

East Gippsland Shire Council

Annual Budget 2016/17

Adopted by Council at a Special Council Meeting on 28 June 2016

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



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Mayor's introduction

On behalf of East Gippsland Shire Council, I am proud to present its Budget for 2016/17. The budget builds on our Council Plan 2013-2017 vision which focuses on the following four key areas:

- People
- Place
- Economy
- Stewardship

The Council Plan 2013-2017 (Year 4), sets out our strategic plan to deliver our vision over the full term of the Council. As this is the final year of the current Council term, the focus over the next year will be on completion of our current commitments.

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 job to listen to community sentiment and understand your priorities. Since we started our term in 2012, 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. Through our Chief Executive Officer, Council has initiated an enterprise wide approach to identify savings that don't impact on its services, to provide increased value for money to ratepayers. Council will, with the introduction of rate capping in 2016, continue to focus on identifying sustainable cost savings that will enable it to deliver high quality, responsive and accessible services to the community

The budget proposes a rate increase of 2.5 per cent. This is in line with the new 'Fair Go' Rates System (FGRS) which has capped rates increases by Victorian councils to the forecast movement of 2.5 per cent in the Consumer Price Index (CPI). While Council has not elected to apply to the Essential Services Commission (ESC) for a variation, it has further reviewed the way we deliver services and identified operational savings and efficiencies that has enabled it to reduce its rates increase from the planned 3.3 per cent to 2.5 per cent increase.

To ensure users contribute fairly to Council services, most fees and charges will increase by 4.0 per cent for the 2016/17 financial year.

In this budget we have allocated funding of \$28.324 million for asset renewals, upgrades and expansions. The proposed budget also funds \$4.059 million for new assets. Highlights of the capital program include;

Project Highlights	Budget
Roads - including <ul style="list-style-type: none">• Road Reseal program, Shire wide - \$3.094 million• Gravel Road Resheet program, Shire wide - \$1.401 million	Total Roads \$8.451.million
Bridges - including <ul style="list-style-type: none">• Renew Lindenow-Glenaladale Bridge, Lindenow - \$2.075 million• Renew Bendoc River Bridge, Bendoc - \$0.786 million	Total Bridges \$5.661 million

Project Highlights	Budget
Drainage – including <ul style="list-style-type: none"> Bairnsdale Aerodrome Drainage Infrastructure, Bairnsdale - \$0.330 million 	Total Drainage \$1.694 million
Footpaths and Cycleways– including <ul style="list-style-type: none"> Construction of Footpath, Carpenter Street, Lakes Entrance - \$0.085 million 	Total Footpaths \$0.200 million
Buildings and improvements - including <ul style="list-style-type: none"> Redevelop Council's Business Centre, Pyke Street, Bairnsdale - \$2.285 million Essential Services Measures Stages 2 & 3 East Gippsland Livestock Exchange, Bairnsdale - \$0.675 million 	Total Property and Buildings \$5.145 million
Recreation, Leisure, Parks and Open Spaces – including <ul style="list-style-type: none"> Stage 2 Marina reconstruction, Metung - \$1.5 million Streetscapes, Bairnsdale, Lakes Entrance and Orbost - \$1.308 million 	Total Recreation \$4.028 million
Plant and Equipment - including <ul style="list-style-type: none"> Renewal of vehicles, plant and machinery - \$2.008 million ICT systems, Shire wide - \$1.93 million 	Total Plant \$4.409 million
Waste Management - including <ul style="list-style-type: none"> Upgrades to various Transfer Stations across the Shire - \$2.153 million 	Total Waste \$2.315 million
Other Infrastructure - including <ul style="list-style-type: none"> Minor Capital Projects, Shire Wide - \$0.2 million 	Total Other \$0.480 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.

This is the first year of the 'Fair Go' Rates System and while Council proposes a rate increase that is in line with the 2.5 per cent cap, the actual rate increases experienced by individual ratepayers will be different due to this being a municipal revaluation year. In a revaluation year, rate increases are impacted by the average rate increase (2.5 per cent) and the property valuation increases of individual properties relative to the average across the municipality. If your property increased by more in value than the average your rates will increase by more than 2.5 per cent while if your property value increased by less than the average your rates will increase by less than 2.5 per cent.

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

Cr Marianne Pelz
Mayor

Chief Executive Officer's Summary

Council has prepared a Budget for 2016/17, which is aligned to the vision in the Council Plan 2013-17.

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 \$14.085 million for 2016/17, however, it should be noted that the adjusted underlying result is a surplus of \$9.705 million after adjusting for capital grants and contributions (refer Sections 5 and 10.1).

1. Key areas we are funding

- 1) Ongoing delivery of services to the East Gippsland community, funded by a budget of \$82.6 million. These services are summarised in Section 2.1.
- 2) Continued investment in infrastructure assets (\$22.8 million) primarily for renewal works. This includes roads (\$8.45 million); bridges (\$5.66 million); footpaths and bicycle paths (\$0.2 million); drainage (\$1.69 million); recreational, leisure and community facilities and other infrastructure (\$0.58million); parks, open space and streetscapes (\$3.923 million); and waste facilities (\$2.3 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 2.5 per cent in line with the order by the Minister for Local Government on 14 December 2015 under the 'Fair Go' Rates System.
- b. Key drivers
 - i. To fund ongoing service delivery – business as usual (balanced with greater service demands from residents);
 - ii. To fund renewal of infrastructure and community assets;
 - iii. To cope with a reduction in funding from the Australian Government via the Victoria Grants Commission caused by their freezing of indexation of the grant.
- c. This will be a revaluation year. Valuations will be as per the General Revaluation dated 1 January 2016 (as amended by supplementary valuations).
- d. The waste service charge incorporating kerbside collection and recycling will increase by 4 per cent per property.
- e. 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.
- f. Refer Section 7 for further Rates and Charges details.

3. Key Statistics

- Total Revenue: \$96.723M (2015/16 = \$89.236M)
- Total Expenditure: \$82.638M (2015/16 = \$85.596M)
- Operating Result: \$14.085M Surplus (2015/16 = \$3.640M Surplus)
(Refer Income Statement in Section 3)
(Note: Based on total income of \$96.723M which includes capital grants and contributions)
- Underlying operating result: Surplus of \$9.705M (2015/16 = Deficit of \$4.145M)
(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: \$4.849M Reduction (2015/16 = \$2.048M Increase)
(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 \$32.383M
 - o \$17.020M from Council operations (rates funded)
 - o \$0.303M from contributions
 - o \$0.669M from asset sales
 - o \$7.349M from external grants
 - o \$7.042M 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 2016/17 has been set at 2.5%.
- State-wide CPI is forecast to be 2.5% for the 2016/17 year.
- The Victorian Wage Price Index is projected to be 3.25% in 2016/17.
- No increase in Victoria Grants Commission funding as a result of the freeze on indexation.
- Receipt of significant Capital Works funding of \$7.349M, mainly for roads and bridges.
- 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 15 of this report.

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

- 1 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 2013-2017) 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 (Formerly the Department of Transport, Planning and Local Infrastructure)

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

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

1.2 Our purpose

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

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

Our values

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

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

1.3 Strategic objectives

Council delivers services and initiatives under 40 major service categories. Each contributes to the achievement of our strategic objectives as set out in the Council Plan for the years 2013-2017. The following table lists the four areas of focus as described in the Council Plan. Each area of focus is defined by three to four goals that are aligned to the outcomes identified in *Shaping the Future - the Long Term Community Vision 2030*.

Area of Focus	Goals
People	We contribute to and support healthy, resilient and connected communities. 1.1 Our communities are connected and inclusive 1.2 Our communities are resilient and adaptable 1.3 Safe and active, healthy lifestyles are supported
Place	We promote, maintain and improve the quality of our natural and built environments 2.1 Our resources are used in a sustainable way 2.2 Land use planning delivers vibrant, connected and productive places 2.3 Our infrastructure meets current and future community needs 2.4 Our natural assets are maintained and enhanced
Economy	We contribute to a prosperous and sustainable region that takes advantage of economic opportunities. 3.1 Our business environment is adaptable and prosperous 3.2 Our economy provides opportunities for employment, learning and training 3.3 East Gippsland is the place to visit, live, work and invest

Stewardship

Our Shire is well managed and supported by a resourceful, responsive organisation.

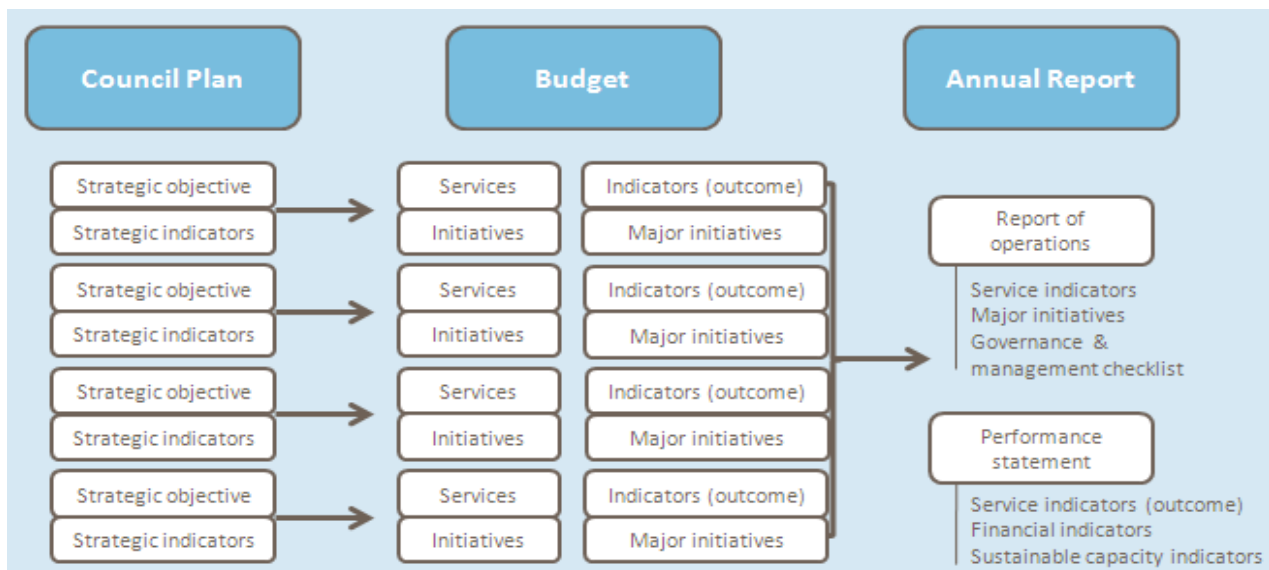
4.1 Shire services meet the needs of our communities and stakeholders at an acceptable cost

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

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

2. Services, Initiatives and Service Performance Indicators

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



Source: Department of Environment, Land, Water and Planning

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

2.1 Goal 1.1: Our communities are connected and inclusive

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

Services

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Arts and Culture	This service provides a varied ongoing program of arts and cultural events that bring our communities together to celebrate our identity and generate ideas. It also provides funding and strategic advice to support the development of arts and culture in East Gippsland.	398 (40) 358
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.	894 (254) 640
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.	1,415 (361) 1,054
Performing Arts	This service provides performing arts facilities, including the Forge Theatre and Arts Hub. A key focus is to deliver accessible programs and events that celebrate our cultural diversity and enrich the lives of our community and visitors.	794 (300) 494

Major Initiatives

1. Partner with relevant stakeholders to support the outcomes in the Reconciliation Action Plan

Initiatives

2. Partner with relevant stakeholders to support the outcomes in the East Gippsland Diversity, Access and Social Inclusion Plan
3. Involve young people in collaborative decision-making and social activity through youth programs.
4. Work with communities to review community plan actions.
5. Develop the Creative Cultural Plan.

Capital Initiatives

Capital Project	Externally	Council Funded	Project Cost
Minor Capital Works, Shire Wide	0	200	200
Public Art Acquisitions	0	166	166
Purchase Library Resources 16/17, Shire Wide	0	275	275
Total	0	641	641

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

2.2 Goal 1.2: Our communities are resilient and adaptable

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Community Planning	The Community Planning function support, encourage and work with citizens and community groups to identify their own needs and aspirations and how to achieve them with responsive, high quality services and facilities.	163 <u>0</u> 163
Community Support	Council has service agreements with suitable organisations across the Shire that provide a range of Home and Community Care services (HACC) for the aged and disabled including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizen clubs. The Victorian Government directly funds the providers for the provision of the specified services and Council makes a financial contribution to the operations of each of the providers.	695 <u>(43)</u> 652
Family and Youth Services	Council supports Preschools, Playgroup and early years programs. Support is also provided to suitable organisations that provide Maternal and Child Health services (MaCH). The providers of the MaCH service are directly funded by the Victorian Government for the provision of the specified services and Council provides a financial contribution to the operations of each of the providers.	461 <u>0</u> 461
Emergency Management	Council works collaboratively with relevant stakeholders to help communities to prepare for emergency events and natural disasters and, in times of emergency, to respond to their needs and help them recover.	1,219 <u>(94)</u> 1,125

Major Initiatives

6. Implement priority actions in Community Plans.

Initiatives

7. Consult with communities to develop and review Local Incident Management Plans for all high-risk communities.

8. Review the East Gippsland Municipal Health and Wellbeing Plan.

9. Work with Partners and Stakeholders to enhance education outcomes for the region.

10. Implement the East Gippsland Early Years Plan.

11. Undertake a strategic assessment of future HACC funding and provision to enable East Gippsland to be well positioned to meet the needs of our community.

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

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

Business area	Description of services provided	Expenditure (Revenue) Net Cost \$ '000
Public Health	Public Health maintains and improves the health and safety of people and the environment in accordance with the <i>Public Health and Wellbeing Act 2008</i> . It maintains safety, amenity and harmony in the community by coordinating food safety support programs, registered premises inspections, <i>Tobacco Act 1987</i> 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.	612 (372) 240
Community Laws	This service also maintains and improves the health and safety of people and environment. This includes staff at school crossings throughout the municipality to ensure that pedestrians are able to cross the road safely. Animal management services, which are delivered in accordance with the <i>Domestic Animals Act 1994</i> , including a lost and found notification service, a contracted pound service, registration and administration service, an afterhours service and an emergency service. It also provides education, regulation and enforcement of the General Local Law and relevant State Legislation.	1,273 (565) 708
Recreation Centres	This service combines a wide range of programs and services which contribute to the general wellbeing of the community. This includes opportunities for individuals of all ages, sexes and abilities to participate in a variety of health, education, and leisure activities by providing recreational facilities that include indoor and outdoor aquatic facilities , a fully equipped Gymnasium, aqua aerobics and group fitness classes, a stadium and childcare facilities.	5,242 (2,873) 2,369
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.	1,587 0 1,587

Major Initiatives

12. Partner with relevant agencies to support pro-social opportunities that address preventative health issues.

Initiatives

13. Provide footpaths in identified high priority locations to improve access, mobility and connectivity.

14. Work with the community to implement key road safety priorities (funding dependent).

15. Implement the East Gippsland Open Space Strategy.

16. Design and deliver infrastructure and open spaces that contribute to physical activity including redevelopment of Apex Park, Lakes Entrance; and a masterplan for AJ Freeman Recreation Reserve and Livingstone Park.

17. Implement recommendations from the Recreation Centres Service Review.

18. Deliver key priorities from the East Gippsland Aquatic Strategy.

Capital Initiatives

Capital Project	Externally Funded \$'000	Council Funded \$'000	Project Cost \$'000
Bairnsdale Aquatic and Recreation Centre - Upgrade and new Facilities, Bairnsdale	0	105	105
Upgrade Recreation Reserve, Nowa Nowa	0	50	50
Total	0	155	155

Service Performance Outcome Indicators

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

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

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

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

		Expenditure 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.	302 <u>(43)</u> 259
Waste Services	This service provides kerbside waste collection of household waste, recycling and green waste from households; and landfill and transfer station facilities. The service operates and rehabilitates Council's current and legacy landfills, and manages the East Gippsland Waste and Recycling Centre in ways that promote positive waste behaviour in the community and minimise environmental impacts.	10,643 <u>(3,134)</u> 7,509

Major Initiatives

19. Implement the Waste Facilities and Disposal Strategy.

Initiatives

20. Plan and implement new initiatives to support Council's focus on reducing water and energy use.

21. Implement the Waste Education and Awareness Plan to enhance recycling and resource recovery in the region and reduce illegal dumping.

22. Develop and Integrated Waste Management Plan.

Capital Initiatives

Capital Project	Externally Funded \$'000	Council Funded \$'000	Project Cost \$'000
Purchase Mobile Polystyrene Recycle Machine, Shire Wide	0	80	80
Upgrade Waste Transfer Station, Bemm River	0	141	141
Upgrade Waste Transfer Station, Bruthen	0	278	278
Upgrade Waste Transfer Station, Lakes Entrance	0	1,244	1,244
Upgrade Waste Transfer Station, Swifts Creek	0	196	196
Club Terrace Waste Facility, Club Terrace - Renew waste Trailer	0	20	20
Goongerah Waste Facility, Goongerah - Renew Waste Trailer	0	21	21
Tubbut, Deddick & Delicknora - Waste trailer renewal	0	17	17
Lakes Entrance Waste Transfer Station, Lakes Entrance - Upgrade transfer station	0	70	70
Omeo Waste Transfer Station, Omeo - Upgrade transfer station	0	224	224
Anglers Rest & Glen Willis Waste Trailers - Renew Waste trailers	0	24	24
Total	0	2,315	2,315

Major Project Initiatives

Major Project	Externally Funded \$'000	Council Funded \$'000	Project Cost \$'000
Bairnsdale Cell 1 Capping, Bairnsdale	0	2,188	2,188
Bairnsdale Cell 2 Capping, Bairnsdale	0	2,300	2,300
Bosworth Road Rehabilitation, Bairnsdale	0	1,201	1,201
Lakes Entrance Landfill Capping, Lakes Entrance	0	300	300
Orbost Landfill, Orbost - Landfill Capping	0	500	500
Total	0	6,489	6,489

Service Performance Outcome Indicators

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

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

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

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Strategic Planning	This service aims to deliver vibrant, connected and productive places and infrastructure to current and future community needs. Strategic Planning advocates for and implements land use policies, plans and standards that guide land use development and promote sustainable design, development and heritage conservation. This is supported through continual reviews and improvements to the East Gippsland Planning Scheme.	1,509 (46) 1,463
Statutory Planning and Development Services	Statutory planning services process and assess planning applications in accordance with the <i>Planning and Environment Act 1987</i> , 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.	1,108 (259) 849
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.	235 (100) 135

Initiatives

23. Update the East Gippsland Planning Scheme to guide and set priorities for land use and development in areas including Bairnsdale, Paynesville, Orbost and former landfill sites.

24. Finalise a Rural Land Use Strategy for East Gippsland and incorporate into the East Gippsland Planning Scheme.

25. Incorporate the Gippsland Lakes Sustainable Development Plan into the East Gippsland Planning Scheme.

26. Implement streetscape works to improve the appearance of the Central Business District (CBD) streetscapes in Lakes Entrance, Orbost and Bairnsdale.

27. Finalise a masterplan for major sporting infrastructure in Bairnsdale.

Service Performance Outcome Indicators

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

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

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

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

Services

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost
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.	394 <u>0</u> 394
Asset Maintenance	This service provides management ongoing maintenance of the Council's assets, including 2,900km of roads , 209 bridges and 23 pedestrian bridges; over 300km of drains and 186 km of footpath, and 517km of kerb and channel; numerous playgrounds, parks and gardens, and recreation reserves; 3 aerodromes; over 4,000 street lights; 41 public jetties, 19 fishing platforms and 31 boat ramps; and the Raymond Island Ferry.	22,751 <u>(10,034)</u> 12,717
Project Management	This service undertakes project planning, design and delivery of various works within Council's Capital Works Program.	640 <u>0</u> 640
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.	4,098 <u>(709)</u> 3,389
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 <u>0</u> 0

Major Initiatives

28. Develop an asset management process to ensure core compliance with the National Asset Management Assessment Framework.

29. Pilot a project in Lakes Entrance to support long-term community adaptation to the impact of climate change.

Initiatives

30. Renew priority skate parks and playgrounds.

31. Plan and design priority infrastructure projects nominated in Community Plans, foreshore management plans and locality plans.

32. Finalise delivery of Eastern Creek drainage infrastructure for Lakes Entrance.

33. Develop a strategic long-term approach to managing Public Open Spaces, including Crown Reserves.

Capital Initiatives

Capital Project	Externally Funded \$'000	Council Funded \$'000	Project Cost \$'000
Bairnsdale Aerodrome Drainage Infrastructure Renewal, Bairnsdale	0	330	330
Boat Ramp Access Jetty, Main Wharf, Mallacoota	0	15	15
Bridge Renewal , Shire Wide	0	330	330
Building Renewal, Eagle Point Caravan Park, Eagle Point	0	50	50
Construct New Drainage McMillan Street, Jones Bay	0	60	60
Construct New Footpath Carpenter Street, Lakes Entrance	0	85	85
Construct New Footpath Eastern Beach Road, Lakes Entrance	0	15	15
Construct new Playground Apex Park, Lakes Entrance	138	0	138
Construct New Roundabout Macleod/McCulloch Streets Intersection, Bairnsdale	500	0	500
Construct Priority Actions from Foreshore Management Plan, Lake Tyers	16	0	16
Construct Priority Actions on Foreshore, Paynesville	0	30	30
Construct Ramp and Jetty, Bemm River	78	150	228
Construction of Nature Based Play Elements - Skidale Reserve, Lake Tyers Beach	0	30	30
Design Streetscape Works, Bairnsdale	0	20	20
Design Streetscape Works, Lakes Entrance	0	25	25
Lake Tyers Beach Accessible Fishing Landing	0	69	69
Dust Suppression Seal, Shire Wide	0	100	100
Eastern Creek Nutrient Stripping, Lakes Entrance	0	500	500
Essential Safety Measures Eagle Point Caravan Park, Eagle Point	0	20	20
Park Toilet Block 6, Mallacoota	0	50	50
Essential Safety Measures Stage 2 Livestock Exchange, Bairnsdale	0	175	175
Essential Safety Measures Stage 3 Livestock Exchange, Bairnsdale	0	500	500
Footpath as per Access and Mobility Strategy, Shire Wide	0	100	100

Capital Project	Externally Funded \$'000	Council Funded \$'000	Project Cost \$'000
Forward Designs, Mallacoota Recreation Reserve Clubrooms	0	50	50
Grant Seed Funding, Shire Wide	0	200	200
Implement Streetscape Designs, Bairnsdale	423	0	423
Implement Streetscape Designs, Lakes Entrance	500	0	500
Implement Streetscape Designs, Orbost	0	340	340
Lake Tyers Beach Road Reconstruction, Lake Tyers	0	110	110
Livingstone Park Catchment Management Authority Partnership Project, Omeo	0	20	20
Mallacoota Pre School Renewal, Mallacoota	0	40	40
Marlo Foreshore Management Plan Implementation, Marlo	83	0	83
Marlo Ocean View Caravan Park Kitchen Renewal, Marlo	0	70	70
Open Space Eagle Point	66	0	66
Orbost Forest Park Precinct Upgrade, Orbost	0	130	130
Plant and Equipment 16/17, Shire Wide	0	190	190
Raymond Island Ferry 16/17, Raymond Island	0	125	125
Renew Bendoc River Bridge, Bendoc	760	26	786
Renew Bens Crossing Bridge, Cassilis Road, Swifts Creek	530	20	550
Lake Tyers Beach Road Safety Improvements	103	15	118
Boundary Road Safety Improvements	135	15	150
Balfours Road Upgrade	55	0	55
Francis Street Safety Improvements	136	7	143
Nicholson Street Safety Improvements	50	7	57
Renew Council Owned Buildings 16/17, Shire Wide	0	540	540
Renew Flaggy Creek Bridge, Flaggy Creek	340	10	350
Renew Lindenow-Glenaladale Bridge, Lindenow	1,203	872	2,075
Renew Slaughterhouse Creek Bridge, Nicholson	0	199	199
Renewal Cunninghame Arm Bridge, Lakes Entrance	270	0	270
Renewal Guard Fence 16/17, Shire Wide	0	200	200
Renewal Major Bridges 16/17, Shire Wide	0	250	250
Renewal Major Culvert 16/17, Shire Wide	0	250	250
Renewal Major Road 16/17, Shire Wide	0	840	840
Renewal McMillan/Hadfield Streets, Bairnsdale	0	100	100
Renewal of Commercial Operations Buildings, Shire Wide	0	35	35
Renewal of Amenity Block Orbost Caravan Park, Orbost	0	350	350
Renewal of Priority Skate Parks, Shire Wide	0	50	50
Renewal of Toilet Block Main Street, Bruthen	0	50	50
Renewal Tarra Landing Pavement and Drainage, Lakes Entrance	0	475	475
Replace Bridge Un-named Creek, Buldah Road, Cann River	150	50	200
Replace Cann River West Branch Bridge, Cann River	350	50	400

Capital Project	Externally Funded \$'000	Council Funded \$'000	Project Cost \$'000
Replace Reinforced Concrete Culverts 16/17, Shire Wide	77	266	343
Replacement Jetty and Upgrade of Boat Ramp, Bemm River	0	235	235
Replacement Kalimna West Road Bridge, Lakes Entrance	0	251	251
Replacement of Esplanade Seawall, Lakes Entrance	0	30	30
Replacement of Toilet Block Bemm River Caravan Park, Bemm River	0	350	350
Replacement of Toilet Block Harry Clues Recreation Reserve, Johnsonville	0	30	30
Reseal Roads 16/17, Shire Wide	1,174	1,920	3,094
Resheet Gravel Roads 16/17, Shire Wide	0	1,401	1,401
Stage 2 Interpretative Signage, Buchan	0	30	30
Stage 2 of Marina Reconstruction - Metung	0	1,500	1,500
Upgrade and Renewal of Playgrounds, Shire Wide	0	50	50
Upgrade Jetty, Marlo	0	5	5
Vehicles 16/17, Shire Wide	0	1,437	1,437
Plant Renewal Program 2014/15	0	106	106
Plant Renewal Program 2015/16	0	150	150
Vic Roads Grants Program 16/17, Shire Wide	200	0	200
Widening of Road, Romawi Road, Forge Creek	229	0	229
Bogong Highplains Road	86	0	86
East Bairnsdale Drainage Scheme, East Bairnsdale/Lucknow - Construct retarding basin	0	396	396
Calvert Street, Bairnsdale - Construct new drainage	0	181	181
9 King Street, Metung - Construct underground piped drain	0	60	60
Drainage Renewal Design 2015/16	0	31	31
Jones Bay/McMillan Street, Bairnsdale - Industrial Estate Drainage Scheme	0	36	36
Drainage Renewal Reconstruction Program 2015/16, Shire Wide - Projects to be nominated	0	100	100
Lindenow Recreation Reserve, Kitchen Upgrade	0	60	60
Land purchases, Shire Wide - Strategic Land Purchases	0	100	100
Mallacoota Foreshore Caravan Park, Block 2	0	42	42
Mallacoota Recreation Reserve Toilet block	0	250	250
Mallacoota Foreshore Holiday Park - Renew Camp Kitchen Shelter	0	18	18
Total	7,652	17,375	25,027

Service Performance Outcome Indicators

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

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

2.7 Goal 2.4: Our natural assets are maintained and enhanced

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

Services

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Environmental Management	The Environmental Management function is to identify and manage broad based environmental issues on Council owned or managed land including Council's Mosquito Management Program, pest plants and animals and Urban Waterways.	1,352 (90) 1,262
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.	4,093 0 4,093

Initiatives

- 34. Implement key actions from the Environmental Sustainability Strategy 2014-2017.
- 35. Undertake projects to support Council and Community's ability to plan for and understand sustainable adaptation to changing climate conditions.
- 36. Design wetlands and other water sensitive urban design drainage to manage urban stormwater.

2.8 Goal 3.1: Our business environment is adaptable and prosperous

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

Services

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Major Projects	Major projects works with the Victorian Government, industry and business to facilitate and advocate for major planning, infrastructure and investment projects aimed at opening significant opportunities for business growth and employment for the region.	270 0 270
Business Growth	This service supports the development of business and industry in East Gippsland through business information services, referrals to other organisations for support, facilitation of industry networking and knowledge sharing events, and facilitation of funding opportunities at all levels of government. It also works with government departments to link businesses to Victorian and Australian Government services to support growth and diversification.	120 0 120

Major Initiatives

37. Develop policies, workshops and projects to support East Gippsland's transition to an age friendly region for both businesses and our ageing population.

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

Initiatives

39. Streamline Council planning and development processes.

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

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

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

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

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

Services

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Economic Development	The <u>economic development</u> 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.	735 <u>0</u> 735

Major Initiatives

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

Initiatives

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

45. Implement programs and initiatives from the Economic Development Strategy 2014-2018 and encourage commitment to local employment

Service Performance Outcome Indicators

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

Service	Indicator	Performance Measure	Computation
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)	[Number of businesses with an ABN in the municipality at the end of the financial year less the number of businesses at the start of the financial year / Number of businesses with an ABN in the municipality at the start of the financial year] x100

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

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

Services

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost
		\$'000
Tourism and Visitor Information services	Council supports the tourism industry and helps promote East Gippsland as a highly sought after visitor destination. Quality visitor information services are provided with the aim of meeting the expectations and needs of visitors.	809 (218)
		591
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.	187 0 187

Initiatives

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

47. Prioritise infrastructure for recreation, fishing and boating across towns and destinations.

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

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Council Enterprises	This service supports the local economy and provides an alternative revenue stream for Council through the effective operation of a range of Council-managed commercial enterprises such as caravan parks, airports, marinas and the East Gippsland Livestock Exchange.	3,967 (4,361) (394)
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.	2,349 (26) 2,323
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.	1,311 (23) 1,288
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.	1,998 (10,826) (8,828)
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.	441 0 441

Major Initiatives

48. Review Council's 10 year Long-term Financial Plan.

Initiatives

49. Develop a place based framework to ensure our Service Centres meet the needs of their community.

50. Implement a customer service strategy for the organisation.

51. Develop a Council Business Centre at 32 Pyke Street, Bairnsdale.

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

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

Capital Initiatives

Capital Project	Externally Funded \$'000	Council Funded \$'000	Project Cost \$'000
Office Furniture 16/17, Shire Wide	0	30	30
Redevelop Council Business Centre, Pyke Street, Bairnsdale	0	2,285	2,285
Total	0	2,315	2,315

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

To achieve our objective of making decisions through transparent processes and ensuring we execute our plans prudently and effectively, we will continue to plan, deliver and improve high quality, cost effective, 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
Governance	This service provides a range of <u>governance</u> , 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.	2,437 (60) 2,377
Information Services	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way. It is also responsible for the provision of document and information management support services.	3,395 0 3,395
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.	587 (717) (130)
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.	1,082 0 1,082

Major Initiatives

54. Provide opportunities for our community to have a say in matters of interest to them through engagement and accessibility to Councillors and staff.

55. Identify and implement process and improvement initiatives that lead to a more responsive organisation and increased productivity.

Initiatives

56. Improve both internal and external communication to engage with the community around high priority issues.

57. Refresh the East Gippsland Long-Term Community Vision.

58. Implement the Information and Communication Technology (ICT) transformation project.

Capital Initiatives

Capital Project	Externally Funded \$'000	Council Funded \$'000	Project Cost \$'000
ICT Transformation, Shire wide	0	1,030	1,030
ICT Systems Upgrade	0	900	900
Total	0	1,930	1,930

Service Performance Outcome Indicators

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

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

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

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

Services

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Human Resources	Through this service Council provides human resource and industrial relations services dedicated to ensuring Council's workforce operates efficiently and effectively within a framework that encourages innovation and continuous improvement.	1,508 0 1,508
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.	232 0 232

Initiatives

59. Facilitate the delivery of an Organisational Culture and Staff Engagement Survey.

2.14 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 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.

2.15 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
1.People	9,851	14,753	4,902
2.Place	32,710	47,125	14,415
3.Economy	1,903	2,121	218
4.Stewardship	3,294	19,307	16,013
Total services and initiatives	47,758	83,306	35,548
Other non-attributable	0		
Deficit before funding sources	47,758		
Rates and charges	52,389		
Capital grants and contributed assets	9,349		
Developer contributions	105		
Surplus for the year	14,085		

3. Financial Statements

This section presents information in regard to the Financial Statements. The budget information for the years 2016/17 to 2019/20 has been extracted from the Strategic Resource Plan.

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

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

3.1 Comprehensive Income Statement

For the four years ending 30 June 2020

	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Strategic Resource Plan Projections		
			2017/18 \$'000	2018/19 \$'000	2019/20 \$'000
Income					
Rates and charges	50,633	52,389	54,224	55,962	57,753
Statutory fees and fines	1,352	1,361	1,402	1,444	1,487
User fees	10,836	11,111	11,807	12,272	12,742
Grants - Operating	8,554	15,093	15,684	15,442	15,756
Grants - Capital	11,334	7,349	9,429	4,484	4,384
Contributions - monetary	626	105	1,209	112	116
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	3,901	7,315	1,763	2,062	1,753
Total income	89,236	96,723	97,518	93,778	95,991
Expenses					
Employee costs	25,291	26,291	27,077	26,888	27,723
Materials and services	35,808	30,800	33,491	32,463	33,676
Bad and doubtful debts	34	34	35	36	37
Depreciation and amortisation	21,101	23,482	25,244	25,661	25,764
Borrowing costs	858	783	444	423	301
Net Loss on disposal of property, infrastructure, plant and equipment	1,263	0	0	0	0
Other expenses	1,241	1,248	1,279	1,314	1,350
Total expenses	85,596	82,638	87,570	86,785	88,851
Surplus/(deficit) for the year	3,640	14,085	9,948	6,993	7,140
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods:					
Net asset revaluation increment	0	94,928	0	25,335	0
Total comprehensive result	3,640	109,013	9,948	32,328	7,140

3.2 Balance Sheet

For the four years ending 30 June 2020

	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Strategic Resource Plan Projections		
			2017/18 \$'000	2018/19 \$'000	2019/20 \$'000
Assets					
Current assets					
Cash and cash equivalents	24,837	19,988	18,766	18,978	17,058
Trade and other receivables	6,022	6,076	6,110	6,075	6,194
Other assets	601	614	629	645	661
Total current assets	31,460	26,678	25,505	25,698	23,913
Non-current assets					
Trade and other receivables	1,371	1,091	1,396	1,021	646
Property, infrastructure, plant & equipment	874,013	980,054	988,580	1,020,105	1,027,628
Investment property	1,444	1,444	1,444	1,444	1,444
Intangible assets	2,240	1,360	480	2,333	1,400
Total non-current assets	879,068	983,949	991,900	1,024,903	1,031,118
Total assets	910,528	1,010,627	1,017,405	1,050,601	1,055,031
Liabilities					
Current liabilities					
Trade and other payables	4,584	3,677	3,279	3,193	3,394
Trust funds and deposits	1,370	1,370	1,370	1,370	1,370
Prepaid income	194	194	194	194	194
Provisions	11,466	7,647	5,826	8,305	7,793
Interest-bearing loans and borrowings	1,807	679	1,853	727	0
Total current liabilities	19,421	13,567	12,522	13,789	12,751
Non-current liabilities					
Provisions	8,820	6,439	6,167	6,494	4,823
Prepaid income	1,649	1,649	1,649	1,650	1,649
Interest-bearing loans and borrowings	6,607	5,928	4,075	3,348	3,348
Total non-current liabilities	17,076	14,016	11,891	11,492	9,820
Total liabilities	36,497	27,583	24,413	25,281	22,571
Net assets	874,031	983,044	992,992	1,025,320	1,032,460
Equity					
Accumulated surplus	311,077	325,435	335,353	342,316	349,426
Reserves	562,954	657,609	657,639	683,004	683,034
Total equity	874,031	983,044	992,992	1,025,320	1,032,460

3.3 Statement of Changes in Equity

For the four years ending 30 June 2020

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2017				
Balance at beginning of the financial year	874,031	311,077	561,893	1,061
Surplus/(deficit) for the year	14,085	14,085		
Net asset revaluation increment/(decrement)	94,928		94,928	
Transfer to other reserves	0	(30)		30
Transfer from other reserves	0	303		(303)
Balance at end of the financial year	983,044	325,435	656,821	788
2018				
Balance at beginning of the financial year	983,044	325,435	656,821	788
Surplus/(deficit) for the year	9,948	9,948	-	-
Net asset revaluation	0	-	-	-
Transfer to other reserves	0	(30)	-	30
Transfer from other reserves	0	-	-	-
Balance at end of the financial year	992,992	335,353	656,821	818
2019				
Balance at beginning of the financial year	992,992	335,353	656,821	818
Surplus/(deficit) for the year	32,328	6,993	25,335	-
Net asset revaluation	0	-	-	-
Transfer to other reserves	0	(30)	-	30
Transfer from other reserves	0	-	-	-
Balance at end of the financial year	1,025,320	342,316	682,156	848
2020				
Balance at beginning of the financial year	1,025,320	342,316	682,156	848
Surplus/(deficit) for the year	7,140	7,140	-	-
Net asset revaluation	0	-	-	-
Transfer to other reserves	0	(30)	-	30
Transfer from other reserves	0	-	-	-
Balance at end of the financial year	1,032,460	349,426	682,156	878

3.4 Statement of Cash Flows

For the four years ending 30 June 2020

	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Strategic Resource Plan Projections		
			2017/18 \$'000	2018/19 \$'000	2019/20 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	50,495	52,293	54,123	55,866	57,655
Statutory fees and fines	1,352	1,361	1,402	1,444	1,487
User fees	11,932	11,385	12,045	12,551	12,867
Grants - operating	8,554	15,093	15,684	15,442	15,756
Grants - capital	11,334	7,349	9,429	4,484	4,384
Contributions - monetary	626	105	684	287	291
Interest received	1,048	680	755	721	689
Trust funds and deposits taken	6,500	6,650	6,800	6,950	7,100
Other receipts	7,686	6,635	1,008	1,341	1,064
Employee costs	(24,775)	(25,958)	(26,734)	(26,544)	(27,369)
Materials and services	(36,470)	(38,240)	(36,326)	(32,886)	(36,012)
Trust funds and deposits repaid	(6,931)	(6,650)	(6,800)	(6,950)	(7,100)
Other payments	(1,391)	(1,248)	(1,279)	(1,314)	(1,350)
Net cash provided by/(used in) operating activities	29,960	29,455	30,791	31,392	29,462
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(28,899)	(32,383)	(31,430)	(29,444)	(30,894)
Proceeds from investments	2,500	0	0	0	0
Proceeds from sale of property, infrastructure, plant and equipment	580	669	540	540	540
Net cash provided by/ (used in) investing activities	(25,819)	(31,714)	(30,890)	(28,904)	(30,354)
Cash flows from financing activities					
Finance costs	(858)	(783)	(444)	(423)	(301)
Proceeds from borrowings	0	0	0	0	0
Repayment of borrowings	(1,235)	(1,807)	(679)	(1,853)	(727)
Net cash provided by/(used in) financing activities	(2,093)	(2,590)	(1,123)	(2,276)	(1,028)
Net increase/(decrease) in cash & cash equivalents	2,048	(4,849)	(1,222)	212	(1,920)
Cash and cash equivalents at the beginning of the financial year	22,789	24,837	19,988	18,766	18,978
Cash and cash equivalents at the end of the financial year	24,837	19,988	18,766	18,978	17,058

3.5 Statement of Capital Works

For the four years ending 30 June 2020

	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Strategic Resource Plan Projections		
			2017/18 \$'000	2018/19 \$'000	2019/20 \$'000
Property					
Land	100	100	0	0	0
Land improvements	0	0	0	0	0
Total land	100	100	0	0	0
Buildings	2,429	5,045	2,411	4,000	6,590
Heritage buildings	0	0	0	0	170
Building improvements	0	0	0	0	0
Leasehold improvements	0	0	0	0	0
Total buildings	2,429	5,045	2,411	4,000	6,760
Total property	2,529	5,145	2,411	4,000	6,760
Plant and equipment					
Heritage plant and equipment	0	0	0	0	0
Plant, machinery and equipment	3,214	2,008	1,840	1,980	1,201
Fixtures, fittings and furniture	51	196	120	30	30
Computers and telecommunications	554	1,930	605	340	550
Library books	286	275	350	300	300
Total plant and equipment	4,105	4,409	2,915	2,650	2,081
Infrastructure					
Roads	9,198	8,451	8,579	10,831	13,183
Bridges	2,208	5,661	2,980	1,250	3,300
Footpaths and cycleways	373	200	1,203	200	723
Drainage	2,892	1,694	1,500	1,100	1,000
Recreational, leisure and community	1,309	105	4,000	2,730	500
Waste management	1,429	2,315	580	3,480	270
Parks, open space and streetscapes	4,082	3,923	5,822	1,903	577
Aerodromes	199	0	0	0	0
Off street car parks	0	0	0	0	900
Other infrastructure	575	480	1,440	1,300	1,600
Total infrastructure	22,265	22,829	26,104	22,794	22,053
Total capital works expenditure	28,899	32,383	31,430	29,444	30,894
Represented by:					
New asset expenditure	3,032	4,059	7,351	3,725	4,098
Asset renewal expenditure	24,667	23,669	19,717	24,431	26,343
Asset expansion expenditure	200	929	331	0	0
Asset upgrade expenditure	1,000	3,726	4,031	1,288	453
Total capital works expenditure	28,899	32,383	31,430	29,444	30,894

3.6 Statement of Human Resources

For the four years ending 30 June 2020

	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Strategic Resource Plan Projections		
			2017/18 \$'000	2018/19 \$'000	2019/20 \$'000
Staff expenditure					
Employee costs - operating	25,291	26,291	27,077	26,888	27,723
Employee costs - capital	1,880	2,009	2,070	2,132	2,196
Total staff expenditure	27,171	28,300	29,147	29,020	29,919
	EFT	EFT	EFT	EFT	EFT
Staff numbers					
Employees	343.5	344.6	344.6	334.6	334.6
Total staff numbers	343.5	344.6	344.6	334.6	334.6

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

Department	Budget 2016/17 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
Corporate Services	5,430	4,919	511
Development	7,036	5,272	1,764
Community and Strategic Development	2,981	1,173	1,808
Operations	7,889	6,721	1,168
Executive	956	889	67
Total permanent staff expenditure	24,292	18,974	5,318
Casuals and other expenditure	1,999		
Total Staff Expenditure Operating	26,291		
Capitalised labour costs	2,009		
Total staff expenditure	28,300		

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

Department	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
Corporate Services	43.7	37.0	6.7
Development	79.7	46.9	32.8
Community and Strategic Development	60.6	35.7	24.9
Operations	114.7	99.0	15.7
Executive	8	7.0	0.8
Total	306.5	225.6	80.9
Casuals and other	25		
Total Staff FTE's Operations	331.5		
Capitalised labour costs	13.1		
Total staff EFT's	344.6		

Summary of planned human resources expenditure by service area

Department	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000
Corporate				
Permanent full time	4,919	5,066	4,720	4,865
Permanent part time	511	526	492	507
Total Corporate	5,430	5,592	5,212	5,372
Development				
Permanent full time	5,272	5,430	5,492	5,662
Permanent part time	1,764	1,817	1,871	1,929
Total Development	7,036	7,246	7,363	7,592
Operations				
Permanent full time	6,721	6,922	6,979	7,196
Permanent part time	1,168	1,203	1,239	1,277
Total Operations	7,889	8,125	8,218	8,473
Community and Strategic Development				
Permanent full time	1,173	1,208	1,044	1,077
Permanent part time	1,808	1,862	1,918	1,977
Total Community and Strategic Development	2,981	3,070	2,962	3,054
Executive Services				
Permanent full time	889	916	943	972
Permanent part time	67	69	71	73
Total Executive	956	985	1,014	1,046
Total casuals and others	1,999	2,059	2,120	2,186
Total staff expenditure - Operating	26,291	27,077	26,888	27,723
Total Capitalised labour costs	2,009	2,070	2,132	2,196
Total staff expenditure	28,300	29,147	29,020	29,919

Summary of planned human resources numbers by service area

Department	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE
Corporate				
Permanent full time	37.0	37.0	33.0	33.0
Permanent part time	6.7	6.7	6.2	6.2
Total Corporate	43.7	43.7	39.2	39.2
Development				
Permanent full time	46.9	46.9	45.9	45.9
Permanent part time	32.8	32.8	32.8	32.8
Total Development	79.7	79.7	78.7	78.7
Operations				
Permanent full time	99.0	99.0	97.0	97.0
Permanent part time	15.7	15.7	15.7	15.7
Total Operations	114.7	114.7	112.7	112.7
Community and Strategic				
Development				
Permanent full time	35.7	35.7	33.7	33.7
Permanent part time	24.9	24.9	24.4	24.4
Total Community and Strategic	60.6	60.6	58.1	58.1
Executive Services				
Permanent full time	7.0	7.0	7.0	7.0
Permanent part time	0.8	0.8	0.8	0.8
Total Executive	7.8	7.8	7.8	7.8
Total casuals and others	25.0	25.0	25.0	25.0
Total staff numbers - operations	331.5	331.5	321.5	321.5
Total Capitalised staff numbers	13.1	13.1	13.1	13.1
Total FTE numbers	344.6	344.6	334.6	334.6

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 used in the context of the organisation's objectives.

Indicator	Measure	Notes	Actual 2014/15	Forecast Actual 2015/16	Budget 2016/17	Strategic Resource Plan Projections			Trend +/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	3.6%	-5.1%	10.5%	3.1%	2.9%	3.1%	o
Liquidity									
Working Capital	Current assets / current liabilities	2	228.0%	162.0%	196.6%	203.7%	186.4%	187.5%	o
Unrestricted cash	Unrestricted cash / current liabilities		50.7%	79.1%	131.4%	132.4%	121.5%	116.1%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	20.0%	16.6%	12.6%	10.9%	7.3%	5.8%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		5.0%	4.1%	4.9%	2.1%	4.1%	1.8%	+
Indebtedness	Non-current liabilities / own source revenue		29.9%	25.6%	19.4%	17.2%	16.0%	13.3%	+
Asset renewal	Asset renewal expenditure / depreciation	4	129.5%	119.2%	104.7%	80.9%	98.9%	106.1%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	5	53.8%	62.2%	56.7%	60.0%	62.6%	63.0%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	o
Efficiency									
Expenditure level	Total expenditure / no. of property assessments		\$2,806	\$2,753	\$2,659	\$2,790	\$2,738	\$2,777	o
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,447	\$1,517	\$1,567	\$1,602	\$1,631	\$1,661	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		9.4%	9.9%	9.9%	9.9%	9.9%	8.8%	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. It is expected that this ratio will remain positive over the four 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. The forecast over the longer term though is 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 (\$6.539 million increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 76.4% or \$6.539 million compared to 2015/16. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below

Grants - operating	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
<i>Recurrent - Commonwealth Government</i>			
Victorian Grants Commission	6,861	14,018	7,157
<i>Recurrent - State Government</i>			0
Arts and Culture	90	90	0
Community Development	196	117	(79)
Community Laws	52	52	0
Community Support	345	221	(124)
Economic Development	50		(50)
Emergency Management	133	93	(40)
Environmental Management	408	107	(301)
Libraries	327	327	0
Public Health	64	64	0
Recreation, Leisure and Community Facilities	28	4	(24)
Total recurrent grants	8,554	15,093	6,539
<i>Non-recurrent - Commonwealth Government</i>			
<i>Non-recurrent - State Government</i>			0
Total non-recurrent grants	0	0	0
Total operating grants	8,554	15,093	6,539

Decreases in specific operating grant funding reflect expected program of works for these services. The increase in Victoria Grants Commission (VGC) funding is a result of the early receipt of \$6.8 million of the 2015/16 grant in 2014/15 year. The 2016/17 budget reflects a full year of VGC funding being received in that year.

5.1.2 Grants capital (\$3.985 million decrease)

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 decreased by 35.1% or \$3.985 million compared to 2015/16 due mainly to funding being received in 2015/16 for two major projects being Bastion Point Ramp, Mallacoota of \$1.135 million and East Bairnsdale Drainage Project of \$1.5 million. The Roads to Recovery grant is also expected to be less than 2015/16 by \$1.1 million. There were also a number of grants received for boat ramps and jetties in 2015/16 that have now been completed. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2016/17 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

Grants - capital	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
<i>Recurrent - Commonwealth Government</i>			
Roads to Recovery	6,175	5,074	(1,101)
<i>Recurrent - State Government</i>	0	0	0
Total recurrent grants	6,175	5,074	(1,101)
<i>Non-recurrent - Commonwealth Government</i>			
Bridges	0	1,203	1,203
Buildings	251	0	(251)
Drainage	500	0	(500)
Recreation, Leisure and Community Facilities	0	78	78
Other Infrastructure	9	0	(9)
<i>Non-recurrent - State Government</i>	0	0	0
Roads	738	994	256
Bridges	580	0	(580)
Buildings	10	0	(10)
Drainage	1,000	0	(1,000)
Recreation, Leisure and Community Facilities	1,616	0	(1,616)
Parks, Open Space and Streetscapes	105	0	(105)
Waste	341	0	(341)
Plant and Equipment	9	0	(9)
Total non-recurrent grants	5,159	2,275	(2,884)
Total capital grants	11,334	7,349	(3,985)

5.1.3 Statement of Borrowings

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

	2015/16 \$	2016/17 \$
Total amount borrowed as at 30 June of the prior year	9,649,000	8,414,000
Total amount proposed to be borrowed	0	0
Total amount projected to be redeemed	(1,235,000)	(1,807,000)
Total amount of borrowings as at 30 June	8,414,000	6,607,000

6. Capital works program

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

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

- New works for 2016/17
- Works carried forward from the 2015/16 year.

Capital works program

For the year ending 30 June 2017

6.1 New works

Project No.	Capital Works Area 2016/17	Project cost \$'000	Asset expenditure type				Summary of funding sources			
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY										
Land	0	0	0	0	0	0	0	0	0	0
Land Improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings										0
11513 Renew Council Owned Buildings 16/17, Shire Wide	540	0	540	0	0	0	0	540	0	0
11363 Marlo Ocean View Caravan Park Kitchen Renewal, Marlo	70	0	70	0	0	0	0	70	0	0
11473 Mallacoota Pre School Renewal, Mallacoota	40	0	40	0	0	0	0	40	0	0
11463 Building Renewal Eagle Point Caravan Park, Eagle Point	50	0	50	0	0	0	0	50	0	0
Replacement of Toilet Block Harry Clues Recreation Reserve, Johnsonville	30	0	23	7	0	0	0	30	0	0
11474 Renewal of Toilet Block Main Street, Bruthen	50	0	25	25	0	0	0	50	0	0
Replacement of Toilet Block Bemm River Caravan Park, Bemm River	350	0	350	0	0	0	0	350	0	0
Lindenow Recreation Reserve Kitchen Upgrade, Lindenow	60	0	30	30	0	0	0	60	0	0
11512 Renewal of Commercial Operations Buildings, Shire Wide	35	0	35	0	0	0	0	35	0	0
Essential Safety Measures Eagle Point Caravan Park, Eagle Point										
11485 Point	20	0	20	0	0	0	0	20	0	0
Essential Safety Measures Mallacoota Foreshore Caravan Park										
11486 Toilet Block 6, Mallacoota	50	0	50	0	0	0	0	50	0	0
Essential Safety Measures Stage 2 Livestock Exchange, Bairnsdale	175	175	0	0	0	0	0	175	0	0
Essential Safety Measures Stage 3 Livestock Exchange, Bairnsdale	500	0	500	0	0	0	0	500	0	0
11511 Renewal of Amenity Block Orbost Caravan Park, Orbost	350	0	350	0	0	0	0	350	0	0
11477 Orbost Forest Park Precinct Upgrade, Orbost	130	0	65	65	0	0	0	130	0	0
10998 Redevelop Council Business Centre, Pyke Street, Bairnsdale	1,113	0	0	1,113	0	0	0	1,113	0	0
Total Buildings	3,563	175	2,148	1,240	0	0	0	3,563	0	0
Heritage buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
TOTAL PROPERTY	3,563	175	2,148	1,240	0	0	0	3,563	0	0

Project No.	Capital Works Area 2016/17	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										
11499	Plant and Equipment 16/17, Shire Wide	190	0	190	0	0	0	0	190	0
11498	Vehicles 16/17, Shire Wide	1,437	0	1,437	0	0	0	0	1,437	0
11497	Raymond Island Ferry 16/17, Raymond Island	125	0	125	0	0	0	0	125	0
Total Plant, Machinery and Equipment			1,752	0	1,752	0	0	0	1,752	0
Fixtures, Fittings and Furniture										
11510	Office Furniture 16/17, Shire Wide	30	15	15	0	0	0	0	30	0
Total Fixtures, Fittings and Furniture			30	15	15	0	0	0	30	0
Computers and Telecommunications										
11369	ICT Transformation, Shire wide	1,030	0	1,030	0	0	0	0	1,030	0
Total Computers and Telecommunications			1,030	0	1,030	0	0	0	1,030	0
Library Books										
11482	Purchase Library Resources 16/17, Shire Wide	275	69	206	0	0	0	0	275	0
Total Library Books			275	69	206	0	0	0	275	0
TOTAL PLANT AND EQUIPMENT			3,087	84	3,003	0	0	0	3,087	0

Project No.	Capital Works Area 2016/17	Project cost \$'000	Asset expenditure type				Summary of funding sources				
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
INFRASTRUCTURE											
Roads											
11508	Vic Roads Grants Program 16/17, Shire Wide	200	100	100	0	0	200	0	0	0	
11504	Resheet Gravel Roads 16/17, Shire Wide	1,401	0	1,401	0	0	0	0	1,401	0	
11503	Reseal Roads 16/17, Shire Wide	3,094	0	3,094	0	0	1,174	0	1,920	0	
11495	Renewal Major Culvert 16/17, Shire Wide	250	0	250	0	0	0	0	250	0	
11494	Renewal Guard Fence 16/17, Shire Wide	200	0	200	0	0	0	0	200	0	
11496	Renewal Major Road 16/17, Shire Wide	840	0	840	0	0	0	0	840	0	
11484	Lake Tyers Beach Road Reconstruction, Lake Tyers	110	0	44	66	0	0	0	110	0	
11501	Replace Reinforced Concrete Culverts 16/17, Shire Wide	343	0	343	0	0	77	0	266	0	
	Construct New Roundabout Macleod/McCulloch Streets										
11453	Intersection, Bairnsdale	500	500	0	0	0	500	0	0	0	
11479	Dust Suppression Seal, Shire Wide	100	75	25	0	0	0	0	100	0	
11378	Renewal Tarra Landing Pavement and Drainage, Lakes Entrance	475	0	475	0	0	0	0	475	0	
Total Roads			7,513	675	6,772	66	0	1,951	0	5,562	0
Bridges											
11514	Renewal Major Bridges 16/17, Shire Wide	250	0	250	0	0	0	0	250	0	
11491	Renew Bens Crossing Bridge, Cassilis Road, Swifts Creek	550	0	550	0	0	530	0	20	0	
11492	Renew Flaggy Creek Bridge, Flaggy Creek	350	0	350	0	0	340	0	10	0	
11490	Renew Bendoc River Bridge, Bendoc	786	0	786	0	0	760	0	26	0	
11425	Replacement Kalimna West Road Bridge, Lakes Entrance	251	0	251	0	0	0	0	251	0	
10379	Renew Slaughterhouse Creek Bridge, Nicholson	199	0	199	0	0	0	0	199	0	
11493	Renewal Cunninghame Arm Bridge, Lakes Entrance	270	0	270	0	0	270	0	0	0	
11500	Replace Cann River West Branch Bridge, Cann River	400	0	400	0	0	350	0	50	0	
11515	Replace Bridge Un Named Creek, Buldah Road, Cann River	200	0	200	0	0	150	0	50	0	
11461	Renew Lindenow-Glenaladale Bridge, Lindenow	2,075	0	2,075	0	0	1,203	0	872	0	
Total Bridges			5,331	0	5,331	0	0	3,603	0	1,728	0

Project No.	Capital Works Area 2016/17	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
Footpaths and Cycleways										
11467	Construct New Footpath Carpenter Street, Lakes Entrance	85	85	0	0	0	0	0	85	0
11468	Construct New Footpath Eastern Beach Road, Lakes Entrance	15	15	0	0	0	0	0	15	0
11478	Footpath as per Access and Mobility Strategy, Shire Wide	100	100	0	0	0	0	0	100	0
Total Footpaths and Cycleways			200	0	0	0	0	0	200	0
Drainage										
11465	Bairnsdale Aerodrome Drainage Infrastructure Renewal,	330	0	165	165	0	0	0	330	0
11388	Construct New Drainage McMillan Street, Jones Bay	60	45	15	0	0	0	0	60	0
Total Drainage			390	180	165	0	0	0	390	0
Recreational, Leisure and Community Facilities										
			0	0	0	0	0	0	0	0
Total Rec, Leisure and Comm'y Facilities			0	0	0	0	0	0	0	0
Waste Management										
11505	Upgrade Waste Transfer Station, Bemm River	141	0	0	71	70	0	0	141	0
11507	Upgrade Waste Transfer Station, Swifts Creek	196	0	0	98	98	0	0	196	0
11506	Upgrade Waste Transfer Station, Bruthen	278	0	0	139	139	0	0	278	0
11489	Purchase Mobile Polystyrene Recycle Machine, Shire Wide	80	80	0	0	0	0	0	80	0
11395	Upgrade Waste Transfer Station, Lakes Entrance	1,244	0	0	622	622	0	0	1,244	0
Total Waste Management			1,939	80	930	929	0	0	1,939	0

Project No.	Capital Works Area 2016/17	Project cost \$'000	Asset expenditure type				Summary of funding sources				
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Parks, Open Space and Streetscapes											
11158	Construct new playground Apex Park, Lakes Entrance	138	0	28	110	0	0	138	0	0	
11407	Upgrade Recreation Reserve, Nowa Nowa	50	25	25	0	0	0	0	50	0	
11483	Upgrade and Renewal of Playgrounds, Shire Wide	50	0	25	25	0	0	0	50	0	
11297	Open Space Eagle Point	66	33	0	33	0	0	66	0	0	
11409	Renewal of Priority Skate Parks, Shire Wide	50	0	50	0	0	0	0	50	0	
11502	Replacement of Esplanade Seawall, Lakes Entrance	30	0	30	0	0	0	0	30	0	
11476	Upgrade Jetty, Marlo	5	0	1	4	0	0	0	5	0	
11470	Construct Priority Actions on Foreshore, Paynesville	30	15	0	15	0	0	0	30	0	
	Construct Priority Actions from Foreshore Management Plan,										
11469	Lake Tyers	16	13	0	3	0	0	16	0	0	
11404	Construct Ramp and Jetty, Bemm River	228	0	137	91	0	78	0	150	0	
11462	Marlo Foreshore Management Plan Implementation, Marlo	83	41	0	42	0	0	83	0	0	
11416	Implement Streetscape Designs, Bairnsdale	423	0	211	212	0	423	0	0	0	
11414	Implement Streetscape Designs, Lakes Entrance	500	0	250	250	0	500	0	0	0	
	Livingstone Park Catchment Management Authority Partnership										
11472	Project, Omeo	20	0	0	20	0	0	0	20	0	
11457	Boat Ramp Access Jetty, Main Wharf, Mallacoota	15	15	0	0	0	0	0	15	0	
11418	Implement Streetscape Designs, Orbost	340	0	255	85	0	0	0	340	0	
Total Parks, Open Space and Streetscapes			2,044	142	1,012	890	0	1,001	303	740	0
Aerodromes			0	0	0	0	0	0	0	0	0
Off Street Car Parks											
	Car parks	0	0	0	0	0	0	0	0	0	0
Total Off Street Car Parks			0	0	0	0	0	0	0	0	0
Other Infrastructure											
11466	Minor Capital Projects, Shire Wide	200	100	100	0	0	0	0	200	0	0
	Forward Designs, Mallacoota Recreation Reserve Clubrooms	50	0	50	0	0	0	0	50	0	0
11481	Grant Seed Funding, Shire Wide	200	50	150	0	0	0	0	200	0	0
11464	Stage 2 Interpretative Signage, Buchan	30	30	0	0	0	0	0	30	0	0
Total Other Infrastructure			480	180	300	0	0	0	480	0	0
TOTAL INFRASTRUCTURE			17,897	1,322	13,595	2,051	929	6,555	303	11,039	0
TOTAL NEW CAPITAL WORKS 2016/17			24,547	1,581	18,746	3,291	929	6,555	303	17,689	0

6.2 Works carried forward from the 2015/16 year

Project No.	Capital Works Area 2016/17	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										
11360	Land purchases, Shire Wide - Strategic Land purchases	100	100	0	0	0	0	0	100	0
Land Improvements			0	0	0	0	0	0	0	0
Total Land			100	100	0	0	0	0	100	0
Buildings										
10871	Mallacoota Foreshore Caravan Park, Block 2	42	0	42	0	0	0	0	42	0
11289	Mallacoota Recreation Reserve Toilet block	250	0	250	0	0	0	0	250	0
11292	Mallacoota Foreshore Holiday Park - Renew Camp Kitchen	18	0	18	0	0	0	0	18	0
10998	Redevelopment Council Business Centre, Pyke Street, Bairnsdale	1,172	586	586	0	0	0	0	1,172	0
Total Buildings			1,482	586	896	0	0	0	1,482	0
Heritage buildings			0	0	0	0	0	0	0	0
Building improvements			0	0	0	0	0	0	0	0
Leasehold improvements			0	0	0	0	0	0	0	0
TOTAL PROPERTY			1,582	686	896	0	0	0	1,582	0
PLANT AND EQUIPMENT										
Heritage Plant and Equipment			0	0	0	0	0	0	0	0
Plant, Machinery and Equipment										
11305	Plant Renewal Program 2014/15	106	0	106	0	0	0	0	106	0
11365	Plant Renewal Program 2015/16	150	0	150	0	0	0	0	150	0
Total Plant, Machinery and Equipment			256	0	256	0	0	0	256	0

Project No.	Capital Works Area 2016/17	Project cost \$'000	Asset expenditure type				Summary of funding sources			
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Fixtures, Fittings and Furniture										
11066	Public Art Acquisitions	166	166	0	0	0	0	0	166	0
Total Fixtures, Fittings and Furniture			166	0	0	0	0	0	166	0
11369	ICT Systems upgrade	900	0	900	0	0	0	0	900	0
Total Computers and Telecommunications			900	900	0	0	0	0	900	0
Library Books			0	0	0	0	0	0	0	0
TOTAL PLANT AND EQUIPMENT			1,322	166	1,156	0	0	0	1,322	0
INFRASTRUCTURE										
Roads										
11092	Widening of Road, Romawi Road, Forge Creek	229	229	0	0	0	229	0	0	0
11452	Renewal McMillan/Hadfield Streets, Bairnsdale	100	0	100	0	0	0	0	100	0
11327	Balfours Road Upgrade	55	55	0	0	0	55	0	0	0
11328	Bogong Highplains Road	86	86	0	0	0	86	0	0	0
11427	Lake Tyers Beach Road Safety Improvement	118	118	0	0	0	103	0	15	0
11429	Boundary Road Safety Improvements	150	150	0	0	0	135	0	15	0
11430	Francis Street Safety Improvements	143	0	0	143	0	136	0	7	0
11431	Nicholson Street Safety Improvements	57	0	0	57	0	50	0	7	0
Total Roads			938	638	100	200	794	0	144	0
Bridges										
11432	Bridge Renewal , Shire Wide	330	0	330	0	0	0	0	330	0
Total Bridges			330	0	330	0	0	0	330	0
Footpaths and Cycleways										
	Footpaths	0	0	0	0	0	0	0	0	0
	Bike paths	0	0	0	0	0	0	0	0	0
Total Footpaths and Cycleways			0	0	0	0	0	0	0	0
Drainage										
10316	Eastern Creek Nutrient Stripping, Lakes Entrance	500	100	400	0	0	0	0	500	0
11225	East Bairnsdale Drainage Scheme, East Bairnsdale/Lucknow - Construct retarding basin	396	396	0	0	0	0	0	396	0
11226	Calvert Street, Bairnsdale - Construct new drainage	181	181	0	0	0	0	0	181	0
11294	9 King Street, Metung - Construct underground piped drain	60	60	0	0	0	0	0	60	0
11295	Drainage Renewal Design 2015/16	31	0	31	0	0	0	0	31	0
11388	Jones Bay/McMillan Street, Bairnsdale - Industrial Estate Drainage Scheme	36	36	0	0	0	0	0	36	0
11389	Drainage Renewal Reconstruction Program 2015/16, Shire Wide - Projects to be nominated	100	0	100	0	0	0	0	100	0
Total Drainage			1,304	773	531	0	0	0	1,304	

Project No.	Capital Works Area 2016/17	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
Recreational, Leisure and Community Facilities										
10791	Bairnsdale Aquatic and Recreation Centre - Upgrade and new facilities, Bairnsdale	105	105	0	0	0	0	0	105	0
Total Rec, Leisure and Comm'y Facilities			105	0	0	0	0	0	105	0
Waste Management										
11391	Club Terrace Waste Facility, Club Terrace - Renew waste Trailer	20	10	10	0	0	0	0	20	0
11392	Goongerah Waste Facility, Goongerah - Renew Waste Trailer	21	10	11	0	0	0	0	21	0
11393	Tubbut, Deddick & Delicknora - Waste trailer renewal	17	9	8	0	0	0	0	17	0
Lakes Entrance Waste Transfer Station, Lakes Entrance - Upgrade transfer station			70	0	0	70	0	0	70	0
11397	Omeo Waste Transfer Station, Omeo - Upgrade transfer station	224	0	112	112	0	0	0	224	0
11433	Anglers Rest & Glen Willis Waste Trailers - Renew Waste trailers	24	12	12	0	0	0	0	24	0
Total Waste Management			376	41	153	182	0	0	376	0
Parks, Open Space and Streetscapes										
11400	Stage 2 of Marina Reconstruction -Metung Marina, Metung	1,500	0	1,500	0	0	0	0	1,500	0
11404	Replacement Jetty and Upgrade of Boat Ramp, Bemm River	235	0	235	0	0	0	0	235	0
Construction of Nature Based Play Elements - Skidale Reserve, Lake Tyers Beach			30	0	0	30	0	0	30	0
11414	Design Streetscape Works, Lakes Entrance	25	0	12	13	0	0	0	25	0
11416	Design Streetscape Works, Bairnsdale	20	0	10	10	0	0	0	20	0
11437	Lake Tyers Beach Accessible Fishing Landing	69	69	0	0	0	0	0	69	0
Total Parks, Open Space and Streetscapes			1,879	69	1,757	53	0	0	1,879	0
Aeordromes			0	0	0	0	0	0	0	0
Off Street Car Parks										
Car parks			0	0	0	0	0	0	0	0
Total Off Street Car Parks			0	0	0	0	0	0	0	0
Other Infrastructure										
Other Infrastructure			0	0	0	0	0	0	0	0
Total Other Infrastructure			0	0	0	0	0	0	0	0
TOTAL INFRASTRUCTURE			4,932	1,626	2,871	435	0	794	0	4,138
TOTAL CARRIED FWD WORKS FROM 2015/16			7,836	2,478	4,923	435	0	794	0	7,042

Project No.	Capital Works Area 2016/17	Project cost \$'000	Asset expenditure type				Summary of funding sources			
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6.3 Summary										
PROPERTY	5,145	861	3,044	1,240	0	0	0	5,145	0	
PLANT AND EQUIPMENT	4,409	250	4,159	0	0	0	0	4,409	0	
INFRASTRUCTURE	22,829	2,948	16,466	2,486	929	7,349	303	15,177	0	
TOTAL CAPITAL WORKS 2016/17	32,383	4,059	23,669	3,726	929	7,349	303	24,731	0	

6.4 Major Projects (Non-Capital)

6.4 Major Projects (Non Capital)			Summary of funding sources			
Project No.	Major Projects (Non Capital) 2016/17	Project cost \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
6.4.1 New Works						
50003	Bairnsdale Cell 2 Capping, Bairnsdale	2,300	0	0	2,300	0
50008	Lakes Entrance Landfill Capping, Lakes Entrance	200	0	0	200	0
Total New Works Major Projects 2016/17		2,500	0	0	2,500	0
6.4.2 Carry Forward Major Projects 2015/16						
50002	Bosworth Road Rehabilitation, Bairnsdale	1,201	0	0	1,201	0
50003	Bairnsdale Cell 1 Capping, Bairnsdale	2,188	0	0	2,188	0
50004	Orbost Landfill, Orbost - Landfill capping	500	0	0	500	0
50008	Lakes Entrance Landfill, Lakes Entrance - Landfill capping	100	0	0	100	0
Total Carry Forward Major Projects 2015/16		3,989	0	0	3,989	0
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2016/17		6,489	0	0	6,489	0

Capital works program

For the year ending 30 June 2018

6.5 New works

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
Buildings									
Commercial Operations Building Renewal, Shire Wide	625	0	469	156	0	0	0	625	0
Building Renewal (Council Owned) Shire Wide	896	0	896	0	0	0	0	896	0
Refurbishment of Toilet Block 2 Mallacoota Caravan Park, Mallacoota	200	0	200	0	0	0	0	200	0
Replacement of Toilet Block Harry Clues Recreation Reserve, Johnsonville	270	0	202	68	0	0	0	270	0
Toilet Block Replacement - Port of Bairnsdale, Bairnsdale	50	0	25	25	0	0	0	50	0
Toilet Block Replacement - Jemmys Point, Lakes Entrance	50	0	40	10	0	0	0	50	0
Community College East Gippsland, Bairnsdale	100	0	50	50	0	0	0	100	0
Metung Road Toilet Block Refurbishment, Metung	20	0	18	2	0	0	0	20	0
Cemetery Road Toilet Block Renewal, Bairnsdale	20	0	18	2	0	0	0	20	0
Toilet Construction, Eastwood	30	30	0	0	0	0	0	30	0
Renewal of Council Owned and Managed Caravan Parks 17/18, Shire Wide	150	0	150	0	0	0	0	150	0
Total Buildings	2,411	30	2,068	313	0	0	0	2,411	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	2,411	30	2068	313	0	0	0	2411	0

Capital Works Area 2017/18	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'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 Shire Wide	150	0	150	0	0	0	0	150	0
Vehicles, Shire Wide	1,000	0	1,000	0	0	0	0	1,000	0
Backwash Valve - Outdoor Pool, Orbost	15	0	15	0	0	0	0	15	0
Raymond Island Ferry, Raymond Island	530	0	530	0	0	0	0	530	0
Change Room Heating Replacement and Air Handling Bypass, Lakes Entrance Aquadome, Lakes Entrance	35	0	17	0	18	0	0	35	0
Energy Efficiency - Solar PV for Council Facilities, Shire Wide	110	110	0	0	0	0	0	110	0
Total Plant, Machinery and Equipment	1,840	110	1,712	0	18	0	0	1,840	0
Fixtures, Fittings and Furniture									
Office Furniture, Shire Wide	30	15	15	0	0	0	0	30	0
Replace Stadium Rings and Scoreboard, Bairnsdale Aquatic and Recreation Centre, 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									
IT Infrastructure, Shire Wide	565	0	565	0	0	0	0	565	0
Extension of CCTV, Shire Wide	40	0	17	0	23	0	0	40	0
Total Computers and Telecommunications	605	0	582	0	23	0	0	605	0
Library Books									
Purchase Library Resources, Shire Wide	350	87	263	0	0	0	0	350	0
Total Library Books	350	87	263	0	0	0	0	350	0
TOTAL PLANT AND EQUIPMENT	2,915	212	2,662	0	41	0	0	2,915	0

Capital Works Area 2017/18	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Vic Roads Program, Shire Wide	250	0	125	125	0	200	0	50	0
Gravel Roads Resheet, Shire Wide	1,250	0	1,250	0	0	0	0	1,250	0
Roads Reseal, Shire Wide	2,427	0	2,427	0	0	207	0	2,220	0
Renewal Major Culverts, Shire Wide	200	0	200	0	0	0	0	200	0
Renew Guard Fence, Shire Wide	300	0	300	0	0	0	0	300	0
Major Road Renewal, Shire Wide	1,257	0	1,257	0	0	913	0	344	0
Dust Suppression Seal, Shire Wide	200	200	0	0	0	0	0	200	0
Reconstruct McMillan/Hadfield Streets, Bairnsdale	2,000	0	1,000	1,000	0	2,000	0	0	0
Replacement of Reinforced Concrete Culverts, Shire Wide	650	0	650	0	0	284	0	366	0
Metung Traffic Calming, Metung	45	45	0	0	0	0	0	45	0
Total Roads	8,579	245	7,209	1,125	0	3,604	0	4,975	0
Bridges									
Major Bridge Renewal, Shire Wide	300	0	300	0	0	0	0	300	0
Renewal Cunninghame Arm Bridge, Lakes Entrance	130	0	130	0	0	0	0	130	0
Buchan Orbost Road Bridge Renewal, Orbost	2,500	0	2,500	0	0	0	0	2,500	0
Design for Bridges in 18/19, Shire Wide	50	0	50	0	0	0	0	50	0
Total Bridges	2,980	0	2,980	0	0	0	0	2,980	0

Capital Works Area 2017/18	Project \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council \$'000	Borrowings \$'000
Footpaths and Cycleways									
Walking Track Construction, Mitchell River Bank, Bairnsdale	220	220	0	0	0	0	0	220	0
Eastern Beach Road Lakes Entrance Footpath, Lakes Entrance	83	83	0	0	0	0	0	83	0
Footpaths, Princes Highway, Lucknow	238	238	0	0	0	0	0	238	0
Cunninghame Walk Extension, Lakes Entrance	450	450	0	0	0	250	0	200	0
Bemm River Path Upgrade, Bemm River	65	52	0	13	0	0	0	65	0
Swan Reach Link to River, Swan Reach	147	103	0	44	0	0	0	147	0
Total Footpaths and Cycleways	1,203	1,146	0	57	0	250	0	953	0
Drainage									
Drainage Renewal To be Nominated. Shire Wide	1,000	0	1,000	0	0	0	0	1,000	0
McMillan Street- Drainage, Jones Bay	500	375	125	0	0	400	0	100	0
Total Drainage	1,500	375	1,125	0	0	400	0	1,100	0
Recreational, Leisure and Community Facilities									
Bairnsdale Aquatic and Recreation Centre Strategy Implementation, Bairnsdale	4,000	3,600	400	0	0	2,000	0	2,000	0
Total Rec, Leisure and Community Facilities	4,000	3,600	400	0	0	2,000	0	2,000	0
Waste Management									
Upgrade Buchan Transfer Station, Buchan	290	0	0	145	145	0	0	290	0
Upgrade Metung Transfer Station, Metung	290	0	0	145	145	0	0	290	0
Total Waste Management	580	0	0	290	290	0	0	580	0
Parks, Open Space and Streetscapes									
Caravan Park Renewal, Shire Wide	800	0	800	0	0	0	0	800	0
Sports and Recreations Grant Seed Funding, Shire Wide	30	0	15	15	0	0	0	30	0
Playground Upgrades and Renewal, Shire Wide	200	0	150	50	0	0	0	200	0
Lakes Entrance Esplanade Seawall Replacement, Lakes Entrance	420	0	420	0	0	0	0	420	0
Marlo Jetty Upgrade, Marlo	400	0	80	320	0	300	0	100	0
Foreshore Management Plan Implementation - Newlands Arm	150	0	0	150	0	0	0	150	0
Foreshore Management Plan Implementation - Infrastructure Replacement Lakes Entrance	110	55	0	55	0	0	0	110	0
Foreshore Management Plan Implementation - Boardwalk Stage 3, Metung	600	600	0	0	0	300	0	300	0
Stage 3 Foreshore Upgrade Paynesville	110	55	0	55	0	0	0	110	0
Foreshore Management Plan Implementation - Foreshore Upgrade, Eagle Point	200	100	0	100	0	0	0	200	0
Foreshore Management Plan Implementation - Foreshore Upgrade, Paynesville	180	90	0	90	0	0	0	180	0
Recreation Reserve Upgrade, Nowa Nowa	50	50	0	0	0	0	0	50	0
Implement Streetscape Designs, Lakes Entrance	700	0	350	350	0	500	0	200	0
Implement Streetscape Designs, Bairnsdale	697	0	349	348	0	500	0	197	0

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
Parks, Open Space and Streetscapes (Cont)									
Discovery Trail, Lakes Entrance	875	437	0	438	0	875	0	0	0
Implement Streetscape Designs, Orbost	300	0	225	75	0	0	0	300	0
Total Parks, Open Space and Streetscapes	5,822	1,387	2,389	2,046	0	2,475	0	3,347	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									
Minor Capital Projects, Shire Wide	200	0	100	100	0	0	0	200	0
Forward Designs, Shire Wide	150	0	150	0	0	0	0	150	0
Grant Seed Funding, Shire Wide	200	0	100	100	0	0	0	200	0
Community Plans, Shire Wide	890	356	534	0	0	700	0	190	0
Total Other Infrastructure	1,440	356	884	200	0	700	0	740	0
TOTAL INFRASTRUCTURE	26,104	7,109	14,987	3,718	290	9,429	0	16,675	0
TOTAL NEW CAPITAL WORKS 2017/18	31,430	7,351	19,717	4,031	331	9,429	0	22,001	0

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
6.6 Summary									
PROPERTY	2,411	30	2,068	313	0	0	0	2,411	0
PLANT AND EQUIPMENT	2,915	212	2,662	0	41	0	0	2,915	0
INFRASTRUCTURE	26,104	7,109	14,987	3,718	290	9,429	0	16,675	0
TOTAL CAPITAL WORKS 2017/18	31,430	7,351	19,717	4,031	331	9,429	0	22,001	0

6.7 Major Projects (Non-Capital)

Major Projects (Non Capital) 2017/18	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, Lakes Entrance	2,300	0	0	2,300	0
Bairnsdale Cell 2 Capping, Bairnsdale	100	0	0	100	0
South Bairnsdale Industrial Estate, Bairnsdale	1,650	550	1,100	0	0
TOTAL MAJOR WORKS (NON-CAPITAL) 2017/18	4,050	550	1,100	2,400	0

Capital works program

For the year ending 30 June 2019

6.8 New works

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
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, Shire Wide	800	0	800	0	0	0	0	800	0
Toilet Block Replacement, Shire Wide	250	0	250	0	0	0	0	250	0
Toilet Block Replacement - Port of Bairnsdale, Bairnsdale	350	0	263	87	0	0	0	350	0
Cemetery Road Toilet Block Renewal, Bairnsdale	100	0	90	10	0	0	0	100	0
Toilet Block Refurbishment, Metung Road, Swan Reach	100	0	90	10	0	0	0	100	0
Construct New Pavillion Recreation Reserve, Mallacoota	500	500	0	0	0	250	60	190	0
Commercial Operations Building Renewal, Shire Wide	400	0	400	0	0	0	0	400	0
Building Renewal (Council Owned), Shire Wide	1,500	0	1,500	0	0	0	0	1,500	0
Total Buildings	4,000	500	3,393	107	0	250	60	3,690	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	4,000	500	3,393	107	0	250	60	3,690	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, Raymond Island	230	0	230	0	0	0	0	230	0
Plant Renewal, Shire Wide	590	0	590	0	0	0	0	590	0
Energy Efficiency - Solar PV for Council Facilities, Shire Wide	110	110	0	0	0	0	0	110	0
Vehicle Renewal, Shire Wide	1,050	0	1,050	0	0	0	0	1,050	0
Total Plant, Machinery and Equipment	1,980	110	1,870	0	0	0	0	1,980	0
Fixtures, Fittings and Furniture									
Office Furniture, Shire Wide	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, Shire Wide	340	0	340	0	0	0	0	340	0
Total Computers and Telecommunications	340	0	340	0	0	0	0	340	0
Library Books									
Purchase Library Resources, Shire Wide	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	2,650	200	2,450	0	0	0	0	2,650	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
INFRASTRUCTURE									
Roads									
Gravel Road Resheets, Shire Wide	1,400	0	1,400	0	0	0	0	1,400	0
Major Culvert Renewal, Shire Wide	200	0	200	0	0	0	0	200	0
Dust Suppression Seal, Shire Wide	200	0	0	200	0	0	0	200	0
VicRoads Program, Shire Wide	250	125	125	0	0	200	0	50	0
Renewal of Guard Fencing, Shire Wide	200	0	200	0	0	0	0	200	0
Major Road Renewal, Shire Wide	2,540	0	2,540	0	0	913	0	1,627	0
Reseal Sealed Roads, Shire Wide	5,557	0	5,557	0	0	137	0	5,420	0
Replacement Concrete Reinforced Culverts, Shire Wide	484	0	484	0	0	284	0	200	0
Total Roads	10,831	125	10,506	200	0	1,534	0	9,297	0
Bridges									
Bridge Renewal, Shire Wide	250	0	250	0	0	0	0	250	0
Bridge Replacement to be Nominated, Shire Wide	1,000	0	1,000	0	0	0	0	1,000	0
Total Bridges	1,250	0	1,250	0	0	0	0	1,250	0
Footpaths and Cycleways									
New Footpath Projects, Shire Wide	200	200	0	0	0	0	0	200	0
Total Footpaths and Cycleways	200	200	0	0	0	0	0	200	0
Drainage									
Drainage Renewal To be Nominated, Shire Wide	1,100	0	1,100	0	0	0	0	1,100	0
Total Drainage	1,100	0	1,100	0	0	0	0	1,100	0
Recreational, Leisure and Community Facilities									
Bairnsdale Aquatic and Recreation Centre Strategy Implementation, Bairnsdale	2,000	1,800	200	0	0	1,000	0	1,000	0
Marine Safety to be nominated, Shire Wide	300	0	150	150	0	200	0	100	0
Sport and Recreation Grant Seed Funding, Shire Wide	30	0	15	15	0	0	0	30	0
Playground Renewal, Shire Wide	400	0	400	0	0	0	0	400	0
Total Rec, Leisure and Comm'y Facilities	2,730	1,800	765	165	0	1,200	0	1,530	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
Waste Management									
Bairnsdale Cell 3B, Bairnsdale	3,310	0	3,310	0	0	0	0	3,310	0
Upgrade Tip Shop, Lakes Entrance	170	0	170	0	0	0	0	170	0
Total Waste Management	3,480	0	3,480	0	0	0	0	3,480	0
Parks, Open Space and Streetscapes									
Foreshore Management Plans to be nominated, Shire Wide	100	0	75	25	0	0	0	100	0
Foreshore Park, Lakes Entrance	400	400	0	0	0	300	0	100	0
Ramp and Jetty Works, Marlo	300	0	60	240	0	200	0	100	0
Streetscapes, Lakes Entrance	553	0	415	138	0	500	0	53	0
Streetscapes, Bairnsdale	550	0	412	138	0	500	0	50	0
Total Parks, Open Space and Streetscapes	1,903	400	962	541	0	1,500	0	403	0
Aerodromes	0	0	0	0	0	0	0	0	0
Off Street Car Parks									
Car parks	0	0	0	0	0	0	0	0	0
Total Off Street Car Parks	0	0	0	0	0	0	0	0	0
Other Infrastructure									
Minor Capital Projects, Shire Wide	200	0	100	100	0	0	0	200	0
Commercial Services Capital Projects, Shire Wide	250	0	250	0	0	0	0	250	0
Forward Designs, Shire Wide	250	0	125	125	0	0	0	250	0
Grant Seed Funding, Shire Wide	100	0	50	50	0	0	0	100	0
Community Plans to be nominated, Shire Wide	500	500	0	0	0	0	0	500	0
Total Other Infrastructure	1300	500	525	275	0	0	0	1300	0
TOTAL INFRASTRUCTURE	22,794	3,025	18,588	1,181	0	4,234	0	18,560	0
TOTAL NEW CAPITAL WORKS 2018/19	29,444	3,725	24,431	1,288	0	4,484	60	24,900	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
6.9 Summary									
PROPERTY	4,000	500	3,393	107	0	250	60	3,690	0
PLANT AND EQUIPMENT	2,650	200	2,450	0	0	0	0	2,650	0
INFRASTRUCTURE	22,794	3,025	18,588	1,181	0	4,234	0	18,560	0
TOTAL CAPITAL WORKS 2018/19	29,444	3,725	24,431	1,288	0	4,484	60	24,900	0

6.10 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
6.10.1 New Works					
Cann River Capping, Cann River	300	0	0	300	0
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2018/19	300	0	0	300	0

Capital works program

For the year ending 30 June 2020

6.11 New works

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
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, Shire Wide	1,800	0	1,800	0	0	0	0	1,800	0
Toilet Block Replacement, Shire Wide	470	0	470	0	0	0	0	470	0
Toilet Block Replacement - Lucknow Recreation Reserve, Lucknow	200	0	160	40	0	0	0	200	0
Eastwood Toilet Construction, Eastwood	270	270	0	0	0	100	0	170	0
Commercial Services Building Renewal, Shire Wide	1,400	0	1,400	0	0	0	0	1,400	0
Toilet Block Replacement - AJ Freeman Recreation Reserve, Paynesville	200	0	160	40	0	0	0	200	0
Bendoc Hall Renewal, Bendoc	250	0	250	0	0	0	0	250	0
Building Renewal (Council Owned), Shire Wide	2,000	0	2,000	0	0	0	0	2,000	0
Total Buildings	6,590	270	6,240	80	0	100	0	6,490	0
Heritage buildings									
Ormeo Justice Precinct, Ormeo	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	6,760	270	6,410	80	0	100	0	6,660	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
PLANT AND EQUIPMENT									
Heritage Plant and Equipment	0	0	0	0	0	0	0	0	0
Plant, Machinery and Equipment									
Plant Renewal, Shire Wide	350	0	350	0	0	0	0	350	0
Raymond Island Ferry, Raymond Island	51	0	51	0	0	0	0	51	0
Vehicles, Shire Wide	800	0	800	0	0	0	0	800	0
Total Plant, Machinery and Equipment	1,201	0	1,201	0	0	0	0	1,201	0
Fixtures, Fittings and Furniture									
Office Furniture, Shire Wide	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, Shire Wide	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, Shire Wide	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	2,081	90	1,991	0	0	0	0	2,081	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
INFRASTRUCTURE									
Roads									
Renewal of Gravel Roads, Shire Wide	2,250	0	2,250	0	0	0	0	2,250	0
Renewal of Major Culverts, Shire Wide	400	0	400	0	0	0	0	400	0
VicRoads Program, Shire Wide	500	250	250	0	0	400	0	100	0
Renewal of Guard Fence, Shire Wide	300	0	300	0	0	0	0	300	0
Road Upgrades, Shire Wide	2,050	2,050	0	0	0	2,050	0	0	0
Resealing of Sealed Roads, Shire Wide	6,533	0	6,533	0	0	0	0	6,533	0
Kerb and Channel Renewal, Shire Wide	500	0	500	0	0	0	0	500	0
Replacement of Reinforced Concrete Culverts, Shire Wide	650	0	650	0	0	284	0	366	0
Total Roads	13,183	2,300	10,883	0	0	2,734	0	10,449	0
Bridges									
Bridge Renewal, Shire Wide	500	0	500	0	0	0	0	500	0
Bridge Replacement to be Nominated, Shire Wide	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, Shire Wide	223	223	0	0	0	0	0	223	0
Footpath/Shared Path Renewal, Shire Wide	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, Shire Wide	1,000	0	1,000	0	0	0	0	1,000	0
Total Drainage	1,000	0	1,000	0	0	0	0	1,000	0
Recreational, Leisure and Community Facilities									
Marine Safety to be Nominated, Shire Wide	300	75	225	0	0	200	0	100	0
Playground Upgrades and Renewal, Shire Wide	200	0	100	100	0	0	0	200	0
Total Rec, Leisure and Comm'y Facilities	500	75	325	100	0	200	0	300	0
Waste Management									
Design Bairnsdale Cell 4, Bairnsdale	270	0	270	0	0	0	0	270	0
Total Waste Management	270	0	270	0	0	0	0	270	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
Parks, Open Space and Streetscapes									
Foreshore Management Plans to be nominated, Shire Wide	547	0	274	273	0	350	0	197	0
Sport and Recreation Grant Seed Funding, Shire Wide	30	15	15	0	0	0	0	30	0
Total Parks, Open Space and Streetscapes	577	15	289	273	0	350	0	227	0
Aerodromes	0	0	0	0	0	0	0	0	0
Off Street Car Parks									
Slip Road Masterplan Implementation, Paynesville	900	675	225	0	0	600	0	300	0
Total Off Street Car Parks	900	675	225	0	0	600	0	300	0
Other Infrastructure									
Minor Capital Projects, Shire Wide	200	50	150	0	0	0	0	200	0
Commercial Services Capital Projects, Shire Wide	0	0	0	0	0	0	0	0	0
Forward Designs, Shire Wide	400	100	300	0	0	0	0	400	0
Grant Seed Funding, Shire Wide	200	100	100	0	0	0	0	200	0
Community Plans, Shire Wide	800	200	600	0	0	400	0	400	0
Total Other Infrastructure	1,600	450	1,150	0	0	400	0	1,200	0
TOTAL INFRASTRUCTURE	22,053	3,738	17,942	373	0	4,284	0	17,769	0
TOTAL NEW CAPITAL WORKS 2019/20	30,894	4,098	26,343	453	0	4,384	0	26,510	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
6.12 Summary									
PROPERTY	6,760	270	6,410	80	0	100	0	6,660	0
PLANT AND EQUIPMENT	2,081	90	1,991	0	0	0	0	2,081	0
INFRASTRUCTURE	22,053	3,738	17,942	373	0	4,284	0	17,769	0
TOTAL CAPITAL WORKS 2019/20	30,894	4,098	26,343	453	0	4,384	0	26,510	0

6.13 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
6.13.1 New Works					
Bairnsdale Cell 3A Capping, Bairnsdale	2,500	0	0	2,500	0
TOTAL MAJOR PROJECTS (NON-CAPITAL) 2019/20	2,500	0	0	2,500	0

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. 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 56.6% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The State Government have introduced the Fair Go Rates System (FGRS) which sets out the maximum amount councils may increase rates in a year. For 2016/17 the FGRS cap has been set at 2.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

It is predicted that the 2016/17 operating position will be impacted by wages growth, the continued indexation freeze on the Victoria Grants Commission funding and the rate cap of 2.5 per cent . It will therefore be necessary to achieve future revenue growth while containing costs in order to continue to achieve surplus results as set out in the Strategic Resource Plan.

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 2.5% in line with the rate cap. Kerbside and rural collection charges will increase by 4.0%. This will raise a total for rates and charges for 2016/17 of \$52.389 million, including \$0.173 million generated from supplementary rates net of valuation objections.

7.1 The rate in the dollar to be levied as general rates under section 158 of the *Local Government Act 1989* (the Act) for each type or class of land compared with the previous financial year.

Type or class of land	2015/16 cents/\$CIV	2016/17 cents/\$CIV	Change
General rate for rateable residential properties	0.00383785	0.00385926	0.6%
General rate for rateable commercial/industrial properties	0.00556488	0.00559593	0.6%
General rate for rateable farm properties	0.00345406	0.00347333	0.6%

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

Type or class of land	2015/16 \$	2016/17 \$	Change
Residential	26,864,551	27,796,594	3.5%
Commercial/Industrial	5,370,443	5,213,831	-2.9%
Farm	4,286,056	4,394,360	2.5%
Total amount to be raised by general rates	36,521,050	37,404,785	2.4%

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

Type or class of land	2015/16 \$	2016/17 \$	Change
Residential	25,870	26,304	1.7%
Commercial/Industrial	2,029	2,037	0.4%
Farm	2750	2733	-0.6%
Total number of assessments	30,649	31,074	1.4%

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	2015/16 \$	2016/17 \$	Change
Residential	7,030,163,000	7,202,571,000	2.5%
Commercial/Industrial	944,564,000	931,719,000	-1.4%
Farm	1,232,003,000	1,265,170,500	2.7%
Total value of land	9,206,730,000	9,399,460,500	2.1%

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

Type of Charge	Per Rateable Property 2015/16 \$	Per Rateable Property 2016/17 \$	Change
Municipal	271.00	277.78	2.5%

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

Type of Charge	2015/16 \$	2016/17 \$	Change
Municipal	8,111,118	8,331,305	2.7%

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

Type of Charge	Per Rateable Property 2015/16 \$	Per Rateable Property 2016/17 \$	Change
Kerbside collection with recycling (120L Bin)	282	293	3.9%
Kerbside collection with recycling (240L Bin)	351	365	4.0%
Kerbside collection with recycling and green waste (120L)	325	338	4.0%
Kerbside collection with recycling and green waste (240L)	394	410	4.1%
Rural waste collection charge	200	208	4.0%

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

Type of Charge	2015/16 \$	2016/17 \$	Change
Kerbside collection with recycling (120L Bin)	832,661	863,178	3.7%
Kerbside collection with recycling (240L Bin)	7,532	8,030	6.6%
Kerbside collection with recycling and green waste (120L)	5,161,785	5,385,354	4.3%
Kerbside collection with recycling and green waste (240L)	49,250	51,660	4.9%
Rural waste collection charge	164,312	171,601	4.4%
Total	6,215,540	6,479,823	4.3%

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

Type of Charge	2015/16 \$	2016/17 \$	Change
General rates	36,521,050	37,404,785	2.4%
Municipal charge	8,111,118	8,331,305	2.7%
Kerbside collection and recycling	6,215,540	6,479,823	4.3%
Rates and charges	50,847,708	52,215,913	2.7%

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 (2016/17: estimated \$273,020 , 2015/16: \$250,000)
- The variation of returned levels of value (e.g. valuation appeals);
- Changes of use of land such that rateable land becomes non-rateable land and vice versa; and
- Changes of use of land such that residential land becomes business land and vice versa.

7.12 Differential rates

7.12.1 Rates to be levied

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

- A general rate of 0.00385926 cents in the dollar of CIV for all rateable residential properties;
- A general rate of 0.559593 cents in the dollar of CIV for all rateable commercial/industrial properties;
- A general rate of 0.00347333 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 2016/17 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 Fund of \$312,000 will be used for specific economic development and tourism activities as determined by Council in consultation with the Economic Development Advisory Board.

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

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

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

The classification of land that is improved will be determined by the occupation and use of that land and have reference to the Planning Scheme zoning.

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2016/17 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 and be defined as such:

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*;
- 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 characteristics described above.

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

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

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

The types of buildings on the land within this differential rate are all buildings that are now constructed on the land or that may be constructed before the expiry of the 2016/17 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 state government pension concession.

In 2013/14 the rebate was set at a flat rebate of \$50 in respect of properties where the ratepayer is in receipt of the state government pension concession. The rebate is to be increased by the same increase as general rates and charges each year and as a result will be set at \$54.68 for the 2016/17 year (\$53.35 2015/16). It is estimated that the rebate will cost Council \$0.340 million in 2016/17.

Budget Analysis

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

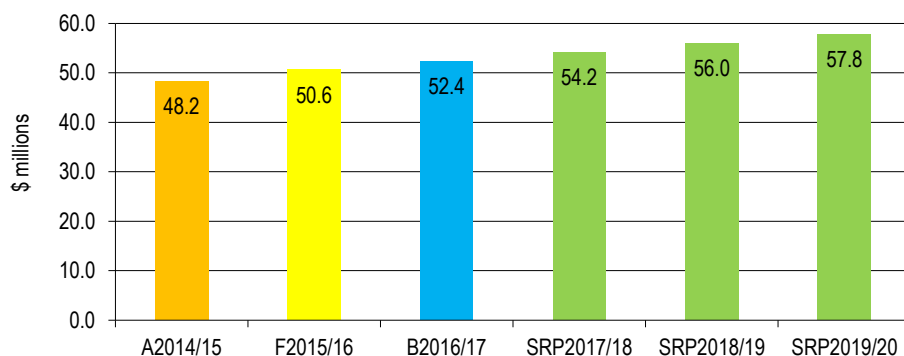
This section includes the following analysis and information.

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

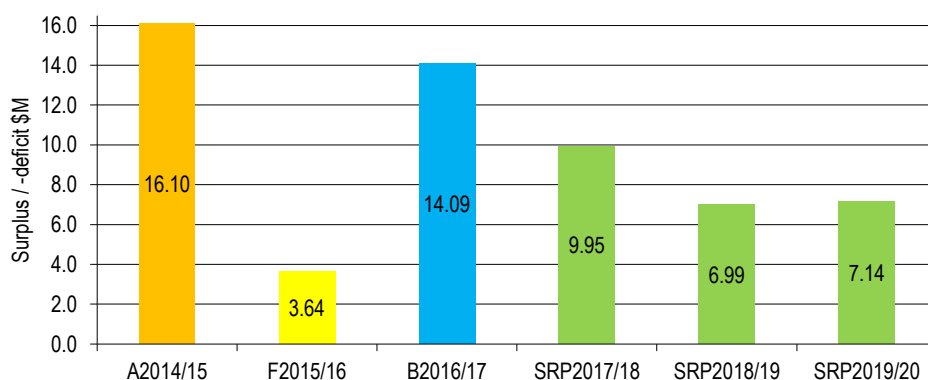
8.1 Rates and charges



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

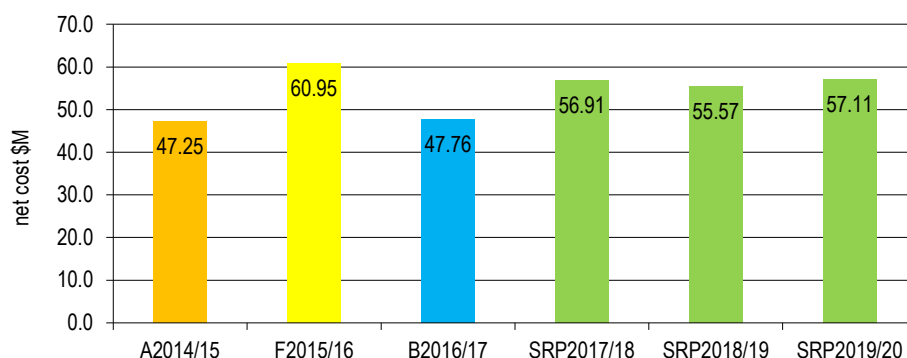
With the introduction of rate capping from the 2016/17 financial year, rates and charges, excluding waste charges, have been increased by 2.5% as set by the Minister for Local Government. It is proposed that rates and charges, including supplementary rates and charges, will raise a total of \$52.389 million in the 2016/17 year. This will result in an increase in total revenue from rates and service charges of \$1.756 million or 3.4% when supplementary rates and charges and the waste charges are taken into account. (The rate increase for the 2015/16 year was 4.5%). Refer Sections 7 and 10 for more information.

8.2 Operating result



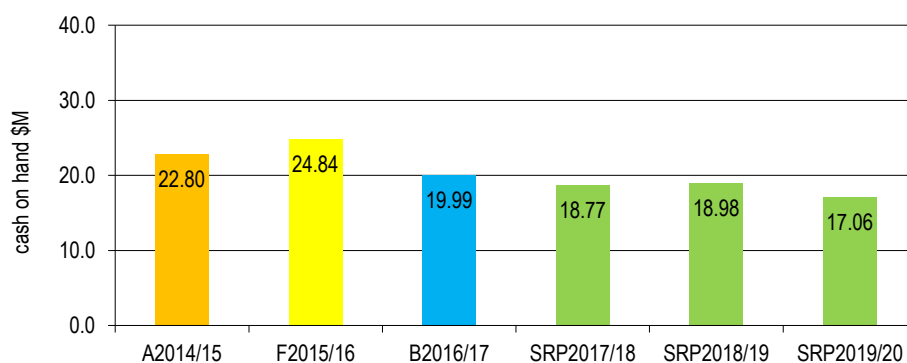
The expected operating result for the 2016/17 year is a surplus of \$14.085 million (excluding the impact of the revaluation of infrastructure of \$94.928 million), which is an increase of \$10.445 million over 2015/16. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a surplus of \$9.705 million, which is an increase of \$13.850 million over 2015/16 - refer to section 10 of this summary for further information. (The forecast operating result for the 2015/16 year is a surplus of \$3.640 million).

8.3 Services



The net cost of services delivered to the community for the 2016/17 year is expected to be \$47.8 million which is a decrease of \$13.2 million over 2015/16. The timing of the receipt of the Victoria Grants Commission (VGC) payment has impacted on the net cost of service delivery in both the 2014/15 year and the 2015/16 year. In 2014/15 year a part payment of the 2015/16 VGC allocation of \$6.8 million was received as an advance payment. For the 2016/17 year reimbursements of \$5.3 million are expected for natural disaster fund events where expenditure was incurred in prior years. This has reduced the net service delivery cost projected for 2016/17. For the 2016/17 year service levels have been maintained and a number of initiatives proposed. (The forecast net cost for the 2015/16 year is \$61 million). Refer Section 2 for a list of services

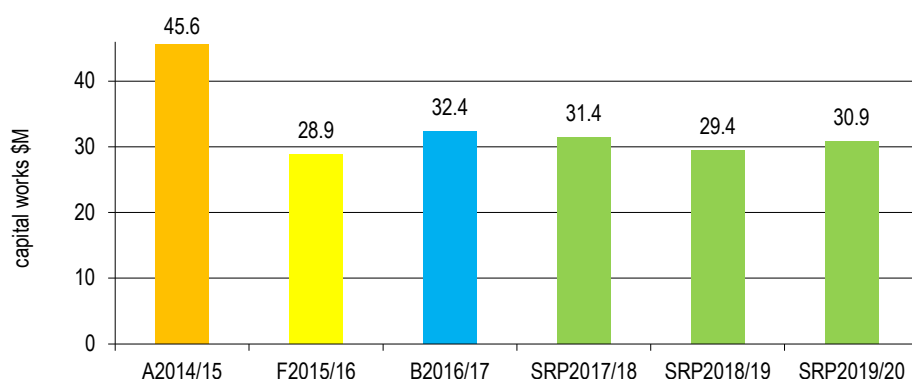
8.4 Cash and investments



Cash and investments are expected to decrease by \$4.8 million during the year to \$19.99 million as at 30 June 2017. This is due mainly to the carried forward component of the 2015/16 capital works program and the landfill rehabilitation program. The reduction in cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$24.8 million as at 30 June 2016).

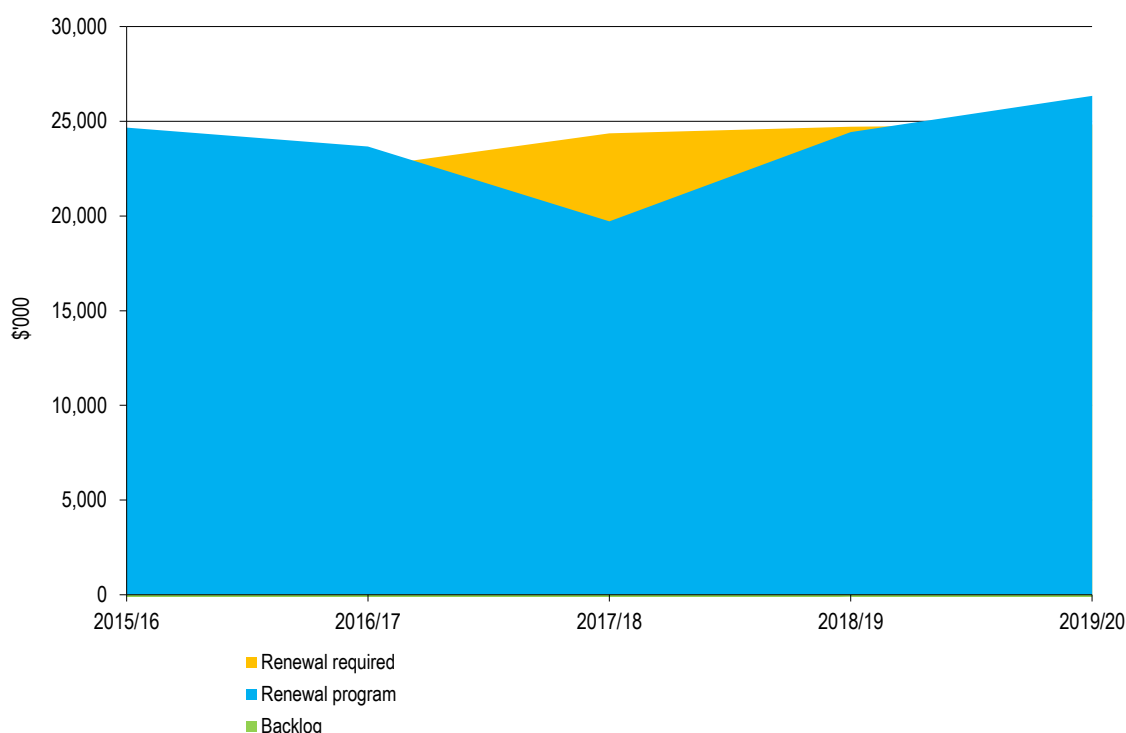
Refer also Section 3 for the Statement of Cash Flows and Section 11 for an analysis of the cash position.

8.5 Capital works



The capital works program for the 2016/17 year is expected to be \$32.4 million of which \$7.836 million relates to projects which will be carried forward from the 2015/16 year. The carried forward component is funded from the 2015/16 budget (\$7.042 million) and grant funding (\$0.794 million). Of the \$32.4 million of capital funding required, \$7.349 million will come from external grants, \$0.303 from contributions with the balance of \$24.731 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 \$28.9 million for the 2015/16 year). Refer also to Section 6 for the full list of Capital Projects.

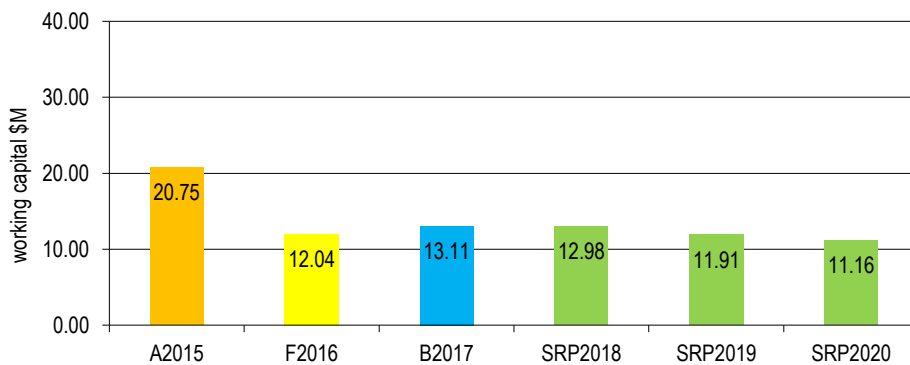
The graph below sets out the required and actual asset renewal over the life of the current Strategic Resource Plan and the renewal backlog.



The asset renewal program has been increased to \$23.699 million in the 2016/17 year which will lead to a reduction in the backlog of \$1.067 million. However in the 2017/18 year the backlog will increase but once again reduce over the remaining years of the Strategic Resource Plan.

Refer also Section 3 for the Statement of Capital Works and Section 12 for an analysis of the capital budget.

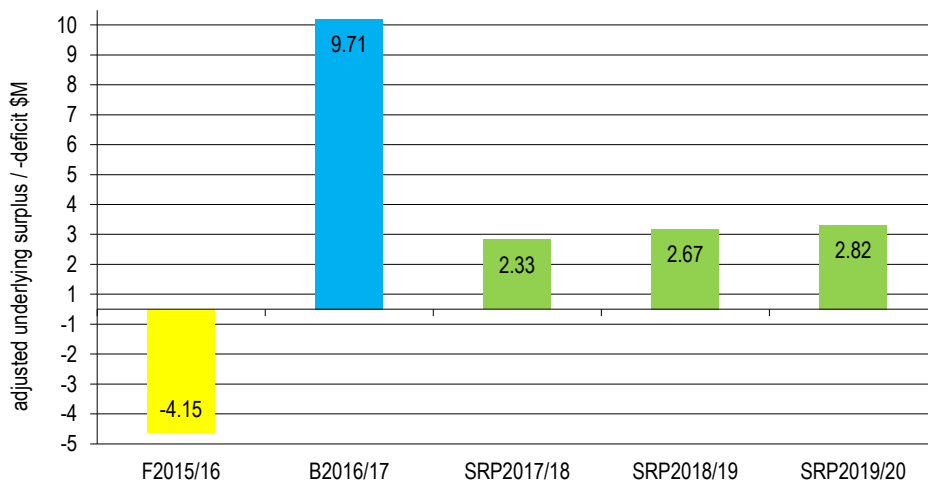
8.6 Financial position



The financial position is expected to improve with net assets (net worth) to increase by \$109.013 million to \$983.044 million (asset revaluation accounts for \$94.928 million of the increase) with net current assets (working capital) increasing by \$1.072 million to \$13.111 million as at 30 June 2017. (Total equity is forecast to be \$874.031 million as at 30 June 2016).

Refer also Section 3 for the Balance Sheet and Section 13 for an analysis of the budgeted financial position.

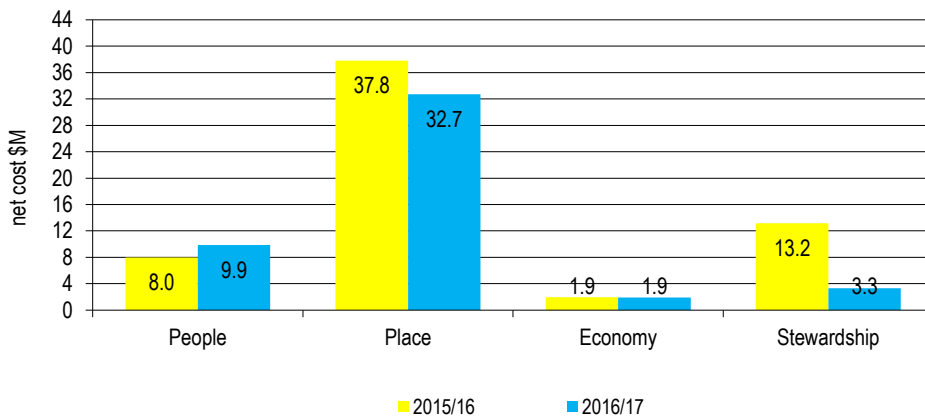
8.7 Financial sustainability



A high level Strategic Resource Plan for the years 2016/17 to 2019/20 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The forecast underlying deficit in 2015/16 year is the result of the early receipt of the Victoria Grnats Commission payment of \$6.8 million of the 2015/16 grant in the 2014/15 year. The adjusted underlying result, which is a measure of financial sustainability, shows a surplus in all of the four years of the Strategic Resource Plan.

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

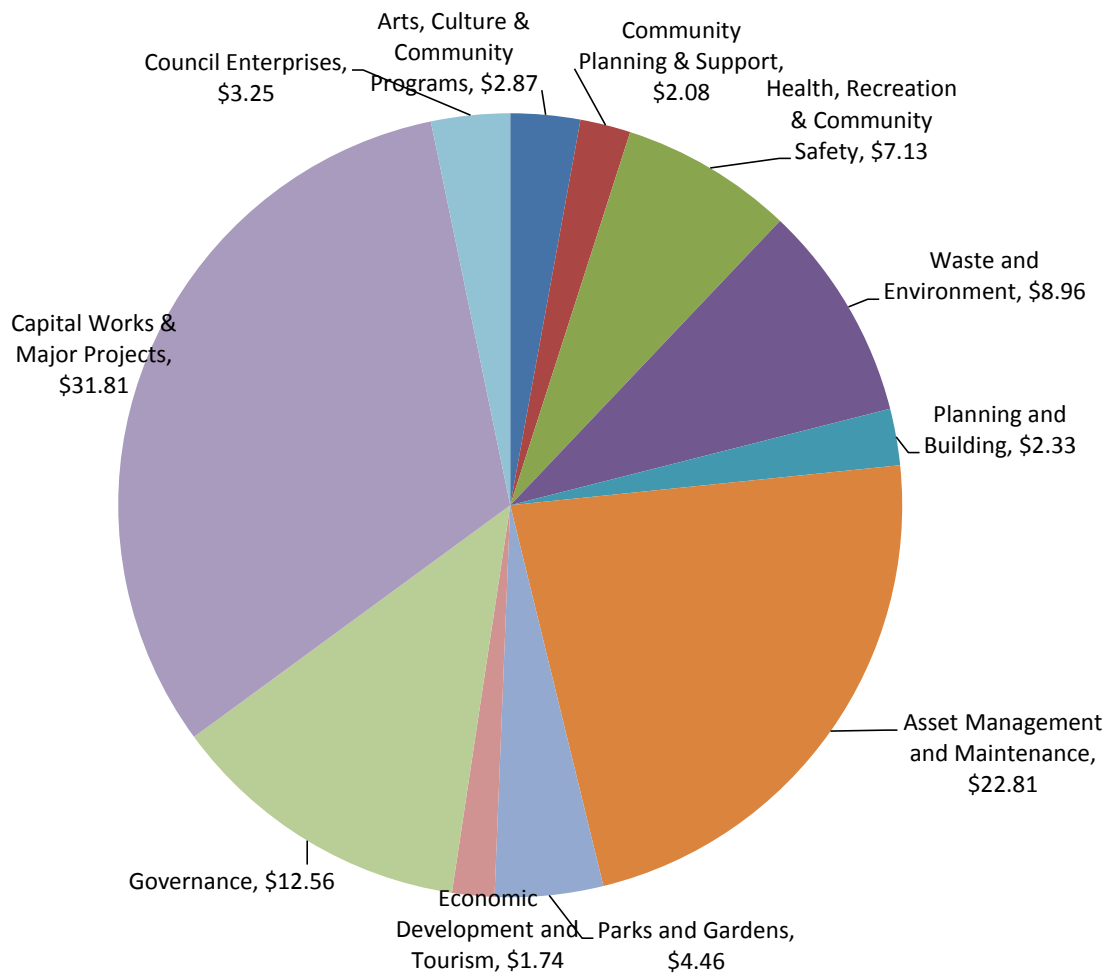
8.8 Strategic objectives



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

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

8.9 Council expenditure allocations



The 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 the 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 2015 is 44,516, and is forecast to grow to 56,185 by 2036. (Source: Community Profile, profile.id®).

Ageing population

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

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

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

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 2016/17 financial year and as such, have been taken into account in preparing the draft budget.

These include:

- Receipt of significant grants for capital works projects of \$7.349 million. The most significant has been the Roads to Recovery Program of \$5.074 million.
- Federal Assistance Grant (FAG) funding frozen at 2013/14 level (no indexation), with the freeze to continue for the 2016/17 financial year.
- The Victorian State Government has introduced a rate cap from 2016/17. The rate cap has been set at 2.5 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 2016/17 Budget. In framing the budget, consideration was given to the following internal influences:

- A number of capital works projects and landfill rehabilitation works from 2015/16 being carried forward into 2016/17 (\$11.825 million).
- Productivity gains through ongoing review of the organisation structure, processes and practices.
- A significant increase in amortisation associated with landfill rehabilitation costs.
- Salary and wage costs that have increased at a level higher than CPI.

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 2015/16 levels with the aim of using less resources with an emphasis on
- Salaries and wages to be increased in accordance with Council's Enterprise Agreement.
- Contract labour to be minimised.
- A comprehensive review of all income and expenditure.
- New initiatives or new employee proposals to be justified through a robust business case.
- Real savings in expenditure and increases in revenue identified in 2015/16 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 2016/17 to 2019/20 (Section 14), Rating Information (Section 15) and Other Long Term Strategies (Section 16) including borrowings, infrastructure and service delivery.

10. Analysis of operating budget

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

10.1 Budgeted income statement

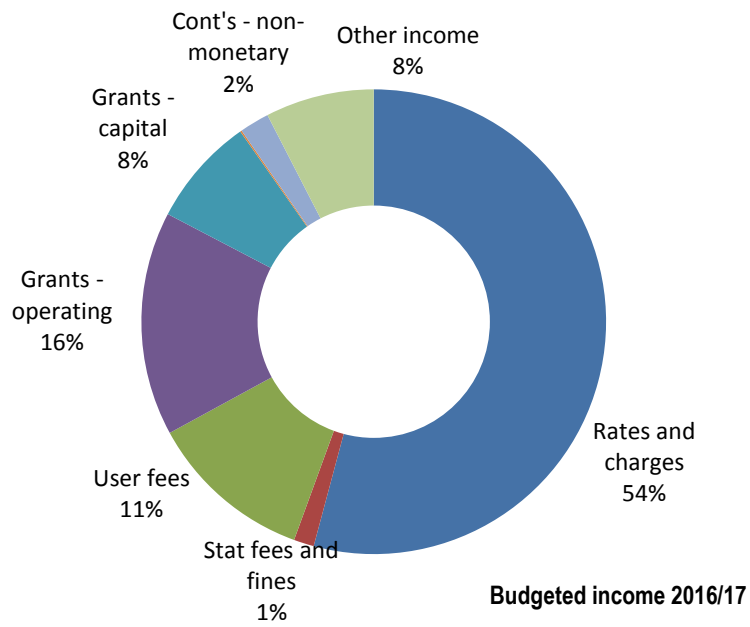
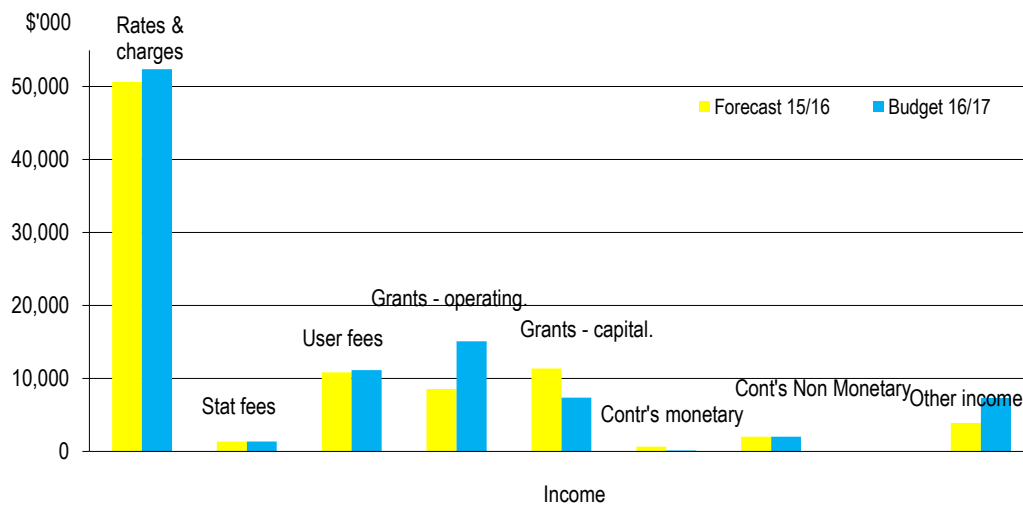
	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Total income	10.2	89,236	96,723	7,487
Total expenses	10.3	(85,596)	(82,638)	2,958
Surplus (deficit) for the year		3,640	14,085	10,445
Grants –non-recurrent capital	5.1.2	(5,159)	(2,275)	2,884
Contributions - non-monetary assets	10.2.5	(2,000)	(2,000)	0
Capital contributions - other sources	10.2.4	(626)	(105)	521
Adjusted underlying surplus (deficit)		(4,145)	9,705	13,850

10.1.1 Adjusted underlying surplus (\$13.850 million increase)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2016/17 year is a surplus of \$9.705 million which is an increase of \$13.850 million from the 2015/16 year underlying deficit of \$4.145 million. The underlying result for 2015/16 was impacted by the prepayment in 2014/15 of \$6.8 million of the Victoria Grants Commission 2015/16 allocation. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

10.2 Income

Income Types	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Rates and charges	10.2.1	50,633	52,389	1,756
Statutory fees and fines	10.2.2	1,352	1,361	9
User fees	10.2.3	10,836	11,111	275
Grants - operating	5.1.1	8,554	15,093	6,539
Grants - capital	5.1.2	11,334	7,349	(3,985)
Contributions - monetary	10.2.4	626	105	(521)
Contributions - non-monetary	10.2.5	2,000	2,000	0
Net gain on disposal of property, infrastructure, plant & equip.	10.2.6	0	0	0
Other income	10.2.7	3,901	7,315	3,414
Total income		89,236	96,723	7,487



Source: Section 3

10.2.1 Rates and charges (\$1.756 million increase)

It is proposed that income raised by all rates and charges will increase by 3.4% or \$1.756 million over 2015/16 to \$52.389 million. Excluding supplementary rates and charges, general rates and the municipal charge will increase by 2.5%, the kerbside waste collection charges and rural waste charge will increase by 4% and supplementary rates are forecast to be a net \$0.173 million a decrease of \$0.012 million over 2015/16.

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

10.2.2 Statutory fees and fines (\$0.009 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 remain consistent when compared to 2015/16. It is expected that statutory fees will only increase by \$0.009 million to \$1.361 million from the forecast fees of \$1.352 million in 2015/16.

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

10.2.3 User fees (\$0.275 million increase)

User charges 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 and leisure facilities, entertainment and other community facilities. . User fees and charges have generally been increased by 4% in 2016/17 except where external benchmarking has been used to set the proposed 2016/17 fee.

User charges are projected to increase by 2.5% or \$0.275 million over 2015/16. Council has anticipated a reduction in fees from the landfill operations as a result of an expected reduction in the volume of waste going to landfill.

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

10.2.4 Contributions - monetary (\$0.521 million decrease)

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

Contributions are projected to decrease by \$0.521 million or 83% compared to 2015/16 due mainly to the cyclic nature for the receipt of these contributions.

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 \$0.669 million for 2016/17 and relate mainly to the planned cyclical replacement of part of the plant and vehicle fleet. The written down value of assets sold of \$0.669 million is expected to be equal to the sale proceeds.

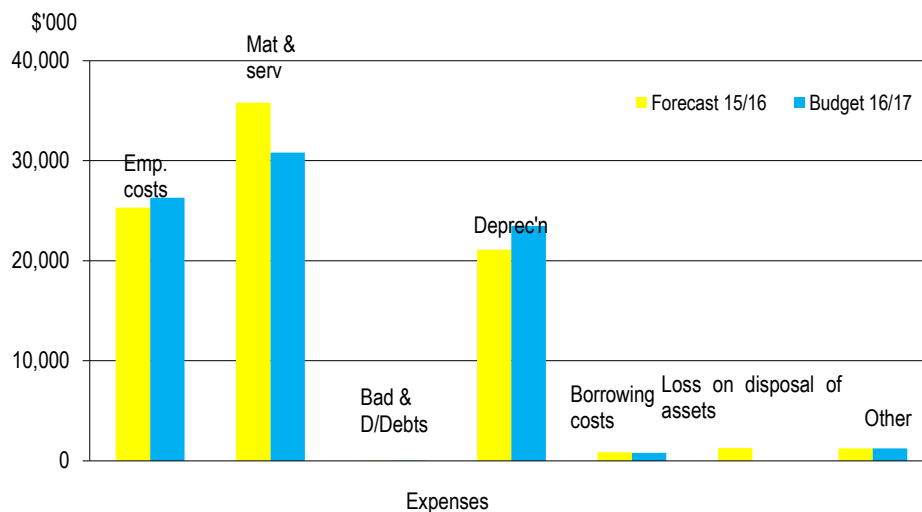
10.2.7 Other income (\$3.4 million increase)

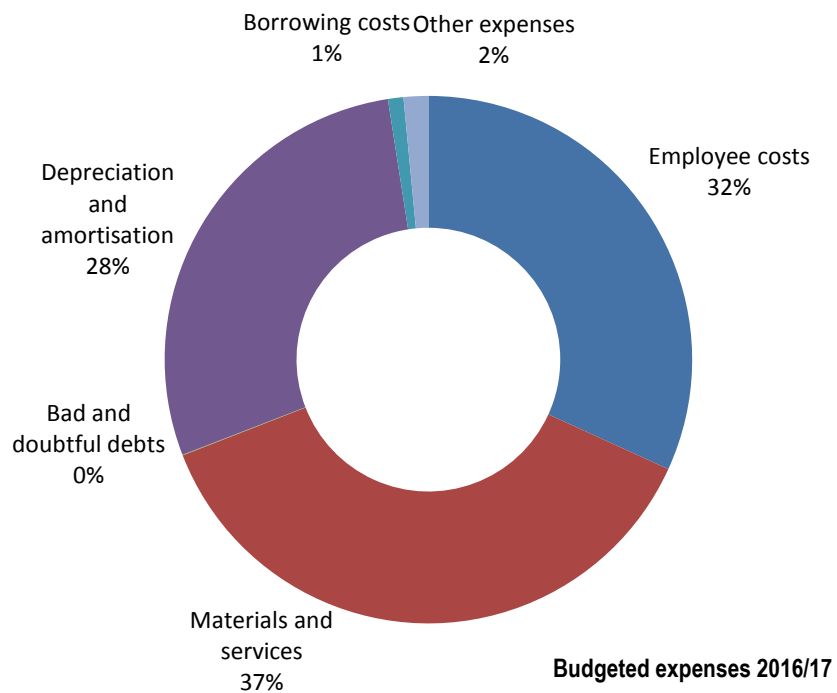
Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and rate arrears.

Other income is forecast to increase by \$3.4 million compared to 2015/16. This is a result of significant reimbursements for natural disaster projects of \$5.4 million expected to be received in 2016/17. Interest on scheme debtors is expected to decrease slightly but reimbursement from the State Revenue Office for the purchase of valuations is expected to increase over the 2015/16 forecast. It is expected that interest on investments and rate arrears will not change from the 2015/16 forecast revenue of \$0.530 million.

10.3 Expenses

Expense Types	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Employee costs	10.3.1	25,291	26,291	1,000
Materials and services	10.3.2	35,808	30,800	(5,008)
Bad and doubtful debts	10.3.3	34	34	0
Depreciation and amortisation	10.3.4	21,101	23,482	2,381
Borrowing costs	10.3.5	858	783	(75)
Net Loss on disposal of property, infrastructure, plant and equipment	10.3.6	1,263	0	(1,263)
Other expenses	10.3.7	1,241	1,248	7
Total expenses		85,596	82,638	(2,958)





Source: Section 3

10.3.1 Employee costs (\$1.0 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 3.9% or \$1.0 million compared to 2015/16. This increase relates to two key factors:

- Council's Enterprise Agreement (EA)
- Level movements within the bands for applicable employees

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

Department	Budget 2016/17 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
Corporate Services	5,430	4,919	511
Development	7,036	5,272	1764
Community and Strategic Development	2,981	1,173	1,808
Operations	7,889	6,721	1,168
Executive	956	889	67
Total permanent staff expenditure	24,292	18,974	5,318
Casuals and other expenditure	1,999		
Total Staff Expenditure	26,291		
Capitalised labour costs	2,009		
Total staff expenditure	28,300		

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

Department	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
Corporate Services	43.7	37.0	6.7
Development	79.7	46.9	32.8
Community and Strategic Development	60.6	35.7	24.9
Operations	114.7	99.0	15.7
Executive	8	7.0	0.8
Total	306.5	225.6	80.9
Casuals and other	25		
Total Staff FTE's	331.5		
Operations			
Capitalised labour costs	13.1		
Total staff EFT's	344.6		

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

10.3.2 Materials and services (\$5.0 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 14% or \$5.0 million compared to 2015/16.

External contracts are forecast to decrease by \$0.668 million as a result of a combination of new contracts and a low inflation environment. Utility costs are expected to decrease by \$0.106 million as a result of Council's energy efficiency program which has seen the installation of a number of solar systems. Emergency management works relating to natural disaster recovery works will be completed and is a reduction of \$2.530 million. There were a number of funded strategic planning projects that have now been completed and this sees a reduction in related expenditure of \$0.540 million. There were also a number of environmental sustainability projects that have been completed and this sees a reduction in costs of \$0.291 million. Consultancy expenditure related to a number of projects that have now been completed is expected to decrease by \$0.766 million. In 2016/17 expenditure of \$0.274 million will be incurred for the conduct of the Council election.

10.3.3 Bad and doubtful debts (No increase)

Bad and doubtful debts is projected to remain the same as 2015/16.

10.3.4 Depreciation and amortisation (\$2.3 million increase)

Depreciation and amortisation 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 \$2.3 million for 2016/17 is due mainly to the completion of the 2016/17 capital works program and the full year effect of depreciation on the 2015/16 capital works program as well as the impact of revaluations of Council's assets. Refer to Section 12. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2016/17 year.

10.3.5 Borrowing costs (\$0.075 million decrease)

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

10.3.6 Net Loss on disposal of property, infrastructure, plant and equipment (\$1.263 million decrease)

In 2015/16 year a number of assets were disposed that had a cost but no sale value. In 2016/17 it is not expected that a loss will be made on the disposal of assets.

10.3.7 Other expenses (\$0.007 million increase)

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 increase by only \$0.007 million compared to 2015/16.

11. Analysis of budgeted cash position

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

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

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

11.1 Budgeted cash flow statement

	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Cash flows from operating activities	11.1.1			
<i>Receipts</i>				
Rates and charges		50,495	52,293	1,798
User fees and fines		13,284	12,746	(538)
Grants - operating		8,554	15,093	6,539
Grants - capital		11,334	7,349	(3,985)
Interest		1,048	680	(368)
Other receipts		14,812	13,390	(1,422)
		99,527	101,551	2,024
<i>Payments</i>				
Employee costs		(24,775)	(25,958)	(1,183)
Other payments		(44,792)	(46,138)	(1,346)
		(69,567)	(72,096)	(2,529)
Net cash provided by operating activities		29,960	29,455	(505)
Cash flows from investing activities	11.1.2			
Payments for property, infrastructure, plant & equipment		(28,899)	(32,383)	(3,484)
Proceeds from investments		2,500	0	(2,500)
Proceeds from sale of property, infrastructure, plant & equipment		580	669	89
Net cash used in investing activities		(25,819)	(31,714)	(5,895)
Cash flows from financing activities	11.1.3			
Finance costs		(858)	(783)	75
Proceeds from borrowings		0	0	0
Repayment of borrowings		(1,235)	(1,807)	(572)
Net cash used in financing activities		(2,093)	(2,590)	(497)
Net decrease in cash and cash equivalents		2,048	(4,849)	(6,897)
Cash and cash equivalents at the beginning of the year		22,789	24,837	2,048
Cash and cash equivalents at end of the year	11.1.4	24,837	19,988	(4,849)

11.1.1 Operating activities \$29.455 million (\$0.505 million decrease)

The decrease in cash inflows from operating activities is due mainly to \$0.429 million reduction in expected income for interest on investments and scheme reimbursements. This is offset by an increase in cash from rates and charges of \$1.798 million and an increase in operating grants of \$6.539 million as a result of the expected full year receipt of the Victoria Grants Commission allocation in 2016/17 offset by a reduction in capital grants of \$3.985 million and reimbursements for natural disaster events.

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 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Surplus (deficit) for the year	3,640	14,085	10,445
Contributions - non-monetary	(2,000)	(2,000)	0
Depreciation and amortisation	21,101	23,482	2,381
Loss (gain) on disposal of property, infrastructure, plant & equipment	1,263	0	(1,263)
Finance costs	858	783	(75)
Net movement in current assets and liabilities	5,098	(6,895)	(11,993)
Cash flows available from operating activities	29,960	29,455	(505)

11.1.2 Investing activities \$31.714 million (\$5.895 million increase)

The outflows in cash from investing activities has increased primarily as a result of a \$3.484 million increase in the cash expended for the capital works program over the 2015/16 forecast actual plus a \$2.5 million reduction in cash inflow for proceeds from investments.

11.1.3 Financing activities \$2.590 million (\$0.497 million decrease)

For 2016/17 the total of principal repayments will be \$0.572 million more than the 2015/16 year whilst finance charges is expected to be \$0.075 million less than the 2015/16 year.

11.1.4 Cash and cash equivalents at end of the year \$19.988 million (\$4.849 million decrease)

Overall, total cash and investments is forecast to decrease by \$4.849 million to \$19.988 million as at 30 June 2017, reflecting the amount of cash held at the end of the 2015/16 year to fund carry forward capital works and landfill rehabilitation of \$11.031 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 2017 it will have cash and investments of \$19.988 million, which has been restricted as shown in the following table.

		Forecast Actual 2016 \$'000	Budget 2017 \$'000	Variance \$'000
	Ref			
Total cash and investments		24,837	19,988	(4,849)
Restricted cash and investments				
- Statutory reserves	11.2.1	(1,061)	(788)	273
- Cash held to fund carry forward capital works	11.2.2	(7,042)	0	7,042
- Cash held to fund carry forward landfill rehabilitation works	11.2.2	(3,989)	0	3,989
- Trust funds and deposits		(1,370)	(1,370)	0
Unrestricted cash and investments	11.2.3	11,375	17,830	2,466
- Discretionary reserves	11.2.4	(900)	(1,200)	(300)
Unrestricted cash adjusted for discretionary reserves	11.2.5	10,475	16,630	2,166

11.2.1 Statutory reserves (\$0.788 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 30/06/17, \$11.031 million at 30/06/16)

There is no amount shown as cash held to fund carry forward capital works and landfill rehabilitation at 30 June 2017, as it is expected that the capital works budget and landfill rehabilitation works in the 2016/17 financial year will be fully completed. An amount of \$11.031 million is forecast to be held at 30 June 2016 to fund capital works and landfill rehabilitation works budgeted but not completed in the 2015/16 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 (\$16.630 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 (\$1.2 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 2016/17 year \$0.3 million is budgeted to be transferred to Discretionary Reserves. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

11.2.5 Unrestricted cash adjusted for discretionary reserves (\$16.630 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

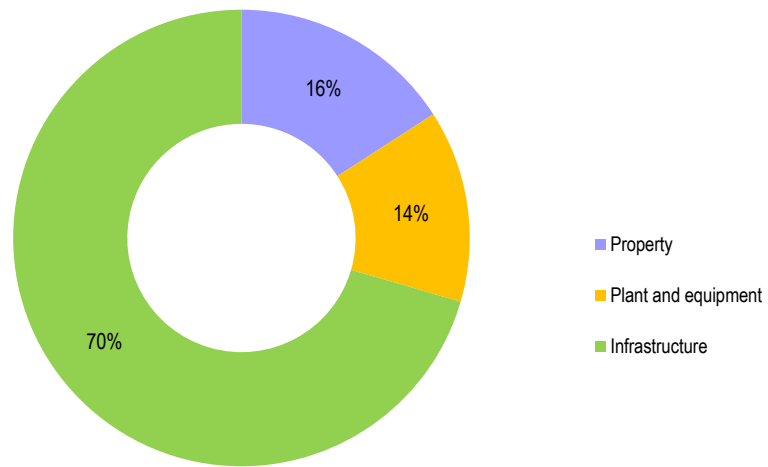
This section analyses the planned capital expenditure budget for the 2016/17 year and the sources of funding for the capital budget.

12.1 Capital works

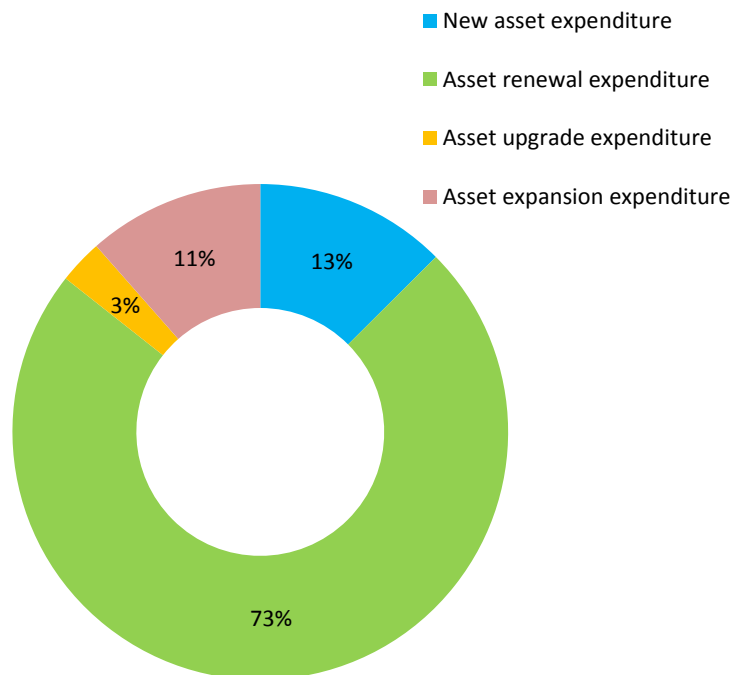
Capital Works Areas	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Works carried forward	12.1.1			
Property				
Land		0	100	100
Land improvements		0	0	0
Total land		0	100	100
Buildings		0	1,482	1,482
Heritage buildings		0	0	0
Building improvements		0	0	0
Leasehold improvements		0	0	0
Total buildings		0	1,482	1,482
Total property		0	1,582	1,582
Plant and equipment				
Heritage plant and equipment		0	0	0
Plant, machinery and equipment		0	256	256
Fixtures, fittings and furniture		0	166	166
Computers and telecommunications		0	900	900
Library books		0	0	0
Total plant and equipment		0	1,322	1,322
Infrastructure				
Roads		0	938	938
Bridges		0	330	330
Footpaths and cycleways		0	0	0
Drainage		0	1,304	1,304
Recreational, leisure and community		0	105	105
Waste management		0	376	376
Parks, open space and streetscapes		0	1,879	1,879
Aerodromes		0	0	0
Off street car parks		0	0	0
Other infrastructure		0	0	0
Total infrastructure		0	4,932	4,932
Total works carried forward		0	7,836	7,836
New works				
Property	12.1.2			
Land		100	0	(100)
Land improvements		0	0	0
Total land		100	0	(100)
Buildings		2,429	3,563	1,134
Heritage buildings		0	0	0
Building improvements		0	0	0
Leasehold improvements		0	0	0
Total buildings		2,429	3,563	1,134
Total property		2,529	3,563	1,034
Plant and equipment	12.1.3			
Heritage plant and equipment		0	0	0
Plant, machinery and equipment		3,214	1,752	(1,462)
Fixtures, fittings and furniture		51	30	(21)
Computers and telecommunications		554	1,030	476
Library books		286	275	(11)
Total plant and equipment		4,105	3,087	(1,018)

Capital Works Areas	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Infrastructure	12.1.4			
Roads		9,198	7,513	(1,685)
Bridges		2,208	5,331	3,123
Footpaths and cycleways		373	200	(173)
Drainage		2,892	390	(2,502)
Recreational, leisure and community		1,309	0	(1,309)
Waste management		1,429	1,939	510
Parks, open space and streetscapes		4,082	2,044	(2,038)
Aerodromes		199	0	(199)
Off street car parks		0	0	0
Other infrastructure		575	480	(95)
Total infrastructure		22,265	17,897	(4,368)
Total new works		28,899	24,547	(4,352)
Total capital works expenditure		28,899	32,383	3,484
Represented by:				
New asset expenditure	12.1.5	3,032	4,059	1,027
Asset renewal expenditure	12.1.5	24,667	23,669	(998)
Asset upgrade expenditure	12.1.5	200	929	729
Asset expansion expenditure	12.1.5	1,000	3,726	2,726
Total capital works expenditure		28,899	32,383	3,484

Budgeted capital works 2016/17



Budgeted capital works 2016/17



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

12.1.1 Carried forward works (\$7.836 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 2015/16 year it is forecast that \$7.836 million of capital works will be incomplete and be carried forward into the 2016/17 year. The more significant projects include the Upgrade of ICT Systems (\$0.900 million), the redevelopment of Council's Business Centre in Pyke Street Bairnsdale (\$1.172 million), various drainage projects (\$1.304 million), various road projects (\$0.938 million) and stage 2 construction of the marina at Metung (\$1.5 million).

12.1.2 Property (\$3.563 million)

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

For the 2016/17 year, \$3.563 million will be expended on building and building improvement projects. The more significant projects include the redevelopment of Council's Business Centre in Pyke Street Bairnsdale (\$1.113 million), upgrade of facilities at the Livestock Exchange in Bairnsdale (\$0.675 million), the replacement of the toilet block at the Bemm River Caravan Park (\$0.350 million) and renewal works at various Council buildings across the shire (\$0.540 million).

12.1.3 Plant and equipment (\$3.087 million)

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

For the 2016/17 year, \$3.087 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.752 million) and upgrade and replacement of information technology (\$1.030 million).

12.1.4 Infrastructure (\$17.897 million)

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

For the 2016/17 year, \$7.513 million will be expended on road projects. The more significant projects include resheeting of gravel roads (\$1.4 million) and the road reseal program (\$3.094 million).

\$5.331 million will be expended on bridge projects. The more significant of these include the renewal of the Lindenow-Glenaladale bridge at Lindenow (\$2.075 million) and the Bendoc River bridge at Bendoc (\$0.786 million).

\$1.939 million will be expended on waste projects primarily the upgrading of various transfer stations across the municipality (\$1.859 million).

\$2.044 million will be spent on parks, open space and streetscapes. The most significant being streetscape projects at Bairnsdale, Lakes Entrance and Orbost (\$1.263 million).

12.1.5 Asset renewal (\$23.669 million), new assets (\$4.059 million), upgrade (\$3.726 million) and expansion (\$0.929 million)

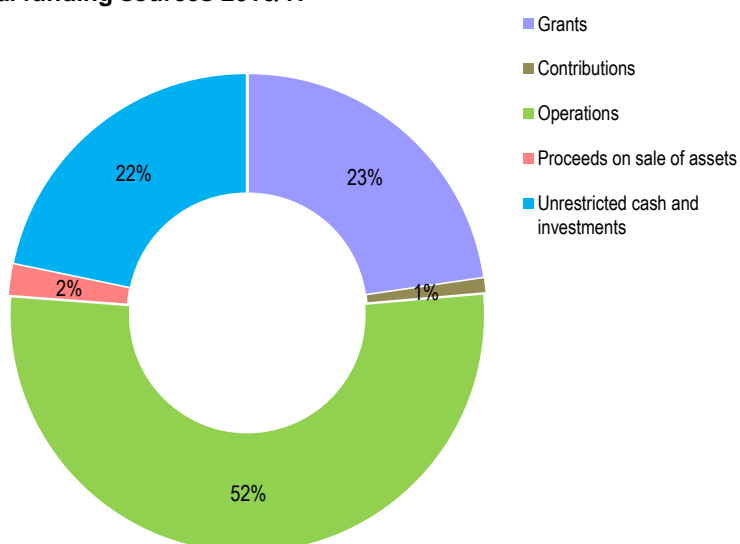
A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have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

The major projects included in the above categories, which constitute expenditure on new assets are part of the redevelopment of Council's Business Centre at Pyke Street Bairnsdale (\$0.586 million) and infrastructure relating to roads, footpaths and parks (\$1.911 million). The remaining capital expenditure represents renewals and expansion/upgrades of existing assets.

12.2 Funding sources

Sources of funding	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Works carried forward				
Current year funding				
Grants		0	794	794
Contributions		0	0	0
Borrowings		0	0	0
Council cash				
- operations		0	0	0
- proceeds on sale of assets		0	0	0
- reserve cash and investments		0	0	0
- unrestricted cash and investments		0	7,042	7,042
Total works carried forward	12.2.1	0	7,836	7,836
New works				
Current year funding				
Grants	12.2.2	11,334	6,555	(4,779)
Contributions		231	303	72
Borrowings		0	0	0
Council cash				
- operations	12.2.3	6,401	17,020	10,619
- proceeds on sale of assets	12.2.4	580	669	89
- reserve cash and investments	12.2.5	0	0	0
- unrestricted cash and investments	12.2.6	10,353	0	(10,353)
Total new works		28,899	24,547	(4,352)
Total funding sources		28,899	32,383	3,484

Budgeted total funding sources 2016/17



Source: Section 6

12.2.1 Carried forward works (\$7.836 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 2015/16 year it is forecast that \$7.836 million of capital works will be incomplete and be carried forward into the 2016/17 year. These carry forward capital works will be funded from unrestricted cash and investments (\$7.042 million) and grants (\$0.794 million).

12.2.2 Grants - Capital (\$6.555 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 (\$5.074 million) and the federal bridge program (\$1.203 million).

12.2.3 Council cash - operations (\$17.689 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$17.510 million will be generated from operations to fund the 2016/17 capital works program.

12.2.4 Council cash - proceeds from sale of assets (\$0.669 million)

Proceeds from sale of assets include motor vehicle and plant sales in accordance with Council's fleet and plant renewal practice of \$0.669 million.

12.2.5 Reserve cash - reserve cash and investments (\$Nil)

Council has cash reserves which are set aside for specific purposes. It is not proposed to use any of these reserve funds during 2016/17 to fund any capital works projects.

12.2.6 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 and projects that have been carried forward for completion in 2016/17. The total anticipated to be carried forward as unrestricted cash and investments for these incomplete works is \$7.042 million. The 2016/17 capital works program, excluding the carry forward projects from 2015/16, 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 2015/16 and 2016/17. It also considers a number of key financial performance indicators.

13.1 Budgeted balance sheet

	Ref	Forecast Actual 2016 \$'000	Budget 2017 \$'000	Variance \$'000
Current assets	13.1.1			
Cash and cash equivalents		24,837	19,988	(4,849)
Trade and other receivables		6,022	6,076	54
Other assets		601	614	13
Total current assets		31,460	26,678	(4,782)
Non-current assets	13.1.1			
Trade and other receivables		1,371	1,091	(280)
Property, infrastructure, plant & equipment		874,013	980,054	106,041
Investment property		1,444	1,444	0
Intangible assets		2,240	1,360	(880)
Total non-current assets		879,068	983,949	104,881
Total assets		910,528	1,010,627	100,099
Current liabilities	13.1.2			
Trade and other payables		4,584	3,677	907
Trust funds and deposits		1,370	1,370	0
Prepaid income		194	194	0
Provisions		11,466	7,647	3,819
Interest-bearing loans and borrowings		1,807	679	1,128
Total current liabilities		19,421	13,567	5,854
Non-current liabilities	13.1.2			
Provisions		8,820	6,439	2,381
Prepaid income		1,649	1,649	0
Interest-bearing loans and borrowings		6,607	5,928	679
Total non-current liabilities		17,076	14,016	3,060
Total liabilities		36,497	27,583	8,914
Net assets		874,031	983,044	109,013
Equity	13.1.4			
Accumulated surplus		311,077	325,435	14,358
Reserves		562,954	657,609	94,655
Total equity		874,031	983,044	109,013

Source: Section 3

13.1.1 Current Assets (\$4.782 million decrease) and Non-Current Assets (\$104.881 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 \$4.762 million during the year mainly to fund incomplete capital works and landfill rehabilitation of \$11.031 million from the 2015/16 year that had been fully budgeted for in that year.

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 \$104.881 million increase in this balance is attributable to the net result of the capital works program (\$32.383 million of new assets), depreciation of assets (\$22.602 million), the sale of plant and equipment (\$0.669 million), developer contributed assets (\$2.0 million) and the increase in valuations as a result of the revaluation of infrastructure assets (\$94.928 million).

13.1.2 Current Liabilities (\$5.854 million decrease) and Non Current Liabilities (\$3.060 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to reduce by \$0.907 million from the 2015/16 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 \$6.489 million less the movement from the non-current landfill provision of \$2.381 million.

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay loan principal of \$1.807 million over the year.

13.1.3 Working Capital (\$1.072 million increase)

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

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

	Forecast Actual 2016 \$'000	Budget 2017 \$'000	Variance \$'000
Current assets	31,460	26,678	4,782
Current liabilities	19,421	13,567	5,854
Working capital	12,039	13,111	(1,072)
Restricted cash and investment current assets			
- Statutory reserves	(1,061)	(788)	(273)
- Cash used to fund carry forward capital works	(7,042)	0	(7,042)
- Trust funds and deposits	(1,370)	(1,370)	0
Unrestricted working capital	3,936	12,323	(8,387)

In addition to the restricted cash shown above, Council is also projected to hold \$1.2 million in discretionary reserves at 30 June 2017. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

13.1.4 Equity (\$109.013 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. A revaluation of infrastructure during the 2016/17 year is expected to increase the asset revaluation reserve by \$94.928 million.
- Statutory reserves are expected to decrease by \$0.273 million at the end of 2017 as a result of the use of funds for various 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 \$14.358 million results from operating surplus of \$14.085 million and the net movement from statutory reserves of \$0.273 million.

13.2 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2017 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 2016/17 year (2015/16: 95.5% 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 2015/16 levels
- Employee entitlements to be increased by the Enterprise Agreement and banding movements
- Repayment of loan principal to be \$1.807 million
- Total capital expenditure to be \$32.383 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 2016/17 to 2019/20 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

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

- Maintain existing service levels
- Achieve 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, 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

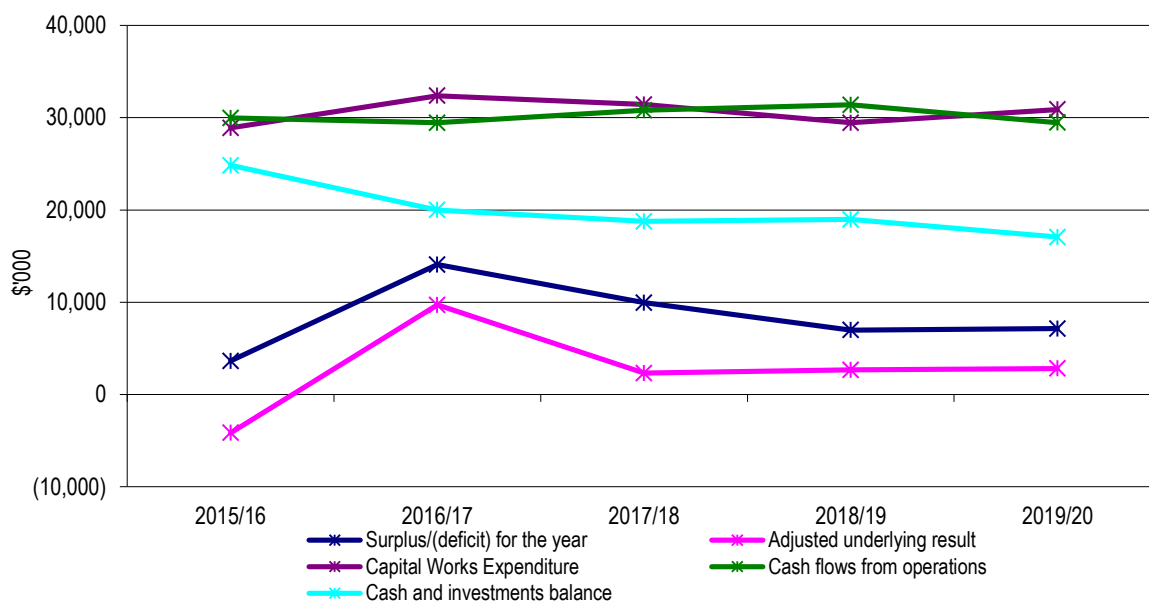
The following table summarises the key financial results for the next four years as set out in the SRP for years 2016/17 to 2019/20. Section 3 includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2015/16	2016/17	2017/18	2018/19	2019/20	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	3,640	14,085	9,948	6,993	7,140	-
Adjusted underlying result	(4,145)	9,705	2,326	2,674	2,817	+
Cash and investments balance	24,837	19,988	18,766	18,978	17,058	o
Cash flows from operations	29,960	29,455	30,791	31,392	29,462	o
Capital works expenditure	28,899	32,383	31,430	29,444	30,894	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 \$19.988 million to \$17.058 million as a result of the timing of landfill rehabilitation works
- **Rating levels (Section 15)** – Rate increases are forecast over the four years at 2.5%.
- **Service delivery strategy (section 16)** – Service levels have been maintained throughout the four year period. Operating surpluses are forecast in all years 2016/17 to 2019/20. Excluding the effects of capital items such as capital grants and contributions, the adjusted underlying result is also forecast to be a surplus in each of the four years 2016/17 to 2019/20. 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 \$8.414 million to \$3.348 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 \$124.151 million at an average of \$31.03 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 56.6% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Victorian community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases, particularly recent changes in property valuations and subsequently rates for some properties in the municipality. To ensure that deliberations about future rate increases have been made on an informed basis, comparisons of historical rate increases were made between Council and other similar sized councils. The following table shows a comparison of the last five years and the average rates per capita for the 2015/16 year.

Year	East Gippsland Shire
2011/12	5.9%
2012/13	5.6%
2013/14	4.0%
2014/15	4.9%
2015/16	4.5%
Average increase	5.0%
Average per capita 2015/16	\$1,137

Source: Council's strategic resource plan 2016/17 to 2019/20

The table indicates that over the past five years Council's average rate increase has been 5.0% and the average rates per capita for the 2015/16 year was \$1,137.

15.2 Future rate increases

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

Year	General Rate Increase %	Municipal Charge Increase \$'000	Garbage Charge Increase \$'000	Recycling Charge Increase \$'000	Total Rates Raised \$'000
2015/16	4.50	4.20	5.00	5.00	50,495
2016/17	2.50	2.50	4.00	4.00	52,293
2017/18	2.50	2.50	4.00	4.00	54,123
2018/19	2.50	2.50	4.00	4.00	55,866
2019/20	2.50	2.50	4.00	4.00	57,655

15.3 Rating structure

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

- Property values, form the central basis of rating under the *Local Government Act 1989* (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 fairness 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 2016/17 year. A more detailed analysis of the rates to be raised is contained in Section 7 "Rates and Charges".

Rate type	How applied	2015/16	2016/17	Total Raised \$'000's	Change
Residential rates	Cents/\$ CIV	0.00383785	0.00385926	27.797	0.6%
Commercial/Industrial rates	Cents/\$ CIV	0.00556488	0.00559593	5.214	0.6%
Farm rates	Cents/\$ CIV	0.00345406	0.00347333	4.394	0.6%
Municipal charge	\$/ property	\$271.00	\$277.78	8.331	2.5%
Kerbside collection 2 bin (120L)	\$/ property	\$282	\$293	0.863	3.9%
Kerbside collection 3 bin (120L)	\$/ property	\$325	\$338	5.385	4.0%
Kerbside collection 2 bin (240L)	\$/ property	\$351	\$365	0.008	4.0%
Kerbside collection 3 bin (240L)	\$/ property	\$394	\$410	0.052	4.1%
Rural Waste Collection Charge	\$/ property	\$200	\$208	0.172	4.0%

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.

15.4 General revaluation of properties

During the 2015/16 year, a revaluation of all properties within the municipality was carried out and will apply from 1 July 2016 for the 2016/17 year. The outcome of the general revaluation has been a slight change in property valuations throughout the municipality. Overall, property valuations across the municipal district have increased by 2.1%. Of this increase, residential properties have increased by 2.5%, farm properties have increased by 2.7% and commercial/industrial properties have decreased by 1.4%.

The following table summarises the valuation changes between the 2014 and 2016 general revaluations for all classes of property, together with the rating changes between the 2015/16 and 2016/17 years based on a 2.5% average rate increase and the valuation movements listed. The data excludes the municipal charge which has been increased by 2.5%.

Class of Property	Valuation Change Increase/ (Decrease) %	Rating Change Increase/ (Decrease) %
Residential	2.50	3.02
Commercial/Industrial	(1.40)	(0.81)
Farm	2.70	3.27
Average all classes	2.10	2.50

In view of the outcome of the general revaluation of all properties within Council's municipal district during the 2015/16 year, Council does not propose any amendment to the current differential rates given the small movement in valuations across the three classes of properties.

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 2016/17 year, Council has decided not take out any new borrowings to fund the capital works program and therefore, after making loan repayments of \$1.807 million, will reduce its total borrowings to \$6.607 million as at 30 June 2017. 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 2016.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2015/16	0	1,235	858	8,414
2016/17	0	1,807	783	6,607
2017/18	0	679	444	5,928
2018/19	0	1,853	423	4,075
2019/20	0	727	301	3,348

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

	2015/16 \$	2016/17 \$
Total amount borrowed as at 30 June of the prior year	9,649,000	8,414,000
Total amount proposed to be borrowed	0	0
Total amount projected to be redeemed	(1,235,000)	(1,807,000)
Total amount of borrowings as at 30 June	8,414,000	6,607,000

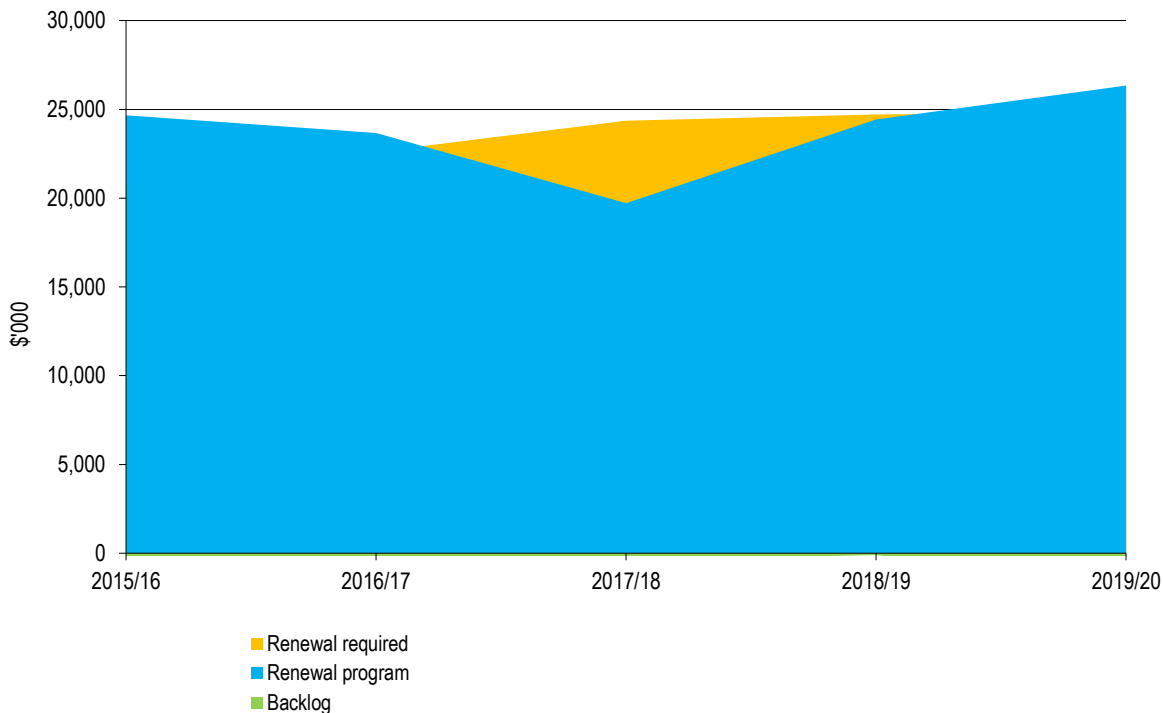
16.2 Infrastructure

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

- Long term capital planning process which integrates with the Council Plan, Strategic Resource Plan and Annual Budget processes
- Identification of capital projects through the preparation of asset management plans
- 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 Plans is to maintain or renew Council's existing assets at desired condition levels. If sufficient funds are not allocated to asset renewal then Council's investment in those assets will reduce, along with the capacity to deliver services to the community.

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



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

Year	Summary of funding sources				
	Total Capital Program	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
2015/16	28,899	11,334	0	17,565	0
2016/17	32,383	7,349	303	24,731	0
2017/18	31,430	9,429	0	22,001	0
2018/19	29,444	4,484	60	24,900	0
2019/20	30,894	4,384	0	26,510	0

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.

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 continue to achieve both operating and underlying surpluses. The Rating Information (see Section 15.) also refers to modest rate increases into the future based on expected CPI increases. With these key objectives as a basis, a number of internal and external influences have been identified through discussions with management and have been built into the budget over the next four years.

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

	2016/17	2017/18	2018/19	2019/20
	%	%	%	%
Consumer Price Index	2.5	2.5	2.5	2.5
Rate increases	2.5	2.5	2.5	2.5
Property growth	1.0	1.0	1.0	0.6
Wages growth	4.0	3.0	3.0	3.0
Government funding	2.0	2.0	2.0	2.0
Statutory fees	2.0	2.0	2.0	2.0
Investment return	4.0	4.0	4.0	4.0

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

Year	Surplus (Deficit) for the year \$'000	Adjusted Underlying Surplus (Deficit) \$'000	Net Service (Cost) \$'000
2015/16	3,640	(4,145)	(60,953)
2016/17	14,085	9,705	(47,758)
2017/18	9,948	2,326	(56,914)
2018/19	6,993	2,674	(55,565)
2019/20	7,140	2,817	(57,113)

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 also forecast to be a surplus in each of the four years. The net cost of the services provided to the community increases from \$47.758 million to \$57.113 million over the four year period (2015/16 \$60.953 million). The prepayment of \$6.8 million of the 2015/16 Victoria Grants Commission payment in the 2014/15 year reduced the net service delivery cost in that year and had the impact of increasing the net service delivery cost in 2015/16. The reduction in net service delivery cost for the 2016/17 year is a result of \$5.3 million of natural disaster fund reimbursements that are expected to be received in 2016/17 for expenditure incurred in prior years.

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

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

G = GST applicable

E = GST exempt

Fees & Charges 2016-17

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
BUILDING FEES				
Plans and Occupancy Permit Search Fee Post 1997	Each	E	\$60.00	\$63.00
Plans and Occupancy Permit Urgent Search Fee Post 1997	Each	E	\$111.00	\$116.00
Plans and Occupancy Permit Search Fee Pre 1997	Each	E	\$111.00	\$116.00
Plans and Occupancy Permit Urgent Search Fee Pre 1997	Each	E	\$163.00	\$170.00
Email Details (Urgent)	Each	G	\$8.10	\$9.00
Certificate Regulation 326(1) - (Sales)	Each	E	\$48.60	\$48.60
Certificate Regulation 326(2) - (Design)	Each	E	\$48.60	\$48.60
Storm Water Regulation 610 - (Class 1-10)	Each	E	\$36.30	\$38.00
Storm Water Regulation 610 - (Class 1)	Each	E	\$60.90	\$60.90
Storm Water Regulation 610 - (Class 2-9)	Each	E	\$60.90	\$60.90
Lodgement Classes (All) >= \$5000 Value	Each	E	\$36.40	\$36.40
Council Consent (Siting) Regulation 310 & Parts 4, 5 & 8	Each	E	\$244.00	\$250.60
Council Consent (Heritage) Section 29A	Each	E	\$60.90	\$60.90
Notification to Neighbours for Council Consent and Report	Each	E	\$12.40	\$13.00
ESM Inspection and Education Fee	Each	G	\$104.00	\$108.00
PLANNING & DEVELOPMENT				
Planning & Subdivision Fees For New Applications				
Application - Use	Each	E	\$502.00	\$502.00
Application - Single dwelling \$10,001 to \$100,000	Each	E	\$239.00	\$239.00
Application - Single dwelling greater than \$100,000	Each	E	\$490.00	\$490.00
Application - Development up to & including \$10,000	Each	E	\$102.00	\$102.00
Application - Development \$10,001 to \$250,000	Each	E	\$604.00	\$604.00
Application - Development \$250,001 to \$500,000	Each	E	\$707.00	\$707.00
Application - Development \$500,001 to \$1,000,000	Each	E	\$815.00	\$815.00
Application - Development \$1,000,001 to \$7,000,000	Each	E	\$1,153.00	\$1,153.00
Application - Development \$7,000,001 to \$10,000,000	Each	E	\$4,837.00	\$4,837.00
Application - Development \$10,000,001 to \$50,000,000	Each	E	\$8,064.00	\$8,064.00
Application - Development greater than \$50,000,000	Each	E	\$16,130.00	\$16,130.00
Application - Create, vary, remove easement and/or restriction	Each	E	\$404.00	\$404.00
Application - Remove restriction over land used for greater than 2 years	Each	E	\$249.00	\$249.00
Application - Subdivide land into 2 lots	Each	E	\$386.00	\$386.00
Application - Realign existing boundary (> 1 lot)	Each	E	\$386.00	\$386.00
Application - Subdivide Land	Each	E	\$781.00	\$781.00
Application - Certification	Each	E	\$100 plus \$20 per lot	\$100 plus \$20 per lot
Satisfaction Matters	Each	E	\$102.00	\$102.00
Planning certificates	Each	E	\$18.20	\$18.20
Amend an application for a permit after notice has been given for every class of application (other than class 4)	Each	E	\$102.00	\$102.00
Amend an application for a permit after notice has been given for every class of application (other than class 5)	Each	E	\$102.00	\$102.00
Time Extension to Planning Permit	Each	E	\$102.00	\$102.00
Copy of Planning Permit	Each	E	\$60.00	\$62.00
Title Search	Each	G	\$43.40	\$45.00
Advertising of Section 173 Agreements (less than 10 notices) plus any outgoing (paid advertisements, postage, etc.)	Each	E	\$104.00	\$108.00
Advertising of Section 173 Agreements (for each additional notice above 10 notices)	Each	E	\$3.10	\$3.20
Planning & Subdivision Fees For Amended Applications				
Application - Use	Each	E	\$502.00	\$502.00
Application - Single dwelling \$10,001 to \$100,000	Each	E	\$239.00	\$239.00
Application - Single dwelling greater than \$100,000	Each	E	\$490.00	\$490.00
Application - Development up to & including \$10,000	Each	E	\$102.00	\$102.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Application - Development \$10,001 to \$250,000	Each	E	\$604.00	\$604.00
Application - Development \$250,001 to \$500,000	Each	E	\$707.00	\$707.00
Application - Development \$500,001 to \$1,000,000	Each	E	\$815.00	\$815.00
Application - Development \$1,000,001 to \$7,000,000	Each	E	\$815.00	\$815.00
Application - Development \$7,000,001 to \$10,000,000	Each	E	\$815.00	\$815.00
Application - Development \$10,000,001 to \$50,000,000	Each	E	\$815.00	\$815.00
Application - Development greater than \$50,000,000	Each	E	\$815.00	\$815.00
Application - Remove restriction (Subdivision Act Sec 47(2))	Each	E	\$502.00	\$502.00
Application - Create, vary, remove easement and/or restriction	Each	E	\$502.00	\$502.00
Application - Remove restriction over land used for greater than 2 years	Each	E	\$502.00	\$502.00
Application - Subdivide land into 2 lots	Each	E	\$386.00	\$386.00
Application - Realign existing boundary (> 1 lot)	Each	E	\$386.00	\$386.00
Application - Subdivide Land	Each	E	\$502.00	\$502.00
Amendment to Planning Permit (Not for Single Dwelling) a) change to what permit allows	Each	E	\$502.00	\$502.00
CARAVAN PARK REGISTRATIONS				
Registration Transfer	Each	E	5 fee units	5 fee units
Registration fee (per site)	Each	E	See below	See below
Registration Not exceeding 25 sites (3 year registration)	Each	E	17 fee units	17 fee units
Registration Exceeding 25 but not exceeding 50 sites (3 year registration)	Each	E	34 fee units	34 fee units
Registration Exceeding 50 but not exceeding 100 sites (3 year registration)	Each	E	68 fee units	68 fee units
Registration Exceeding 100 but not exceeding 150 sites (3 year registration)	Each	E	103 fee units	103 fee units
Registration Exceeding 150 but not exceeding 200 sites (3 year registration)	Each	E	137 fee units	137 fee units
Registration Exceeding 200 but not exceeding 250 sites (3 year registration)	Each	E	171 fee units	171 fee units
Registration Exceeding 250 but not exceeding 300 sites (3 year registration)	Each	E	205 fee units	205 fee units
Registration Exceeding 300 but not exceeding 350 sites (3 year registration)	Each	E	240 fee units	240 fee units
Registration Exceeding 350 but not exceeding 400 sites (3 year registration)	Each	E	274 fee units	274 fee units
Registration Exceeding 400 but not exceeding 450 sites (3 year registration)	Each	E	308 fee units	308 fee units
Registration Exceeding 450 but not exceeding 500 sites (3 year registration)	Each	E	342 fee units	342 fee units
Registration Exceeding 500 but not exceeding 550 sites (3 year registration)	Each	E	376 fee units	376 fee units
Registration Exceeding 550 but not exceeding 600 sites (3 year registration)	Each	E	441 fee units	441 fee units
Registration Exceeding 600 but not exceeding 650 sites (3 year registration)	Each	E	445 fee units	445 fee units
Registration Exceeding 650 but not exceeding 700 sites (3 year registration)	Each	E	479 fee units	479 fee units
Registration Exceeding 700 but not exceeding 750 sites (3 year registration)	Each	E	513 fee units	513 fee units
Registration Exceeding 750 but not exceeding 800 sites (3 year registration)	Each	E	574 fee units	574 fee units
Registration Exceeding 800 but not exceeding 850 sites (3 year registration)	Each	E	582 fee units	582 fee units
Registration Exceeding 850 but not exceeding 900 sites (3 year registration)	Each	E	616 fee units	616 fee units
Registration Exceeding 900 but not exceeding 950 sites (3 year registration)	Each	E	650 fee units	650 fee units
Registration Exceeding 950 but not exceeding 1000 sites (3 year registration)	Each	E	684 fee units	684 fee units
Registration Exceeding 1000 but not exceeding 1050 sites (3 year registration)	Each	E	719 fee units	719 fee units

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Registration Exceeding 1050 but not exceeding 1100 sites (3 year registration)	Each	E	753 fee units	753 fee units
Registration Exceeding 1100 but not exceeding 1150 sites (3 year registration)	Each	E	787 fee units	787 fee units
Registration Exceeding 1150 but not exceeding 1200 sites (3 year registration)	Each	E	821 fee units	821 fee units
Registration Exceeding 1200 but not exceeding 1250 sites (3 year registration)	Each	E	855 fee units	855 fee units
Registration Exceeding 1250 but not exceeding 1300 sites (3 year registration)	Each	E	890 fee units	890 fee units
Registration Exceeding 1300 but not exceeding 1350 sites (3 year registration)	Each	E	924 fee units	924 fee units
Registration Exceeding 1350 but not exceeding 1400 sites (3 year registration)	Each	E	958 fee units	958 fee units
Registration Exceeding 1400 but not exceeding 1450 sites (3 year registration)	Each	E	992 fee units	992 fee units
FOOD PREMISES				
Registration (Up to 5 Employees)				
Core Business (Class 1)	Annual	E	\$579.00	\$602.00
Core Business (Class 2)	Annual	E	\$579.00	\$602.00
Core Business (Class 3)	Annual	E	\$197.00	\$205.00
Non-Core Business (Class 1)	Annual	E	\$331.00	\$345.00
Non-Core Business (Class 2)	Annual	E	\$331.00	\$345.00
Community Groups	Annual	E	\$79.00	\$82.00
Each Additional Employee - Non third party audited	Annual	E	\$33.10	\$34.50
Each Additional Employee - Third party audited	Annual	E	\$17.00	\$18.00
Registration Transfer	Each	E	50% of annual fee	50% of annual fee
Registration - Temporary Stalls (Other than Not-For-Profit)	Daily	E	\$46.00	\$48.00
Registration Renewal - Temporary Stalls (Other than Not-For-Profit)	Annual	E	\$197.00	\$205.00
Alteration to Premises	Each	E	\$152.00	\$158.00
Food and Water Sample Administration Fee - 2nd Non-Compliant Sample	Each	G	\$139.00	\$145.00
Food Safety Plan Compliance Checking Fee - Non-Compliance after Two Visits	Each	G	\$64.00	\$67.00
New registered premises application fee Food Class 1 & 2 (plus Renewal fee)	Each	G	\$228.00	\$237.00
New registered premises application fee Food Class 3 (plus Renewal fee)	Each	G	\$114.00	\$119.00
New registered premises application fee Health premises (plus Renewal fee)	Each	G	\$70.00	\$73.00
Administration fee for refunds	Each	G	\$58.00	\$60.00
Solicitors request for information on a food premises Class 1, 2 & 3	Each	G	\$234.00	\$243.00
Solicitors request for information on a health premises	Each	G	\$234.00	\$243.00
Solicitors request for information on a caravan park	Each	G	\$234.00	\$243.00
HEALTH				
Prescribed Accommodation less than 25 beds	Each	E	\$197.00	\$205.00
Prescribed Accommodation 25 beds or greater	Each	E	\$299.00	\$311.00
Prescribed Accommodation Transfer (50% of renewal fee)	Each	E	50% of renewal fee	50% of renewal fee
Search Fee - Copy of Septic Plan/Permit	Each	E	\$21.00	\$22.00
Septic Tank Permit	Each	E	\$516.00	\$537.00
Septic Tank Permit - Alteration to Existing (50% of application fee)	Each	E	50% of renewal fee	50% of renewal fee
Septic Tank Permit - Composting Toilet (50% of application fee)	Each	E	50% of renewal fee	50% of renewal fee
Septic tank permit renewal fee (Expires after 2 years)	Each	G	\$206.00	\$214.00
Registration - Health Premises	Annual	E	\$212.00	\$221.00
Registration Transfer - Health Premises (50% of renewal fee)	Each	E	50% of renewal fee	50% of renewal fee
Vaccinations - Hepatitis A (single dose)	Each	E	\$75.00	\$78.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Vaccinations - Hepatitis B (single dose)	Each	E	\$25.00	\$26.00
Vaccinations - Influenza vaccination at a Council session (single dose)	Each	E	\$18.00	\$19.00
Vaccinations - Influenza vaccination at a workplace (single dose) - Strain 3	Each	E	\$27.00	\$28.00
Vaccinations - Influenza vaccination at a workplace (single dose) - Stair	Each	E	\$0.00	\$30.00
Vaccinations - Whooping Cough (single dose)	Each	E	\$43.00	\$45.00
Vaccinations - Hepatitis A & B (single dose)	Each	E	\$85.00	\$89.00
Food Safety Program Template	Each	G	\$59.00	\$62.00
Administration Fee Vaccinations	Each	G	\$5.20	\$5.40
Thermometer	Each	G	\$59.00	\$62.00
PUBLICATIONS				
Freedom of Information Request Fee	Each	E	\$26.50	\$27.20
Freedom of Information Request (In the public's interest)	Each	E	Free	Free
Freedom of Information Access Search Charge	Hourly	G	\$20.00	\$20.40
Freedom of Information Access Supervision Charge	Quarter of Hour	G	\$5.00	\$5.10
Freedom of Information Access Photocopying Charge	A4 Black and White Page	G	\$0.30	\$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	G	\$6.40	\$6.65
Overnight Storage - Hangar (per visit)	Each	G	\$15.40	\$16.00
Weekly Storage	Weekly	G	\$44.10	\$45.85
RAYMOND ISLAND FERRY				
Ferry Pass - Owners of developed land - Cars, Motor Cycles - First Vehicle	Annual	G	Free	Free
Ferry Pass - Owners of developed land - Cars, Motor Cycles - Second Vehicle	Annual	G	Free	Free
Ferry Pass - Owners of developed land - Cars, Motor Cycles - Third and Subsequent Vehicles	Annual	G	\$230.00	\$240.00
Ferry Pass - Non-owners of developed land - Cars, Motor Cycles	Annual	G	\$230.00	\$240.00
Ferry Pass - Trucks and Buses	Annual	G	\$472.00	\$490.00
Cars (per return trip)	Each	G	\$11.00	\$12.00
Motor Cycles (per return trip)	Each	G	\$5.00	\$5.00
Hazardous Chemical Truck (per return trip)	Each	G	\$31.00	\$33.00
Out of Hours Service (per return trip)	Each	G	\$230.00	\$240.00
Trucks & Buses 20GVM or less (per return trip)	Each	G	\$16.00	\$17.00
Trucks & Buses greater than 20GVM (per return trip)	Each	G	\$24.00	\$25.00
Commercial vehicle towing a trailer (per return trip)	Each	G	\$24.00	\$25.00
Truck & Buses 20GVM or less towing a trailer (per return trip)	Each	G	\$32.00	\$35.00
Truck & Buses greater than 20GVM towing a trailer (per return trip)	Each	G	\$48.00	\$50.00
Hazardous Chemical Truck towing a trailer (per return trip)	Each	G	\$62.00	\$66.00
LOCAL LAWS				
Animal Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	E	\$72.00 to \$722.00	\$72.00 to \$722.00
Impounding of Livestock Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	E	\$289.00 to \$577.00	\$289.00 to \$577.00
Parking Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	E	\$72.00 to \$144.00	\$72.00 to \$144.00
Litter Infringement Fees (Based on Monetary Units Act. Penalties currently according to the range listed, depending on offence)	Each	E	\$289.00 to \$1,732.00	\$289.00 to \$1,732.00
Vehicles on nature strip for display purposes (up to 4 vehicles)	Annual	E	\$392.00	\$408.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Goods on footpath (1m x 1m)	Annual	E	\$98.00	\$102.00
Permit - Grazing	Annual	E	\$98.00	\$102.00
Domestic Animal Business (For period starting 10/4 each year)	Annual	E	\$193.00	\$201.00
Permit - Other	Each	E	\$98.00	\$102.00
Fine - Local Laws	Each	E	1 penalty unit under Local Government Act. Currently \$100	1 penalty unit under Local Government Act. Currently \$100
General Local Laws Impoundment - Administration	Each	G	\$40.30	\$42.00
General Local Laws Impoundment - Call Out - Business Hours	Hourly	G	\$40.30	\$42.00
General Local Laws Impoundment - Call Out - After Hours	Hourly	G	\$68.00	\$71.00
General Local Laws Impoundment - Release Fee	Each	G	\$68.00	\$71.00
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) (For period starting 10/4 each year)	Each	E	\$163.00	\$171.00
Category 1 Cat/Dog - Unsterilised; Dangerous dogs; Menacing dogs; OR Restricted breed dogs to which a description below does not apply (pensioner) (For period starting 10/4 each year)	Each	E	\$82.00	\$85.50
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age; OR animal kept for breeding with a Domestic Animal Business - (full fee) (For period starting 10/4 each year)	Each	E	\$55.00	\$57.00
Category 2 Cat/Dog - Sterilised; Microchipped; Obedience training with recognised organisation; Over 10 years of age - ; OR animal kept for breeding with a Domestic Animal Business (pensioner) (For period starting 10/4 each year)	Each	E	\$27.20	\$28.50
Category 3 Cat/Dog - Animals that are sterilised and implanted with a prescribed permanent identification device (microchip) or permanently identified in the prescribed manner; OR Working dog - livestock, OR member of an Applicable Organisation - (full fee) (For period starting 10/4 each year)	Each	E	\$29.00	\$30.00
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) (For period starting 10/4 each year)	Each	E	\$14.50	\$15.00
Dog/Cat Impoundment Release Base Fee (excludes Contractor fee)	Each	E	\$61.15	\$62.00
Dog/Cat Impoundment Release Contractor Fee	Each	E	\$39.20	Set by contractor
Dog/Cat Tag Replacement (For period starting 10/4 each year)	Each	E	\$5.00	\$5.00
Permit - keeping more than two dogs or two cats (For period starting 10/4 each year)	Each	E	\$46.00	\$48.00
Cat Trap Replacement Fee	Each		\$0.00	\$158.00
Hoarding Permit	Each	E	\$98.00	\$102.00
Hoarding Permit - Additional Fee (after two weeks)	Per Square Metre Per Week	E	\$5.00	\$5.20
LIBRARY				
Inter Library Loan	Each	E	\$3.10	\$3.20
Inter Library Loan (Overdue <4 weeks)	Each	E	\$8.80	\$9.15
Inter Library Loan (Overdue 4-6 weeks)	Each	E	\$17.60	\$18.30
Inter Library Loan - Plastic Loan Straps (Replacement)	Each	E	\$3.70	\$3.85
Facsimile 1st Page (Send)	Each	G	\$6.20	\$6.45
Facsimile Receive and Subsequent Pages Sent	Each	G	\$1.30	\$1.35
Laminating Pouch A4	Each	G	\$0.60	\$0.60
Scanning - up to 10 pages	Each	G	\$1.00	\$1.00
Overdue Charge (per Reminder Notice)	Each	E	\$1.30	\$1.30

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Overdue Charge (Final Reminder)	Each	E	\$2.30	\$2.30
Repairs - General	Each	E	Up to \$25	Up to \$25
Repairs - Pages (per item - Torn, Loose)	Each	E	\$3.70	\$3.85
Recovering Charge (per Item)	Each	E	Up to \$25	Up to \$30
Replace Barcode (per item)	Each	E	\$3.10	\$3.20
Replace Library Card (per item)	Each	E	\$3.00	\$3.10
Replace Due Date Slip (per Item)	Each	E	\$1.30	\$1.35
Replace Talking Book CD	Each	E	\$36.20	\$40.00
Book Trimming (per Item)	Each	E	\$5.70	\$5.95
Replace a Page (per Item)	Each	E	\$5.70	\$5.95
Replace Talking Book Case (per Item)	Each	E	Up to \$40	Up to \$40
Replace CD/DVD (per Item)	Each	E	\$3.70	\$3.85
Process Charge (per Item)	Each	G	\$6.00	\$6.25
PHOTOCOPYING				
Photocopying Black and White (per A4 page)	Each	G	\$0.30	\$0.30
Photocopying colour (per A4 page)	Each	G	\$1.20	\$1.30
Photocopying (per A3 page)	Each	G	\$0.50	\$0.50
Photocopying - Colour (per A3 page)	Each	G	\$2.00	\$2.10
PLAN COPYING				
Plan Copying (per A0 copy)	Each	G	\$15.50	\$16.10
Plan Copying/Photocopying - Multiple Copies (A0)	Each	G	\$12.40	\$12.90
Plan Copying (per A1 copy)	Each	G	\$15.50	\$16.10
Plan Copying/Photocopying - Multiple Copies (A1)	Each	G	\$12.40	\$12.90
Plan Copying (per A2 copy)	Each	G	\$15.50	\$16.10
Plan Copying/Photocopying - Multiple Copies (A2)	Each	G	\$12.40	\$12.90
FACILITY HIRE - BAIRNSDALE LIBRARY				
Bairnsdale - Meeting Room 2 - Library affiliated groups, excluding kitchen	Hourly	G	\$3.60	\$3.75
Bairnsdale - Meeting Room 2 - Library affiliated groups, excluding kitchen (4 hours)	Each	G	\$10.80	\$11.25
Bairnsdale - Meeting Room 2 - Library affiliated groups, excluding kitchen (all day (8 hours))	Daily	G	\$21.60	\$22.50
Bairnsdale - Meeting Room 2 - Community groups, excluding kitchen	Hourly	G	\$7.20	\$7.50
Bairnsdale - Meeting Room 2 - Community groups, excluding kitchen (4 hours)	Each	G	\$21.60	\$22.50
Bairnsdale - Meeting Room 2 - Community groups, excluding kitchen (all day (8 hours))	Daily	G	\$43.20	\$45.00
Bairnsdale - Meeting Room 2 - Government/Private rate excluding kitchen	Hourly	G	\$21.60	\$22.50
Bairnsdale - Meeting Room 2 - Government/Private rate excluding kitchen (4 hours)	Each	G	\$64.80	\$67.50
Bairnsdale - Meeting Room 2 - Government/Private rate excluding kitchen (all day (8 hours))	Daily	G	\$129.60	\$135.00
Bairnsdale - Community Meeting Room - Library affiliated groups, excluding kitchen	Hourly	G	\$5.20	\$5.40
Bairnsdale - Community Meeting Room - Library affiliated groups, excluding kitchen (4 hours)	Each	G	\$15.60	\$16.20
Bairnsdale - Community Meeting Room - Library affiliated groups, excluding kitchen (all day (8 hours))	Daily	G	\$31.20	\$32.40
Bairnsdale - Community Meeting Room - Community groups, excluding kitchen	Hourly	G	\$10.40	\$10.80
Bairnsdale - Community Meeting Room - Community groups, excluding kitchen (4 hours)	Each	G	\$31.20	\$32.40
Bairnsdale - Community Meeting Room - Community groups, excluding kitchen (all day (8 hours))	Daily	G	\$62.40	\$64.80
Bairnsdale - Community Meeting Room - Government/Private rate, excluding kitchen	Hourly	G	\$31.20	\$32.40
Bairnsdale - Community Meeting Room - Government/Private rate, excluding kitchen (4 hours)	Each	G	\$93.60	\$97.20

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Bairnsdale - Community Meeting Room - Government/Private rate, excluding kitchen (all day (8 hours))	Daily	G	\$187.20	\$194.40
Bairnsdale - Library kitchen only, Library affiliated groups	Hourly	G	\$2.60	\$2.70
Bairnsdale - Library kitchen only, Library affiliated groups (4 hours)	Each	G	\$7.80	\$8.10
Bairnsdale - Library kitchen only, Library affiliated groups (all day (8 hours))	Daily	G	\$15.60	\$16.20
Bairnsdale - Library kitchen only, Community groups	Hourly	G	\$5.20	\$5.40
Bairnsdale - Library kitchen only, Community groups (4 hours)	Each	G	\$15.60	\$16.20
Bairnsdale - Library kitchen only, Community groups (all day (8 hours))	Daily	G	\$31.20	\$32.40
Bairnsdale - Library kitchen only, Government private rate	Hourly	G	\$15.60	\$16.20
Bairnsdale - Library kitchen only, Government private rate (4 hours)	Each	G	\$46.80	\$48.60
Bairnsdale - Library kitchen only, Government private rate (all day (8 hours))	Daily	G	\$93.60	\$97.20
FACILITY HIRE - OTHER				
Bairnsdale Community Hub Rooms 2 and 3 - Permanent Users/Affiliated Groups	Hourly	G	N/A	\$3.75
Bairnsdale Community Hub Rooms 2 and 3 - Permanent Users/Affiliated Groups (4 hours)	Each	G	N/A	\$11.25
Bairnsdale Community Hub Rooms 2 and 3 - Permanent Users/Affiliated Groups (8 hours)	Daily	G	N/A	\$22.50
Bairnsdale Community Hub Rooms 2 and 3 - Community Groups	Hourly	G	N/A	\$7.50
Bairnsdale Community Hub Rooms 2 and 3 - Community Groups (4 hours)	Each	G	N/A	\$22.50
Bairnsdale Community Hub Rooms 2 and 3 - Community Groups (8 hours)	Daily	G	N/A	\$45.00
Bairnsdale Community Hub Rooms 2 and 3 - Government/Private Groups	Hourly	G	N/A	\$22.50
Bairnsdale Community Hub Rooms 2 and 3 - Government/Private Groups (4 hours)	Each	G	N/A	\$67.50
Bairnsdale Community Hub Rooms 2 and 3 - Government/Private Groups (8 hours)	Daily	G	N/A	\$135.00
Paynesville - Community Hall, including kitchen - Permanent Users/Affiliated Group	Hourly	G	\$6.20	\$6.45
Paynesville - Community Hall, including kitchen - Permanent Users/Affiliated Group (4 hours)	Each	G	\$18.60	\$19.35
Paynesville - Community Hall, including kitchen - Permanent Users/Affiliated Group (all day (8 hours))	Daily	G	\$37.20	\$38.70
Paynesville - Community Hall, including kitchen - Community Groups	Hourly	G	\$12.40	\$12.90
Paynesville - Community Hall, including kitchen - Community Groups (4 hours)	Each	G	\$37.20	\$38.70
Paynesville - Community Hall, including kitchen - Community Groups (all day (8 hours))	Daily	G	\$74.40	\$77.40
Paynesville - Community Hall, including kitchen - Government/Private Rate	Hourly	G	\$37.20	\$38.70
Paynesville - Community Hall, including kitchen - Government/Private Rate (4 hours)	Each	G	\$111.60	\$116.10
Paynesville - Community Hall, including kitchen - Government/Private Rate (all day (8 hours))	Daily	G	\$223.20	\$232.20
Paynesville - Kitchen Only - Permanent Users/Affiliated groups	Hourly	G	\$2.60	\$2.70
Paynesville - Kitchen Only - Permanent Users/Affiliated groups (4 hours)	Each	G	\$7.80	\$8.10
Paynesville - Kitchen Only - Permanent Users/Affiliated groups (all day (8 hours))	Daily	G	\$15.60	\$16.20
Paynesville - Kitchen Only - Community Groups	Hourly	G	\$5.20	\$5.40
Paynesville - Kitchen Only - Community Groups (4 hours)	Each	G	\$15.60	\$16.20
Paynesville - Kitchen Only - Community Groups (all day (8 hours))	Daily	G	\$31.20	\$32.40
Paynesville - Kitchen Only - Government/Private Rate	Hourly	G	\$15.60	\$16.20
Paynesville - Kitchen Only - Government/Private Rate (4 hours)	Each	G	\$46.80	\$48.60

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Paynesville - Kitchen Only - Government/Private Rate (all day (8 hours))	Daily	G	\$93.60	\$97.20
Paynesville - Meeting Rooms 1 and 2 - Permanent Users/Affiliated Groups	Hourly	G	\$3.60	\$3.75
Paynesville - Meeting Rooms 1 and 2 - Permanent Users/Affiliated Groups (4 hours)	Each	G	\$10.80	\$11.25
Paynesville - Meeting Rooms 1 and 2 - Permanent Users/Affiliated Groups (all day (8 hours))	Daily	G	\$21.60	\$22.50
Paynesville - Meeting Rooms 1 and 2 - Community Groups	Hourly	G	\$7.20	\$7.50
Paynesville - Meeting Rooms 1 and 2 - Community Groups (4 hours)	Each	G	\$21.60	\$22.50
Paynesville - Meeting Rooms 1 and 2 - Community Groups (all day (8 hours))	Daily	G	\$43.20	\$45.00
Paynesville - Meeting Rooms 1 and 2 - Government/Private Rate	Hourly	G	\$21.60	\$22.50
Paynesville - Meeting Rooms 1 and 2 - Government/Private Rate (4 hours)	Each	G	\$64.80	\$67.50
Paynesville - Meeting Rooms 1 and 2 - Government/Private Rate (full day)	Daily	G	\$129.60	\$135.00
Lakes Entrance - Meeting Room Hire - Library Affiliated Groups	Hourly	G	\$3.60	\$3.75
Lakes Entrance - Meeting Room Hire - Library Affiliated Groups (4 hours)	Each	G	\$10.80	\$11.25
Lakes Entrance - Meeting Room Hire - Library Affiliated Groups (8 hours)	Daily	G	\$21.60	\$22.50
Lakes Entrance - Meeting Room Hire - Community Groups Rate	Hourly	G	\$7.20	\$7.50
Lakes Entrance - Meeting Room Hire - Community Groups Rate (4 hours)	Each	G	\$21.60	\$22.50
Lakes Entrance - Meeting Room Hire - Community Groups Rate (all day (8 hours))	Daily	G	\$43.20	\$45.00
Lakes Entrance - Meeting Room Hire - Government/Private Rate	Hourly	G	\$21.60	\$22.50
Lakes Entrance - Meeting Room Hire - Government/Private Rate (4 hours)	Each	G	\$64.80	\$67.50
Lakes Entrance - Meeting Room Hire - Government/Private Rate (all day (8 hours))	Daily	G	\$129.60	\$135.00
Orbost - Back Office Hire - Permanent User (8 hours)	Daily	G	\$59.20	\$62.00
Orbost - Mechanics Hall - Permanent Users/Affiliated Groups	Hourly	G	N/A	\$3.75
Orbost - Mechanics Hall - Permanent Users/Affiliated Groups (4 hours)	Each	G	N/A	\$11.25
Orbost - Mechanics Hall - Permanent Users/Affiliated Groups (8 hours)	Daily	G	N/A	\$22.50
Orbost - Mechanics Hall - Community Groups	Hourly	G	N/A	\$7.50
Orbost - Mechanics Hall - Community Groups (4 hours)	Each	G	N/A	\$22.50
Orbost - Mechanics Hall - Community Groups (8 hours)	Daily	G	N/A	\$45.00
Orbost - Mechanics Hall - Government/Private Groups	Hourly	G	N/A	\$22.50
Orbost - Mechanics Hall - Government/Private Groups (4 hours)	Each	G	N/A	\$67.50
Orbost - Mechanics Hall - Government/Private Groups (8 hours)	Daily	G	N/A	\$135.00
Mallacoota - Meeting Room Hire - Library Affiliated Groups	Hourly	G	\$3.60	\$3.75
Mallacoota - Meeting Room Hire - Library Affiliated Groups (4 hours)	Each	G	\$10.80	\$11.25
Mallacoota - Meeting Room Hire - Library Affiliated Groups (all day (8 hours))	Daily	G	\$21.60	\$22.50
Mallacoota - Meeting Room Hire - Community Groups	Hourly	G	\$7.20	\$7.50
Mallacoota - Meeting Room Hire - Community Groups (4 hours)	Each	G	\$21.60	\$22.50
Mallacoota - Meeting Room Hire - Community Groups (all day (8 hours))	Daily	G	\$43.20	\$45.00
Mallacoota - Meeting Room Hire - Government/Private Rate	Hourly	G	\$21.60	\$22.50
Mallacoota - Meeting Room Hire - Government/Private Rate (4 hours)	Each	G	\$64.80	\$67.50
Mallacoota - Meeting Room Hire - Government/Private Rate (all day (8 hours))	Daily	G	\$129.60	\$134.00
Omeo Service Centre Training room - Library Affiliated, Community Groups and Permanent Users (hourly)	Hourly	G	N/A	\$5.40

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Omeo Service Centre Training room - Library Affiliated, Community Groups and Permanent Users (4 hours)	Each	G	N/A	\$16.20
Omeo Service Centre Training room - Library Affiliated, Community Groups and Permanent Users (8 hours)	Daily	G	N/A	\$32.40
Omeo Service Centre Training room - Government/Private Rate	Hourly	G	N/A	\$16.20
Omeo Service Centre Training room - Government/Private Rate (4 hours)	Each	G	N/A	\$48.60
Omeo Service Centre Training room - Government/Private Rate (all day (8 hours))	Daily	G	N/A	\$97.20
Omeo Service Centre Meeting room - Library Affiliated, Community Groups and Permanent Users - hourly	Hourly	G	N/A	\$5.40
Omeo Service Centre Meeting room - Library Affiliated, Community Groups and Permanent Users (4 hours)	Each	G	N/A	\$16.20
Omeo Service Centre Meeting room - Library Affiliated, Community Groups and Permanent Users (8 hours)	Daily	G	N/A	\$32.40
Omeo Service Centre - Meeting room - Government/Private Rate - hourly	Hourly	G	N/A	\$16.20
Omeo Service Centre - Meeting room - Government/Private Rate (4 hours)	Each	G	N/A	\$48.60
Omeo Service Centre - Meeting room - Government/Private Rate (8 hours)	Daily	G	N/A	\$97.20
Jetties - Private				
General Fees				
Administration Fee New License	Each	G	\$54.00	\$56.00
Transfer Jetty License Fee	On Jetty Property Sale	G	\$63.00	\$66.00
Application to Build New/Extend Existing Private Jetty	Each	G	\$167.00	\$174.00
Administration Fee for Late Payment	On Each Letter	G	\$33.00	\$34.00
Chinaman's Creek Private Jetties				
Jetty - Residential rate (per m2)	Annual	G	\$11.90	\$12.00
Jetty 158 Each License	Annual	G	\$471.00	\$490.00
Jetty 159 Each License	Annual	G	\$380.00	\$395.00
Jetty 160 Each License	Annual	G	\$390.00	\$406.00
Jetty 161 Each Mooring	Annual	G	\$343.00	\$357.00
Jetty 201 Each License	Annual	G	\$360.00	\$374.00
Jetty 307 Each License	Annual	G	\$398.00	\$414.00
Mallacoota Inlet Jetties				
Rental Fees				
Jetty M1 Each License	Annual	G	\$779.00	\$810.00
Jetty M2 Each License	Annual	G	\$1,809.00	\$1,881.00
Jetty M3 Each License	Annual	G	\$718.00	\$747.00
Jetty M4 Each License	Annual	G	\$812.00	\$844.00
Jetty M6 Each License	Annual	G	\$772.00	\$803.00
Jetty M7 Each License	Annual	G	\$777.00	\$808.00
Jetty M8 Each License	Annual	G	\$711.00	\$739.00
Jetty M9 Each License	Annual	G	\$804.00	\$836.00
Jetty M10 Each License	Annual	G	\$781.00	\$812.00
Jetty M11 Each License	Annual	G	\$771.00	\$802.00
Jetty M14 Each License	Annual	G	\$691.00	\$719.00
Jetty M15 Each License	Annual	G	\$684.00	\$711.00
Jetty M16 Each License	Annual	G	\$667.00	\$694.00
Jetty M17 Each License	Annual	G	\$682.00	\$709.00
Jetty M18 Each License	Annual	G	\$675.00	\$702.00
Jetty M19 Each License	Annual	G	\$695.00	\$723.00
Jetty M20 Each License	Annual	G	\$732.00	\$761.00
Jetty M21 Each License	Annual	G	\$674.00	\$701.00
Jetty M22 Each License	Annual	G	\$748.00	\$778.00
Jetty M23 Each License	Annual	G	\$686.00	\$713.00
Jetty M24 Each License	Annual	G	\$665.00	\$692.00
Jetty M25 Each License	Annual	G	\$738.00	\$768.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Jetty M26 Each License	Annual	G	\$668.00	\$695.00
Jetty M27 Each License	Annual	G	\$708.00	\$736.00
Jetty M28 Each License	Annual	G	\$691.00	\$719.00
Jetty M29 Each License	Annual	G	\$373.00	\$388.00
Jetty M30 Each License	Annual	G	\$671.00	\$698.00
Jetty M31 Each License	Annual	G	\$666.00	\$693.00
Jetty M32 Each License	Annual	G	\$687.00	\$714.00
Jetty M33 Each License	Annual	G	\$727.00	\$756.00
Jetty M34 Each License	Annual	G	\$1,017.00	\$1,058.00
Jetty M35 Each License	Annual	G	\$680.00	\$707.00
Jetty M36 Each License	Annual	G	\$1,030.00	\$1,071.00
Jetty M37 Each License	Annual	G	\$1,442.00	\$1,500.00
Jetty M38 Each License	Annual	G	\$1,449.00	\$1,507.00
Jetty M39 Each License	Annual	G	\$795.00	\$827.00
Jetty M40 Each License	Annual	G	\$735.00	\$764.00
Jetty M41 Each License	Annual	G	\$708.00	\$736.00
BRODRIBB RIVER MARLO JETTIES				
Jetty M48 Each License	Annual	G	\$114.40	\$119.00
Jetty M51 Each License	Annual	G	\$222.00	\$231.00
Jetty M52 Each License	Annual	G	\$222.00	\$231.00
Jetty M53 Each License	Annual	G	\$222.00	\$231.00
Jetty M54 Each License	Annual	G	\$222.00	\$231.00
Jetty M55 Each License	Annual	G	\$222.00	\$231.00
RIVIERA HARBOUR CANAL JETTIES				
Full Share	Annual	E	\$266.00	\$277.00
Half Share	Annual	E	\$134.00	\$139.00
Quarter Share	Annual	E	\$68.00	\$71.00
Administration Fee for Late Payment (per letter)	Each	G	\$34.00	\$35.00
MARINA FEES				
General Fees				
Administration Fee for Late Payment (per letter)	Each	G	\$34.00	\$35.35
Commission Fee on sub letting of multiple year agreements only	Each	G	\$50.00	\$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	G	Refer to fee description	Refer to fee description
Casual Weekly Hire. Off Peak 1 May to 30 November - Berth Daily Prorata plus 75%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 110%. Peak 1 December to 28 February - Berth Daily Prorata plus 130%	Weekly	G	Refer to fee description	Refer to fee description
Casual Calendar Monthly Hire (30 days). Off Peak 1 May to 30 November - Berth Daily Prorata plus 50%. Shoulder 1 March to 30 April - Berth Daily Prorata plus 75%. Peak 1 December to 28 February - Berth Daily Prorata plus 105%	Monthly	G	Refer to fee description	Refer to fee description
Commission Fee on sale of berth of multiple year agreement. 2% of sale price.	Each	G	Refer to fee description	Refer to fee description
Chinaman's Creek Marina				
Operations and Maintenance Fee				
K Berths	Annual	G	\$590.00	\$615.00
L and M Moorings	Annual	G	\$180.00	\$190.00
Replacement of Lost Key	Each	G	N/A	\$37.00
Rental Fee				
K pen 3.5m x 10m	Annual	G	\$975.00	\$1,015.00
K pen 4m x 12m	Annual	G	\$1,335.00	\$1,390.00
L mooring pen 11m x 3m	Annual	G	\$260.00	\$270.00
M mooring 12m	Annual	G	\$200.00	\$210.00
M mooring 13m	Annual	G	\$210.00	\$220.00
M mooring 14m	Annual	G	\$275.00	\$285.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
M mooring 15m	Annual	G	\$360.00	\$375.00
M mooring 16m	Annual	G	\$440.00	\$460.00
M mooring 18m	Annual	G	\$560.00	\$585.00
N mooring 4.3m x 15m	Annual	G	\$1,795.00	\$1,870.00
K pen 3.5m x 10m (20 Year Permit)	Multi Year	G	\$18,000.00	\$18,750.00
K pen 3.5m x 10m (15 Year Permit)	Multi Year	G	\$15,100.00	\$15,750.00
K pen 3.5m x 10m (10 Year Permit)	Multi Year	G	\$11,400.00	\$11,900.00
K pen 3.5m x 10m (5 Year Permit)	Multi Year	G	\$6,700.00	\$6,970.00
Metung Dry Berth Marina				
Operations and Maintenance Fee	Annual	G	\$140.00	\$150.00
Dry Berth Rental	Annual	G	\$1,425.00	\$1,485.00
Metung Marina Old Jetty				
Operations and Maintenance Fee	Annual	G	\$690.00	\$700.00
Replacement of Lost Key	Each	G	N/A	\$37.00
Rental fee				
Berth - 4 metre	Annual	G	\$195.00	\$205.00
Berth - 7 metre	Annual	G	\$445.00	\$465.00
Berth - 8 metre	Annual	G	\$505.00	\$525.00
Berth - 8.5 metre	Annual	G	\$880.00	\$915.00
Berth - 9 metre	Annual	G	\$1,100.00	\$1,150.00
Berth - 10 metre	Annual	G	\$1,205.00	\$1,255.00
Berth - 11 metre	Annual	G	\$1,315.00	\$1,370.00
Berth - 12 metre	Annual	G	\$1,920.00	\$2,000.00
Berth - 18 metre	Annual	G	\$3,435.00	\$3,575.00
O Berth determined by size of vessel (per m2)	Annual	G	\$32.20	\$33.50
Metung Marina - New Jetty				
Operations and Maintenance Fee	Annual	G	N/A	\$700.00
Replacement of Lost Key	Each	G	N/A	\$37.00
Rental fee				
Berth 9 metre	Annual	G	N/A	\$2,000.00
Berth 10 metre	Annual	G	N/A	\$4,370.00
Berth 11 metre	Annual	G	N/A	\$4,790.00
Berth 12 metre	Annual	G	N/A	\$5,200.00
Berth 14 metre	Annual	G	N/A	\$5,950.00
Berth - 10 metre - 20 Year Permit	Multi Year	G	N/A	\$77,600.00
Berth - 10 metre - 15 Year Permit	Multi Year	G	N/A	\$60,850.00
Berth - 10 metre - 10 Year Permit	Multi Year	G	N/A	\$43,600.00
Berth - 12 metre - 20 Year Permit	Multi Year	G	N/A	\$90,000.00
Berth - 12 metre - 15 Year Permit	Multi Year	G	N/A	\$70,300.00
Berth - 12 metre - 10 Year Permit	Multi Year	G	N/A	\$50,200.00
Berth - 14 metre - 20 Year Permit	Multi Year	G	N/A	\$105,000.00
Berth - 14 metre - 15 Year Permit	Multi Year	G	N/A	\$82,100.00
Berth - 14 metre - 10 Year Permit	Multi Year	G	N/A	\$58,500.00
Slip Bight Marina				
Operation and Maintenance Fee. Jetty 1-4	Annual	G	\$1,285.00	\$1,335.00
Operation and Maintenance Fee. Jetty 5	Annual	G	\$675.00	\$700.00
Replacement of Lost Key	Each	G	\$35.00	\$37.00
Rental fee				
8 metre berth	Annual	G	\$1,320.00	\$1,375.00
10 metre berth	Annual	G	\$1,580.00	\$1,645.00
8 metre berth 4m jetty	Annual	G	\$1,470.00	\$1,530.00
10 metre berth 4m jetty	Annual	G	\$1,760.00	\$1,830.00
12 metre berth 4m jetty	Annual	G	\$2,565.00	\$2,670.00
14 metre berth 4m jetty	Annual	G	\$3,220.00	\$3,350.00
18 metre berth 4m jetty	Annual	G	\$4,395.00	\$4,570.00
8 metre berth 8m jetty	Annual	G	\$1,620.00	\$1,685.00
10 metre berth 8m jetty	Annual	G	\$1,940.00	\$2,020.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
12 metre berth 8m jetty	Annual	G	\$2,835.00	\$2,950.00
14 metre berth 8m jetty	Annual	G	\$3,555.00	\$3,700.00
16 metre berth 8m jetty	Annual	G	\$4,000.00	\$4,160.00
Alongside berth rental determined by area of vessel (per m2)	Annual	G	\$33.70	\$35.10
8 metre berth 20 Year Permit	Multi Year	G	\$32,900.00	\$27,500.00
8 metre berth 15 Year Permit	Multi Year	G	\$28,100.00	\$20,625.00
8 metre berth 10 Year Permit	Multi Year	G	\$22,200.00	\$13,750.00
8 metre berth 5 Year Permit	Multi Year	G	\$12,700.00	\$6,875.00
8 metre berth 4m jetty 20 Year Permit	Multi Year	G	\$36,500.00	\$30,600.00
8 metre berth 4m jetty 15 Year Permit	Multi Year	G	\$31,000.00	\$22,950.00
8 metre berth 4m jetty 10 Year Permit	Multi Year	G	\$24,500.00	\$15,300.00
8 metre berth 4m jetty 5 Year Permit	Multi Year	G	\$14,000.00	\$7,650.00
8 metre berth 8m jetty 20 Year Permit	Multi Year	G	\$40,000.00	\$33,700.00
8 metre berth 8m jetty 15 Year Permit	Multi Year	G	\$34,100.00	\$25,275.00
8 metre berth 8m jetty 10 Year Permit	Multi Year	G	\$26,800.00	\$16,850.00
8 metre berth 8m jetty 5 Year Permit	Multi Year	G	\$15,300.00	\$8,425.00
10 metre berth 20 Year Permit	Multi Year	G	\$39,500.00	\$32,900.00
10 metre berth 15 Year Permit	Multi Year	G	\$33,800.00	\$24,675.00
10metre berth 10 Year Permit	Multi Year	G	\$26,600.00	\$16,450.00
10metre berth 5 Year Permit	Multi Year	G	\$15,100.00	\$8,225.00
10 metre berth 4m jetty 20 Year Permit	Multi Year	G	\$43,700.00	\$36,300.00
10 metre berth 4m jetty 15 Year Permit	Multi Year	G	\$37,400.00	\$27,450.00
10 metre berth 4m jetty 10 Year Permit	Multi Year	G	\$29,400.00	\$18,300.00
10 metre berth 4m jetty 5 Year Permit	Multi Year	G	\$16,600.00	\$9,150.00
10 metre berth 8m jetty 20 Year Permit	Multi Year	G	\$47,700.00	\$40,400.00
10 metre berth 8m jetty 15 Year Permit	Multi Year	G	\$40,600.00	\$30,300.00
10 metre berth 8m jetty 10 Year Permit	Multi Year	G	\$32,100.00	\$20,200.00
10 metre berth 8m jetty 5 Year Permit	Multi Year	G	\$18,300.00	\$10,100.00
12 metre berth 4m jetty 20 Year Permit	Multi Year	G	\$51,900.00	\$53,400.00
12 metre berth 4m jetty 15 Year Permit	Multi Year	G	\$44,200.00	\$40,050.00
12 metre berth 4m jetty 10 Year Permit	Multi Year	G	\$33,900.00	\$26,700.00
12 metre berth 4m jetty 5 Year Permit	Multi Year	G	\$19,900.00	\$13,350.00
12 metre berth 8m jetty 20 Year Permit	Multi Year	G	\$56,900.00	\$59,000.00
12 metre berth 8m jetty 15 Year Permit	Multi Year	G	\$48,300.00	\$44,250.00
12 metre berth 8m jetty 10 Year Permit	Multi Year	G	\$36,900.00	\$29,500.00
12 metre berth 8m jetty 5 Year Permit	Multi Year	G	\$21,600.00	\$14,750.00
14 metre berth 4m jetty 20 Year Permit	Multi Year	G	\$60,000.00	\$67,000.00
14 metre berth 4m jetty 15 Year Permit	Multi Year	G	\$51,100.00	\$50,250.00
14 metre berth 4m jetty 10 Year Permit	Multi Year	G	\$39,000.00	\$33,500.00
14 metre berth 4m jetty 5 Year Permit	Multi Year	G	\$22,800.00	\$16,750.00
14 metre berth 8m jetty 20 Year Permit	Multi Year	G	\$63,100.00	\$74,000.00
14 metre berth 8m jetty 15 Year Permit	Multi Year	G	\$53,700.00	\$55,500.00
14 metre berth 8m jetty 10 Year Permit	Multi Year	G	\$40,800.00	\$37,000.00
14 metre berth 8m jetty 5 Year Permit	Multi Year	G	\$24,000.00	\$18,500.00
16 metre berth 8m jetty 20 Year Permit	Multi Year	G	\$70,200.00	\$83,200.00
16 metre berth 8m jetty 15 Year Permit	Multi Year	G	\$59,800.00	\$62,400.00
16 metre berth 8m jetty 10 Year Permit	Multi Year	G	\$45,400.00	\$41,600.00
16 metre berth 8m jetty 5 Year Permit	Multi Year	G	\$26,800.00	\$20,800.00
18 metre berth 4m jetty 20 Year Permit	Multi Year	G	\$77,800.00	\$91,400.00
18 metre berth 4m jetty 15 Year Permit	Multi Year	G	\$66,100.00	\$68,550.00
18 metre berth 4m jetty 10 Year Permit	Multi Year	G	\$50,500.00	\$45,700.00
18 metre berth 4m jetty 5 Year Permit	Multi Year	G	\$29,500.00	\$22,850.00
Jetty 5				
10 Metre 10 Year Permit	Multi Year	G	\$41,900.00	\$43,600.00
12 Metre 10 Year Permit	Multi Year	G	\$48,300.00	\$50,200.00
12 Metre Multi Hull 10 Year Permit	Multi Year	G	\$66,800.00	\$69,500.00
14 Metre 10 Year Permit	Multi Year	G	\$56,200.00	\$58,500.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
14 Metre Multi Hull 10 Year Permit	Multi Year	G	\$80,000.00	\$83,200.00
16 Metre 10 Year Permit	Multi Year	G	\$66,000.00	\$68,650.00
18 Metre 10 Year Permit	Multi Year	G	\$73,400.00	\$76,400.00
10 Metre 15 Year Permit	Multi Year	G	\$58,500.00	\$60,850.00
12 Metre 15 Year Permit	Multi Year	G	\$67,600.00	\$70,300.00
12 Metre Multi Hull 15 Year Permit	Multi Year	G	\$93,400.00	\$97,150.00
14 Metre 15 Year Permit	Multi Year	G	\$78,900.00	\$82,100.00
14 Metre Multi Hull 15 Year Permit	Multi Year	G	\$112,200.00	\$116,700.00
16 Metre 15 Year Permit	Multi Year	G	\$92,100.00	\$95,800.00
18 Metre 15 Year Permit	Multi Year	G	\$103,200.00	\$107,300.00
10 Metre 20 Year Permit	Multi Year	G	\$74,600.00	\$77,600.00
12 Metre 20 Year Permit	Multi Year	G	\$86,500.00	\$90,000.00
12 Metre Multi Hull 20 Year Permit	Multi Year	G	\$119,600.00	\$124,400.00
14 Metre 20 Year Permit	Multi Year	G	\$101,000.00	\$105,000.00
14 Metre Multi Hull 20 Year Permit	Multi Year	G	\$143,800.00	\$149,500.00
16 Metre 20 Year Permit	Multi Year	G	\$118,900.00	\$123,700.00
18 Metre 20 Year Permit	Multi Year	G	\$130,900.00	\$136,200.00
PLANNING SCHEME AMENDMENTS				
Consideration of Request and Supportive Submissions	Each	E	\$798.00	\$798.00
Consideration of Submissions Requesting a Change	Each	E	\$798.00	\$798.00
Adoption and Requesting Approval	Each	E	\$524.00	\$524.00
Ministerial Fee for Considering Request for Approval	Each	E	\$798.00	\$798.00
Administrative Charge for Review of Material for Privately Initiated Planning Scheme Amendments	Hourly		\$75.00	\$78.00
WORKS WITHIN ROAD RESERVES				
Speed limit greater than 50 kph - Works OTHER than Minor Works				
Conducted on any part of roadway, shoulder or pathway	Each	G	\$595.80	\$595.80
Not conducted on any part of roadway, shoulder or pathway	Each	G	\$331.00	\$331.00
Speed limit greater than 50 kph - Minor Works				
Conducted on any part of roadway, shoulder or pathway	Each	G	\$152.26	\$152.26
Not conducted on any part of roadway, shoulder or pathway	Each	G	\$66.20	\$66.20
Speed limit NOT more than 50 kph - Works OTHER than Minor Works				
Conducted on any part of roadway, shoulder or pathway	Each	G	\$264.80	\$264.80
Not conducted on any part of roadway, shoulder or pathway	Each	G	\$66.20	\$66.20
Speed limit NOT more than 50 kph - Minor Works				
Conducted on any part of roadway, shoulder or pathway	Each	G	\$152.26	\$152.26
Not conducted on any part of roadway, shoulder or pathway	Each	G	\$66.20	\$66.20
FORGE THEATRE & ARTS HUB				
VENUE HIRE & STAFFING - COMMERCIAL HIRERS				
McKean Room - Hourly (staffing additional if required) - minimum 3 hours	Hourly	G	N/A	\$22.00
McKean Room - Daily (staffing additional if required)	Daily	G	N/A	\$160.00
Forge Theatre Hire - Hourly Non-Ticketed Event/Conference (staffing additional) - minimum 3 hours	Hourly	G	N/A	\$125.50
Forge Theatre Hire - Ticketed Event/Performance additional performance hours - per hour (staffing additional - charged at standard rates)	Hourly	G	N/A	\$150.00
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	G	N/A	\$1800 + 5% of Box Office takings (less credit card fees) or No hire fee but 10% of Net Box Office whichever is the greater

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
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	G	N/A	\$1,600.00
Ticketing Fees (on gross Box Office sales)	Per Performance	G	3% of Sales	3.5% of Sales
Technical Staffing - per person - per hour - minimum 3 hours	Hourly	G	N/A	\$47.00
Front of House Staffing - per person - per hour - minimum 3 hours	Hourly	G	N/A	\$47.00
Stage occupancy charge (when set pieces are occupying stage but no performance/rehearsal takes place on that day)	Daily	G	N/A	\$65.00
VENUE HIRE & STAFFING - COMMUNITY NOT FOR PROFIT & SCHOOLS HIRERS				
McKean Room - (up to 8 hours - staffing if required additional)	Daily	G	N/A	\$100.00
McKean Room - (staffing if required additional) - minimum 3 hours	Hourly	G	N/A	\$15.00
Forge Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours hire (staffing additional - charged at standard rates)	Hourly	G	N/A	\$50.00
Forge Theatre Hire - Additional Performance hours - per hour (staffing additional charged at standard rates)	Hourly	G	N/A	\$85.00
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	G	N/A	\$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	G	N/A	\$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	G	N/A	\$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	G	N/A	\$1,400.00
Ticketing set up fee (per event)	Each	G	\$22.00	\$25.00
Technical Staffing - per person - per hour - minimum 3 hours	Hourly	G	\$41.00	\$47.00
Front of House Staffing - per person - per hour - minimum 3 hours	Hourly	G	\$41.00	\$47.00
Stage occupancy charge (when set pieces are occupying stage but no performance/rehearsal takes place on that day)	Daily	G	\$55.00	\$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	G	N/A	\$130.00
McKean Room - (staffing if required additional) - minimum 3 hours	Hourly	G	N/A	\$18.00
Forge Theatre Hire - Bump In/Out or Rehearsal hours - minimum 3 hours hire (staffing additional - charged at standard rates)	Hourly	G	N/A	\$70.00
Forge Theatre Hire - Additional Performance hours - per hour (staffing additional charged at standard rates)	Hourly	G	N/A	\$100.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
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	G	N/A	\$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	G	N/A	\$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	G	N/A	\$1500 + 2% of Box Office takings (less credit card fees)
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	G	N/A	\$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	G	N/A	\$1,500.00
Technical Staffing - per person - per hour - minimum 3 hours	Hourly	G	N/A	\$47.00
Front of House Staffing - per person - per hour - minimum 3 hours	Hourly	G	N/A	\$47.00
Stage occupancy charge (when set pieces are occupying stage but no performance/rehearsal takes place on that day)	Daily	G	N/A	\$65.00
Ticketing Fees (on gross Box Office sales)	Per Performance	G	3% of sales	3% of sales
VENUE RECOVERABLE COSTS - ALL HIRERS				
Additional Cleaning Costs - weekdays	Hourly	G	N/A	\$90.00
Additional Cleaning Costs - Saturdays	Hourly	G	N/A	\$100.00
Additional Cleaning Costs - Sundays	Hourly	G	N/A	\$130.00
Additional Cleaning Costs - Public Holidays	Hourly	G	N/A	\$155.00
Advertising placement (per placement)	Each	G	Cost + 10%	Cost + 10%
E Blast (Marketing Email)	Each	G	N/A	\$110.00
Arts Program Brochure Entry - per 1/3 page	Each	G	N/A	\$110.00
EQUIPMENT HIRE, CONSUMABLES AND OTHER COSTS - COMMERCIAL HIRERS				
Projector Hire - per performance (min 3 hours)	Hourly	G	\$17.00	\$20.00
Sound & Lighting - Equipment/Service Hire (from External Provider) (per hire) - Commercial / Community (cost only)	Each	G	Cost + 10%	Cost + 10%
Projector Hire - per performance (up to 8 hours hire)	Per Performance/Event	G	N/A	\$100.00
Yamaha Vivace Baby Grand piano (tuning additional charge – if specifically required) – per performance/event	Per Performance/Event	G	N/A	\$100.00
Radio Microphones (4 available) (each) – per performance/event	Per Performance/Event	G	N/A	\$60.00
Hazer Machine (fluid additional charge) – per performance/event	Per Performance/Event	G	N/A	\$60.00
Mirror Ball - 18" with Motor & appropriate lighting (staffing costs to install additional - charged at standard rates)	Per Performance/ Event	G	N/A	\$40.00
Follow Spot (operator/technician additional - charged at standard rates)	Per Performance/ Event	G	N/A	\$100.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Rostra sections (each) – per performance/event	Per Performance/Event	G	N/A	\$25.00
DVD Player – per performance/event	Per Performance/Event	G	N/A	\$20.00
Projector Screen (Front or Rear projection) – per performance/event (labour to erect additional)	Per Performance/Event	G	N/A	\$100.00
Push up Projector Screen 4:3 – per performance/event	Per Performance/Event	G	N/A	\$40.00
Lectern & Microphone – per performance/event	Per Performance/Event	G	N/A	\$40.00
Electronic Whiteboard – per performance/event	Per Performance/Event	G	N/A	\$40.00
Gaffer Tape (per roll)	Per Performance/Event	G	N/A	\$27.00
9V batteries (each)	Per Performance/Event	G	N/A	\$6.50
AA & AAA batteries (each)	Per Performance/Event	G	N/A	\$4.00
Specific Lighting gels	Per Performance/Event	G	N/A	As Ordered
Hazer Fluid - per litre	per litre	G	N/A	\$13.00
EQUIPMENT HIRE, CONSUMABLES AND OTHER COSTS - COMMUNITY NOT FOR PROFIT & SCHOOL HIRERS				
Projector Hire - per performance	Per Performance/Event	G	N/A	\$50.00
Yamaha Vivace Baby Grand piano (tuning additional charge – if specifically required) – per performance/event	Per Performance/Event	G	N/A	\$50.00
Radio Microphones (4 available) (each) – per performance/event	Per Performance/Event	G	N/A	\$30.00
Hazer Machine (fluid additional charge) – per performance/event	Per Performance/Event	G	N/A	\$15.00
Mirror Ball - 18" with Motor & appropriate lighting (staffing costs to install additional - charged at standard rates)	Per Performance/ Event	G	N/A	\$20.00
Follow Spot (operator/technician additional - charged at standard rates)	Per Performance/ Event	G	N/A	\$50.00
Rostra sections (each) – per performance/event	Per Performance/Event	G	N/A	\$0.00
DVD Player – per performance/event	Per Performance/Event	G	N/A	\$5.00
Projector Screen (Front or Rear projection) – per performance/event (labour to erect additional)	Per Performance/Event	G	N/A	\$25.00
Push up Projector Screen 4:3 – per performance/event	Per Performance/Event	G	N/A	\$5.00
Lectern & Microphone – per performance/event	Per Performance/Event	G	N/A	\$20.00
Electronic Whiteboard – per performance/event	Per Performance/Event	G	N/A	\$10.00
Gaffer Tape (per roll)	Per Performance/Event	G	N/A	\$20.00
9V batteries (each)	Per Performance/Event	G	N/A	\$3.50
AA & AAA batteries (each)	Per Performance/Event	G	N/A	\$2.00
Specific Lighting gels	Per Performance/Event	G	N/A	As Ordered
Hazer Fluid - per litre	per litre	G		\$11.00
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	G	N/A	\$70.00
Yamaha Vivace Baby Grand piano (tuning additional charge – if specifically required) – per performance/event	Per Performance/Event	G	N/A	\$70.00
Radio Microphones (4 available) (each) – per performance/event	Per Performance/Event	G	N/A	\$45.00
Hazer Machine (fluid additional charge) – per performance/event	Per Performance/Event	G	N/A	\$30.00
Mirror Ball - 18" with Motor & appropriate lighting (staffing costs to install additional - charged at standard rates)	Per Performance/ Event	G	N/A	\$30.00
Follow Spot (operator/technician additional - charged at standard rates)	Per Performance/ Event	G	N/A	\$65.00
Rostra sections (each) – per performance/event	Per Performance/Event	G	N/A	\$5.00
DVD Player – per performance/event	Per Performance/Event	G	N/A	\$10.00
Projector Screen (Front or Rear projection) – per performance/event (labour to erect additional)	Per Performance/Event	G	N/A	\$40.00
Push up Projector Screen 4:3 – per performance/event	Per Performance/Event	G	N/A	\$10.00
Lectern & Microphone – per performance/event	Per Performance/Event	G	N/A	\$15.00
Electronic Whiteboard – per performance/event	Per Performance/Event	G	N/A	\$15.00
Gaffer Tape (per roll)	Per Performance/Event	G	N/A	\$25.00
9V batteries (each)	Per Performance/Event	G	N/A	\$5.00
AA & AAA batteries (each)	Per Performance/Event	G	N/A	\$3.00
Specific Lighting gels	Per Performance/Event	G	N/A	As Ordered

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Merchandise Fees - on all items sold at the venue		G	N/A	10% of Gross Sales
Hazer Fluid - per litre	per litre	G	N/A	\$12.00
RATES/PROPERTY DATA				
Land Information Certificate (LIC)	Each	E	\$20.00	\$24.80
Reissue of Rate Notice	Each	G	\$16.00	\$17.00
Rural Property Numbers	Each	G	\$5.50	\$6.00
Land Information Certificate Urgent Fee (in addition to LIC fee)	Each	G	\$79.00	\$83.00
VISITOR INFORMATION CENTRES				
Brochure racking - Bairnsdale and Lakes Entrance Visitor Information Centres	Annual (per business per brochure)	G	\$297.00	\$308.90
A Frame Size Advert - supplied by operator, displayed at Bairnsdale or Lakes Entrance Visitor Information Centres (limited availability)	Annual	G	\$400.00	\$416.00
Booking services via BookEasy free listing pay on commission only (accommodation/tours/activities)	Each	G	10.00%	10.00%
Brochure Display - Second business	Annual	G	\$150.00	\$156.00
Business and Tourism Associations and East Gippsland Marketing Inc. members that take up either of the Brochure Display services will be offered either an A4 advert or Electronic advert at no additional cost	Annual	G	Free	Free
Booking services set up for non Visitor Information Centre members (booking service fees still apply as listed - businesses can only utilise the Book Now option and not the request a quote service)	Each Application	G	\$100.00	\$104.00
Outdoor Cinema - Screen and Audio/Video	Each	G	N/A	\$100.00
Outdoor Cinema - Staffing	Each	G	N/A	\$400.00
TIPPING FEES				
General Waste - Minimum Fee (up to 80 litre bag)	Each	G	\$3.00	\$4.00
General Waste (Bin)	Each	G	\$10.00	\$11.00
General Waste (Car / Station Wagon)	Each	G	\$20.00	\$21.00
General Waste (Ute Level)	Each	G	\$40.00	\$42.00
General Waste (Ute High)	Each	G	\$81.00	\$84.00
Waste - Domestic Household (Trailer (6x4) up to .3m high)	Each	G	\$30.00	\$32.00
Waste - Domestic Household (Non Weighbridge Site)	Cubic Metres	G	\$40.00	\$42.00
Waste - Domestic Household (Trailer High (6x4))	Each	G	\$60.00	\$63.00
Waste - Domestic Household (Caged Trailer (6x4))	Each	G	\$121.00	\$126.00
Waste - Domestic Household (Large Single axle Trailer up to .3 m high)	Each	G	\$40.00	\$42.00
Waste - Domestic Household (Large Single axle Trailer High)	Each	G	\$81.00	\$84.00
Waste - Domestic Household (Large Single axle Trailer Caged)	Each	G	\$160.00	\$168.00
Waste - Domestic Household (All Tandem Trailers up to .3m high)	Each	G	\$60.00	\$63.00
Waste - Domestic Household (All Tandem Trailers High)	Each	G	\$121.00	\$126.00
Waste - Domestic Household (All Tandem Trailers Caged)	Each	G	\$242.00	\$252.00
Waste - Household/Putrescible (Weighbridge Site)	Tonne	G	\$197.00	\$205.00
Waste - Commercial/Industrial/Building (Sorted - Non Weighbridge Site)	Cubic Metres	G	\$72.00	\$75.00
Waste - Commercial/Industrial/Building (Bag/Bin)	Each	G	\$18.00	\$19.00
Waste - Commercial/Industrial/Building (Car/Station Wagon)	Each	G	\$36.00	\$38.00
Waste - Commercial/Industrial/Building (Sorted - Ute)	Each	G	\$72.00	\$75.00
Waste - Commercial/Industrial/Building (Sorted - Ute High)	Each	G	\$143.00	\$150.00
Waste - Commercial/Industrial/Building (Sorted Trailer (6x4))	Each	G	\$54.00	\$56.00
Waste - Commercial/Industrial/Building (Sorted - High Trailer (6x4))	Each	G	\$108.00	\$113.00
Waste - Commercial/Industrial/Building (Sorted - Caged Trailer (6x4))	Each	G	\$215.00	\$225.00
Waste - Commercial/Industrial/Building (Sorted - Large Single axle Trailer up to .3m high)	Each	G	\$72.00	\$75.00
Waste - Commercial/Industrial/Building (Sorted - Large Single axle Trailer High)	Each	G	\$143.00	\$150.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Waste - Commercial/Industrial/Building (Sorted - Large Single axle Trailer Caged)	Each	G	\$287.00	\$300.00
Waste - Commercial/Industrial/Building (Sorted - All Tandem Trailers up to .3m high)	Each	G	\$108.00	\$113.00
Waste - Commercial/Industrial/Building (Sorted - All tandem Trailers High)	Each	G	\$215.00	\$225.00
Waste - Commercial/Industrial/Building (Sorted - All Tandem Trailers Caged)	Each	G	\$430.00	\$450.00
Waste - Commercial/Industrial/Building (Unsorted - Non Weighbridge Site)	Cubic Metres	G	\$83.00	\$86.00
Waste - Commercial/Industrial/Building (Unsorted - Bag/Bin)	Each	G	\$19.00	\$20.00
Waste - Commercial/Industrial/Building (Unsorted - Car/Station Wagon)	Each	G	\$41.00	\$43.00
Waste - Commercial/Industrial/Building (Unsorted - Ute)	Each	G	\$83.00	\$86.00
Waste - Commercial/Industrial/Building (Unsorted - Ute High)	Each	G	\$166.00	\$172.00
Waste - Commercial/Industrial/Building (Unsorted - Trailer (6x4) up to .3m high)	Each	G	\$56.00	\$58.00
Waste - Commercial/Industrial/Building (Unsorted - High Trailer (6x4))	Each	G	\$124.00	\$129.00
Waste - Commercial/Industrial/Building (Unsorted - Caged Trailer (6x4))	Each	G	\$249.00	\$258.00
Waste - Commercial/Industrial/Building (Unsorted - Large Single axle Trailer up to .3m high)	Each	G	\$83.00	\$86.00
Waste - Commercial/Industrial/Building (Unsorted - Large Single axle Trailer High)	Each	G	\$149.00	\$155.00
Waste - Commercial/Industrial/Building (Unsorted - Large Single axle Trailer Caged)	Each	G	\$332.00	\$344.00
Waste - Commercial/Industrial/Building (Unsorted - All Tandem Trailers up to .3m high)	Each	G	\$124.00	\$129.00
Waste - Commercial/Industrial/Building (Unsorted - All tandem Trailers High)	Each	G	\$249.00	\$258.00
Waste - Commercial/Industrial/Building (Unsorted - All Tandem Trailers Caged)	Each	G	\$497.00	\$516.00
Concrete, Brick and Tile (Sorted - Non Weighbridge Site)	Cubic Metres	G	\$143.00	\$149.00
Waste - Commercial/Industrial/Building (Sorted - Weighbridge Site)	Tonne	G	\$214.00	\$223.00
Waste - Commercial/Industrial/Building (Unsorted - Weighbridge Site)	Tonne	G	\$259.00	\$269.00
Concrete, Brick and Tile (Bag/Bin)	Each	G	\$36.00	\$37.00
Concrete, Brick and Tile (Car/Station Wagon)	Each	G	\$72.00	\$75.00
Concrete, Brick and Tile (Ute Level)	Each	G	\$143.00	\$149.00
Concrete, Brick and Tile (Ute High)	Each	G	\$287.00	\$298.00
Concrete, Brick and Tile (Trailer (6x4) up to .3m high)	Each	G	\$108.00	\$112.00
Concrete, Brick and Tile (High Trailer (6x4))	Each	G	\$215.00	\$224.00
Concrete, Brick and Tile (Caged Trailer (6x4))	Each	G	\$430.00	\$447.00
Concrete, Brick and Tile (Large Single axle Trailer up to .3m high)	Each	G	\$143.00	\$149.00
Concrete, Brick and Tile (Large Single axle Trailer High)	Each	G	\$287.00	\$298.00
Concrete, Brick and Tile (Large Single axle Trailer Caged)	Each	G	\$573.00	\$596.00
Concrete, Brick and Tile (All Tandem Trailers up to .3m high)	Each	G	\$215.00	\$224.00
Concrete, Brick and Tile (All tandem Trailers High)	Each	G	\$430.00	\$447.00
Concrete, Brick and Tile (All Tandem Trailers Caged)	Each	G	\$860.00	\$894.00
Concrete, Brick and Tile (Weighbridge Site)	Tonne	G	\$95.00	\$99.00
Bulk Waste - Commercial Compactor Trucks (Non Weighbridge Site)	Cubic Metres	G	\$108.00	\$112.00
Bulk Waste - Commercial Compactor Trucks (Weighbridge Site)	Tonne	G	\$214.00	\$223.00
Tree Prunings - Stumps & Logs >0.3m (Non Weighbridge Site)	Cubic Metres	G	\$152.00	\$158.00
Tree Prunings - Stumps & Logs >0.3m (Weighbridge Site)	Tonne	G	\$214.00	\$223.00
Computer Screen	Each	G	\$22.00	\$23.00
Computer CPU/Laptop	Each	G	\$11.00	\$11.00
Tyre (Car / Motorcycle)	Each	G	\$8.00	\$8.00
Tyre (Light Truck / 4x4)	Each	G	\$13.00	\$14.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Tyre (Truck)	Each	G	\$22.00	\$23.00
Tyre (Tractor)	Each	G	\$111.00	\$115.00
Tyre (Large Earthmoving)	Each	G	\$334.00	\$347.00
Tyre Car/Motorcycle on Rim	Each	G	\$16.00	\$16.00
Tyre (Light Truck/4x4) on Rim	Each	G	\$26.00	\$28.00
Tyre (Truck) on Rim	Each	G	\$44.00	\$46.00
Tyre (Tractor) on Rim	Each	G	\$222.00	\$230.00
Tyre (Large Earthmoving) on Rim	Each	G	\$668.00	\$694.00
Co-mingled recyclables (Specific Sites only)	Cubic Metres	G	Free	Free
Glass, Aluminium, Paper, Steel, Batteries (sorted)	Each	G	Free	Free
Motor Oil, White Goods (sorted)	Each	G	Free	Free
Mattress (Single)	Each	G	\$36.00	\$37.00
Mattress - Double and above	Each	G	\$54.00	\$56.00
Gas Bottle (10kg or smaller)	Each	G	\$10.00	\$10.00
Gas Bottle (Larger than 10kg)	Each	G	\$16.00	\$17.00
Prescribed Waste - Scallop	Tonne	G	\$251.00	\$261.00
Prescribed Waste - Abalone	Cubic Metres	G	\$165.00	\$172.00
Prescribed Waste - Asbestos - Minimum Charge (less than 20kg)	Each	G	\$0.00	\$5.00
Prescribed Waste - Asbestos	Tonne	G	\$251.00	\$261.00
Prescribed Waste - Low Level Contaminated Soil	Tonne	G	\$231.00	\$240.00
Security Load Confirmation	Load	G	\$94.00	\$98.00
Gravel Royalties - Johnstons Rd Pit	Tonne	G	\$5.90	\$6.15
Recyclable Plastic Drums (Non Drum muster)	Each	G	\$1.00	\$1.00
Dead Animal - Sheep/Calf (Poddy less than 4 Months) (Bairnsdale & Lakes Only)	Each	G	\$54.00	\$56.00
Dead Animal - Cat	Each	G	\$7.00	\$7.00
Dead Animal - Dog	Each	G	\$27.00	\$28.00
Dead Animal - Cow	Each	G	\$160.00	\$166.00
Dead Animal - Horse	Each	G	\$134.00	\$139.00
Clean Fill	Cubic Metres	G	\$0.00	\$42.00
Clean Fill	Tonne	G	\$0.00	\$30.00
Contaminated Waste/Recyclables - Commercial Loads	Each	G	\$0.00	\$200.00
DOMESTIC WASTE - KERBSIDE BIN COLLECTION				
120 Litre Mobile Waste Bin - New/Replacement	Each	G	\$87.00	\$91.00
240 Litre Mobile Waste Bin - New/Replacement	Each	G	\$112.00	\$117.00
FIRE HAZARDS				
Non-Compliance Fine (10 penalty units under Monetary Units Act.)	Each	E	\$1,476.00	\$1,476.00
Fire hazard clearance charges for private properties: (Slashing costs will be charged out at cost plus an administration fee of \$55)	Each	E	Refer to fee description	Refer to fee description
BAIRNSDALE AQUATIC & RECREATION CENTRE / LAKES ENTRANCE AQUADOME				
CASUAL ENTRY				
WET				
Casual Adult	Each Visit	G	\$7.20	\$7.50
Casual Concession	Each Visit	G	\$5.60	\$5.80
Casual Junior	Each Visit	G	\$5.60	\$5.80
Adult with Child under 10	Each Visit	G	\$5.60	\$5.80
Family	Each Visit	G	\$17.00	\$18.00
Family - Concession	Each Visit	G	\$14.40	\$15.30
Off Peak	Each Visit	G	\$11.00	\$11.50
Casual Aqua Aerobics	Each Visit	F	\$13.50	\$14.00
Casual Aqua Aerobics Concession	Each Visit	F	\$11.90	\$12.00
Pre Booked Bulk Group Adult	Each Adult, Each Visit, minimum 12 Adults	G	\$5.40	\$5.60

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Pre Booked Bulk Group Child	Each Child, Each Visit, minimum 12 Children	G	\$4.20	\$4.40
Huge Pool Inflatable Per Child (Up During School Holidays)	Session	G	\$8.40	\$9.00
Huge Pool Inflatable Per Child - Member (Up During School Holidays)	Session	G	\$2.70	\$3.00
Aquatic pass cards				
10 pass Adult (10% discount off single entry)	Each	G	\$65.00	\$67.50
10 pass Concession/Child (10% discount off single entry)	Each	G	\$49.60	\$52.20
10 pass Family (10% discount off single entry)	Each	G	\$153.00	\$162.00
10 pass Family (Concession) (10% discount off single entry)	Each	G	\$128.00	\$137.70
Schools - Aquatic Education				
Aquatic Education (July to December)	Each Participant, Each 45 mins Session	E	\$7.40	\$7.70
Aquatic Education (January to June)	Each Participant, Each 45 mins Session	E	\$7.70	\$8.00
Aquatic Programs				
Swim Lesson - Courage/Active Level	30 mins Session	E	\$15.20	\$15.80
Swim Lesson - Courage/Active Level (Multiple Child/Concession)	30 mins Session	E	\$13.00	\$13.40
Swim Lesson - Wonder Level	30 mins Session	E	\$12.40	\$12.90
Swim Lesson - Wonder Level (Multiple Child/Concession)	30 mins Session	E	\$10.60	\$11.00
Swim Lesson - Adult/Squad Level	45 mins Session	G	\$19.80	\$20.60
Swim Lesson - Adult/Squad Level (Multiple Child/Concession)	45 mins Session	G	\$16.90	\$17.50
Aquatic Education - Courage and Active Levels	Fortnightly	E	N/A	\$25.40
Aquatic Education - Courage and Active Levels (Multiple Child/Concession)	Fortnightly	E	N/A	\$22.60
Aquatic Education - Wonder Level	Fortnightly	E	N/A	\$20.30
Aquatic Education - Wonder Level (Multiple Child/Concession)	Fortnightly	E	N/A	\$18.00
Aquatic Education - Adult/Squad Level	Fortnightly	G	N/A	\$35.50
Aquatic Education - Adult/Squad Level (Multiple Child/Concession)	Fortnightly	G	N/A	\$30.00
Intensive Lesson - 1 Child	30 mins Session	E	\$46.40	\$48.00
Intensive Lesson - Concession - 1 Child	30 mins Session	E	\$39.60	\$40.80
Intensive Lesson - 2 Children	Per Child, 30 mins Session	E	N/A	\$33.00
Intensive Lesson - 2 Children - Concession	Per Child, 30 mins Session	E	N/A	\$28.00
Intensive Lesson - 3 Children	Per Child, 30 mins Session	E	N/A	\$28.00
Intensive Lesson - 3 Children - Concession	Per Child, 30 mins Session	E	N/A	\$23.80
Intensive Lesson - 4 Children	Per Child, 30 mins Session	E	N/A	\$24.00
Intensive Lesson - 4 Children - Concession	Per Child, 30 mins Session	E	N/A	\$20.40
Aquatic Hire				
Lane Hire - Casual (No entry fee payable)	Per Lane, Per Hour	G	\$35.70	\$38.00
Pool Hire	Daily (8 Hours)	G	\$889.00	\$931.00
Pool Hire	Half Daily (4 Hours)	G	\$527.00	\$559.00
Huge Pool Inflatable Hire	Per 2 Hours	G	N/A	\$480.00
Dry				
Casual Adult (Peak periods)	Each Visit	G	\$20.40	\$19.00
Casual Concession (Peak periods)	Each Visit	G	\$17.00	\$15.50
Casual Junior	Each Visit	G	\$9.30	\$10.00
Casual Adult (Off Peak Entry)	Each Visit	G	\$11.00	\$11.50
Casual Adult Visit pass x 20	Each	G	N/A	\$342.00
Casual Concession Visit pass x 20 (Peak periods)	Each	G	N/A	\$279.00
Special Programs - Gym/Group Fitness/Aquatics - Non Member (per available class)	Each	G	\$10.40	\$12.50
Special Programs - Gym/Group Fitness/Aquatics - Member (per available class)	Each	G	\$7.80	\$10.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Personal Training				
Personal Training	Each Visit, 60 mins	G	\$55.00	\$55.00
Personal Training	Each Visit, 30 mins	G	\$36.20	\$38.00
Personal Training (10% off 10 sessions)	10 session pass - 60 minute sessions	G	\$512.00	\$495.00
Personal Training (10% off 10 sessions)	10 session pass - 30 minute sessions	G	\$349.00	\$342.00
Group Fitness - Standard Programs				
Casual Aerobics (e.g. Pump, Step, RPM, etc.)	Each Visit	G	\$14.00	\$14.60
Casual Aerobics Concession	Each Visit	F	\$11.90	\$12.50
Living Longer Living Stronger	45min Session	G	\$5.20	\$6.00
Boot Camp and Limited Duration Programs				
Member (Minimum 12 participants)	Session	G	N/A	\$10.00
Non Member (Minimum 12 participants)	Session	G	N/A	\$13.00
Martial Arts Self Defence				
Member (Minimum 12 participants)	2 Hour Session	G	N/A	\$12.00
Non Member (Minimum 12 participants)	2 Hour Session	G	N/A	\$15.00
Community Programs				
Community program (plus chat and cuppa time)	45min Session	G	\$6.60	\$7.00
Junior Fun Fitness Primary School Aged				
Casual (minimum 10 participants)	60min Session	G	N/A	\$8.00
Preschool Fun Fitness				
Casual, accompanied by parent (minimum 10 participants)	45min Session	G	N/A	\$7.00
Teen Fun Fitness				
Casual (minimum 10 participants)	60min Session	G	N/A	\$10.00
Schools				
Supervised Health Club (School Instructor)	Session	G		\$4.20
Group Exercise - Recreation Centre Instructor (minimum 12 participants)	60min Session	G	\$7.80	\$8.00
Supervised Health Club - Recreation Centre Instructor	60min Session	G	\$9.80	\$8.00
MEMBERSHIPS (Direct Debit or Pay in Advance)				
Membership Start up Fees				
Late payment fee - Direct debit only	Each	G	\$10.90	\$12.00
Monthly Membership Fees				
Corporate Membership Single	Fortnightly	G	N/A	\$28.50
Gold Membership	Fortnightly	G	N/A	\$39.00
Gold Membership (Concession)	Fortnightly	G	N/A	\$33.00
Gold Family Membership	Fortnightly	G	N/A	Formula
Gold Family Membership (Concession)	Fortnightly	G	N/A	Formula
Gold Membership - Off Peak (8am to 3.30pm only)	Fortnightly	G	N/A	\$26.50
DRY Membership (Gym and Group Fitness)	Fortnightly	G	N/A	\$32.00
DRY Membership Concession (Gym and Group Fitness)	Fortnightly	G	N/A	\$26.30
Junior Membership	Fortnightly	G	N/A	\$12.50
WET Membership (Pool, Spa and Sauna)	Fortnightly	G	N/A	\$26.50
WET Membership (Concession) (Pool, Spa and Sauna)	Fortnightly	G	N/A	\$22.50
Term Memberships 3 months - no suspension period	3 months	G	N/A	Formula
Term Memberships - months - no suspension period	6 months	G	N/A	Formula
Holiday Memberships				
Holiday Family Gold	Weekly	G	N/A	Formula
Holiday Family Gold Concession	Weekly	G	N/A	Formula
Holiday Single Gold	Weekly	G	N/A	\$27.30
Holiday Single Gold Concession	Weekly	G	N/A	\$25.00
Holiday Single WET	Weekly	G	N/A	\$22.50
Holiday Single WET Concession	Weekly	G	N/A	\$20.00
Holiday Single DRY	Weekly	G	N/A	\$22.50
Holiday Single DRY Concession	Weekly	G	N/A	\$20.00
Stadium (BARC)				

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Room Hire - Crèche	Hourly	G	\$33.10	\$34.40
Room Hire - Crèche with cleaning charge	Hourly	G	\$68.00	\$70.70
Room Hire - Group Fitness Room - No instructor	Hourly	G	\$33.10	\$34.40
Staff Hire Charge (per staff per hour)	Each	G	\$41.40	\$43.00
Staff Hire Charge - Travel Time (per staff per hour)	Each	G	\$48.70	\$50.70
Court Hire and patron entry - per court non-peak	Hourly	G	\$32.80	\$34.10
Court Hire and patron entry - per court peak (Mon-Fri 4.30pm-7.30pm)	Hourly	G	\$42.40	\$44.10
Court Hire - per day (8 hours)	Each	G	\$225.00	\$234.00
Casual Rate - per person (No set-up)	Hourly	G	\$4.40	\$4.00
Basketball (Monthly Hire)	Monthly	G	\$4,360.00	\$4,534.40
Stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	G	N/A	\$400.00
Stalls in stadium non sporting event (Fete, Trade shows with indoor stands) - includes cleaning	Day	G	N/A	\$50.00
Structured Sport Fee (Senior) - Indoor cricket, netball, roller derby etc.	Each entry	G	\$7.20	\$7.50
Structured Sport Fee (Junior) - Indoor cricket, netball, roller derby etc.	Each Entry	G	\$5.50	\$5.70
Crèche Members Visit pass x 20	Each	G	N/A	\$162.00
Crèche Non-Members Visit pass x 20	Each	G	N/A	\$324.00
Crèche Members Concession Visit pass x 20	Each	G	N/A	\$137.50
Crèche Non-Members Concession Visit pass x 20	Each	G	N/A	\$275.00
Childcare				
Crèche Member Rates				
Crèche Member - (1.5 hour session)	Each	E	\$8.70	\$9.00
Crèche Non-Member - (1.5 hour session)	Each	E	\$8.70	\$18.00
Crèche Member - (3 hour session)	Each	E	\$17.30	\$18.00
Crèche Non-Member - (3 hour session)	Each	E	\$17.30	\$36.00
Crèche Member (1.5 hour session) (Concession)	Each	E	\$7.40	\$7.70
Crèche Member (3 hour session) (Concession)	Each	E	\$14.70	\$15.30
Crèche Non-Member (1.5 hour session) (Concession)	Each	E	N/A	\$15.40
Crèche Non-Member (3 hour session) (Concession)	Each	E	N/A	\$30.60
Children's Programs				
After School Care (Per Session) (maximum 3 hours)	Daily	E	\$22.30	\$29.50
After School Care (Per Early Start Session) (maximum 4 hours)	Daily	E	\$29.50	\$39.00
Holiday Program - In and Out day (8am - 6pm)	Daily	E	\$68.00	\$71.00
Children's Birthday Parties - per person (With Party Host & Activity) (per 2 hour session)	Session	F	\$25.40	\$25.00
Children's Party Adult Catering - (per person)	Each	G	Cost + \$10	Cost + \$10
BAIRNSDALE AND ORBOST OUTDOOR POOLS				
Aquatic				
Adult Swim	Each Visit	G	\$5.20	\$5.40
Concession/Student/Child Swim	Each Visit	G	\$4.50	\$4.70
Adult with Child Under 10	Each Visit	G	\$4.50	\$4.70
Family Swim	Each Visit	G	\$14.20	\$14.80
Family Swim (Concession)	Each Visit	G	\$12.00	\$12.50
Small Inflatable Hire	Hourly	G	\$27.00	\$20.00
Lane Hire	Per Lane, Per Hour	G	\$35.70	\$38.00
Pool Hire	Half Daily (4 Hours)	G		\$534.00
Pool Hire	Daily	G	\$889.00	\$890.00
School Bulk - Provide Own Instructor	Per Child, Each Visit	G	\$4.20	\$4.20
School Bulk - Using Recreation Centre Instructor (all year)	Per Child, Each Visit	G	N/A	\$8.00
Memberships (Season Passes)				
Adult Season Pass	Each	G	\$118.00	\$118.00

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Concession/Student/Child Season Pass	Each	G	\$101.00	\$100.00
Concession/Student/Child Promotional Short Season Pass (per 6 weeks - February/March close)	Each	G	\$34.60	\$24.50
Family Season Pass (per 15 week season)	Each	G	\$230.00	\$250.00
Family Season Pass Concession	Each	G	\$196.00	\$212.50
Aquatic Education				
Swim Lesson (30 mins)	Session		\$15.20	\$16.00
Swim Lesson (2nd Child/Concession) (30 mins)	Session		\$14.00	\$14.60
Private Lessons	Session		\$46.30	\$48.00
CANN RIVER CARAVAN PARK				
Unpowered Site Off Peak (2 adults)	Daily	G	\$11.40	\$15.00
Unpowered Site Shoulder (2 adults)	Daily	G	\$12.40	\$16.00
Unpowered Site Peak (2 adults)	Daily	G	\$13.50	\$17.00
Powered Site Off Peak (2 adults)	Daily	G	\$22.80	\$24.00
Powered Site Shoulder (2 adults)	Daily	G	\$24.80	\$26.00
Powered Site Peak (2 adults)	Daily	G	\$27.40	\$28.50
Extra Adult	Daily	G	N/A	Free
Extra Child 5 to 16 years	Daily	G	N/A	Free
Child under 5	Daily	G	N/A	Free
MALLACOOTA CARAVAN PARK				
Waterfront Site Powered Peak (2 adults)	Daily	G	\$51.00	\$53.00
Waterfront Site Unpowered Peak (2 adults)	Daily	G	\$43.40	\$45.10
Waterfront Site Powered Shoulder (2 adults)	Daily	G	\$40.30	\$41.90
Waterfront Site Unpowered Shoulder (2 adults)	Daily	G	\$32.60	\$33.90
Waterfront Site Powered Off Peak (2 adults)	Daily	G	\$29.50	\$30.70
Waterfront Site Unpowered Off Peak (2 adults)	Daily	G	\$22.80	\$23.70
Standard Site Powered Peak (2 adults)	Daily	G	\$40.30	\$41.90
Standard Site Unpowered Peak (2 adults)	Daily	G	\$32.60	\$33.90
Standard Site Powered Shoulder (2 adults)	Daily	G	\$29.50	\$30.70
Standard Site Unpowered Shoulder (2 adults)	Daily	G	\$22.80	\$23.70
Standard Site Powered Off Peak (2 adults)	Daily	G	\$22.80	\$23.70
Standard Site Unpowered Off Peak (2 adults)	Daily	G	\$15.90	\$16.60
Extra Adult (17 and over) peak periods	Daily	G	\$9.30	\$9.70
Extra Adult (17 and over) Off Peak and shoulder periods	Daily	G	\$6.00	\$6.30
Extra Child (5 to 16 years)	Daily	G	\$5.20	\$5.40
Extra Child (Under 5 years)	Daily	G	N/A	Free
Camp Park Moorings Off Peak/Shoulder	Daily	G	\$5.20	\$5.40
Camp Park Moorings Peak	Daily	G	\$7.20	\$7.50
Camp Park Jetty Off Peak/Shoulder	Daily	G	\$8.80	\$9.20
Camp Park Jetty Peak	Daily	G	\$14.50	\$15.10
Marine Camping - Use of Jetty Site Peak	Daily	G	\$43.40	\$45.10
Marine Camping - Use of Jetty Site Off-Peak/Shoulder	Daily	G	\$32.60	\$33.90
Marine Camping - Use of Mooring Site Peak	Daily	G	\$32.60	\$33.90
Marine Camping - Use of Mooring Site Off-Peak/Shoulder	Daily	G	\$22.80	\$23.70
Shower Fee - Non Patron	Each	G	\$4.20	\$4.40
Recreational Vehicle Site (Over 10 Metres) - Peak unpowered	Daily	G	\$48.50	\$50.40
Recreational Vehicle Site (Over 10 Metres) - Peak powered	Daily	G	\$60.50	\$62.90
Recreational Vehicle Site (Over 10 Metres) - Shoulder unpowered	Daily	G	\$34.50	\$35.90
Recreational Vehicle Site (Over 10 Metres) - Shoulder powered	Daily	G	\$44.30	\$46.10
Recreational Vehicle Site (Over 10 Metres) - Off Peak unpowered	Daily	G	\$24.00	\$25.00
Recreational Vehicle Site (Over 10 Metres) - Off Peak powered	Daily	G	\$34.50	\$35.90
Additional casual car site (per car)	Daily	G	\$5.00	\$5.20

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
<p>Peak 25 December to 28 January Easter Period (4 nights) Thursday - Sunday nights inclusive Melbourne Cup Weekend (4 nights) Friday – Monday nights inclusive</p> <p>Shoulder 1 September to 24 December 29 January to 30 April Excludes Easter Period and Melbourne Cup Weekend</p> <p>Off-Peak 1 May to 31 August</p>				
20% Discount for all stays of 4 weeks or more in Shoulder times subject to payment being made in full and in advance. Off the first site only for RV's, using two sites. This is not applicable for jetty and mooring fees;				
Recreational Vehicles under 10 metres in length will be charged the same as other patrons as they only occupy one site. The larger RVs occupy 2 sites but will be given a discount to encourage patronage in off peak and shoulder periods only;				
Site fees only cover one car per site;				
Check in time for sites, moorings and jetties is 11am. Check out time for sites, moorings and jetties is 10am;				
Camp Park moorings and jetties are charged together with a site fee; and				
Marine camping mooring and jetties have no site fee involved.				
EAGLE POINT CARAVAN PARK				
Standard Powered Site Peak (2 adults)	Daily	G	\$36.40	\$52.00
Standard Powered Site Shoulder (2 adults)	Daily	G	\$37.20	\$38.70
Standard Powered Site Off Peak (2 adults)	Daily	G	\$23.80	\$24.75
View Powered Site Peak (2 adults)	Daily	G	\$57.00	\$59.30
View Powered Site Shoulder (2 adults)	Daily	G	\$48.60	\$50.55
View Powered Site Off Peak (2 adults)	Daily	G	\$40.30	\$41.90
Standard Unpowered Site Peak (2 adults)	Daily	G	\$32.60	\$33.90
Standard Unpowered Site Shoulder (2 adults)	Daily	G	\$22.80	\$23.70
Standard Unpowered Site Off Peak (2 adults)	Daily	G	\$17.10	\$17.80
View Unpowered Site Peak (2 adults)	Daily	G	\$43.40	\$45.15
View Unpowered Site Shoulder (2 adults)	Daily	G	\$30.00	\$31.20
View Unpowered Site Off Peak (2 adults)	Daily	G	\$21.70	\$22.55
Budget Cabin Peak (2 adults)	Daily	G	\$150.00	\$150.00
Budget Cabin Shoulder (2 adults)	Daily	G	\$114.00	\$114.00
Budget Cabin Off Peak (2 adults)	Daily	G	\$99.00	\$99.00
Standard Cabin Peak (2 adults)	Daily	G	\$166.00	\$166.00
Standard Cabin Shoulder (2 adults)	Daily	G	\$128.00	\$128.00
Standard Cabin Off Peak (2 adults)	Daily	G	\$114.00	\$114.00
Deluxe Cabin Peak (2 adults)	Daily	G	\$180.00	\$180.00
Deluxe Cabin Shoulder (2 adults)	Daily	G	\$144.00	\$144.00
Deluxe Cabin Off Peak (2 adults)	Daily	G	\$128.00	\$128.00
Annual Site Standard up to 84 m2 (2 adults and children under 17)	Annual	G	\$2,970.00	\$3,090.00
Annual Site View up to 84 m2 (2 adults and children under 17)	Annual	G	\$3,010.00	\$3,130.00
Annual Site Premium View up to 84 m2 (2 adults and children under 17)	Annual	G	\$3,090.00	\$3,215.00
Annual site standard (2 adults and children under 17) per m2 rate	Annual	G	\$35.30	\$36.70
Annual site View (2 adults and children under 17) per m2 rate	Annual	G	\$35.90	\$37.35
Annual site Premium (2 adults and children under 17) per m2 rate	Annual	G	\$36.70	\$38.15
Extra Adult (17 and over) peak periods	Daily	G	\$14.50	\$15.10

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Extra Adult (17 and over) Off Peak and shoulder periods	Daily	G	\$8.60	\$8.95
Extra Child 5-16 years Peak	Daily	G	\$5.20	\$5.40
Extra Child 5-16 years Shoulder/Off Peak	Daily	G	Free	Free
Extra Child (Under 5 years)	Daily	G	N/A	Free
Recreational Vehicle Site (Over 10 Metres) - Peak unpowered	Daily	G	\$67.00	\$69.70
Recreational Vehicle Site (Over 10 Metres) - Peak powered	Daily	G	\$81.00	\$84.25
Recreational Vehicle Site (Over 10 Metres) - Shoulder unpowered	Daily	G	\$34.10	\$35.45
Recreational Vehicle Site (Over 10 Metres) - Shoulder powered	Daily	G	\$43.40	\$45.15
Recreational Vehicle Site (Over 10 Metres) - Off Peak unpowered	Daily	G	\$24.80	\$25.80
Recreational Vehicle Site (Over 10 Metres) - Off Peak powered	Daily	G	\$34.10	\$35.45
Additional casual car site (per car)	Daily	G	\$5.20	\$5.40
Boat Storage per week	Weekly	G	\$34.10	\$35.45
Boat Storage per month	Monthly	G	\$118.00	\$122.70
Boat Storage (per six months)	Each	G	\$591.00	\$614.65
Boat Storage per week	Annual	G	\$914.00	\$950.55
Designated Parking (per m2)	Annual	G	\$28.50	\$29.65
Annual Site Sewerage Connection	Annual	G	\$117.00	\$121.70
Peak 25 December to 28 January Easter Period (4 nights) Thursday - Sunday nights inclusive Melbourne Cup Weekend (4 nights) Friday – Monday nights 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;				
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				
SWIFTS CREEK CARAVAN PARK				
Unpowered Site Off Peak (2 adults)	Daily	G	\$11.40	\$15.00
Unpowered Site Shoulder (2 adults)	Daily	G	\$12.40	\$16.00
Unpowered Site Peak (2 adults)	Daily	G	\$13.50	\$17.00
Powered Site Off Peak (2 adults)	Daily	G	\$22.80	\$24.00
Powered Site Shoulder (2 adults)	Daily	G	\$24.80	\$26.00
Powered Site Peak (2 adults)	Daily	G	\$27.40	\$28.50
Extra Adult	Daily	G	Free	Free
Extra Child 5 to 17 years	Daily	G	Free	Free
Child under 5	Daily	G	Free	Free
LIVESTOCK EXCHANGE				
Yarding Fees				
Horses	Each	G	\$24.70	\$25.70
Bulls	Each	G	\$10.00	\$20.80
Calves	Each	G	\$3.30	\$3.45
Fat Cattle	Each	G	\$8.50	\$8.85
Sheep	Each	G	\$1.70	\$1.80
Store Cattle	Each	G	\$9.20	\$9.60

Fee Description	BASIS	GST CODE	Fee at 1st July 2015	Proposed Fee at 1st July 2016 (rounded 5c)
Cow & Calf Unit (per Unit)	Each	G	\$10.00	\$10.40
Prime Market Fees				
Live-Weight & Scanning	Each	G	\$7.60	\$7.90
Unweighed Cattle Scanning	Each	G	\$3.40	\$3.55
Cow & Calf Unit Scanning (per Unit)	Each	G	\$4.70	\$4.90
Hook Cattle	Each	G	\$9.50	\$9.90
Hook Bulls	Each	G	\$17.20	\$17.90
Store Market Fees				
Unweighed Cattle Scanning	Each	G	\$3.50	\$3.55
Cow & Calf Unit Scanning	Each	G	\$4.70	\$4.90
Agent's Selling Fees				
Agent's Selling Fees (Horse, Sheep Sales)	Each	G	\$341.00	\$355.00
Agent's Selling Fees (Cattle Sales) - 200 head or less	Each	G	\$341.00	\$355.00
Agent's Selling Fees (Cattle Sales) - greater than 200 head	Each	G	\$341.00	\$355.00
In-Transit Yard Use Fees				
In-Transit Horse	Each	G	\$12.20	\$12.70
In-Transit Sheep	Each	G	\$1.60	\$1.65
In-Transit Bobby Calves	Each	G	\$1.60	\$1.65
In-Transit Cattle	Each	G	\$6.10	\$6.35
In-Transit Bulls	Each	G	\$12.20	\$12.70
Crush Use	Each	G	Free	Free
Other Services				
Post Breeder Tags (Sheep)	Each	G	\$2.60	\$2.70
Post Breeder Tags (Cattle)	Each	G	\$13.00	\$13.50
Post Breeder Tags (Sheep) after 2nd warning	Each	G	\$15.50	\$16.10
Post Breeder Tags (Cattle) after 2nd warning	Each	G	\$31.00	\$32.25
Abattoirs (Cattle) Weigh/Scan Service	Each	G	\$0.00	\$10.00
Livestock Carrier Service Fees				
Truck Wash Meter Charges (per Minute)	Each	G	\$1.50	\$1.55
Shower Facilities	Each	G	Free	Free
Rest Area Parking	Each	G	Free	Free
PLOT PLANS - GEOGRAPHIC INFORMATION SYSTEMS (GIS)				
Plot Plan - A3 Black and White (per page)	Each	G	\$8.80	\$9.15
Plot Plan - A3 Colour (per page)	Each	G	\$10.40	\$10.80
Aerial Photograph - A3 Colour (per page)	Each	G	\$17.60	\$18.30
Plot Plan - A1 Black and White (per page)	Each	G	\$29.00	\$30.15
Plot Plan - A1 Colour (per page)	Each	G	\$36.20	\$37.65
Aerial Photograph - A1 Colour (per page)	Each	G	\$43.40	\$45.15
Plot Plan - A0 Black and White (per page)	Each	G	\$44.00	\$45.75
Plot Plan - A0 Colour (per page)	Each	G	\$53.00	\$55.10
Aerial Photograph - A0 Colour (per page)	Each	G	\$70.00	\$72.80

Budget processes

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

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

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

In advance of preparing the budget, Officers firstly review and update Council's long term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with Officers preparing the operating and capital components of the annual budget during January and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during March and April. A 'proposed' budget is prepared in accordance with the Act and 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.

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. Officers prepare operating and capital budgets	Dec/Jan/Feb
2. Officers update Council's long term financial projections	Feb/Mar
3. Councillors consider draft budgets at informal briefings	Feb/Mar
4. Proposed budget submitted to Council for approval	Apr
5. Public notice advising intention to adopt budget	Apr
6. Budget available for public inspection and comment	Apr/May
7. Public submission process undertaken	Apr/May
8. Submissions period closes (28 days)	May
9. Submissions considered by Council/Committee	Jun
10. Budget and submissions presented to Council for adoption	Jun
11. Copy of adopted budget submitted to the Minister	Jun

Glossary

Term	Definition
Act	<i>Local Government Act 1989</i>
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. <i>Local Government (Planning and Reporting) Regulations 2014 - Schedule 3</i>
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. <i>Local Government (Planning and Reporting) Regulations 2014 - Schedule 3</i>
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 <i>Local Government (Planning and Reporting) Regulations 2014 – Regulation 5</i>
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. <i>Local Government (Planning and Reporting) Regulations 2014 – Regulation 5</i>
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. <i>Local Government (Planning and Reporting) Regulations 2014 – Regulation 5</i>
Borrowing strategy	A borrowing strategy is the process by which the Council's current external funding requirements can be identified, existing funding arrangements managed and future requirements monitored.

Glossary

Balance sheet	<p>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.</p> <p>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.</p>
Comprehensive income statement	<p>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.</p>
Financial Statements	<p>Section(s) 126(2)(a), 127(2)(a) and / or 131(1)(b) of the Act require the following documents to include financial statements:</p> <ul style="list-style-type: none"> Strategic resource plan Budget Annual report <p>The financial statements to be included in the Budget include:</p> <ul style="list-style-type: none"> Comprehensive Income Statement Balance Sheet Statement of Changes in Equity Statement of Cash Flows Statement of Capital Works <p>The financial statements must be in the form set out in the Local Government Model Financial Report.</p>
Statement of capital works	<p>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.</p> <p>Local Government (Planning and Reporting) Regulations 2014 – Regulation 9</p>
Statement of cash flows	<p>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.</p>
Statement of changes in equity	<p>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.</p>
Budget preparation requirement	<p>Under the Act, a Council is required to prepare and adopt an annual budget by 30 June each year.</p>

Glossary

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 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: <ul style="list-style-type: none"> • 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

Glossary

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 <i>Local Government (Planning and Reporting) Regulations 2014 – Regulation 5</i>
Non-financial resources	Means the resources other than financial resources required to deliver the services and initiatives in the budget
Non-recurrent grant	SRP Better Practice Guide - Glossary 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

Glossary

Operating activities	Operating activities means those activities that relate to the provision of goods and services.
Operating expenditure	Operating expenditure is defined as consumptions or losses of future economic benefits, in the form of reductions in assets or increases in liabilities; and that result in a decrease in equity during the reporting period.
Operating performance (Impact of current year on 2014/15 budget)	This statement shows the expected operating result as compared to the budget result in the current year separating operating and capital components of revenue and expenditure.
Operating revenue	Operating revenue is defined as inflows or other enhancements or savings in outflows of future economic benefits in the form of increases in assets or reductions in liabilities and that result in an increase in equity during the reporting period.
Own-source revenue	Means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants). <i>Local Government (Planning and Reporting) Regulations 2014 – Regulation 5</i>
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.

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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	<p>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.</p> <p>The budget must also include major initiatives, being initiatives identified by the Council as priorities to be undertaken during the financial year.</p> <p>The services delivered by Council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community.</p> <p>Initiatives means actions that are once-off in nature and/or lead to improvements in service.</p> <p>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.</p>
Statement of Capital Works	<p>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.</p> <p>SRP Better Practice Guide - Glossary</p>
Statement of Human Resources	<p>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.</p> <p>SRP Better Practice Guide - Glossary</p>
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)	<p>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:</p> <ul style="list-style-type: none"> • 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

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- 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. <i>Valuations of Land Act 1960 – Section 11</i>

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