yamaha Vivace Baby Grand piano (tuning additional charge – if specifically required) – per performance/event	Per Performance /Event	Non - Statutory	G	$70.00	$70.00
Radio Microphones (4 available) (each) – per performance/event	Per Performance /Event	Non - Statutory	G	$45.00	$45.00
Hazer Machine (fluid additional charge) – per performance/event	Per Performance /Event	Non - Statutory	G	$30.00	$30.00
Mirror Ball - 18" with Motor & appropriate lighting (staffing costs to intall additional - charged at standard rates)	Per Performance / Event	Non - Statutory	G	$30.00	$30.00
Follow Spot (operator/technician additional - charged at standard ratesl)	Per Performance / Event	Non - Statutory	G	$65.00	$65.00
Rostra sections (each) – per performance/event	Per Performance /Event	Non - Statutory	G	$5.00	$5.00
DVD Player – per performance/event	Per Performance /Event	Non - Statutory	G	$10.00	$10.00
Projector Screen (Front or Rear projection) – per performance/event (labour to erect additional)	Per Performance /Event	Non - Statutory	G	$40.00	$40.00
Push up Projector Screen 4:3 – per performance/event	Per Performance /Event	Non - Statutory	G	$10.00	$10.00
Lectern & Microphone – per performance/event	Per Performance /Event	Non - Statutory	G	$15.00	$15.00
Electronic Whiteboard – per performance/event	Per Performance /Event	Non - Statutory	G	$15.00	$15.00
Gaffer Tape (per roll)	Per Performance /Event	Non - Statutory	G	$25.00	$25.00
9V batteries (each)	Per Performance /Event	Non - Statutory	G	$5.00	$5.00
AA & AAA batteries (each)	Per Performance /Event	Non - Statutory	G	$3.00	$3.00
Specific Lighting gels	Per Performance /Event	Non - Statutory	G	As Ordered	st + delivery costs

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Hazer Fluid - per litre	per litre	Non - Statutory	G	$12.00	$12.00
Merchandise Fees - on all items sold at the venue	Per Performance /Event	Non - Statutory	G	10% of Gross Sales	Sales over $300.00
RATES/PROPERTY DATA					
Land Information Certificate (LIC)	Each	Statutory	E	$25.40	$25.90
Reissue of Rate Notice	Each	Non - Statutory	G	$17.00	$18.00
Rural Property Numbers	Each	Non - Statutory	G	$6.00	$6.50
Land Information Certificate Urgent Fee (in addition to LIC fee)	Each	Non - Statutory	G	$83.00	$87.00
VISITOR INFORMATION CENTRES					
Brochure racking - Bairnsdale and Lakes Entrance Visitor Information Centres, and the council run local centres to the business (only relevant for businesses in Omeo, Mallacoota, Paynesville areas)	Annual (per business per brochure)	Non - Statutory	G	$308.90	$150.00
Brochure Display - Second business	Annual	Non - Statutory	G	$156.00	$150.00
A Frame Size Advert - supplied by operator, displayed at Bairnsdale or Lakes Entrance Visitor Information Centres (limited availability)	Annual	Non - Statutory	G	$416.00	$433.00
Booking services via BookEasy free listing pay on commission only (accommodation/tours/activities)	Each	Non - Statutory	G	10.00%	10.00%
that take up either of the Brochure Display services will be offered an A4 advert at no additional cost	Annual	Non - Statutory	G	Free	Free
Online Listing on www.visiteastgippsland.com.au	Application	Statutory	G	$104.00	$50.00
Outdoor Cinema - Screen and Audio/Video	Each	Non - Statutory	G	$100.00	$104.00
Outdoor Cinema - Staffing	Each	Non - Statutory	G	$400.00	$500.00
TIPPING FEES					
General Waste - Minimum Fee (up to 80 litre bag)	Each	Non - Statutory	G	$4.00	$5.00
General Waste (Bin)	Each	Non - Statutory	G	$11.00	$11.00
General Waste (Car / Station Wagon)	Each	Non - Statutory	G	$21.00	$22.00
General Waste (Ute Level)	Each	Non - Statutory	G	$42.00	$44.00
General Waste (Ute High)	Each	Non - Statutory	G	$84.00	$88.00
Waste - Domestic Household (Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	$32.00	$33.00
Waste - Domestic Household (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$42.00	$44.00
Waste - Domestic Household (Trailer High (6x4))	Each	Non - Statutory	G	$63.00	$66.00
Waste - Domestic Household (Caged Trailer (6x4))	Each	Non - Statutory	G	$126.00	$132.00
Waste - Domestic Household (Large Single axle Trailer up to .3 m high)	Each	Non - Statutory	G	$42.00	$44.00
Waste - Domestic Household (Large Single axle Trailer High)	Each	Non - Statutory	G	$84.00	$88.00
Waste - Domestic Household (Large Single axle Trailer Caged)	Each	Non - Statutory	G	$168.00	$176.00
Waste - Domestic Household (All Tandem Trailers up to .3m high)	Each	Non - Statutory	G	$63.00	$66.00
Waste - Domestic Household (All Tandem Trailers High)	Each	Non - Statutory	G	$126.00	$132.00
Waste - Domestic Household (All Tandem Trailers Caged)	Each	Non - Statutory	G	$252.00	$264.00
Waste - Household/Putrescible (Weighbridge Site)	Tonne	Non - Statutory	G	$205.00	$213.00
Waste - Commercial/Industrial/Building (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$75.00	$78.00
Waste - Commercial/Industrial/Building (Bag/Bin)	Each	Non - Statutory	G	$19.00	$20.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Waste - Commercial/Industrial/Building (Car/Station Wagon)	Each	Non - Statutory	G	$38.00	$40.00
Waste - Commercial/Industrial/Building (Sorted - Ute)	Each	Non - Statutory	G	$75.00	$78.00
Waste - Commercial/Industrial/Building (Sorted - Ute High)	Each	Non - Statutory	G	$150.00	$156.00
Waste - Commercial/Industrial/Building (Sorted Trailer (6x4))	Each	Non - Statutory	G	$56.00	$59.00
Waste - Commercial/Industrial/Building (Sorted - High Trailer (6x4))	Each	Non - Statutory	G	$113.00	$118.00
Waste - Commercial/Industrial/Building (Sorted - Caged Trailer (6x4))	Each	Non - Statutory	G	$225.00	$234.00
Waste - Commercial/Industrial/Building (Sorted - Large Single axle Trailer up to .3m high)	Each	Non - Statutory	G	$75.00	$78.00
Waste - Commercial/Industrial/Building (Sorted - Large Single axle Trailer High)	Each	Non - Statutory	G	$150.00	$156.00
Waste - Commercial/Industrial/Building (Sorted - Large Single axle Trailer Caged)	Each	Non - Statutory	G	$300.00	$312.00
Waste - Commercial/Industrial/Building (Sorted - All Tandem Trailers up to .3m high)	Each	Non - Statutory	G	$113.00	$118.00
Waste - Commercial/Industrial/Building (Sorted - All tandem Trailers High)	Each	Non - Statutory	G	$225.00	$234.00
Waste - Commercial/Industrial/Building (Sorted - All Tandem Trailers Caged)	Each	Non - Statutory	G	$450.00	$468.00
Waste - Commercial/Industrial/Building (Unsorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$86.00	$90.00
Waste - Commercial/Industrial/Building (Unsorted - Bag/Bin)	Each	Non - Statutory	G	$20.00	$22.00
Waste - Commercial/Industrial/Building (Unsorted - Car/Station Wagon)	Each	Non - Statutory	G	$43.00	$44.00
Waste - Commercial/Industrial/Building (Unsorted - Ute)	Each	Non - Statutory	G	$86.00	$90.00
Waste - Commercial/Industrial/Building (Unsorted - Ute High)	Each	Non - Statutory	G	$172.00	$180.00
Waste - Commercial/Industrial/Building (Unsorted - Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	$58.00	$66.00
Waste - Commercial/Industrial/Building (Unsorted - High Trailer (6x4))	Each	Non - Statutory	G	$129.00	$135.00
Waste - Commercial/Industrial/Building (Unsorted - Caged Trailer (6x4))	Each	Non - Statutory	G	$258.00	$270.00
Waste - Commercial/Industrial/Building (Unsorted - Large Single axle Trailer up to .3m high)	Each	Non - Statutory	G	$86.00	$90.00
Waste - Commercial/Industrial/Building (Unsorted - Large Single axle Trailer High)	Each	Non - Statutory	G	$155.00	$180.00
Waste - Commercial/Industrial/Building (Unsorted - Large Single axle Trailer Caged)	Each	Non - Statutory	G	$344.00	$360.00
Waste - Commercial/Industrial/Building (Unsorted - All Tandem Trailers up to .3m high)	Each	Non - Statutory	G	$129.00	$135.00
Waste - Commercial/Industrial/Building (Unsorted - All tandem Trailers High)	Each	Non - Statutory	G	$258.00	$270.00
Waste -Commercial/Industrial/Building (Unsorted - All Tandem Trailers Caged)	Each	Non - Statutory	G	$516.00	$540.00
Concrete, Brick and Tile (Sorted - Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$149.00	$155.00
Waste - Commercial/Industrial/Building (Sorted - Weighbridge Site)	Tonne	Non - Statutory	G	$223.00	$232.00
Waste - Commercial/Industrial/Building (Unsorted - Weighbridge Site)	Tonne	Non - Statutory	G	$269.00	$280.00
Concrete, Brick and Tile (Bag/Bin)	Each	Non - Statutory	G	$37.00	$39.00
Concrete, Brick and Tile (Car/Station Wagon)	Each	Non - Statutory	G	$75.00	$78.00
Concrete, Brick and Tile (Ute Level)	Each	Non - Statutory	G	$149.00	$155.00
Concrete, Brick and Tile (Ute High)	Each	Non - Statutory	G	$298.00	$310.00
Concrete, Brick and Tile (Trailer (6x4) up to .3m high)	Each	Non - Statutory	G	$112.00	$117.00
Concrete, Brick and Tile (High Trailer (6x4))	Each	Non - Statutory	G	$224.00	$233.00
Concrete, Brick and Tile (Caged Trailer (6x4))	Each	Non - Statutory	G	$447.00	$465.00
Concrete, Brick and Tile (Large Single axle Trailer up to .3m high)	Each	Non - Statutory	G	$149.00	$155.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Concrete, Brick and Tile (Large Single axle Trailer High)	Each	Non - Statutory	G	$298.00	$310.00
Concrete, Brick and Tile (Large Single axle Trailer Caged)	Each	Non - Statutory	G	$596.00	$620.00
Concrete, Brick and Tile (All Tandem Trailers up to .3m high)	Each	Non - Statutory	G	$224.00	$233.00
Concrete, Brick and Tile (All tandem Trailers High)	Each	Non - Statutory	G	$447.00	$465.00
Concrete, Brick and Tile (All Tandem Trailers Caged)	Each	Non - Statutory	G	$894.00	$930.00
Concrete, Brick and Tile (Weighbridge Site)	Tonne	Non - Statutory	G	$99.00	$103.00
Bulk Waste - Commercial Compactor Trucks (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$112.00	$117.00
Bulk Waste - Commercial Compactor Trucks (Weighbridge Site)	Tonne	Non - Statutory	G	$223.00	$232.00
Tree Prunings - Stumps & Logs >0.3m (Non Weighbridge Site)	Cubic Metres	Non - Statutory	G	$158.00	$164.00
Tree Prunings - Stumps & Logs >0.3m (Weighbridge Site)	Tonne	Non - Statutory	G	$223.00	$232.00
Green Waste	All	Non - Statutory		Free	Free
Computer Screen	Each	Non - Statutory	G	$23.00	$24.00
Computer CPU/Laptop	Each	Non - Statutory	G	$11.00	$11.00
Tyre (Car / Motorcycle)	Each	Non - Statutory	G	$8.00	$8.00
Tyre (Light Truck / 4x4)	Each	Non - Statutory	G	$14.00	$15.00
Tyre (Truck)	Each	Non - Statutory	G	$23.00	$24.00
Tyre (Tractor)	Each	Non - Statutory	G	$115.00	$120.00
Tyre (Large Earthmoving)	Each	Non - Statutory	G	$347.00	$361.00
Tyre Car/Motorcycle on Rim	Each	Non - Statutory	G	$16.00	$17.00
Tyre (Light Truck/4x4) on Rim	Each	Non - Statutory	G	$28.00	$29.00
Tyre (Truck) on Rim	Each	Non - Statutory	G	$46.00	$48.00
Tyre (Tractor) on Rim	Each	Non - Statutory	G	$230.00	$239.00
Tyre (Large Earthmoving) on Rim	Each	Non - Statutory	G	$694.00	$722.00
Co-mingled recyclables (Specific Sites only)	Cubic Metres	Non - Statutory		Free	Free
Steel, White Goods, Batteries (sorted)	Each	Non - Statutory		Free	Free
Motor Oil	Each	Non - Statutory		Free	Free
Mattress (Single)	Each	Non - Statutory	G	$37.00	$39.00
Mattress - Double and above	Each	Non - Statutory	G	$56.00	$58.00
Gas Bottle (10kg or smaller)	Each	Non - Statutory	G	$10.00	$10.00
Gas Bottle (Larger than 10kg)	Each	Non - Statutory	G	$17.00	$18.00
Prescribed Waste - Scallop	Tonne	Non - Statutory	G	$261.00	$271.00
Prescribed Waste - Abalone	Cubic Metres	Non - Statutory	G	$172.00	$179.00
Prescribed Waste - Asbestos - Minimum Charge (less than 20kg)	Each	Non - Statutory	G	$5.00	$5.00
Prescribed Waste - Asbestos	Tonne	Non - Statutory	G	$261.00	$271.00
Prescribed Waste - Low Level Contaminated Soil	Tonne	Non - Statutory	G	$240.00	$250.00
Security Load Confirmation	Load	Non - Statutory	G	$98.00	$102.00
Gravel Royalties - Johnstons Rd Pit	Tonne	Non - Statutory	G	$6.15	$7.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Recyclable Plastic Drums - All Sizes (Non Drum muster)	Each	Non - Statutory	G	$1.00	$1.00
Dead Animal - Sheep/Calf (Poddy less than 4 Months) (Bairnsdale & Lakes Only)	Each	Non - Statutory	G	$56.00	$58.00
Dead Animal - Cat	Each	Non - Statutory	G	$7.00	$7.00
Dead Animal - Dog	Each	Non - Statutory	G	$28.00	$29.00
Dead Animal - Cow	Each	Non - Statutory	G	$166.00	$173.00
Dead Animal - Horse	Each	Non - Statutory	G	$139.00	$145.00
Clean Fill	Cubic Metres	Non - Statutory	G	$42.00	$44.00
Clean Fill	Tonne	Non - Statutory	G	$30.00	$31.00
Contaminated Waste/Recyclables - Commercial Loads	Each	Non - Statutory	G	$200.00	$208.00
DOMESTIC WASTE - KERBSIDE BIN COLLECTION					
120 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	$91.00	$95.00
120 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	N/A	$76.00
240 Litre Mobile Waste Bin - New/Replacement (full fee)	Each	Non - Statutory	G	$117.00	$122.00
240 Litre Mobile Waste Bin - New/Replacement (pensioner)	Each	Non - Statutory	G	N/A	$98.00
Non-Compliance Fine (10 penalty units under Monetary Units Act.)	Each	Statutory	E	$1,476.00	$1,550.00
Fire hazard clearance charges for private properties: (Slashing costs will be charged out at cost plus an administration fee of $55)	Each	Statutory	E	Refer to fee description	Refer to fee description
BAIRNSDALE AQUATIC AND RECREATION CENTRE / LAKES ENTRANCE AQUADOME					
CASUAL ENTRY					
WET					
Casual Adult	Each Visit	Non - Statutory	G	$7.50	$6.70
Casual Concession	Each Visit	Non - Statutory	G	$5.80	$5.40
Casual Junior	Each Visit	Non - Statutory	G	$5.80	$5.10
Adult with Child under 10	Each Visit	Non - Statutory	G	$5.80	$5.10
Family	Each Visit	Non - Statutory	G	$15.30	$15.20
Off Peak	Each Visit	Non - Statutory	G	$11.50	$12.00
Casual Aqua Aerobics	Each Visit	Non - Statutory	G	$14.00	$14.50
Casual Aqua Aerobics Concession	Each Visit	Non - Statutory	G	$12.00	$12.30
Pre Booked Bulk Group Adult	Each Adult, Each Visit, minimum 12 Adults	Non - Statutory	G	$5.60	$5.60
Pre Booked Bulk Group Child	Each Child, Each Visit, minimum 12 Children	Non - Statutory	G	$4.40	$4.10
Huge Pool Inflatable Per Child (Up During School Holidays)	Session	Non - Statutory	G	$9.00	$9.40
Huge Pool Inflatable Per Child - Member (Up During School Holidays)	Session	Non - Statutory	G	$3.00	$3.10
Aquatic pass cards					
10 pass Adult (10% discount off single entry)	Each	Non - Statutory	G	$67.50	$60.30
10 pass Concession/Child (10% discount off single entry)	Each	Non - Statutory	G	$52.20	$48.60
10 pass Family (Concession) (10% discount off single entry)	Each	Non - Statutory	G	$137.70	$136.80

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Schools - Aquatic Education					
Aquatic Education (July to December)	Each Participant, Each 45 mins Session	Non - Statutory	E	$7.70	$8.10
Aquatic Education (January to June)	Each Participant, Each 45 mins Session	Non - Statutory	E	$8.00	$8.40
Aquatic Programs					
Swim Lesson - Courage/Active Level	30 mins Session	Non - Statutory	E	$15.80	$16.40
Swim Lesson - Courage/Active Level (Multiple Child/Concession)	30 mins Session	Non - Statutory	E	$13.40	$13.90
Swim Lesson - Wonder Level	30 mins Session	Non - Statutory	E	$12.90	$13.40
Swim Lesson - Wonder Level (Multiple Child/Concession)	30 mins Session	Non - Statutory	E	$11.00	$13.90
Swim Lesson - Adult/Squad Level	45 mins Session	Non - Statutory	G	$20.60	$18.00
Swim Lesson - Adult/Squad Level (Multiple Child/Concession)	45 mins Session	Non - Statutory	G	$17.50	$15.30
Aquatic Education - Courage and Active Levels - Direct Debit Plus Swim Access	Fortnightly	Non - Statutory	E	$25.40	$26.40
Aquatic Education - Courage and Active Levels (Multiple Child/Concession) - Direct Debit Plus Swim Access	Fortnightly	Non - Statutory	E	$22.60	$23.50
Aquatic Education - Wonder Level - Direct Debit Plus Swim Access	Fortnightly	Non - Statutory	E	$20.30	$21.10
Aquatic Education - Wonder Level (Multiple Child/Concession) - Direct Debit Plus Swim Access	Fortnightly	Non - Statutory	E	$18.00	$18.00
Aquatic Education - Adult/Squad Level - Direct Debit Plus Swim Access	Fortnightly	Non - Statutory	G	$35.50	$26.80
Aquatic Education - Adult/Squad Level (Multiple Child/Concession) - Direct Debit Plus Swim Access	Fortnightly	Non - Statutory	G	$30.00	$22.80
Intensive Lesson - 1 Child	30 mins Session	Non - Statutory	E	$48.00	$49.90
Intensive Lesson - Concession - 1 Child	30 mins Session	Non - Statutory	E	$40.80	$42.40
Intensive Lesson - 2 Children	Per Child, 30 mins Session	Non - Statutory	E	$33.00	$34.30
Intensive Lesson - 2 Children - Concession	Per Child, 30 mins Session	Non - Statutory	E	$28.00	$29.20
Aquatic Hire					
Lane Hire - Casual (No entry fee payable)	Per Lane, Per Hour	Non - Statutory	G	$38.00	$40.00
Pool Hire	Half Daily (4 Hours)	Non - Statutory	G	$559.00	$576.00
Pool Hire	Daily (8 Hours)	Non - Statutory	G	$931.00	$1,056.00
Huge Pool Inflatable Hire	Per 2 Hours	Non - Statutory	G	$480.00	$500.00
Dry					
Casual Adult (Peak periods)	Each Visit	Non - Statutory	G	$19.00	$16.70
Casual Concession (Peak periods)	Each Visit	Non - Statutory	G	$15.50	$14.20
Casual Junior	Each Visit	Non - Statutory	G	$10.00	$8.00
Casual Adult (Off Peak Entry)	Each Visit	Non - Statutory	G	$11.50	$12.00
Casual Adult Visit pass x 20	Each	Non - Statutory	G	$342.00	$300.60
Casual Concession Visit pass x 20 (Peak periods)	Each	Non - Statutory	G	$279.00	$216.00
Special Programs - Gym/Group Fitness/Aquatics - Non Member (per available class)	Each	Non - Statutory	G	$12.50	$13.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Special Programs - Gym/Group Fitness/Aquatics - Member (per available class)	Each	Non - Statutory	G	$10.00	$10.40
Personal Training					
Personal Training	Each Visit, 60 mins	Non - Statutory	G	$55.00	$59.00
Personal Training	Each Visit, 30 mins	Non - Statutory	G	$38.00	$41.00
Personal Training (10% off 10 sessions)	10 session pass - 60 minute sessions	Non - Statutory	G	$495.00	$531.00
Personal Training (10% off 10 sessions)	10 session pass - 30 minute sessions	Non - Statutory	G	$342.00	$369.00
Group Fitness - Standard Programs					
Casual Aerobics (e.g. Pump, Step, RPM, etc.)	Each Visit	Non - Statutory	G	$14.60	$14.50
Casual Aerobics Concession	Each Visit	Non - Statutory	G	$12.50	$12.30
Living Longer Living Stronger	45min Session	Non - Statutory	G	$6.00	$7.00
Boot Camp and Limited Duration Programs					
Member (Minimum 12 participants)	Session	Non - Statutory	G	$10.00	$10.00
Non Member (Minimum 12 participants)	Session	Non - Statutory	G	$13.00	$14.00
Martial Arts Self Defence					
Member (Minimum 12 participants)	2 Hour Session	Non - Statutory	G	$12.00	$12.00
Non Member (Minimum 12 participants)	2 Hour Session	Non - Statutory	G	$15.00	$15.00
Community Programs					
Community program (plus chat and cuppa time)	45min Session	Non - Statutory	G	$7.00	$7.00
Junior Fun Fitness Primary School Aged					
Casual (minimum 10 participants)	60min Session	Non - Statutory	G	$8.00	$8.00
Preschool Fun Fitness					
Casual, accompanied by parent (minimum 10 participants)	45min Session	Non - Statutory	G	$7.00	$7.00
Teen Fun Fitness					
Casual (minimum 10 participants)	60min Session	Non - Statutory	G	$10.00	$10.00
Schools					
Supervised Health Club (School Instructor)	Session	Non - Statutory	G	$4.20	$4.40
Group Exercise - Recreation Centre Instructor (minimum 12 participants)	60min Session	Non - Statutory	G	$8.00	$8.30
Supervised Health Club - Recreation Centre Instructor	60min Session	Non - Statutory	G	$8.00	$8.30
MEMBERSHIPS (Direct Debit or Pay in Advance)					
Membership Start up Fees					
Late payment fee - Direct debit only	Each	Non - Statutory	G	$12.00	$15.00
Fortnightly Membership Fees					
Corporate Membership Single	Fortnightly	Non - Statutory	G	$28.50	$30.70
Gold Membership	Fortnightly	Non - Statutory	G	$39.00	$38.60
Gold Membership (Concession)	Fortnightly	Non - Statutory	G	$33.00	$32.80
Gold Family Membership	Fortnightly	Non - Statutory	G	Formula	Combination of member types less 20%
Gold Membership - Off Peak (8am to 3.30pm only)	Fortnightly	Non - Statutory	G	$26.50	$27.00
DRY Membership (Gym and Group Fitness)	Fortnightly	Non - Statutory	G	$32.00	$32.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
DRY Membership Concession (Gym and Group Fitness)	Fortnightly	Non - Statutory	G	$26.30	$27.20
Junior Membership	Fortnightly	Non - Statutory	G	$12.50	$13.00
WET Membership (Pool, Spa and Sauna)	Fortnightly	Non - Statutory	G	$26.50	$27.60
WET Membership (Concession) (Pool, Spa and Sauna)	Fortnightly	Non - Statutory	G	$22.50	$23.50
Term Memberships					
Dry 3 month term (no suspension)	3 Monthly	Non - Statutory	G	N/A	$223.00
Dry 6 month term (no suspension)	6 Monthly	Non - Statutory	G	N/A	$431.00
Dry 12 month term (no suspension)	12 Monthly	Non - Statutory	G	N/A	$847.00
Dry (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	N/A	$191.80
Dry (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	N/A	$368.60
Dry (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	N/A	$722.20
Wet 3 month term (no suspension)	3 Monthly	Non - Statutory	G	N/A	$194.40
Wet 6 month term (no suspension)	6 Monthly	Non - Statutory	G	N/A	$373.80
Wet 12 month term (no suspension)	12 Monthly	Non - Statutory	G	N/A	$732.60
Wet (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	N/A	$167.75
Wet (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	N/A	$320.50
Wet (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	N/A	$626.00
Junior 3 month term (no suspension)	3 Monthly	Non - Statutory	G	N/A	$99.50
Junior 6 month term (no suspension)	6 Monthly	Non - Statutory	G	N/A	$184.00
Junior 12 month term (no suspension)	12 Monthly	Non - Statutory	G	N/A	$353.00
Gold - Off Peak (8am to 3.30pm only) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	N/A	$190.50
Gold - Off Peak (8am to 3.30pm only) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	N/A	$366.00
Gold - Off Peak (8am to 3.30pm only) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	N/A	$717.00
Gold 3 month term (no suspension)	3 Monthly	Non - Statutory	G	N/A	$265.90
Gold 6 month term (no suspension)	6 Monthly	Non - Statutory	G	N/A	$516.80
Gold 12 month term (no suspension)	12 Monthly	Non - Statutory	G	N/A	$1,018.60
Gold (Concession) 3 month term (no suspension)	3 Monthly	Non - Statutory	G	N/A	$228.20
Gold (Concession) 6 month term (no suspension)	6 Monthly	Non - Statutory	G	N/A	$441.40
Gold (Concession) 12 month term (no suspension)	12 Monthly	Non - Statutory	G	N/A	$867.80
Holiday Memberships					
Holiday Family Gold	Weekly	Non - Statutory	G	Formula	Formula
Holiday Single Gold	Weekly	Non - Statutory	G	$27.30	$28.40
Holiday Single Gold Concession	Weekly	Non - Statutory	G	$25.00	$25.60
Holiday Single WET	Weekly	Non - Statutory	G	$22.50	$23.40
Holiday Single WET Concession	Weekly	Non - Statutory	G	$20.00	$21.10
Holiday Single DRY	Weekly	Non - Statutory	G	$22.50	$23.40
Holiday Single DRY Concession	Weekly	Non - Statutory	G	$20.00	$21.10
Stadium (BARC)					

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Room Hire - Crèche	Hourly	Non - Statutory	G	$34.40	$35.80
Room Hire - Crèche with cleaning charge	Hourly	Non - Statutory	G	$70.70	$73.50
Room Hire - Group Fitness Room - No instructor	Hourly	Non - Statutory	G	$34.40	$35.80
Staff Hire Charge (per staff per hour)	Each	Non - Statutory	G	$43.00	$44.70
Staff Hire Charge - Travel Time (per staff per hour)	Each	Non - Statutory	G	$50.70	$52.70
Court Hire and patron entry - per court non-peak	Hourly	Non - Statutory	G	$34.10	$35.40
Court Hire and patron entry - per court peak (Mon-Fri 4.30pm-7.30pm)	Hourly	Non - Statutory	G	$44.10	$45.90
Court Hire - per day (8 hours)	Day	Non - Statutory	G	$234.00	$243.40
Casual Rate - per person (No set-up)	Hourly	Non - Statutory	G	$4.00	$4.20
Basketball (Monthly Hire)	Monthly	Non - Statutory	G	$4,534.40	$4,716.00
Stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	Non - Statutory	G	$400.00	$416.00
Stalls in stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	Non - Statutory	G	$50.00	$52.00
Structured Sport Fee (Senior) - Indoor cricket, netball, roller derby etc.	Each entry	Non - Statutory	G	$7.50	$7.80
Structured Sport Fee (Junior) - Indoor cricket, netball, roller derby etc.	Each Entry	Non - Statutory	G	$5.70	$5.90
Childcare					
Crèche Member Rates					
Crèche Members Visit pass x 20 (1.5 hour)	Each	Non - Statutory	G	$162.00	$169.20
Crèche Non-Members Visit pass x 20 (1.5 hour)	Each	Non - Statutory	G	$324.00	$336.60
Crèche Members Concession Visit pass x 20 (1.5 hour)	Each	Non - Statutory	G	$137.50	$144.00
Crèche Non-Members Concession Visit pass x 20 (1.5 hour)	Each	Non - Statutory	G	$275.00	$288.00
Crèche Member - (1.5 hour session)	Each	Non - Statutory	E	$9.00	$9.40
Crèche Non-Member - (1.5 hour session)	Each	Non - Statutory	E	$18.00	$18.80
Crèche Member - (3 hour session)	Each	Non - Statutory	E	$18.00	$18.80
Crèche Non-Member - (3 hour session)	Each	Non - Statutory	E	$36.00	$37.60
Crèche Member (1.5 hour session) (Concession)	Each	Non - Statutory	E	$7.70	$8.00
Crèche Member (3 hour session) (Concession)	Each	Non - Statutory	E	$15.30	$16.00
Crèche Non-Member (1.5 hour session) (Concession)	Each	Non - Statutory	E	$15.40	$16.00
Crèche Non-Member (3 hour session) (Concession)	Each	Non - Statutory	E	$30.60	$32.00
Children's Programs					
After School Care (Per Session) (maximum 3 hours)	Daily	Non - Statutory	E	$29.50	$30.70
After School Care (Per Early Start Session) (maximum 4 hours)	Daily	Non - Statutory	E	$39.00	$40.60
Holiday Program - In and Out day (8am - 6pm)	Daily	Non - Statutory	E	$71.00	$73.90
Children's Birthday Parties - per person (With Party Host & Activity) (per 2 hour session)	Session	Non - Statutory	G	$25.00	$26.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Children's Party Adult Catering - (per person)	Each	Non - Statutory	G	Cost + $10	Cost + $11
BAIRNSDALE AND ORBOST OUTDOOR POOLS					
Aquatic					
Adult Swim	Each Visit	Non - Statutory	G	$5.40	$5.60
Concession/Student/Child Swim	Each Visit	Non - Statutory	G	$4.70	$4.70
Adult with Child Under 10	Each Visit	Non - Statutory	G	$4.70	$4.70
Family Swim	Each Visit	Non - Statutory	G	$12.50	$13.50
Small Inflatable Hire	Hourly	Non - Statutory	G	$20.00	$5.00
Lane Hire	Per Lane, Per Hour	Non - Statutory	G	$38.00	$40.00
Pool Hire 4 hours	Half Daily (4 Hours)	Non - Statutory	G	$534.00	$576.00
Pool Hire 8 hours	Daily (8 hours)	Non - Statutory	G	$890.00	$1,056.00
School Bulk - Provide Own Instructor	Per Child, Each Visit	Non - Statutory	G	$4.20	$4.40
School Bulk - Using Recreation Centre Instructor (all year)	Per Child, Each Visit	Non - Statutory	G	$8.00	$8.30
Memberships (Season Passes)					
Adult Season Pass	Each	Non - Statutory	G	$118.00	$123.00
Concession/Student/Child Season Pass	Each	Non - Statutory	G	$100.00	$104.60
Concession/Student/Child Promotional Short Season Pass (per 6 weeks - February/March close)	Each	Non - Statutory	G	$24.50	$42.00
Family Season Pass (per 15 week season)	Each	Non - Statutory	G	$250.00	$282.40
Aquatic Education					
Swim Lesson (30 mins)	Session	Non - Statutory	E	$16.00	$16.70
Swim Lesson (2nd Child/Concession) (30 mins)	Session	Non - Statutory	E	$14.60	$15.20
Private Lessons	Session	Non - Statutory	E	$48.00	$50.00
CANN RIVER CARAVAN PARK					
Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$15.00	$15.50
Unpowered Site Shoulder (2 adults)	Daily	Non - Statutory	G	$16.00	$16.60
Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	$17.00	$17.50
Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$24.00	$25.00
Powered Site Shoulder (2 adults)	Daily	Non - Statutory	G	$26.00	$27.00
Powered Site Peak (2 adults)	Daily	Non - Statutory	G	$28.50	$29.50
Extra Adult	Daily	Non - Statutory	G	Free	Free
Extra Child 5 to 16 years	Daily	Non - Statutory	G	Free	Free
Child under 5	Daily	Non - Statutory	G	Free	Free
MALLACOOTA CARAVAN PARK					
Waterfront Site Powered Peak (2 adults)	Daily	Non - Statutory	G	$53.00	$55.00
Waterfront Site Unpowered Peak (2 adults)	Daily	Non - Statutory	G	$45.10	$46.50
Waterfront Site Powered Shoulder (2 adults)	Daily	Non - Statutory	G	$41.90	$43.50
Waterfront Site Unpowered Shoulder (2 adults)	Daily	Non - Statutory	G	$33.90	$35.00
Waterfront Site Powered Off Peak (2 adults)	Daily	Non - Statutory	G	$30.70	$32.00

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Waterfront Site Unpowered Off Peak (2 adults)	Daily	Non - Statutory	G	$23.70	$24.50
Standard Site Powered Peak (2 adults)	Daily	Non - Statutory	G	$41.90	$43.50
Standard Site Unpowered Peak (2 adults)	Daily	Non - Statutory	G	$33.90	$35.00
Standard Site Powered Shoulder (2 adults)	Daily	Non - Statutory	G	$30.70	$32.00
Standard Site Unpowered Shoulder (2 adults)	Daily	Non - Statutory	G	$23.70	$24.50
Standard Site Powered Off Peak (2 adults)	Daily	Non - Statutory	G	$23.70	$25.00
Standard Site Unpowered Off Peak (2 adults)	Daily	Non - Statutory	G	$16.60	$17.50
Extra Adult (17 and over) peak periods	Daily	Non - Statutory	G	$9.70	$10.00
Extra Adult (17 and over) Off Peak and shoulder periods	Daily	Non - Statutory	G	$6.30	$6.50
Extra Child (5 to 16 years)	Daily	Non - Statutory	G	$5.40	$5.50
Extra Child (Under 5 years)	Daily	Non - Statutory	G	Free	Free
Camp Park Moorings Off Peak/Shoulder	Daily	Non - Statutory	G	$5.40	$6.00
Camp Park Moorings Peak	Daily	Non - Statutory	G	$7.50	$8.00
Camp Park Jetty Off Peak/Shoulder	Daily	Non - Statutory	G	$9.20	$9.50
Camp Park Jetty Peak	Daily	Non - Statutory	G	$15.10	$15.50
Marine Camping - Use of Jetty Site Peak	Daily	Non - Statutory	G	$45.10	$46.50
Marine Camping - Use of Jetty Site Off-Peak/Shoulder	Daily	Non - Statutory	G	$33.90	$35.00
Marine Camping - Use of Mooring Site Peak	Daily	Non - Statutory	G	$33.90	$35.00
Marine Camping - Use of Mooring Site Off-Peak/Shoulder	Daily	Non - Statutory	G	$23.70	$24.50
Shower Fee - Non Patron	Each	Non - Statutory	G	$4.40	$4.50
Recreational Vehicle Site (Over 10 Metres) - Peak unpowered	Daily	Non - Statutory	G	$50.40	$52.00
Recreational Vehicle Site (Over 10 Metres) - Peak powered	Daily	Non - Statutory	G	$62.90	$65.00
Recreational Vehicle Site (Over 10 Metres) - Shoulder unpowered	Daily	Non - Statutory	G	$35.90	$37.00
Recreational Vehicle Site (Over 10 Metres) - Shoulder powered	Daily	Non - Statutory	G	$46.10	$47.50
Recreational Vehicle Site (Over 10 Metres) - Off Peak unpowered	Daily	Non - Statutory	G	$25.00	$26.00
Recreational Vehicle Site (Over 10 Metres) - Off Peak powered	Daily	Non - Statutory	G	$35.90	$37.00
Additional casual car site (per car)	Daily	Non - Statutory	G	$5.20	$5.00
Peak 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive Melbourne Cup Weekend (4 nights) Friday – Monday inclusive **Shoulder** 1 September to 24 December 29 January to 30 April Excludes Easter Period and Melbourne Cup Weekend **Off-Peak** 1 May to 31 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;					

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
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	Non - Statutory	G	$52.00	$54.00
Standard Powered Site Shoulder (2 adults)	Daily	Non - Statutory	G	$38.70	$40.00
Standard Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$24.75	$25.00
View Powered Site Peak (2 adults)	Daily	Non - Statutory	G	$59.30	$61.50
View Powered Site Shoulder (2 adults)	Daily	Non - Statutory	G	$50.55	$52.50
View Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$41.90	$43.50
Standard Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	$33.90	$35.25
Standard Unpowered Site Shoulder (2 adults)	Daily	Non - Statutory	G	$23.70	$24.65
Standard Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$17.80	$18.50
View Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	$45.15	$47.00
View Unpowered Site Shoulder (2 adults)	Daily	Non - Statutory	G	$31.20	$32.50
View Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$22.55	$23.50
Budget Cabin Peak (2 adults)	Daily	Non - Statutory	G	$150.00	$150.00
Budget Cabin Shoulder (2 adults)	Daily	Non - Statutory	G	$114.00	$114.00
Budget Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	$99.00	$99.00
Standard Cabin Peak (2 adults)	Daily	Non - Statutory	G	$166.00	$166.00
Standard Cabin Shoulder (2 adults)	Daily	Non - Statutory	G	$128.00	$128.00
Standard Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	$114.00	$114.00
Deluxe Cabin Peak (2 adults)	Daily	Non - Statutory	G	$180.00	$180.00
Deluxe Cabin Shoulder (2 adults)	Daily	Non - Statutory	G	$144.00	$144.00
Deluxe Cabin Off Peak (2 adults)	Daily	Non - Statutory	G	$128.00	$128.00
Annual Site Standard up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	$3,090.00	$3,214.00
Annual Site View up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	$3,130.00	$3,256.00
Annual Site Premium View up to 84 m2 (2 adults and children under 17)	Annual	Non - Statutory	G	$3,215.00	$3,344.00
Annual site standard (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	$36.70	$38.20
Annual site View (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	$37.35	$38.90
Annual site Premium (2 adults and children under 17) per m2 rate	Annual	Non - Statutory	G	$38.15	$39.70
Extra Adult (17 and over) peak periods	Daily	Non - Statutory	G	$15.10	$15.80
Extra Adult (17 and over) Off Peak and shoulder periods	Daily	Non - Statutory	G	$8.95	$9.40
Extra Child 5-16 years Peak	Daily	Non - Statutory	G	$5.40	$5.50
Extra Child 5-16 years Shoulder/Off Peak	Daily	Non - Statutory	G	Free	Free

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Extra Child (Under 5 years)	Daily	Non - Statutory	G	Free	Free
Recreational Vehicle Site (Over 10 Metres) - Peak unpowered	Daily	Non - Statutory	G	$69.70	$72.50
Recreational Vehicle Site (Over 10 Metres) - Peak powered	Daily	Non - Statutory	G	$84.25	$87.60
Recreational Vehicle Site (Over 10 Metres) - Shoulder unpowered	Daily	Non - Statutory	G	$35.45	$37.00
Recreational Vehicle Site (Over 10 Metres) - Shoulder powered	Daily	Non - Statutory	G	$45.15	$47.00
Recreational Vehicle Site (Over 10 Metres) - Off Peak unpowered	Daily	Non - Statutory	G	$25.80	$27.00
Recreational Vehicle Site (Over 10 Metres) - Off Peak powered	Daily	Non - Statutory	G	$35.45	$37.00
Additional casual car site (per car)	Daily	Non - Statutory	G	$5.40	$5.60
Boat Storage per week	Weekly	Non - Statutory	G	$35.45	$37.00
Boat Storage per month	Monthly	Non - Statutory	G	$122.70	$127.50
Boat Storage (per six months)	Each	Non - Statutory	G	$614.65	$639.00
Boat Storage per week	Annual	Non - Statutory	G	$950.55	$988.50
Designated Parking (per m2)	Annual	Non - Statutory	G	$29.65	$31.00
Annual Site Sewerage Connection	Annual	Non - Statutory	G	$121.70	$126.50
Peak 25 December to 28 January Easter Period (4 nights) Thursday - Sunday inclusive Melbourne Cup Weekend (4 nights) Friday – Monday inclusive **Shoulder** 1 September to 24 December 29 January to 30 April Excludes Easter Period and Melbourne Cup Weekend **Off-Peak** 1 May to 31 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.					
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 is 11am. Check out time for sites is 10am.					
SWIFTS CREEK CARAVAN PARK					
Unpowered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$15.00	$15.50
Unpowered Site Shoulder (2 adults)	Daily	Non - Statutory	G	$16.00	$16.60
Unpowered Site Peak (2 adults)	Daily	Non - Statutory	G	$17.00	$17.50
Powered Site Off Peak (2 adults)	Daily	Non - Statutory	G	$24.00	$25.00
Powered Site Shoulder (2 adults)	Daily	Non - Statutory	G	$26.00	$27.00
Powered Site Peak (2 adults)	Daily	Non - Statutory	G	$28.50	$29.50
Extra Adult	Daily	Non - Statutory		Free	Free
Extra Child 5 to 17 years	Daily	Non - Statutory		Free	Free
Child under 5	Daily	Non - Statutory		Free	Free

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
LIVESTOCK EXCHANGE					
Yarding Fees					
Horses	Each	Non - Statutory	G	$25.70	$26.75
Bulls	Each	Non - Statutory	G	$20.80	$21.65
Calves	Each	Non - Statutory	G	$3.45	$3.60
Fat Cattle	Each	Non - Statutory	G	$8.85	$9.25
Sheep	Each	Non - Statutory	G	$1.80	$1.90
Store Cattle	Each	Non - Statutory	G	$9.60	$10.00
Cow & Calf Unit (per Unit)	Each	Non - Statutory	G	$10.40	$10.85
Prime Market Fees					
Live-Weight & Scanning	Each	Non - Statutory	G	$7.90	$8.25
Unweighed Cattle Scanning	Each	Non - Statutory	G	$3.55	$3.75
Cow & Calf Unit Scanning (per Unit)	Each	Non - Statutory	G	$4.90	$5.00
Hook Cattle	Each	Non - Statutory	G	$9.90	$10.50
Hook Bulls	Each	Non - Statutory	G	$17.90	$18.50
Store Market Fees					
Unweighed Cattle Scanning	Each	Non - Statutory	G	$3.55	$3.75
Cow & Calf Unit Scanning	Each	Non - Statutory	G	$4.90	$5.00
Agent's Selling Fees					
Agent's Selling Fees (Horse, Sheep Sales)	Each	Non - Statutory	G	$355.00	$370.00
Agent's Selling Fees (Cattle Sales) - 200 head or less	Each	Non - Statutory	G	$355.00	$370.00
Agent's Selling Fees (Cattle Sales) - greater than 200 head	Each	Non - Statutory	G	$355.00	$370.00
In-Transit Yard Use Fees					
In-Transit Horse	Each	Non - Statutory	G	$12.70	$13.25
In-Transit Sheep	Each	Non - Statutory	G	$1.65	$1.75
In-Transit Bobby Calves	Each	Non - Statutory	G	$1.65	$1.75
In-Transit Cattle	Each	Non - Statutory	G	$6.35	$6.50
In-Transit Bulls	Each	Non - Statutory	G	$12.70	$13.25
Crush Use	Each	Non - Statutory	G	Free	Free
Other Services					
Post Breeder Tags (Sheep)	Each	Non - Statutory	G	$2.70	$2.85
Post Breeder Tags (Cattle)	Each	Non - Statutory	G	$13.50	$14.00
Post Breeder Tags (Sheep) after 2nd warning	Each	Non - Statutory	G	$16.10	$16.75
Post Breeder Tags (Cattle) after 2nd warning	Each	Non - Statutory	G	$32.25	$33.50
Abattoirs (Cattle) Weigh/Scan Service	Each	Non - Statutory	G	$10.00	$10.40
Ewe and Lamb Tags	Each	Non - Statutory	G	N/A	$2.20
Livestock Carrier Service Fees					
Truck Wash Meter Charges (per Minute)	Each	Non - Statutory	G	$1.55	$1.60
Shower Facilities	Each	Non - Statutory		Free	Free

Fee Description	BASIS	FEE STATUS	GST CODE	Adopted Fee at 1st July 2016	Proposed Fee at 1st July 2017
Rest Area Parking	Each	Non - Statutory		Free	Free
PLOT PLANS - GEOGRAPHIC INFORMATION SYSTEMS (GIS)					
Plot Plan - A3 Black and White (per page)	Each	Non - Statutory	G	$9.15	$9.55
Plot Plan - A3 Colour (per page)	Each	Non - Statutory	G	$10.80	$11.25
Aerial Photograph - A3 Colour (per page)	Each	Non - Statutory	G	$18.30	$19.05
Plot Plan - A1 Black and White (per page)	Each	Non - Statutory	G	$30.15	$31.40
Plot Plan - A1 Colour (per page)	Each	Non - Statutory	G	$37.65	$39.20
Aerial Photograph - A1 Colour (per page)	Each	Non - Statutory	G	$45.15	$47.00
Plot Plan - A0 Black and White (per page)	Each	Non - Statutory	G	$45.75	$47.60
Plot Plan - A0 Colour (per page)	Each	Non - Statutory	G	$55.10	$57.35
Aerial Photograph - A0 Colour (per page)	Each	Non - Statutory	G	$72.80	$75.75

Budget processes

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

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

The 2017/2018 budget, which is included in this report, is for the year 1 July 2017 to 30 June 2018 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 2018 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 January and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during February and March. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in April for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

With the introduction of the Victorian Government's Rate Capping legislation in 2015 Councils are now unable to determine the level of rate increase and instead must set an increase that is consistent with a maximum rate increase determined by the Minister for Local Government which is announced in December for application in the following financial

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

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

Budget process	Timing
1. Minister of Local Government announces maximum rate increase	Dec
2. Council to advise ESC if it intends to make a rate variation submission	Jan/Feb
3. Officers prepare operating and capital budgets	Jan
4. Officers update Council's long term financial projections	Jan/Feb
5. Council submits formal rate variation submission to ESC if applicable	Jan/Feb
6. Councillors consider draft budgets at informal briefings	Feb/Mar
7. Proposed budget submitted to Council for approval to advertise	Apr
8. Public notice advising intention to adopt budget	Apr
9. Budget available for public inspection and comment	Apr/May
10. Public submission process undertaken	Apr/May
11. Submissions period closes (28 days)	May
12. Submissions considered by Council Committee appointed for that purpose	May
13. Budget, submissions and Committee recommendations on any amendments presented	Jun
14. Copy of adopted budget submitted to the Minister	Jun

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 expenditure 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.

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.
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.
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 expenditure 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 control (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 movements 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*
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 2016/17 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 cap	The cap set by the Victorian government on the percentage of rate increase that Councils can apply to their general rates and charges.
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.
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.
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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