

BENALLA

RURAL CITY COUNCIL

BENALLA RURAL CITY

BUDGET 2016-17

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Budget – CEO’s introduction

Doing the same with less

The Victorian Auditor-General’s Report has highlighted the ongoing challenge facing Councils to deliver high quality community services, maintain existing assets and fund future capital projects.

This balancing act will now be made even more difficult with the introduction of a Rate Cap for the 2016/17 Financial Year of 2.5 per cent

The Council is further impacted by the increase of \$5.5m to the unfunded liability for the rehabilitation of the landfill due to a revaluation in the 2014/15 Financial Year. Environment Protection Authority (EPA) requirements for landfill cell development, gas management, capping and rehabilitation and annual monitoring and reporting have significantly increased the costs of landfilling.

On a positive front Benalla has received a grant from the State Government of \$75,000 under its Sustainable Business Capacity Grants Program to prepare a business case for the development of the Benalla Landfill as a shared service regional facility.

It is a fact that there is less money available at all levels of government. The Federal Government is not likely to reinstate the indexation of Financial Assistance Grants and the State Government will not reinstate the Country Roads and Bridges Program (\$1m per annum for four years) or the Local Government Infrastructure Program (\$1.9m over four years).

Consequently the Council has adopted the approach of doing the same with less to ensure that our position does not deteriorate and to ensure that the organisation is sustainable into the future. We have made savings to cut spending without cutting services to the community through a comprehensive review of all programs budgets, amounting to \$550,000 of operational savings over the last two financial years.

A further target reduction of \$500,000 has been set in operating expenditure for the 2016/17 financial year. Employee costs are currently \$11.2m or 42.1 per cent of our total operating expenditure and an organisational review has been undertaken to identify staff cost savings to meet the target reduction.

Rate Cap

The 2.5 per cent Rate Cap for 2016/17 is proposed to be assigned as follows:

- 1.5 per cent Operating Budget
- 1.0 per cent Capital Expenditure

Capital works program

Highlights for the capital works program for the 2016/17 financial year include:

Benalla Airport Redevelopment (Stage 1)	Federal Government National Stronger Regions Fund	\$715,000
	State Government Regional Jobs and Infrastructure Fund	\$500,000
	Benalla Rural City Council	\$421,550
	Site users	\$8000
Sub total		\$1,644,550
Landfill	Cell 2 construction	\$700,000
Plant replacement	Road Grader	\$450,000
Benalla Business Growth (Enterprise Park)	Subdivision infrastructure	\$184,000
BPACC equipment replacement	Sound and lighting systems	\$150,000
Total		\$3,128,550

Work will continue on preparing the following capital priority projects to 'shovel ready' status for the incoming Council (to be elected on 22 October 2016) to consider:

- Benalla Aquatic Centre redevelopment
- Benalla Business Growth (Enterprise Park) Project
- Benalla Visitor Information Centre Redevelopment
- Benalla Art Gallery Redevelopment
- Benalla Landfill Resource Recovery Centre

Tony McIlroy
Chief Executive Officer

Executive Summary

The Council has prepared a Budget for 2016/17 which is aligned to the vision in the Council Plan 2013/17. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

This Budget projects a surplus of \$2.433 million for 2016/17, however, it should be noted that the adjusted underlying result is a deficit of (\$.87 million) after adjusting for capital grants and contributions (refer Sections 5 and 10.1).

1. Key things we are funding

1. Ongoing delivery of services to the Benalla Rural City Council community funded by a budget of \$31m. These services are summarised in Section 2.1.
2. Continued investment in Infrastructure assets (\$6.4m) primarily for renewal and expansion works. This includes roads (\$1.3m) and bridges (\$1.7m); footpaths and bicycle paths (\$0.034m); recreational, leisure and community facilities (\$0.17m); airport upgrade (\$1.378m); and waste management (\$0.8m) excluding carried forward items. 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. The Rate Rise

- a. The rates and charges will increase by 2.5 per cent in line with the order by the Minister for Local Government on 22 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 complete planning for major projects to be shovel ready to access grant funds where appropriate.
 - iv. To cope with cost shifting from the State Government (refer Paragraph 7).
 - v. To cope with a reduction in funding from the Commonwealth Government via the Victorian Grants Commission caused by the 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 waste collection and recycling will increase by 9 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 State and Federal Governments.
- f. Refer Section 6 for further Rates and Charges details.

3. Key Statistics

- Total Revenue: \$31.3m (2015/16 = \$25.6m)
- Total Expenditure: \$28.9m (2015/16 = \$27m)
- Accounting Result: \$2.433m Surplus (2015/16 = \$1.4m Deficit)
(Refer Income Statement in Section 3). (Note: Based on total income of \$31.3m which includes capital grants and contributions).
- Underlying operating result: Deficit of (\$0.875m) (2015/16 = Deficit of \$1.729m)
(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: (\$0.6m) Deficit (2015/16 = (\$0.9m) Deficit)
(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 new Capital Works Program of \$6.4m
 - \$2.4m from Council operations (rates funded)
 - \$0.5m from borrowings
 - \$3.9m from external grants.

4. Budget Influences

External Influences:

- The preparation of the budget is influenced by the following external factors:
- The Victorian State Government has introduced a cap on rate increases from 2016/17. The cap for 2016/17 has been set at 2.5 per cent.
- State-wide CPI is forecast to be 2.5 per cent for the 2016/17 year.
- The Victorian Wage Price Index is projected to be 3.25 per cent in 2016/17.
- A new Enterprise Agreement was negotiated during the 2015/16 year.
- Receipt of significant capital works funding of \$3.9 million for the improvements at the Benalla Airport and the completion of Roads to Recovery projects \$2.2m.
- Increases of 3.3 per cent (or \$2.02 per tonne) in the levy payable to the State Government upon disposal of waste into landfill, resulting in additional waste tipping costs of \$0.20 million. The levy has increased from \$9 per tonne in 2008/09 to \$60.52 per tonne in 2016/17 (572 per cent increase in eight years).
- On-going cost shifting. This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases.
- Councils across Australia raise approximately 3.5 per cent of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30 per cent of the 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 the Council on behalf of the State Government with the introduction of the Fire Services Property Levy Act 2012.

5. Internal Influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2016/17 Budget. These matters have arisen from events occurring in the 2015/16 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2016/17 year.

Items include:

1. The impact of High Country Library Corporation dissolution and the Council now directly providing for Library services with its own staff and utilising a hub for some library support services.
2. The impact of the delayed opening of Cell 1 at the Landfill on depreciation and transfers to Provisions for Rehabilitation of the landfill.

6. Cost Shifting

Cost shifting occurs when Commonwealth and State programs transfer responsibilities to local government with insufficient funding or grants which do not keep pace with delivery costs, in many service areas such as:

1. Home and Community Care (HACC)
2. Library Services
3. Maternal and Child Health
4. School Crossing Supervision
5. Administration of the state-wide temporary Food registration system.

7. Loss of funding in General

A freeze on indexation of the federal financial assistance grants. The Commonwealth announced in its 2014-15 Budget that it will pause indexation of the total national pool of financial assistance grants to local government for three years (2014-15, 2015-16, 2016-17).

8. Statutory fee that prohibits full cost recovery

Planning fees (set by the State and have been frozen for most of the past 14 years). Revenue foregone has not allowed the Council to fully recover the cost of providing planning services.

9. Levies

State Government landfill levy

The levy has increased from \$9 per tonne in 2008/09 to \$58.50 per tonne in 2016/17. The increase from 2015/16 to 2016/17 is approximately 4 per cent.

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.

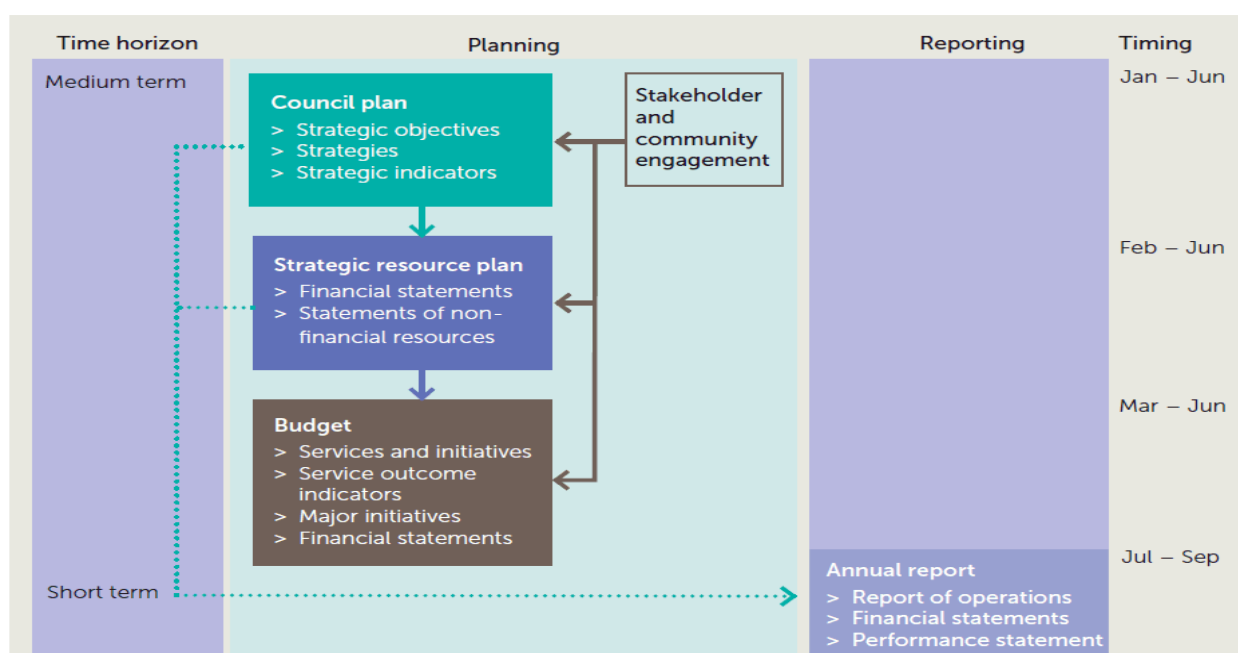
1. Link to the Council Plan

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 (Community Plan 2036), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

The Strategic Resource Plan, 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 the 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, the Council has in development a long term plan (Benalla 2036) which will articulate a community vision, mission and values. The Council Plan will in future be prepared with reference to the 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 sustainable, thriving and cohesive community where lifestyle, culture, health and wellbeing are important.

Our mission

Through leadership and quality service, we will seek to meet the needs and aspirations of our entire community with a focus on thoughtfully planned growth to maintain and enhance the high amenity and character of our Rural City.

Sound financial management, accountability and good governance will underpin the delivery of services and infrastructure whilst we protect and develop our social, environmental and cultural character.

Our values

- **Leadership** - We will provide strong, caring and innovative leadership.
- **Openness** and honesty - We will act with integrity, transparency and truthfulness.
- **Respect** - We will respect the Community, Councillors and Council staff.
- **Fairness and Equity** - We will make decisions based on sound research and information, and participative decision making which meet the needs of the whole community.
- **Accountability** - We act conscientiously to govern for the community of the Benalla Rural City, making plans and decisions based on sound evidence.

1.3 Strategic objectives

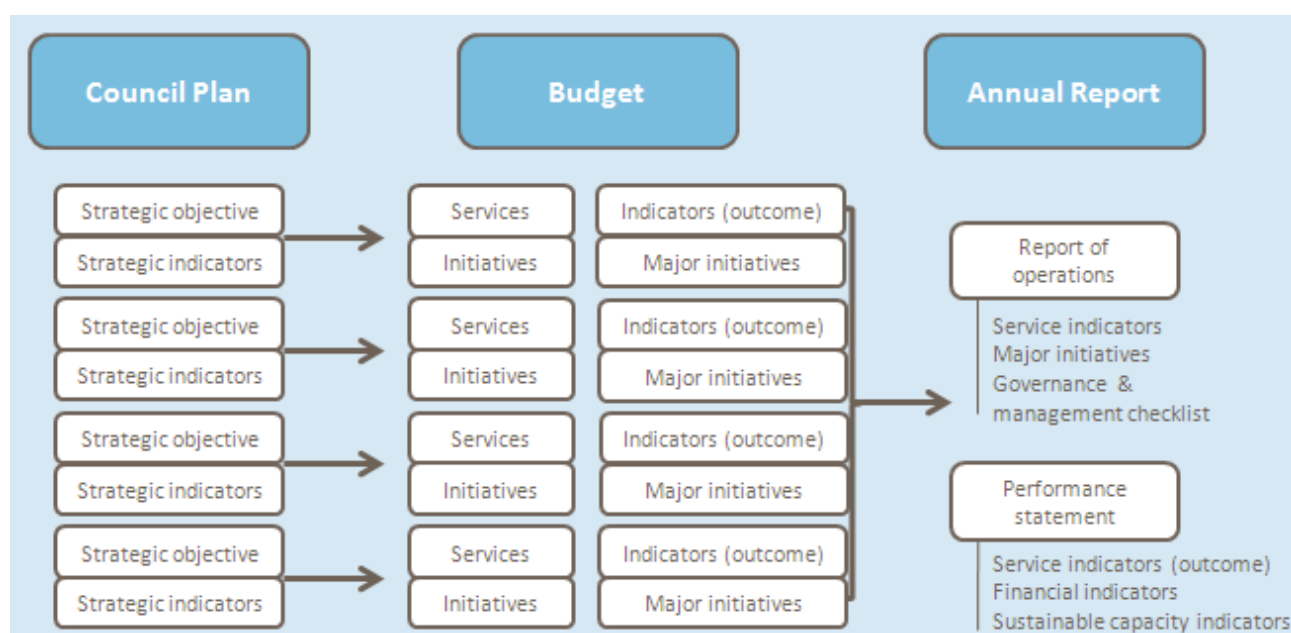
The Council has identified strategic objectives across six key areas that provide the framework for our commitment to meeting the needs and aspirations of our community. Our strategic objectives are outlined in the Council Plan for the 2013-17 years. The following table lists the six Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Our Community	We are committed to building a healthy, active, safe and socially connected community that offers opportunities for people of all ages, backgrounds and abilities to participate in community life.
2. Places and Spaces	We will provide community places and spaces to meet the needs of our community and focus on thoughtfully planned growth to maintain and enhance the high amenity and character of our Rural City.
3. Our Economy	We will support, promote and encourage the long-term growth diversification and strengthening of our economy as a key contributor to a healthier and more sustainable community.
4. Our Natural Environment	We will take a proactive and strategic approach to protect our natural environment and safeguard its ability to support our community into the future.
5. Community Engagement and Working Together	We will actively and openly communicate and engage with our community and work collaboratively with others through strategic partnerships and relationships.
6. Our Organisation	We will be a high performing, efficient and innovative organisation based on sound financial management, accountability and good governance to provide best value service to our community.

2. Services 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 the Council's operations.

The Council is required by legislation to identify initiatives, major 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 Strategic Objective 1: Our Community

To achieve our strategic objective of building a healthy, active, safe and socially connected community that offers opportunities for people of all ages, backgrounds and abilities to participate in community life the Council will coordinate the following activities, initiative and key strategic activities.

Services

Business area	Description of services provided	Expenditure (Revenue) Net Cost \$,000
Arts and Events	Includes Benalla Festival and Benalla Library operations, which provides library services to Benalla Rural City residents.	830 (174) 656
Benalla Art Gallery	The Benalla Art Gallery is a Council owned and operated facility providing cultural and tourism benefits to the Rural City.	459 (176) 283
Benalla Performing Arts and Convention Centre	Management and operation of the Benalla Performing Arts and Convention Centre (BPACC).	590 (455) 135
Community Development	Coordinates and supports community planning and development activities. Engages with young people and partners with service providers.	485 0 485
Community Services	<p>Delivers a range of services to enhance independence, dignity, connectedness, health and wellbeing. The services provided are available to residents of all ages, cultures and socio-economic backgrounds.</p> <p>Aged and Disability Services:</p> <ul style="list-style-type: none"> ▪ Food Services ▪ <u>Home and Community Care Assessment Services</u> ▪ Home Care ▪ Planned Activities Groups ▪ Volunteer Transport <p>Family and Children Services</p> <ul style="list-style-type: none"> ▪ Enhanced Home Visiting ▪ Family Day Care ▪ Family Services ▪ In-Home Family Day Care ▪ <u>Maternal and Child Health</u> 	2,638 (3,630) (992)

Initiatives

1. Implement the development of expanded and modern library and community resource services and facilities with the establishment of the Sir Edward 'Weary' Dunlop Learning Centre.
2. Identify opportunities and implement initiatives to develop community strength, capacity, independence and resilience.
3. Implement the Benalla Rural City Youth Strategy to ensure a whole of Council and community approach to youth related issues.
4. Establish a Council Youth Advisory Committee.
5. Implement a positive ageing strategy that emphasises the contribution of people, places and participation to building and sustaining a positive approach to ageing in our community.

Service Performance Outcome Indicators

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

Service	Indicator	Performance Measure	Computation
Arts Culture and Events	Satisfaction	Community satisfaction rating for our performance in providing libraries.	Community satisfaction rating out of 100 with how Council has performed in community development activities.
Community Development	Satisfaction	Community satisfaction rating for our performance in community development activities.	Community satisfaction rating out of 100 with how Council has performed in community development activities.
Community Development	Satisfaction	Community satisfaction rating for our performance in providing youth services and activities.	Community satisfaction rating out of 100 with how Council has performed in providing youth services.
Community Development	Established	Council Youth Advisory Committee established.	Committee established.
Community Services	Satisfaction	Community satisfaction rating for our performance in providing elderly support services.	Community satisfaction rating out of 100 with how Council has performed in community development activities.
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population who receive a HACC service).	(Number of people that received a HACC service / Municipal target population for HACC services) x100.
Home and Community Care	Participation	Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people who receive a HACC service).	(Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services) x100.
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service).	(Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service) x100.
Maternal and Child Health	Participation	Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service).	(Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service) x100.
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 Strategic Objective 2: Places and Spaces

To achieve our strategic objective of providing community places and spaces to meet the needs of our community and focus on thoughtfully planned growth to maintain and enhance the high amenity and character of our Rural City Council will coordinate the following activities, initiative and key strategic activities.

Services

Business area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Facilities	Responsible for the management and maintenance of the Council's properties, open spaces, reserves and buildings.	3,302
	Maintains the Geographical Information Systems which provide computer based mapping and aerial photography.	(761) 2,541
Development	Land Use Planning Services to manage development in accordance with the Benalla Planning Scheme and the Planning and Environment Act.	\$1,478
	Municipal Building Surveyor Services to meet statutory obligations in accordance with the Local Government Act and Building Regulations. Coordination of Council's statutory obligations in relation the Domestic and Feral and Nuisance Animal Act , Road Regulations, Environment Protection Act, Country Fire Authority Act. Provision of professional Environmental Health Services to meet Council's statutory obligations with respect to the Health Act, and Environment Protection Act.	(500) 978
Infrastructure	Responsible for the Council's Asset Management requirements including its Road Management Plan .	\$3,585
	Implementation of major and minor works project management, supervision and delivery. Management and strategic implementation of maintenance and repair activities: <ul style="list-style-type: none"> urban roads, drains and footpaths rural roads, drains and bridges signage, street sweeping minor construction works asset inspection programs plant. 	(2,160) 1,425

Initiatives

1. Facilitate appropriate land use development and protection of environmental values through planning processes, particularly the Benalla Planning Scheme.
2. Maintain, enhance and promote Council facilities and open space areas to enable maximum community use, benefit and enjoyment and to meet safety standards.
3. Develop a recreation and open space strategy to identify priority future developments across our Rural City.
4. Develop and implement a strategy for the management of street trees.

Service Performance Outcome Indicators

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

Service	Indicator	Performance Measure	Computation
Development	Satisfaction	Community satisfaction rating for our performance in town planning policy and approvals.	Community satisfaction rating out of 100 with how Council has performed in town planning policy and approvals.
Facilities	Satisfaction	Community satisfaction rating for our performance in providing recreational facilities.	Community satisfaction rating out of 100 with how Council has performed in community development activities.
Facilities	Completion	Recreation and Open Space Strategy completed.	Strategy completed.
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.
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.
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.
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions).	Number of successful animal management prosecutions
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

2.3 Strategic Objective 3: Our Economy

To achieve our strategic objective of supporting, promoting and encouraging the long-term growth, diversification and strengthening of our economy as a key contributor to a healthier and more sustainable community the Council will coordinate the following activities, initiatives and key strategic activities. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Business area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Economic Development and Tourism	Develops and implements initiatives that strengthen and develop	619
	Benalla Rural City's business and tourism sectors.	(34)
	Partners with key stakeholders including the Benalla Business Network, North East Tourism and government departments.	585

Initiatives

1. Prepare a Benalla Art Gallery Master Plan.
2. Develop a strategy to retain, support, promote and grow our local businesses, attract new businesses, and support industry innovation and diversification.
3. Support, promote and participate in local, regional and state-wide tourism and population attraction initiatives.
4. Establish a long term strategic approach for the ongoing development of Enterprise Park and the Benalla Airport.
5. Develop the tourism potential of our iconic community-owned assets, including the Benalla Art Gallery, Benalla Botanical Gardens and Lake Benalla.

Service Performance Outcome Indicators

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

Service	Indicator	Performance Measure	Computation
Arts Culture and Events	Completion	Benalla Art Gallery Master Plan completed.	Benalla Art Gallery Master Plan completed.
Economic Development and Tourism	Satisfaction	Community satisfaction rating for our performance in relation to economic (business) development.	Community satisfaction rating out of 100 with how Council has performed in economic (business) development.
Economic Development and Tourism	Participation	Participation in events to promote Benalla Rural City outside the region.	Attend at least two events a year.
Economic Development and Tourism	Established	Strategic approach started.	Strategic approach started.
Economic Development and Tourism	Satisfaction	Community satisfaction rating for our performance in relation to tourism promotion and support.	Community satisfaction rating out of 100 with how Council has performed in relation to tourism promotion and development.
Economic Development and Tourism	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.

2.4 Strategic Objective 4: Our Natural Environment

To achieve our objective of taking a proactive and strategic approach to protect our natural environment and safeguard its ability to support our community into the future the Council will coordinate the following activities, initiatives and key strategic activities.

Services

Business area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Development and Environment	Includes waste collection, recycling programs, EPA licenced landfill operation, and waste minimisation programs in accordance with state and regional plans and policies. Area also includes sustainability and environment activities: climate change, roadside vegetation, energy and water conservation; and water quality. Operating result is offset by required capital expenditure.	4,247 (4,333) (86)

Initiatives

1. Involve and inform the community on environmental issues, strategies and opportunities for reducing our environmental impact.
2. Increase the recovery of resources, minimise waste disposal to landfill and promote opportunities for new waste management facilities.
3. Review, adopt and implement the Roadside Vegetation Management Plan taking into account conservation values and public safety expectations.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Development and Environment	Performance	Community satisfaction rating for our performance in environmental sustainability.	Community satisfaction rating out of 100 with how Council has performed in relation environmental sustainability.
Development and Environment	Performance	Community satisfaction rating for our performance in waste management.	Community satisfaction rating out of 100 with how Council has performed in relation to waste management.
Development and Environment	Review	Roadside Vegetation Management Plan reviewed.	Review completed.
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 Strategic Objective 5: Community Engagement and Working Together

To achieve our strategic objective of actively and openly communicating and engaging with our community and working collaboratively with others through strategic partnerships and relationships the following initiatives and key strategic activities will be supported.

The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Business area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Communications	Community engagement in accordance with the Council's Communication and Consultation Strategy.	173 (0) 173

Initiatives

1. Continue to improve the effectiveness of our engagement with the whole community, including young people, in our decision making process.
2. Facilitate the development of a long-term Community Plan to identify common community values, aspirations and priorities for the future, and integrate into our business planning framework.
3. Actively participate in relevant regional forums and collaborations including the Hume Region Local Government Network and Hume Regional Management Forum.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Arts Culture and Events	Satisfaction	Community satisfaction rating for our performance in community consultation and engagement.	Community satisfaction rating out of 100 for how Council has performed in relation to community consultation and engagement.
Community Development	Completion	Community Plan completed.	Community Plan completed.
Chief Executive Officer	Attendance	Attend meetings of Hume Region Local Government Network and Hume Regional Management Forum.	100% attendance.
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.

2.6 Strategic Objective 6: Our Organisation

To achieve our strategic objective of being a high performing, efficient and innovative organisation based on sound financial management, accountability and good governance to provide best value service to our community the following initiatives and key strategic activities will be supported.

Services

Service Category	Description of activities	Expenditure (Revenue) Net Cost \$'000
Corporate and Community	Includes the General Manager Corporate and Community and associated support. Also includes the governance function.	661 (0) 661
Chief Executive Officer	Chief Executive Officer, Mayor and Councillor support.	922 (10) 912
Customer Relations	Includes Customer Relations functions in accordance with Council's Customer Service Strategy and associated Charter and maintenance of customer request system. Provides document management, including the creation, scanning, maintenance, archiving and disposal of all corporate records together the administration of incoming and outgoing mail.	588 (5) 583
Finance	Provides financial based services including the management of Council's finances, coordination of procurement activities, raising and collection of debtors, repayment of loans and forward financial planning. Also delivers property based services including the valuation of properties throughout the municipality and agreements over Council controlled property.	1,118 (16,572) (15,454)
People and Performance	Includes human resource management support for the organisation and training and development for staff. Delivers information technology services and support to Council staff and various work locations. This Department Is also responsible for ensuring the achievement of corporate objectives in regard to Risk Management, Insurance and Occupational Health and Safety.	1,690 (9) 1,681

Initiatives

1. Continue to implement strategies to attract, retain and develop staff to create a high performance organisation.
2. Pursue innovation and efficiency in our systems and processes.
3. Actively advocate for our community in our relationships with State and Federal Governments and statutory authorities.
4. Maintain viable and sustainable income sources through our revenue strategy and by seeking additional grant funding.

Service Performance Outcome Indicators

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

Service	Indicator	Performance Measure	Computation
People and Performance	Turnover	Staff turnover rate.	Higher than 5 per cent and less than 10 per cent.
People and Performance	Satisfaction	Community satisfaction rating on our interaction and responsiveness in dealing with the public (customer service).	Community satisfaction rating out of 100 for how Council has performed in relation to customer service.
Development and Environment	Satisfaction	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) x 100.
Chief Executive	Satisfaction	Community satisfaction rating on our performance in relation to advocacy (lobbying on behalf of the community).	Community satisfaction rating out of 100 for how Council has performed in relation to advocacy.
Finance	Sustainability	The result of the most recent published financial sustainability risk assessment undertaken by Victorian Auditor-General's Office following its review of the audited statements.	Low Risk Sustainability Assessment.

2.7 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 8) and sustainable capacity, which are not included in this budget report.

The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

3. Financial Statements

This section presents information in regard to the Financial Statements. The budget information for the years 2017/18 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	Budget	Strategic Resource Plan Projections		
	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/12 \$'000
Income					
Rates and charges	15,457	16,091	16,636	17,209	17,810
Statutory fees and fines	271	323	323	323	323
User fees	2,759	4,094	4,298	4,533	4,788
Grants - Operating	4,340	6,452	6,549	6,647	6,747
Grants - Capital	2,432	3,959	685	685	685
Contributions - monetary	0	0	0	0	0
Contributions - non-monetary	0	0	0	0	0
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2	14	520	0	0
Fair value adjustments for investment property	0	0	0	0	0
Share of net profits/(losses) of associates and joint ventures	0	0	0	0	0
Other income	345	433	247	249	251
Total income	25,606	31,366	29,258	29,646	30,604
Expenses					
Employee costs	11,174	12,471	12,408	12,841	13,484
Materials and services	9,828	11,006	10,800	10,945	11,092
Bad and doubtful debts	-	-	-	-	-
Depreciation and amortisation	4,888	4,979	5,082	5,082	5,082
Borrowing costs	281	237	206	183	163
Other expenses	893	240	246	252	259
Total expenses	27,064	28,933	28,742	29,303	30,080
Surplus/(deficit) for the year	(1,458)	2,433	516	343	524
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods:					
Net asset revaluation increment /(decrement)	0	0	0	0	0
Share of other comprehensive income of associates and joint ventures	0	0	0	0	0
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)	0	0	0	0	0
Total comprehensive result	(1,458)	2,433	516	343	524

3.2 Balance Sheet

For the four years ending 30 June 2020

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000
Assets					
Current assets					
Cash and cash equivalents	4,827	3,917	4,051	4,162	4,750
Trade and other receivables	2,002	2,032	2,062	2,093	2,125
Other financial assets	0	0	0	0	0
Inventories	0	0	0	0	0
Non-current assets classified as held for sale	0	0	0	0	0
Other assets	66	67	68	69	70
Total current assets	6,895	6,016	6,181	6,324	6,945
Non-current assets					
Trade and other receivables	0	0	0	0	0
Investments in associates and joint ventures	507	507	0	0	0
Property, infrastructure, plant & equipment	213,553	216,475	216,614	216,501	216,318
Investment property	0	0	0	0	0
Intangible assets	0	0	0	0	0
Total non-current assets	214,060	216,982	216,614	216,501	216,318
Total assets	220,955	222,998	222,795	222,825	223,263
Liabilities					
Current liabilities					
Trade and other payables	2,430	2,467	2,504	2,541	2,579
Trust funds and deposits	607	607	622	637	653
Provisions	2,593	2,825	2,865	2,826	3,529
Interest-bearing loans and borrowings	1,043	985	955	911	459
Total current liabilities	6,673	6,884	6,946	6,915	7,220
Non-current liabilities					
Provisions	7,190	7,075	6,749	6,879	6,448
Interest-bearing loans and borrowings	5,244	4,759	4,304	3,893	3,934
Total non-current liabilities	12,434	11,833	11,053	10,772	10,382
Total liabilities	19,107	18,717	17,999	17,687	17,602
Net assets	201,848	204,281	204,796	205,138	205,661
Equity					
Accumulated surplus	124,242	126,605	127,051	127,323	127,777
Reserves	77,606	77,676	77,745	77,815	77,884
Total equity	201,848	204,281	204,796	205,138	205,661

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	201,848	124,242	77,397	209
Surplus/(deficit) for the year	2,433	2,433	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(70)	-	70
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	204,281	126,605	77,397	279
2018				
Balance at beginning of the financial year	204,281	126,605	77,397	279
Surplus/(deficit) for the year	516	516	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(70)	-	70
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	204,796	127,051	77,397	349
2019				
Balance at beginning of the financial year	204,796	127,051	77,397	349
Surplus/(deficit) for the year	343	343	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(70)	-	70
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	205,138	127,324	77,397	419
2020				
Balance at beginning of the financial year	205,138	127,324	77,397	419
Surplus/(deficit) for the year	524	524	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(70)	-	70
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	205,661	127,778	77,397	489

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	15,457	16,091	16,637	17,209	17,810
Statutory fees and fines	0	323	323	323	323
User fees	3,843	4,963	4,966	5,227	5,508
Grants - operating	4,204	6,452	6,549	6,647	6,747
Grants - capital	2,358	3,959	685	685	685
Contributions - monetary	0	0	0	0	0
Interest received	121	121	121	121	121
Dividends received	0	0	0	0	0
Trust funds and deposits taken	0	0	0	0	0
Other receipts	0	0	0	0	0
Net GST refund / payment	(349)	(438)	(439)	(463)	(489)
Employee costs	(11,181)	(12,336)	(12,266)	(12,693)	(13,328)
Materials and services	(10,220)	(11,176)	(10,695)	(10,845)	(10,997)
Trust funds and deposits repaid	0	0	0	0	0
Other payments	(600)	(167)	(278)	(191)	(18)
Net cash provided by/(used in) operating activities	3,633	7,792	5,603	6,020	6,362
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(4,463)	(7,948)	(5,275)	(5,285)	(5,120)
Proceeds from sale of property, infrastructure, plant and equipment	0	26	520	0	0
Payments for investments	0	0	0	0	0
Proceeds from sale of investments	0	0	0	0	0
Loan and advances made	0	0	0	0	0
Payments of loans and advances	0	0	0	0	0
Net cash provided by/ (used in) investing activities	(4,463)	(7,922)	(4,755)	(5,285)	(5,120)
Cash flows from financing activities					
Finance costs	(281)	(237)	(206)	(183)	(163)
Proceeds from borrowings	500	500	500	500	500
Repayment of borrowings	(1,174)	(1,043)	(1,008)	(977)	(955)
Net cash provided by/(used in) financing activities	(955)	(780)	(714)	(660)	(618)
Net increase/(decrease) in cash and cash equivalents	(1,785)	(910)	134	75	624
Cash and cash equivalents at the beginning of the financial year	6,612	4,827	3,917	4,051	4,126
Cash and cash equivalents at the end of the financial year	4,827	3,917	4,051	4,126	4,750

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	20	0	300	0	0
Land improvements	0	184	0	0	0
Total land	20	184	300	0	0
Buildings	215	45	300	476	2,321
Heritage buildings	0	0	0	0	0
Building improvements	0	262	0	0	0
Leasehold improvements	0	0	0	0	0
Total buildings	215	307	300	476	2,321
Total property	235	491	600	476	2,321
Plant and equipment					
Heritage plant and equipment	0	0	0	0	0
Plant, machinery and equipment	68	487	450	215	70
Fixtures, fittings and furniture	0	0	0	0	0
Computers and telecommunications	211	312	236	242	248
Library books	0	0	0	0	0
Total plant and equipment	279	799	686	457	318
Infrastructure					
Roads	1,198	1,549	685	1,760	1,561
Bridges	1,025	1,690	570	605	70
Footpaths and cycleways	9	103	125	97	110
Drainage	2	347	150	0	8
Recreational, leisure and community facilities	36	691	0	0	0
Waste management	1,430	775	850	850	44
Parks, open space and streetscapes	0	0	454	0	0
Aerodromes	544	1,416	665	605	420
Off street car parks	283	17	0	0	0
Other infrastructure	27	35	185	120	50
Total infrastructure	4,554	6,623	3,684	4,037	2,263
Total capital works expenditure	5,068	7,913	4,970	4,970	4,902
Represented by:					
New asset expenditure	942	2,207	925	925	926
Asset renewal expenditure	3,101	4,053	2,465	2,465	2,430
Asset expansion expenditure	100	58	1,230	1,230	1,200
Asset upgrade expenditure	925	1,595	350	350	346
Total capital works expenditure	5,068	7,913	4,970	4,970	4,902

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	11,174	12,471	12,408	12,841	13,484
Employee costs - capital	0	0	0	0	0
Total staff expenditure	11,174	12,471	12,408	12,841	13,484
	EFT	EFT	EFT	EFT	EFT
Staff numbers					
Employees	127	127	125	125	125
Total staff numbers	127	127	125	125	125

Note: Two grant funded positions end 2015/16.

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
Arts, Communication and Events	1,310		
Corporate and Community	345		
Community Development	476		
Community Services	3,160		
Economic Development and Tourism	353		
Executive Services	332		
Development	1,167		
Development and Environment	819		
Facilities	817		
Finance	643		
Infrastructure and Operations	1,882		
People and Performance	954		
Total permanent staff expenditure	12,258		
*data not captured for PT and FT analysis		*	*
Casuals and other expenditure	213		
Total expenditure	12,471		

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
Arts, Communication and Events	13.9	9	4.9
Corporate and Community	3.5	3	0.5
Community Development	4.3	3	1.3
Community Services	29	3	25.7
Economic Development and Tourism	3.5	3	0.5
Executive Services	10.7	9	1.7
Development	6.5	6	0.5
Development and Environment	3	3	0.0
Facilities	7.5	7.5	0.0
Finance	6.3	5	1.3
Infrastructure and Operations	27.5	27.5	0.0
People and Performance	9	6	3.0
Total	125	85	39.4
Casuals and other	2.3		
Capitalised labour costs	0		
Total staff	127		

4. Financial performance indicators

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

Indicator	Measure	Notes	Forecast Actual 2014/15	Actual 2015/16	Budget 2016/17	Strategic Resource Plan Projections			Trend +/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-11.8%	-6.3%	-2.7%	1.8%	1.2%	1.7%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	126.9%	103.3%	87.4%	89.0%	91.5%	96.2%	o
Unrestricted cash	Unrestricted cash / current liabilities		37.1%	39.9%	48.1%	49.4%	51.2%	57.2%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	47.2%	37.5%	32.9%	29.1%	28.2%	24.7%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		11.4%	9.4%	8.0%	7.3%	6.7%	6.3%	+
Indebtedness	Non-current liabilities / own source revenue		65.1%	66.0%	56.5%	51.4%	48.3%	44.8%	+
Asset renewal	Asset renewal expenditure / depreciation	4	45.0%	63.4%	81.4%	48.5%	48.5%	47.8%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	5	50.4%	60.4%	51.3%	56.9%	58.0%	58.2%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.6%	0.6%	0.7%	0.7%	0.7%	0.7%	o
Efficiency									
Expenditure level	Total expenditure / No. of property assessments		\$6,869	\$5,676	\$6,039	\$5,968	\$6,053	\$6,182	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,547	\$1,626	\$1,690	\$1,758	\$1,828	\$1,901	+
Workforce turnover	No. of permanent staff resignations & terminations / average No. of permanent staff for the financial year		16.0%	16.0%	15.0%	15.0%	15.0%	15.0%	+

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 the Council to continue to provide core services and meet its objectives. Improvement in financial performance expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services.
2. **Working Capital** - The proportion of current liabilities represented by current assets. Working capital is forecast to decrease significantly in 2016/17 year due to a run down in cash reserves to fund the capital program. The trend in later years is to remain steady at an acceptable level.
3. **Debt compared to rates** - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.
4. **Asset renewal** - This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
5. **Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates the 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 (\$2.25 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 49 per cent or \$2.25 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	Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
<i>Recurrent – Commonwealth Government</i>			
Financial Assistance Grants Commission	1,907	3,871	1,964
Family Day Care	507	537	30
Aged Care	603	614	11
Other (*specify each type)	0	0	0
<i>Recurrent – State Government</i>			
Arts Council	140	141	1
Aged Care	405	409	4
School Crossing Supervisors	39	40	1
Family Support	292	396	104
Fire Services Levy	40	41	1
Libraries	0	132	132
Maternal and Child Health	150	163	13
Youth Program	25	24	(1)
Roadside Weeds and Roads	33	43	10
Emergency Services	28	14	0
L2P	48	0	0
Tobacco	17	0	0
Other (*specify each type)	22	6	(16)
Total recurrent grants	4,256	6,431	2,254
<i>Non-recurrent – Commonwealth Government</i>			
National Disaster Assistance	0	0	0
<i>Non-recurrent – State Government</i>			
Arts and Economic Development	20	21	0
Aged Care	0	0	0
Youth Program	0	0	0
Emergency Resourcing	34	0	0
Family and Children	0	0	0
Other	30	0	0
Total non-recurrent grants	84	21	0
Total operating grants	4,340	6,452	2,254

Increases in specific operating grant funding reflect expected increased demand for these services. The reduction in Victoria Grants Commission (VGC) funding results from changes to the funding formula following a review of the basis of funding by the VGC. This decrease is contrary to the statewide minor increase of 0.2 per cent or \$1.0 million in the \$540 million Commonwealth financial assistance grants paid to Victorian local governments – (Indicative allocation advice received from Victoria Grants Commission).

The level of VGC grants to Victorian Councils has been affected by Commonwealth Government's decision to pause indexation for three years commencing in 2015-16. The VGC analysis indicates that Victorian Councils will be impacted by \$200 million during the pause as well as lowering the base from which indexation will be resumed by approximately 12.5 per cent.

5.1.2 Grants capital (\$1.5 million increase)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has increased by 200 per cent or \$1.5 million compared to 2015/16 due mainly to specific funding for some large capital works projects. Section 6 "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 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
Recurrent – Commonwealth Government			
Roads to Recovery	1,958	2,294	336
Bridge Replacement Program	0	320	0
Recurrent – State Government			
Total recurrent grants	1,958	2,614	336
Non-recurrent – Commonwealth Government			
Aerodrome	0	715	715
Buildings	0	18	0
Recreational, leisure and community facilities	0	304	304
Drainage	0	34	34
Footpaths	0	34	34
Non-recurrent – State Government			
Aerodrome	200	500	0
Recreational, leisure and community facilities	0	40	40
Waste Management	0	75	0
Total non-recurrent grants	200	1,720	1,127
Total capital grants	2,158	4,334	1,539

5.1.3 Statement of Borrowings

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

Borrowings	2015/16 \$	2016/17 \$
Total amount borrowed as at 30 June of the prior year	6,961	6,287
Total amount proposed to be borrowed	500	500
Total amount projected to be redeemed	(1,174)	(1,043)
Total amount of borrowings as at 30 June	6,287	5,744

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

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Land	0	0	0	0	0	0	0	0	0
Land improvements									
Enterprise Park - subdivision	184	184	0	0	0	0	0	184	0
Total Land Improvement	184	184	0	0	0	0	0	184	0
Buildings	0	0	0	0	0	0	0	0	0
Heritage buildings	0	0	0	0	0	0	0	0	0
Building Improvements									
BPACC Sound & Lighting System	150	0	150	0	0	0	0	150	0
Learning Centre Improvements	29	29	0	0	0	0	0	29	0
Art Gallery – Roof repairs	25	0	25	0	0	0	0	25	0
Senior Citizens Community Centre U3A	58	0	0		58	18	20	20	0
Total Building Improvements	262	29	175	0	58	18	20	224	0
Leasehold improvements	0	0	0	0	0	0	0	0	0
TOTAL PROPERTY	446	213	175	0	58	18	20	408	0

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PLANT AND EQUIPMENT									
Heritage Plant and Equipment	0	0	0	0	0	0	0	0	0
Plant, Machinery and Equipment									
Motor vehicles and plant - Grader	450	0	450	0	0	0	0	450	0
Total Plant, Machinery and Equipment	450	0	450	0	0	0	0	450	0
Fixtures, Fittings and Furniture	0	0	0	0	0	0	0	0	0
Computers and Telecommunications									
IT Strategy Implementation	180	180	0	0	0	0	0	180	0
Total Computers & Telecommunications	180	180	0	0	0	0	0	180	0
Library Books									
Books: Product purchases	0	0	0	0	0	0	0	0	0
Total Library Books	0	0	0	0	0	0	0	0	0
TOTAL PLANT AND EQUIPMENT	630	180	450	0	0	0	0	630	0

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Shoulder Resheeting	293	0	293	0	0	293	0	0	0
Gravel Road Resheeting	157	0	157	0	0	157	0	0	0
Crack Sealing	143	0	143	0	0	143	0	0	0
Asphalt Regulation	143	0	143	0	0	143	0	0	0
Road Resealing	571	0	571	0	0	571	0	0	0
TOTAL ROADS	1,307	0	1,307	0	0	1,307	0	0	0
Bridges									0
Bridges – R2R	920	0	920	0	0	920	0	0	0
Bridge – Williams Road	710	0	710	0	0	320	0	390	0
Culvert – Kennedy Creek Sydney Road	60	0	60	0	0	30	0	30	0
TOTAL BRIDGES	1,690	0	1,690	0	0	1,270	0	420	0

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Footpaths and Cycleways									
Cycleway Footpath – 53 Coster Street to 139 Bridge Street	34	34	0	0	0	34	0	0	0
TOTAL FOOTPATHS & CYCLEWAYS	34	34	0	0	0	34	0	0	0
Drainage									
Recreational, Leisure and Community Facilities									
Children's Adventure Park Redevelopment Stage 1	179	0	0	179	0	40	0	139	0
TOTAL RECREATIONAL, LEISURE & COMMUNITY FACILITIES	179	0	0	179	0	40	0	139	0
Waste Management									
Landfill Construction of Cell 2	700	700	0	0	0	0	0	200	500
Regional Landfill Solution Shared Service Investigation	75	75	0	0	0	75	0	0	0
TOTAL WASTE MANAGEMENT	775	775	0	0	0	75	0	200	500

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AERODROMES									
Airport Redevelopment – Stage 1	1,378	0	0	1,378	0	1,215	8	155	0
Total Aerodromes	1,378	0	0	1,378	0	1,215	8	155	0
Other Infrastructure	0	0	0	0	0	0	0	0	0
Total Other Infrastructure	0	0	0	0	0	0	0	0	0
TOTAL INFRASTRUCTURE	5,363	809	2,997	1,557	0	3,941	8	914	500
TOTAL NEW CAPITAL WORKS 2016/17	6,439	1,202	3,622	1,557	58	3,959	28	1,952	500

6.2 Works carried forward from the 2015/16 year

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Buildings									
Smythe Street Bus Shelter	26	26	0	0	0	0	0	26	0
Enviropoles	12	12	0	0	0	0	0	12	0
Mechanical Services Various Sites	7	0	7	0	0	0	0	7	0
Total Buildings	45	38	7	0	0	0	0	45	0
TOTAL PROPERTY	45	38	7	0	0	0	0	45	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Minor Plant	7	0	7	0	0	0	0	7	0
Insurance replacement 2015/16	30	0	30	0	0	0	0	30	0
TOTAL PLANT MACHINERY AND EQUIPMENT	37	0	37	0	0	0	0	37	0

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
FIXTURES, FITTINGS AND FURNITURE									
Computers and Telecommunications									
Intranet and Website Platform	90	90	0	0	0	0	0	90	0
GIS aerial photos project	17	17	0	0	0	0	0	17	0
Total Computers and Telecommunications	107	107	0	0	0	0	0	107	0
Emergency Management Flood Management Project	25	25	0	0	0	0	0	25	0
TOTAL PLANT AND EQUIPMENT	169	132	37	0	0	0	0	169	0
INFRASTRUCTURE									
Roads									
Resealing Program – Tarnook Road	70	0	70	0	0	0	0	70	0
Regulation Program	172	0	172	0	0	0	0	172	0
TOTAL ROADS	242	0	242	0	0	0	0	242	0
Footpaths and Cycleways									
Footpaths	0	0	0	0	0	0	0	0	0
Pedestrian Facilities – Winton Wetlands Shared Pathway	69	69	0	0	0	0	0	69	0
TOTAL FOOTPATHS AND CYCLEWAYS	69	69	0	0	0	0	0	69	0
Drainage									
Devenish Drainage Stage – 1/2	347	347	0	0	0	0	0	347	0
TOTAL DRAINAGE	347	347	0	0	0	0	0	347	0

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES									
Aquatic Centre Redevelopment	75	0	75	0	0	0	0	75	0
Benalla Children's Precinct Redevelopment Project	425	375	50	0	0	375	0	50	0
Enviropoles	12	12	0	0	0	0	0	12	0
Total Recreation, Leisure and Community Facilities	512	387	125	0	0	375	0	137	0
Waste Management	0	0	0	0	0	0	0	0	0
Parks, Open Spaces and Streetscape	0	0	0	0	0	0	0	0	0
Total Parks, Open Spaces and Streetscape	0	0	0	0	0	0	0	0	0
Aerodromes									
Benalla Airport/Electricity Supply Upgrade	38	0	0	38	0	0	0	38	0
Total Aerodromes	38	0	0	38	0	0	0	38	0
Off Street Car Parks									
Car Parks Mair St	17	17	0	0	0	0	0	17	0
Total Off Street Car Parks	17	17	0	0	0	0	0	17	0
Other Infrastructure									
Community Development Winton Project	15	15	0	0	0	0	0	15	0
Replace various items at livestock yards	20	0	20	0	0	0	0	20	0
Total Other Infrastructure	35	15	20	0	0	0	0	35	0
TOTAL INFRASTRUCTURE	1,260	835	387	38	0	375	0	885	0
TOTAL CARRIED FWD WORKS 2014/15	1,474	1,005	431	38	0	375	0	1,099	0

6.3 Summary

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	491	251	182	0	58	18	20	453	0
Plant and equipment	799	312	487	0	0	0	0	799	0
Infrastructure	6,623	1,644	3,384	1,595	0	4,316	8	1,799	500
TOTAL CAPITAL WORKS	7,913	2,207	4,053	1,595	58	4,334	28	3,051	500

7. Rates and charges

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

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 51.4 per cent of the total revenue received by the Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process.

The State Government has 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 per cent. 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 Benalla Council community.

It is predicted that the 2016/17 operating position will be significantly impacted by wages growth and reductions in government funding. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve an almost breakeven operating position by 2018/19 as set out in the Strategic Resource Plan. The \$6.4 million capital investment for the 2016/17 year is supported by \$3.9 million grants which will drop to \$.685m 2017/18 and expected to remain at this level in future years. Therefore, it will be very difficult to maintain the capital works programs to renew assets as required in the future.

In order to achieve these objectives while maintaining service levels and a supporting capital expenditure program, the average general rate and municipal charge will increase by 2.5 per cent in line with the rate cap. Waste collection charge by 9 per cent. This will raise total rates and charges for 2016/17 of \$16.9 million. The Council's waste charges have increased by more than the general rate due to an increase in landfill operating costs and revaluation of the council's rehabilitation costs for landfill.

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

Type or class of land	2015/16 cents/\$CIV	2016/17 cents/\$CIV	Change %
Residential (Benalla)	0.00519	0.005261	1.4%
Residential (Rural Township)	0.00452	0.004342	-3.9%
Business	0.00701	0.006875	-1.9%
Vacant Land (Benalla)	0.00997	0.009823	-1.5%
Vacant Land (Rural Township)	0.00654	0.006319	-3.4%
Rural (Non Farming)	0.00421	0.004154	-1.3%
Rural (Farmland)	0.00390	0.003700	-5.1%
Cultural and Recreational	0.00395	0.003969	0.5%

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 of class of land	2015/16 \$	2016/17 \$	Change %
Residential (Benalla)	5,090,351	5,263,593	3.4%
Residential (Rural Township)	152,622	157,749	3.4%
Business	1,887,542	1,938,833	2.7%
Vacant Land (Benalla)	266,683	275,830	3.4%
Vacant Land (Rural Township)	6,041	6,825	13.0%
Rural (Non Farming)	1,410,235	1,467,791	4.1%
Rural (Farmland)	2,928,567	3,028,107	3.4%
Cultural and Recreational	17,725	18,178	2.6%
Supplementary Rates	30,899	0	-100.0%
Total amount to be raised by general rates	11,790,665	12,156,906	3.1%

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 of class of land	2015/16 \$	2016/17 \$	Change %
Residential (Benalla)	4,553	4,576	0.5%
Residential (Rural Township)	215	215	0.0%
Business	461	463	0.4%
Vacant Land (Benalla)	154	155	0.6%
Vacant Land (Rural Township)	18	20	11.1%
Rural (Non Farming)	1,160	1,166	0.5%
Rural (Farmland)	1,294	1,281	-1.0%
Cultural and Recreational	1	1	0.0%
Total number of assessments	7,856	7,877	0.3%

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 of class of land	2015/16 \$	2016/17 \$	Change %
Residential (Benalla)	980,011,000	1,000,493,000	2.1%
Residential (Rural Township)	33,774,000	36,331,000	7.6%
Business	269,182,000	282,012,000	4.8%
Vacant Land (Benalla)	26,741,000	28,080,000	5.0%
Vacant Land (Rural Township)	923,000	1,080,000	17.0%
Rural (Non Farming)	335,189,000	353,344,000	5.4%
Rural (Farmland)	751,756,400	818,407,400	8.9%
Cultural and Recreational	4,490,000	4,580,000	2.0%
Total value of land	2,402,066,400	2,524,327,400	5.1%

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 Charge	226.20	231.70	2.4%

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 Charge	1,688,535	1,726,860	2.3%

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 Service 2015/16 \$	Per Service 2016/17 \$	Change %
Urban Collection Properties			
80 lt Organic – 80 lt Waste with Recycle	200.00	218.00	9.0%
120 lt Organic – 80 lt Waste with Recycle	225.00	245.00	8.9%
240 lt Organic – 80 lt Waste with Recycle	275.00	300.00	9.1%
80 lt Organic – 120 lt Waste with Recycle	250.00	273.00	9.2%
120 lt Organic – 120 lt Waste with Recycle	300.00	327.00	9.0%
240 lt Organic – 120 lt Waste with Recycle	350.00	382.00	9.1%
80 lt Organic – 240 lt Waste with Recycle	400.00	436.00	9.0%
120 lt Organic – 240 lt Waste with Recycle	450.00	491.00	9.1%
240 lt Organic – 240 lt Waste with Recycle	500.00	545.00	9.0%
Rural Collection Properties			
80 lt Waste with Recycle	200.00	218.00	9.0%
120 lt Waste with Recycle	300.00	327.00	9.0%
240 lt Waste with Recycle	500.00	545.00	9.0%
Additional Collection Options			
Additional bin - Organic	149.00	163.00	9.4%
Additional bin - Waste	119.00	130.00	9.2%
Additional bin - Recycle	102.00	111.00	8.8%
Weekly collection – Waste	132.00	144.00	9.1%
Weekly collection - Recycle	52.00	90.00	73.1%

The Waste Service accounts for the various costs associated with the provision of waste management services including: a recycling service in accordance the State Government Best Practice Guidelines, organics waste collection and disposal, general waste collection and disposal and the management, development, rehabilitation and operation of Councils Old Farnley Road Waste Disposal and Resource Recovery Centre in accordance with Environment Protection Authority licence requirements, waste minimisation promotion and education, management and administration of waste, organics and recycling contracts.

The Waste Service charges apply to all urban and rural properties where a waste collection services is available or provided by Council, whether or not the service is used by the property owner or resident, in accordance with the Waste Service Policy 2015.

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
Urban Collection Properties			
80 lt Organic – 80 lt Waste with Recycle	218,200	236,094	17,894
120 lt Organic – 80 lt Waste with Recycle	85,725	74,970	-10,755
240 lt Organic – 80 lt Waste with Recycle	40,425	44,100	3,675
80 lt Organic – 120 lt Waste with Recycle	76,000	88,998	12,998
120 lt Organic – 120 lt Waste with Recycle	857,100	751,119	-105,981
240 lt Organic – 120 lt Waste with Recycle	58,800	70,670	11,870
80 lt Organic – 240 lt Waste with Recycle	39,600	69,760	30,160
120 lt Organic – 240 lt Waste with Recycle	52,650	121,277	68,627
240 lt Organic – 240 lt Waste with Recycle	65,500	105,730	40,230
Supplementary Charges	0	6,296	6,296
Rural Collection Properties			
80 lt Waste with Recycle	73,000	100,280	27,280
120 lt Waste with Recycle	318,300	418,560	100,260
240 lt Waste with Recycle	41,500	93,740	52,240
Supplementary Charges	0	2,800	2,800
Additional Collection Options			
Additional bin - Organic	0	815	815
Additional bin - Waste	0	10,400	10,400
Additional bin - Recycle	0	8,325	8,325
Weekly collection – Waste	0	2,160	2,160
Weekly collection - Recycle	0	1,140	1,140
Total	1,926,800	2,207,234	14.6%

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	11,790,665	12,156,906	3.1%
Municipal charge	1,688,535	1,726,860	2.3%
Waste management, disposal and recycling charge	1,926,800	2,207,234	14.6%
Total rates and charges	1,406,000	16,091,000	4.4%

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 (based on land sales and new buildings completed).
- The variation of returned levels of value (e.g. 2016 level valuation objections).
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- Changes of use of land such that residential land becomes business land and vice versa.

7.12 Differential rates

Rates to be levied

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

- A general rate of 0.5261 per cent (0.5261 cents in the dollar of CIV) for all rateable Residential (Benalla) properties.
- A general rate of 0.4342 per cent (0.4342 cents in the dollar of CIV) for all rateable Residential (Rural Township) properties.
- A general rate of 0.6875 per cent (0.6875 cents in the dollar of CIV) for all rateable Business properties.
- A general rate of 0.9823 per cent (0.9823 cents in the dollar of CIV) for all rateable Vacant Land (Benalla) properties.
- A general rate of 0.6319 per cent (0.6319 cents in the dollar of CIV) for all rateable Vacant Land (Rural Township) properties.
- A general rate of 0.4154 per cent (0.4154 cents in the dollar of CIV) for all rateable Rural (Non Farming) properties.
- A general rate of 0.3700 per cent (0.3700 cents in the dollar of CIV) for all rateable Rural (Farmland) properties.
- A general rate of 0.3969 per cent (0.3969 cents in the dollar of CIV) for all rateable Cultural and Recreation properties.

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

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

RESIDENTIAL (BENALLA)

Objective

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

- construction and maintenance of infrastructure assets
- development and provision of health and community services
- provision of general administration and support services.

Types and Classes

Any land used primarily for residential purposes.

Use and Level of Differential Rate

The money raised by the differential rate will be applied to the items of expenditure described in the level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 43.3 per cent.

Amount of Rates Raised: \$5,263,594

Proportion of Total Rates: 43.3 per cent

Geographic Location

Situated in the Benalla Urban area.

Use of Land

Any residential use permitted under the Benalla Planning Scheme.

Planning Scheme Zoning

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be LDRZ – Low Density Residential Zone, GRZ – General Residential Zone, UFZ – Urban Floodway Zone or MUZ – Mixed Use Zone. Residences established in other zones with existing non- conforming rights are also eligible for inclusion in this category.

Types of Buildings

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2016/17 financial year.

RESIDENTIAL (RURAL TOWNSHIP)

Objective

The objective contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

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

Types and Classes

Any land used primarily for residential purposes.

Use and Level of Differential Rate

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

The level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 1.3 per cent.

Amount of Rates Raised: \$157,749 Proportion of Total Rates: 1.3 per cent

Geographic Location

Situated in a Rural Township location.

Use of Land

Any residential use permitted under the Benalla Planning Scheme.

Planning Scheme Zoning

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be TZ – Township Zone or LDRZ – Low Density Residential Zone. Residences established in other zones with existing non-conforming rights are also eligible for inclusion in this category.

Types of Buildings

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2016/17 financial year.

BUSINESS

Objective

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

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

Types and Classes

Any land used primarily for a commercial or industrial business purpose.

Use and Level of Differential Rate

The money raised by the differential rate will be applied to the items of expenditure described in the level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 15.95 per cent.

Amount of Rates Raised: \$1,938,833 Proportion of Total Rates: 15.95 per cent

Geographic Location

Wherever located in the municipal district.

Use of Land

Any business use permitted under the Benalla Planning Scheme.

Planning Scheme Zoning

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme will be, C1Z – Commercial 1 Zone, C2Z – Commercial 2 Zone, IN1Z – Industrial 1 Zone, IN2Z – Industrial 2 Zone, TZ – Township Zone, IN3Z – Industrial 3 Zone or MUZ – Mixed Use Zone. Businesses established in other zones (i.e. GRZ – General Residential Zone) with existing non-conforming rights or planning approval are also eligible for inclusion in this category.

Types of Buildings

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2016/17 financial year.

VACANT LAND (BENALLA)

Objective

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

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

Types and Classes

Any land on which no dwelling improvements (excluding sheds or other minor constructions) have been constructed and is land where a permit to build a dwelling is reasonably expected to be approved.

Use and Level of Differential Rate

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

The level of the Differential rate is the rate that Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 2.27 per cent.

Amount of Rates Raised: \$275,830 Proportion of Total Rates: 2.27 per cent

Geographic Location

Situated in the Benalla Urban area.

Use of Land

Any use permitted under the Benalla Planning Scheme.

Planning Scheme Zoning

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be LDRZ – Low Density Residential Zone (situated adjacent to the Benalla urban area), GRZ – General Residential Zone, UFZ - Urban Flood Zone or MUZ – Mixed Use Zone.

Types of Buildings

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2016/17 financial year.

VACANT LAND (RURAL TOWNSHIP)

Objective

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

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

Types and Classes

Any land on which no dwelling improvements (excluding sheds or other minor constructions) have been constructed and is land where a permit to build a dwelling is reasonably expected to be approved.

Use and Level of Differential Rate

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

The level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 0.06 per cent.

Amount of Rates Raised: \$6,825

Proportion of Total Rates: 0.06 per cent

Geographic Location

Situated in a Rural Township location.

Use of Land

Any use permitted under the Benalla Planning Scheme.

Planning Scheme Zoning

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be TZ – Township Zone or LDRZ – Low Density Residential Zone (situated in a Rural Township.)

Properties located adjacent to established Township precincts, with a land area of generally less than 5ha and located in the Farm Zone – FZ, will be included in this category.

Types of Buildings

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2016/17 financial year.

RURAL (NON FARMING)

Objective

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

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

Types and Classes

Any land used primarily for rural living and/or non farming purposes.

Use and Level of Differential Rate

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

The level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 12.07 per cent.

Amount of Rates Raised: \$1,467,791

Proportion of Total Rates: 12.07 per cent

Geographic Location

Situated in a Rural location (excluding areas immediately adjacent to Rural township precincts).

Use of Land

Any use permitted under the Benalla Planning Scheme.

Planning Scheme Zoning

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be RLZ – Rural Living Zone or FZ – Farming Zone or RCZ – Rural Conservation Zone or UFZ – Urban Floodway Zone.

Types of Buildings

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2016/17 financial year.

RURAL (FARMLAND)

Objective

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

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

Types and Classes

Any land which is “farm land” within the meaning of section 2(1) of the Valuation of Land Act 1960.

Use and Level of Differential Rate

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

The level of the Differential rate is the rate that Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 24.91 per cent.

Amount of Rates Raised: \$3,028,107

Proportion of Total Rates: 24.91 per cent

Geographic Location

Wherever located in the municipal district.

Use of Land

Any use permitted under the Benalla Planning Scheme.

Planning Scheme Zoning

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme will be FZ – Farming Zone, RCZ – Rural Conservation Zone or subject to an approved land use activity, RLZ – Rural Living Zone or LDRZ – Low Density Residential Zone or IN1Z – Industrial One Zone.

Types of Buildings

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2016/17 financial year.

Budget Analysis

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

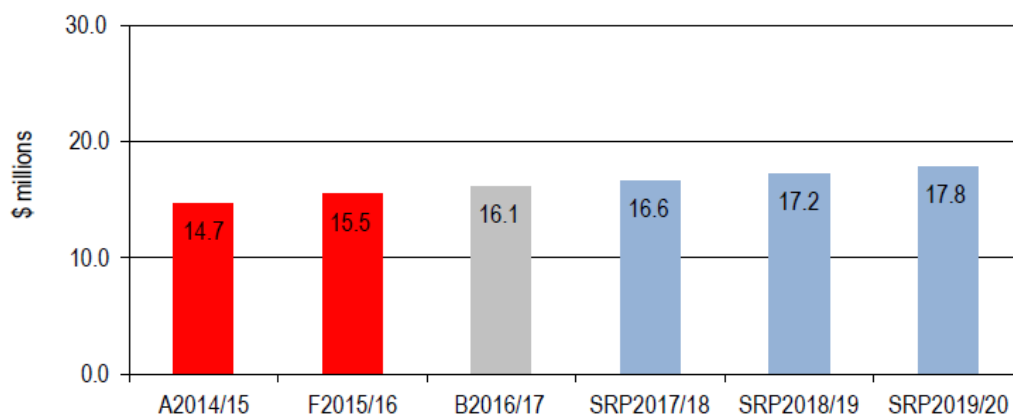
This section includes the following analysis and information:

- 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.

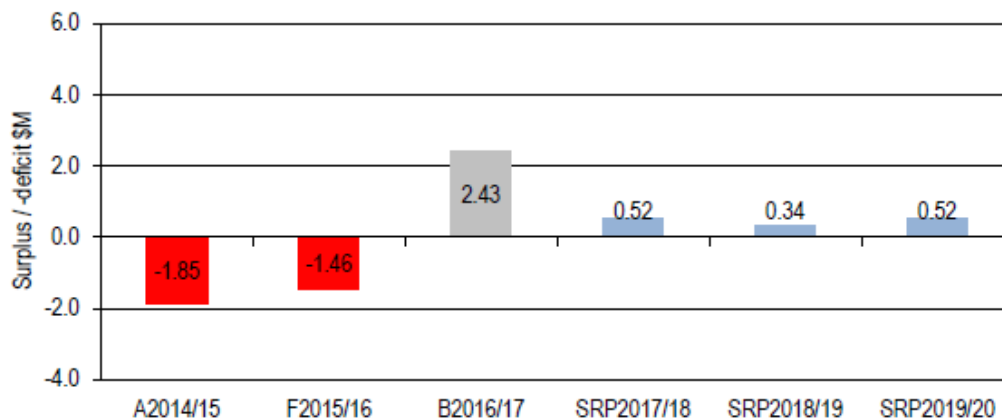
8.1 Rates and charges



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

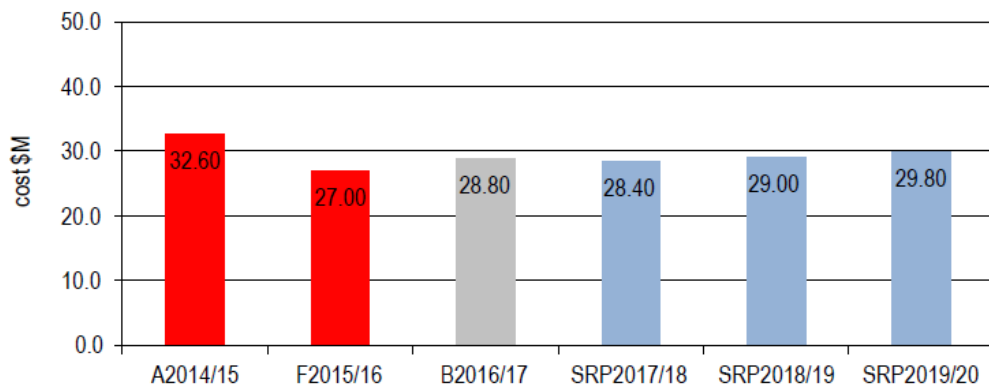
It is proposed that the average rates increase by 2.5 per cent for the 2016/17 year, raising total rates of \$16.9 million. This will result in an increase in total revenue from rates and service charges of 3.6 per cent. Of the 3.6 per cent increase, 3.0 per cent will go toward maintaining service levels and meeting the cost of a number of external influences affecting the operating budget. This rate increase is in line with the rate cap set by the Minister for Local Government. (The rate increase for the 2015/16 year was 4.0 per cent). Refer Sections 7 and 10 for more information.

8.2 Operating result



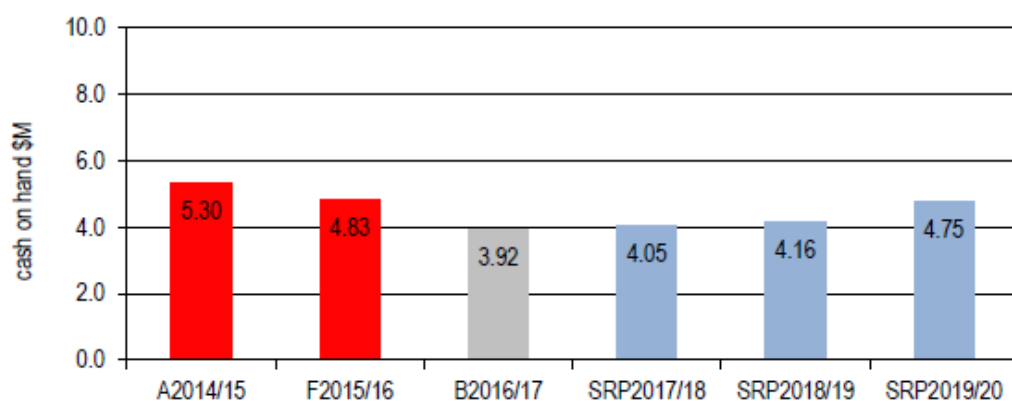
The expected operating result for the 2016/17 year is a surplus of \$2.4 million which is an increase of \$3.89 million over 2015/16. The improved operating result is due mainly to external funding for capital works which in 2016/17 is funded by grants \$4.3 million. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a deficit of \$.875 million, which is an decrease of \$0.8 million over 2015/16 - refer to section 7 of this summary for further information. (The forecast operating result for the 2015/16 year is a deficit of \$1.45 million).

8.3 Services



The cost of services delivered to the community for the 2016/17 year is expected to be \$28.9 million which is an increase of \$1.80 million over 2015/16. Refer Section 2 for a list of services.

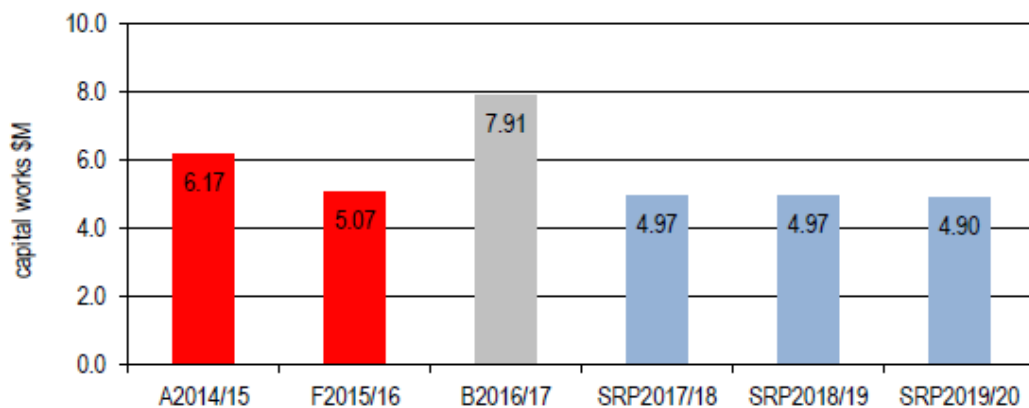
8.4 Cash and investments



Cash and investments are expected to slightly increase reflecting the completion of the construction of the landfill cell 1 in 2016/17. The intent is to have no further reduction in cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$4.8 million as at 30 June 2016).

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

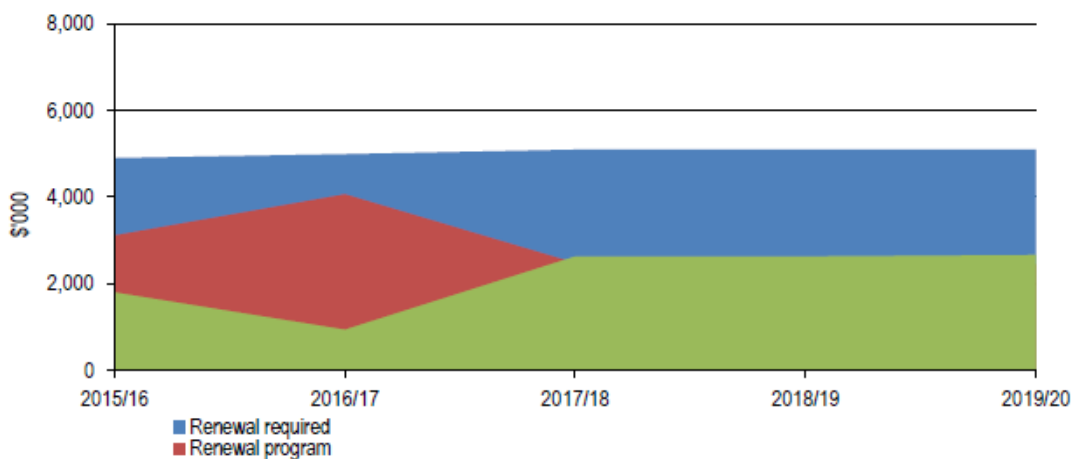
8.5 Capital Works



The capital works program for the 2016/17 year is expected to be \$7.9 million. Of the \$7.9 million of capital funding required, \$4.33 million will come from external grants with the balance of \$3.05 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.

This year's program includes a number of major infrastructure projects including the redevelopment of the Benalla Airport, Landfill Cell 2 construction, BPACC equipment replacement (sound and lighting), major bridge works at Williams Road and land improvement works on Enterprise Park subdivision 3a to enable future land sales.

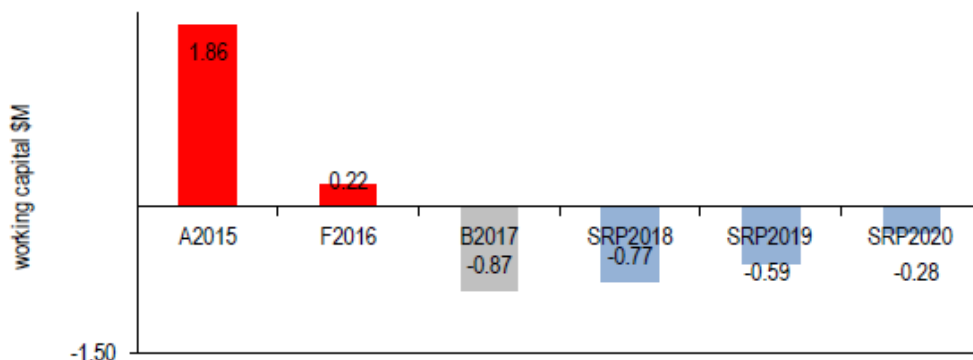
The graph below sets out the required and actual asset renewal over the life of the current Strategic Resource Plan and the renewal backlog.



The asset renewal program has been increased to \$3.6 million in the 2016/17 year. However, over the rest of the four year period, it is expected to continue as previous.

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

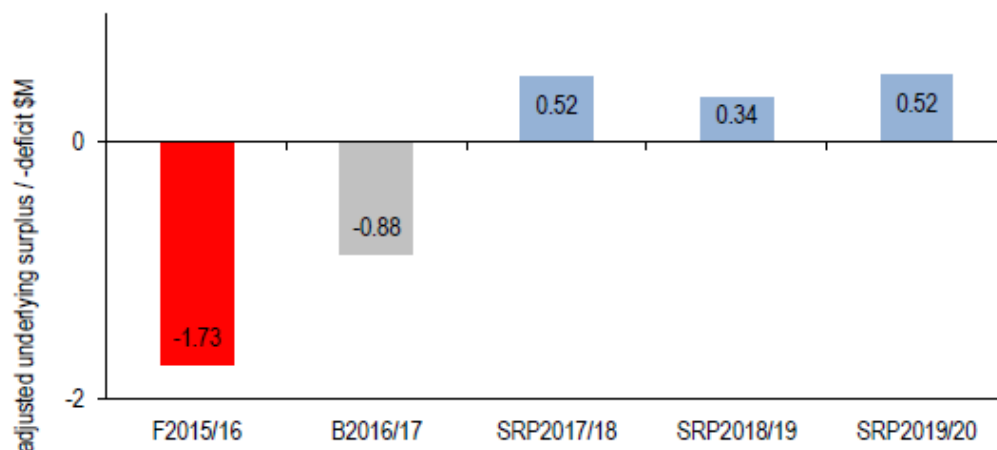
8.6 Financial Position



The financial position was forecast for three years to be below 100 per cent liquidity due to a number of capital works projects exceeding budget and Landfill rehabilitation works. The strategic plan aims to improve the working capital liquidity.

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

8.7 Financial sustainability

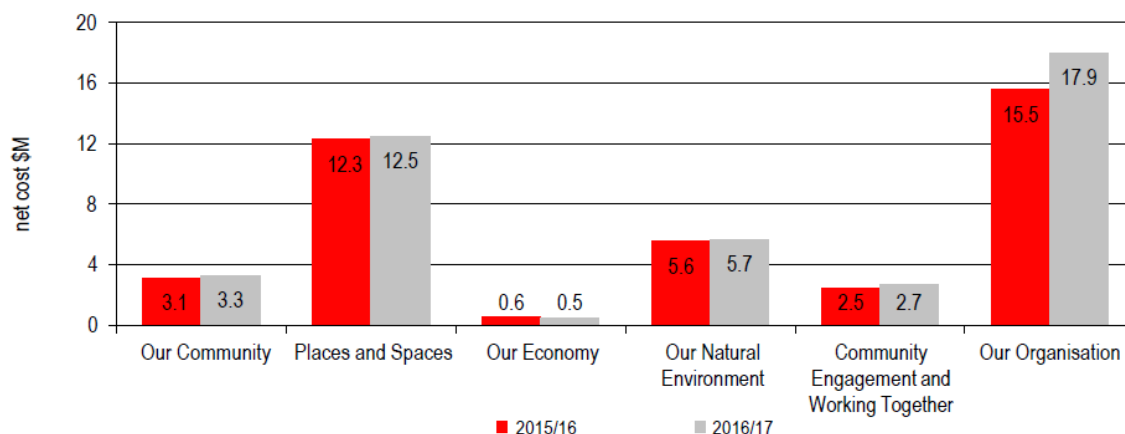


A high level Strategic Resource Plan for the years 2015/16 to 2019/20 has been developed to assist the Council in adopting a budget within a longer term prudent financial framework.

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 adjusted underlying result, which is a measure of financial sustainability, shows a decreasing deficit over the four year period.

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

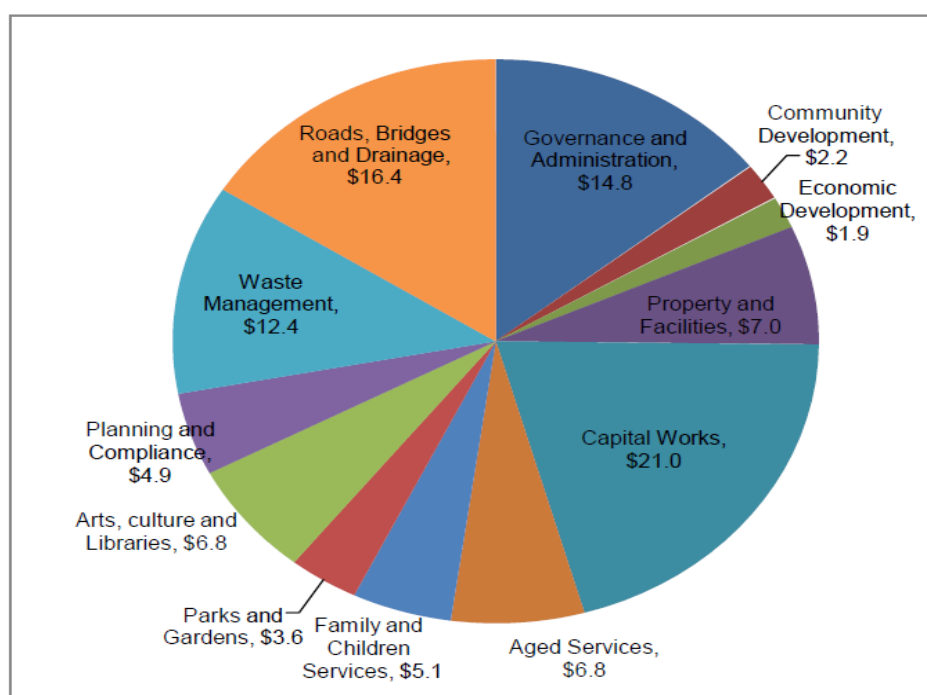
8.8 Strategic objectives



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 2015/16 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 the 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 the 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 Benalla Rural City Council

Benalla Rural City Council is located 193kms north east of Melbourne – an easy two hour drive. The city, covering an area of 235,059 hectares, comprises the townships Benalla, Baddaginnie, Devenish, Goorambat, Swanpool, Thoona, Tatong and Winton with a population of over 13,600.

Economy

The largest employing industries are manufacturing, agriculture, retail and construction. The largest employer in the Rural City is the manufacturing industry which includes Thales Australia, D&R Henderson Pty Ltd, Schneider Electric (Australia) Pty Ltd, and a wide variety of smaller manufacturing businesses.

The Agriculture industry is historically a significant contributor to the municipality's economy.

Making up the remainder of key employers is Benalla's diverse mix of retailers with the fastest growing employment sector being the health services industry.

Amenity and lifestyle

Benalla is renowned for its beautiful and picturesque rural landscape and welcoming rural towns. The central lake, botanical gardens and riverine parklands, walking paths, and an attractive and vibrant centre, are the key features.

The Rural City offers exciting recreational and cultural opportunities including the Benalla Aquatic Centre, Benalla Indoor Recreation Centre, Benalla Art Gallery, Benalla Performing Arts and Convention Centre

Ageing population

The population is ageing and the city has a greater proportion of older people than Regional Victoria. Overall in 2011, 22.1 per cent of the population was aged between 0 and 17, and 29.2 per cent were aged 60 years and over, compared with 23.5 per cent and 24.2 per cent respectively for Regional Victoria. (Source: Australian Bureau of Statistics, Census of Population and Housing).

Disadvantage

The Benalla Rural City is ranked as the 17th most disadvantaged local government area in Victoria and the 13th most disadvantaged community in Regional Victoria. (Source: Australian Bureau of Statistics, Socio-Economic Index for Areas). A separate report by Tony Vinson, Dropping off the edge; the distribution of disadvantage in Australia identified Benalla in the top 40 most disadvantaged communities in Victoria.

Just over one third of residents were born overseas. Of the total population, 61 per cent were born in Australia. Of those residents born overseas, 88 per cent were born in non-English-speaking countries and 12 per cent were born in English-speaking countries. The main countries of birth of residents, apart from Australia, represent the traditional migrant groups from Europe, including Italy, Greece and the United Kingdom. (Source: Australian Bureau of Statistics, Census of Population and Housing).

Housing

Benalla has a full range of residential options. Median price of a vacant house block appears to have been relatively stable at around \$90,000-\$95,000. House buyers have numerous options within the \$200,000-\$350,000 bracket.

The number of homes is increasing. While more housing stock is available, the population has remained fairly stable due to decreasing household sizes. Trends show that the number of one and two person households is increasing. Further growth is expected with the completion of the Benalla Urban Growth Project which will enable residential development to take place.

Education and occupation

The size of Benalla Rural City's labour force in 2011 was 6,335 persons, which was 58 more than in 2006. Of the 2011 labour force, 3,489 (58 per cent) were full time workers and 2,404 (40 per cent) were employed part time.

Between 2006 and 2011, the number of people employed in Benalla Rural City showed an increase of 104 and the number unemployed showed a decrease of 46 persons. In the same period, the number of people in the labour force showed an increase of 58 (0.9 per cent) persons.

Overall, 95.1 per cent of the labour force was employed (53.4 per cent of the population aged 15+) and 4.9 per cent unemployed (2.8 per cent of the population aged 15+) compared with 94.8 per cent and 5.2 per cent respectively for Regional Victoria. (Source: Australian Bureau of Statistics, Employment Status).

Budget implications

The 2013-17 Strategic Resource Plan was prepared on the basis of:

- Reducing the Council debt by the end of the current Council term to a indebtedness ratio of 3.5 per cent.
- Fully funding the completion of the following projects:
 - Civic Precinct Revitalisation Project
 - Sir Edward 'Weary' Dunlop Learning Centre
 - Customer Service Centre
 - Civic Centre and associated streetscaping and parking
 - Benalla Town Hall Restoration.
- That no other major project be undertaken pending the completion of the above projects, subject to the following projects being advanced to shovel ready status (that is, feasibility, planning and design):
 - Benalla Aquatic Centre Redevelopment
 - Benalla Business Growth (Enterprise Park) Project
 - Benalla Visitor Information Centre Redevelopment
 - Benalla Art Gallery Redevelopment.

9.2 External influences

- Consumer Price Index (CPI) increases on goods and services of 1.7 per cent through the year to December quarter 2014 (ABS release 28 January 2015). State-wide CPI is forecast to be 2.5 per cent for the 2016/17 year (Victorian Budget Papers 2015/16).
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2015 was 1.7 per cent (ABS release 13 August 2015). The wages price index in Victoria is projected to be 3.25 per cent per annum in 2016/17 and the subsequent two years (Victorian Budget Papers 2015/16). Council renegotiated a new Collective Agreement during the 2015/16 for a three year period applying from 1 October 2015.
- Reduction of \$0.40 million in Victorian Grants Commission funding compared to the prior year.
- Receipt of significant capital works funding of 1.2 million for the upgrade of Benalla Airport and the completion of Roads to Recovery projects.
- Increases of 3.3 per cent (or \$2.02 per tonne) in the levy payable to the State Government upon disposal of waste into landfill, resulting in additional waste tipping costs. The levy has increased from \$9 per tonne in 2008/09 to \$60.52 per tonne in 2016/17 (572 per cent increase in eight years) and has added to Council's costs.
- Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to Cost Shifting include school crossing supervisors, library services and home and community care for aged residents. In all these services the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community.
- Councils across Australia raise approximately 3.5 per cent of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30 per cent of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the Fire Services Property Levy Act 2012

9.3 Internal influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2016/17 Budget. These matters have arisen from events occurring in the 2015/16 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2016/17 year. These matters and their financial impact are set out below:

- Delay in the completion of new landfill cell.
- Review of the EPA requirements for rehabilitation requirements of Council's closed landfill cells.
- Council directly providing its library service in 2016/17 and the disbanding of the High Country Library Corporation.

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 in line with CPI or market levels.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2015/16 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- Salaries and wages to be increased in line with Average Weekly Earnings.
- Construction and material costs to increase in line with the Engineering Construction Index.
- New initiatives or new employee proposals to be justified through a business case.
- Real savings in expenditure and increases in revenue identified in 2015/16 to be preserved.
- Operating revenues and expenses arising from completed 2015/16 capital projects to be included.

9.5 Long term strategies

The budget includes consideration of a number of long term strategies and contextual information to 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

Income Statement	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Total income	10.2	25,606	31,366	5,760
Total expenses	10.3	(27,064)	(28,933)	(1,869)
Surplus (deficit) for the year		(1,458)	2,433	3,891
Grants – non recurrent capital*	10.2.6	(271)	(3,308)	(3,037)
Contributions – non-monetary assets		0	0	0
Capital contributions – other	10.2.4	0	0	0
Adjusted underlying surplus (deficit)		(1,729)	(875)	854

*Treats RTR extra funding in 16/17 as non-recurrent \$1.576m

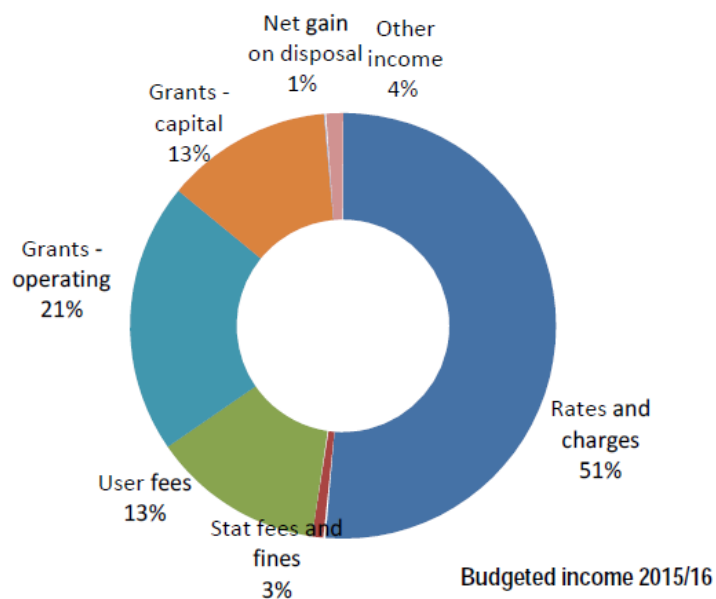
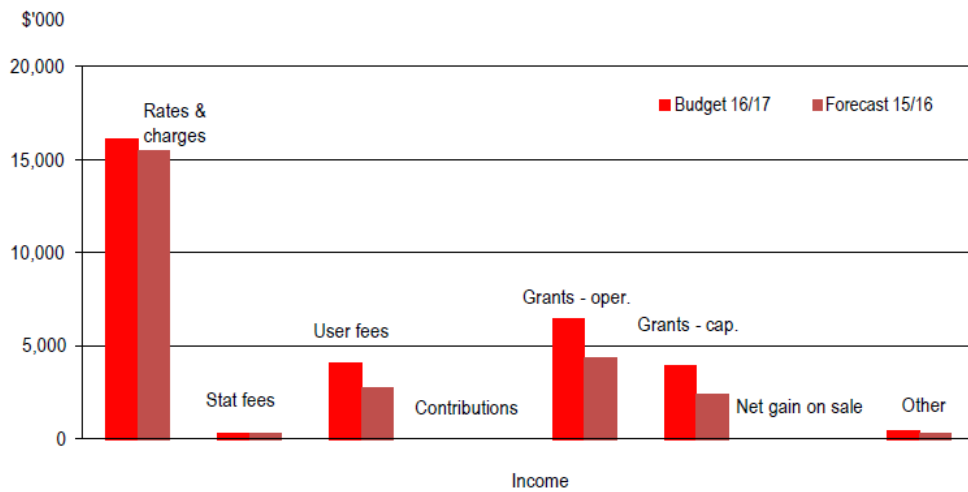
10.1.1 Adjusted underlying deficit (\$0.85 million decrease)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and the 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 deficit of \$.87 million which is a decrease of \$.85 million from the 2015/16 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. In 2016/17 including the one off additional Road to Recovery extra funding allocated. 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	15,457	16,091	634
Statutory fees and fines	10.2.2	271	323	52
User fees	10.2.3	2,759	4,094	1,335
Contributions – monetary	10.2.4	0	0	0
Grants - operating	5.1.1	4,340	6,452	2,112
Grants - capital	5.1.2	2,432	3,959	1,527
Net gain on disposal of property, infrastructure, plant and equipment	10.2.5	2	14	12
Other income	10.2.6	345	433	88
Total income		25,606	31,366	5,760



Source: Section 3

10.2.1 Rates and charges (\$0.6 million increase)

It is proposed that income raised by all rates and charges be increased by 4 per cent or \$0.634 million over 2015/16 to \$16.09 million. This includes an increase in general rates of 2.5 per cent, the Municipal Charge of 2.5 per cent; waste management charge of 12 per cent; comprised of a 9 per cent increase in service charges and 3 per cent growth in the number of serviced properties. No provision has been made for supplementary rates.

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 (\$0.05 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.

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

10.2.3 User fees (\$1.3 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 use of BPACC, Benalla Art Gallery, leisure, entertainment and other community facilities and the provision of human services such as family day care and home help services.

In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels. The Council now recognises user fees for the aquatic centre operations as a related entity. User fee for landfill have also significantly increased with the awarding of landfill contract from other municipalities commencing in part in 2015/16.

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

10.2.4 Contributions - monetary (\$0.0 million)

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.

10.2.5 Net gain on disposal of property, infrastructure, plant and equipment (\$0.0 million)

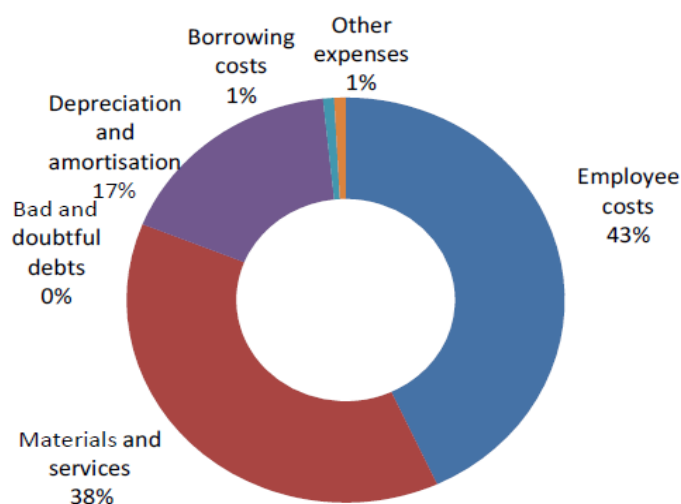
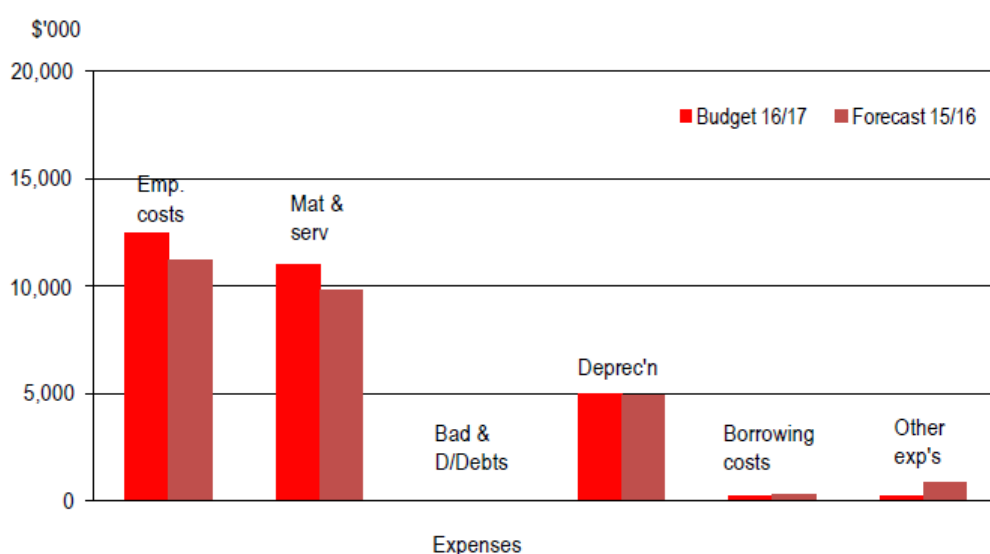
Proceeds from the disposal of Council assets is forecast to be \$26 thousand for 2016/17. The written down value of assets sold is forecast to be \$12 thousand. Sale of some small parcels of land to adjoin landholders is currently being negotiated.

10.2.6 Other income (\$0.44 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.

10.3 Expenses

Expense types	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Employee costs	10.3.1	11,174	12,471	1,297
Materials and services	10.3.2	9,828	11,006	1,178
Bad and doubtful debts	10.3.3	0	0	0
Depreciation and amortisation	10.3.4	4,888	4,979	91
Borrowing costs	10.3.5	281	237	(44)
Other expenses	10.3.6	893	240	(653)
Total expenses		27,064	28,933	1,869



Budgeted expenses 2015/16

Source: Section 3

10.3.1 Employee costs (\$1.29 million increase)

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

Employee costs are forecast to increase by 3.5 per cent compared to 2015/16 and increases in staff numbers resulting largely from Council's decision to re-commence in-house Library services during the 2016/17 year. The cost of this change to service delivery in 2016/17 will be \$0.35 million which will be offset by a saving in external contributions.

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
Arts, Communication and Events	1,320		
Corporate and Community	345		
Community Development	476		
Community Services	3,160		
Economic Development and Tourism	353		
Executive Services	332		
Development	1,167		
Development and Environment	819		
Facilities	817		
Finance	643		
Infrastructure and Operations	1,882		
People and Performance	954		
Total permanent staff expenditure	12,258	0	0
Casuals and other expenditure	213		
Capitalised labour costs	0		
Total expenditure	12,471		

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
Arts, Communication and Events	13.9	9	4.9
Corporate and Community	3.5	3	0.5
Community Development	4.3	3	1.3
Community Services	29	3	25.7
Economic Development and Tourism	3.5	3	0.5
Executive Services	10.7	9	1.7
Development	6.5	6	0.5
Development and Environment	3	3	0.0
Facilities	7.5	7.5	0.0
Finance	6.3	5	1.3
Infrastructure and Operations	27.5	27.5	0.0
People and Performance	9	6	3.0
Total	124.7	85	39.4
Casuals and other	2.3		
Total staff	127		

10.3.2 Materials and services (\$1.143 million increase)

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 increase compared to 2015/16 for the following reasons:

External contracts for landfill monitoring are forecast to increase by (\$0.1 million), Council elections (\$0.13 million), facilities maintenance due to finalisation of buildings from capital works programs and increase computer licensing costs from finalisation of IT strategy in 2016/17. Library services previously costs as a contribution towards Library Corporation will now appear under materials services.

Consumables is forecast to increase relates mainly to an increase in fuel costs to operate the Council's plant and vehicle fleet as a result of significant increases in diesel and petrol prices.

Utility costs relate to telecommunications, including usage of telephones and other utilities such as water, gas and electricity are forecast to increase.

10.3.3 Bad and doubtful debts (\$0 increase)

Bad and doubtful debts is not projected to alter.

10.3.4 Depreciation and amortisation (\$0.09 million increase)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

The increase of \$0.09 x 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. Refer to Section 6. '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 (\$0.044 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 Other expenses (\$0.6 million decrease)

Other expenses relate to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations and other miscellaneous expenditure items. This is mainly due to a reduction in Council's contribution to the High Country Library Corporation and the establishment of hub service with the Library being run directly by Council resulting in increased material and services.

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 key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

11.1 Budgeted cash flow statement

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		15,457	16,091	634
User fees and fines		3,843	5,286	1,443
Grants - operating		4,204	6,452	2,248
Grants - capital		2,358	3,959	1,601
Interest		121	121	0
Other receipts		0	0	0
		25,983	31,909	5,926
<i>Payments</i>				
Employee costs		(11,181)	(12,336)	(1,155)
Other payments		(10,820)	(11,343)	(523)
		(22,001)	(23,679)	(1,678)
Net cash provided by operating activities		3,982	8,230	4,248
Cash flows from investing activities	11.1.2			
Payments for property, infrastructure, plant and equipment		(4,463)	(7,948)	(3,485)
Proceeds from sale of property, infrastructure, plant and equipment		0	26	26
Payments for investments		0	0	0
Proceeds from investments		0	0	0
Loans and advances made		0	0	0
Repayments of loans and advances		0	0	0
Net cash used in investing activities		(4,463)	(7,922)	(3,459)
Cash flows from financing activities	11.1.3			
Finance costs		(281)	(237)	44
Proceeds from borrowings		500	500	0
Repayment of borrowings		(1,174)	(1,043)	131
Net cash used in financing activities		(955)	(780)	175
Net decrease in cash and cash equivalents		(1,463)	(472)	964
Cash and cash equivalents at the beg of the year		6,612	4,827	(1,785)
Cash and cash equivalents at end of the year	11.1.4	5,176	4,355	(821)

11.1.1 Operating activities (\$4.2 million increase)

The increase in cash inflows from operating activities is due mainly to a \$3.8 million increase in capital grants to fund the capital works program and a \$.6 million increase in rates and charges.

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

	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Surplus (deficit) for the year	(1,458)	2,433	3,891
Depreciation	4,888	4,979	91
Loss (gain) on disposal of property, infrastructure, plant and equipment	(2)	(14)	(12)
Finance costs	281	237	(44)
Net movement in current assets and liabilities	(1,344)	242	1,586
Cash flows available from operating activities	2,365	7,877	5,512

11.1.2 Investing activities (\$0.5 million decrease)

The large increase in payments for investing activities represents the planned large increase in capital works expenditure disclosed in section 10 of this budget report.

11.1.3 Financing activities (\$0.175 million decrease)

For 2016/17 the total of principal repayments is \$1.04 million and finance charges is \$0.24 million.

11.1.4 Cash and cash equivalents at end of the year (\$.6 million increase)

Overall, total cash and investments is forecast to increase by \$.69 million to \$4.39 million as at 30 June 2016, reflecting Council's strategy of using excess cash and investments to improve its liquidity. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts a significant reduction in the capital works program from 2016/17 onwards to balance future cash budgets.

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 \$.6 million, which has been restricted as shown in the following table.

	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Total cash and investments		4,827	3,917	(910)
Restricted cash and investments				
- Statutory reserves	11.2.1	0	0	0
- Cash held to carry forward capital works	11.2.2	(1,474)	0	1,474
- Trust funds and deposits		(607)	(607)	0
Unrestricted cash and investments	11.2.3	2,746	3,310	564
- Discretionary reserves	11.2.4	(209)	(279)	(70)
Unrestricted cash adjusted for discretionary reserves	11.2.5	2,537	3,031	494

11.2.1 Statutory reserves (\$0 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

There is \$1.474 million shown as cash held to fund carry forward works at 30 June 2016. An amount of \$1.474 million is forecast to be held at 30 June 2015 to fund capital works budgeted but not completed in the 2015/16 financial year. Section 6.2 contains further details on capital works funding.

11.2.3 Unrestricted cash and investments (\$3.031 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 expenditure from the previous financial year.

11.2.4 Discretionary reserves (\$0.27 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. 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 (\$3.031 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. The 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

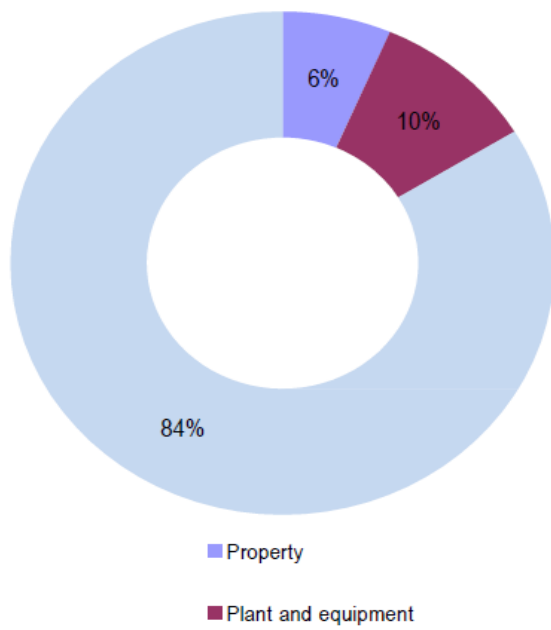
This section analyses the planned capital expenditure budget for the 2016/17 year and the sources of funding for the capital budget.

12.1 Capital works

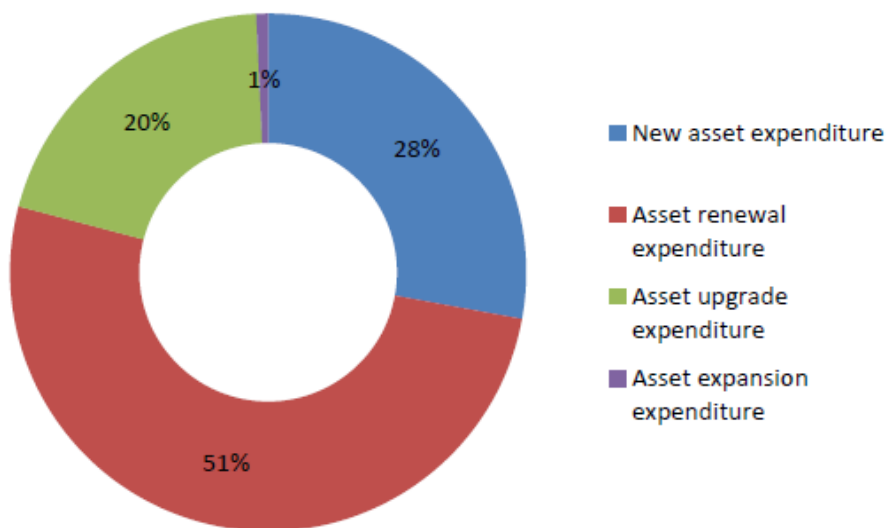
Capital Works Areas	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Works carried forward	12.1.1			
Property				
Land		0	0	0
Land improvements		0	0	0
Total land		0	0	0
Buildings				
Buildings		0	45	45
Heritage buildings		0	0	0
Building improvements		93	0	(93)
Leasehold improvements		0	0	0
Total buildings		93	45	(48)
Total property		93	45	(48)
Plant and equipment				
Heritage plant and equipment		0	0	0
Plant, machinery and equipment		0	37	37
Fixtures, fittings and furniture		0	0	0
Computers and telecommunications		138	132	(6)
Library books		0	0	0
Total plant and equipment		138	169	31
Infrastructure				
Roads		0	242	242
Bridges		35	0	(35)
Footpaths and cycleways		78	69	(9)
Drainage		358	347	(11)
Recreation, leisure and community facilities		50	512	462
Waste management		731	0	(731)
Parks, open spaces and streetscapes		0	0	0
Aerodromes		278	38	(240)
Off street car parks		0	17	17
Other infrastructure		15	35	20
Total infrastructure		1,545	1,260	(285)
Total works carried forward		1,776	1,474	(302)

New works	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
New works				
Property	12.1.2			
Land		20	0	(20)
Land improvements		0	184	184
Total land		20	184	164
Buildings				
Buildings		122	0	(122)
Heritage buildings		0	0	0
Building improvements		0	262	262
Leasehold improvements		0	0	0
Total buildings		122	262	140
Total property		142	446	304
Plant and equipment	12.1.3			
Heritage plant and equipment		0	0	0
Plant, machinery and equipment		0	450	382
Fixtures, fittings and furniture		68	0	0
Computers and telecommunications		0	180	107
Library books		73	0	0
Total plant and equipment		141	630	489
Infrastructure				
Roads		1,198	1,307	109
Bridges		990	1,690	700
Footpaths and cycleways		9	34	25
Drainage		2	0	(2)
Recreational, leisure and community facilities		36	179	143
Waste management		231	775	562
Parks, open spaces and streetscapes		0	0	0
Aerodromes		266	1,378	1,112
Off street car parks		283	0	(283)
Other infrastructure		12	0	(12)
Total infrastructure		3,009	5,363	2,354
Total new works		3,292	6,439	3,147
Total capital works expenditure		5,068	7,913	2,845
Represented by:				
New asset expenditure	12.1.5	942	2,207	1,265
Asset renewal expenditure	12.1.5	3,101	4,053	952
Asset upgrade expenditure	12.1.5	100	1,595	1,495
Asset expansion expenditure	12.1.5	925	58	(867)
Total capital works expenditure		5,068	7,913	2,845

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 (\$1.4 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 that capital works program will be fully expended.

12.1.2 Property (\$0.18 million)

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

Subdivision works on Enterprise Park Stage 3A being undertaken.

12.1.3 Plant and equipment (\$.63 million)

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

For the 2016/17 year, \$.45 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant (\$.45), upgrade and replacement of information technology (\$.18 million).

12.1.4 Infrastructure (\$5.3 million)

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

For the 2016/17 year, \$1.3 million will be expended on road projects. \$1.69 million will be expended on Williams Road Bridge project. \$2.56 million will be expended on parks, open space and streetscapes, including \$1.38 million for the Benalla Airport.

Other infrastructure expenditure includes \$0.179 million on recreational, leisure and community facilities.

12.1.5 Asset renewal (\$4.053 million), new assets (\$2.207 million), upgrade (\$1.595 million) and expansion (\$58 thousand)

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.

12.2 Funding sources

Sources of funding	Ref	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Works carried forward				
<i>Current year funding</i>				
Grants		408	375	(33)
Contributions		0	0	0
Borrowings		0	0	0
Council cash		1,368	1,099	(269)
- operations		0	0	0
- proceeds on sale of assets		0	0	0
- reserve cash and investments		0	0	0
- unrestricted cash and investments		0	0	0
Total works carried forward	12.2.1	1,776	1,474	(302)
New works				
<i>Current year funding</i>				
Grants	12.2.1	1,801	3,959	2,158
Contributions		0	28	28
Borrowings		500	500	0
Council cash		0		
- operations	12.2.3	991	1,938	947
- proceeds on sale of assets	12.2.4	0	14	14
- reserve cash and investments	12.2.5	0	0	0
- unrestricted cash and investments	12.2.6	0	0	0
Total new works		3,292	6,439	3,147
Total funding sources		5,068	7,913	2,845

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 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Current assets	13.1.1			
Cash and cash equivalents		4,827	3,917	(910)
Trade and other receivables		2,002	2,032	30
Financial assets		0	0	0
Other assets		66	67	1
Total current assets		6,895	6,016	(879)
Non-current assets	13.1.1			
Trade and other receivables		0	0	0
Property, infrastructure, plant and equipment		213,553	216,475	2,922
Total non-current assets		213,553	216,475	2,922
Total assets		220,448	222,491	2,043
Current liabilities	13.1.2			
Trade and other payables		2,430	2,467	(37)
Provisions		2,593	2,825	(232)
Interest-bearing loans and borrowings		1,043	985	58
Total current liabilities		6,066	6,277	(211)
Non-current liabilities	13.1.2			
Provisions		7,190	7,075	116
Interest-bearing loans and borrowings		5,244	4,759	485
Total non-current liabilities		12,434	11,833	601
Total liabilities		18,500	18,110	390
Net assets		201,948	204,381	2,433
Equity	13.1.3			
Accumulated surplus		124,242	126,605	2,363
Reserves		77,606	77,676	70
Total equity		201,848	204,281	2,433

Source: Section 3

13.1.1 Current Assets (\$.63 million increase) and Non-Current Assets (\$1.5 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 increase by \$.6 million during the year mainly principal loan repayments are reducing yearly at the current strategy for lowering debt.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

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 \$1.4 million increase in this balance is attributable to the net result of the capital works program.

13.1.2 Current Liabilities (\$0.2 million increase) and Non-Current Liabilities (\$1.13 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2015/16 levels.

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

Interest-bearing loans and borrowings are borrowings of the Council. The Council is budgeting to repay loan principal of \$1.16 million over the year.

13.1.3 Working Capital (\$0.4 million decrease)

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

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

	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Current assets	6,895	6,016	879
Current liabilities	6,673	6,884	(211)
Working capital	222	(868)	1,090
Restricted cash and investment current assets			
- Statutory reserves	0	0	0
- Cash used to fund carry forward capital works	(6,569)	0	(6,569)
- Trust funds and deposits	0	0	0
Unrestricted working capital*	(6,347)	(868)	(5,479)

In addition to the restricted cash shown above, Council is also projected to hold \$3.91 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 (\$0.07 million increase)

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that the Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to the former Lake Mokoan Inlet Channel (South) reserve.

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:

- 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 Collective Agreement outcome offset by the impact of more active management of leave entitlements of staff.
- Total capital expenditure to be \$6.4 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 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.

The Council has prepared an SRP for the four years 2016/17 to 2018/19 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

The key objective, 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 a breakeven operating result within five to six years.
- Maintain a capital expenditure program of at least \$4 million per annum.
- Achieve a balanced budget on a cash basis.

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

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

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

14.2 Financial resources

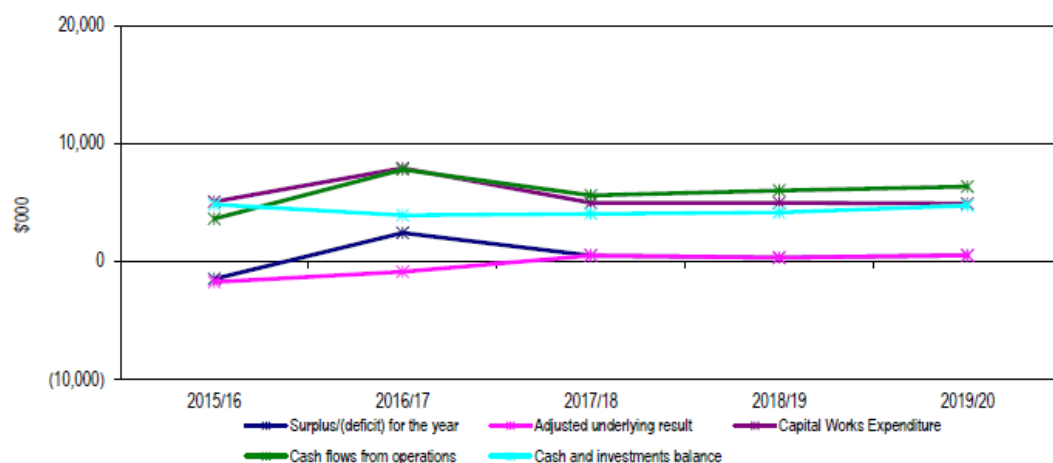
The following table summarises the key financial results for the next four years as set out in the SRP for years 2016/17 to 2018/19. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Strategic Resource Plan Projections			Trend
			2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	+/-
Surplus/(deficit) for the year	(1,458)	2,433	516	343	524	-
Adjusted underlying result	(1,729)	(875)	516	343	524	+
Cash and investments balance	4,827	3,917	4,051	4,162	4,750	o
Cash flows from operations	3,633	7,792	5,603	6,020	6,362	-
Capital works expenditure	5,068	7,913	4,970	4,970	4,902	-

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 increase marginally over the four year period from \$3.95 million to \$5.65 million, which indicates a balanced budget on a cash basis in each year.
- **Rating levels (Section 15)** – Modest rate increases are forecast over the four years at 2.5 per cent and 9 per cent for waste charge.
- **Service delivery strategy (section 16)** – Service levels have been maintained throughout the four year period. Despite this, operating surpluses are forecast in years 2016/17 and 2016/17 as a result of significant capital grant revenue being received to fund the annual capital works program.

Years 2017/18 to 2018/19 forecast reducing operating deficits with a view to breaking even. However, excluding the effects of capital items such as capital grants and contributions, the adjusted underlying result is a deficit reducing over the four year period. The underlying result is a measure of financial sustainability and is an important measure as once-off capital items can often mask the operating result.

- **Borrowing strategy (Section 16)** – Borrowings are forecast to reduce over the four year period by \$1.35 million to \$4.39 million. This includes yearly new borrowings of \$.50 million.
- **Infrastructure strategy (Section 16)** - Capital expenditure over the four year period will total \$21.1 million at an average of \$5.2 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 the 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 51 per cent of the total revenue received by the 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 the Council's other sources of income and the planned expenditure on services and works to be undertaken.

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 %	Waste Charge Increase %	Total Rates Raised \$'000
2015/16	4.0%	4.0%	4.8%	15,457
2016/17	2.5%	2.5%	9.0%	16,091
2017/18	2.5%	2.5%	9.0%	16,637
2018/19	2.5%	2.5%	9.0%	17,209
2019/20	2.5%	2.5%	9.0%	17,810

15.3 Rating structure

The Council has established a revenue and rating structure which is comprised of the following key:

- Property values (Capital Improved Value), which form the basis of apportioning Differential General Rates payable by individual property owners.
- A user pays component to reflect usage of certain services provided by Council, for which adopted fees and charges apply.
- A fixed municipal charge per property to cover some of the administrative costs of the Council.
- A range of waste service charges to recover the costs of operating the waste and recycle collection and disposal and the operations of the Waste and Resource Recovery Centre.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents. Maximising own source revenue by applying fees and charges where appropriate, ensures that Councils reliance on rate revenue is reduced.

Setting the Municipal Charge at an appropriate level ensures that all properties contribute a fair amount towards the administration costs of the Council. This also eases the pressure on higher valued properties from paying an increasing share of the overall revenue requirements of the Council. The proposed Municipal Charge of \$231.70 is set at approximately 62 per cent of the maximum charge able to be levied under the 20 per cent of combined revenue rule.

The 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, farming, rural non farming or commercial/industrial (business) purposes. This distinction is based on the concept that all property categories should pay a fair and equitable contribution to rates taking into account the benefits those property groups derive from the local community.

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 regularly reviews its revenue and rating structure, with updates included in the annual budget document.

The existing rating structure comprises various differential rates (See Part 7 for details), which are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. The differential rating levels have been calculated, based on the application of the updated 2016.

General Valuations levels, to maintain the revised total Revenue Share contribution from each differential category. Council also levies a municipal charge, a waste collection charge and recycling charge as allowed 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 "Statutory Disclosures".

Rate type	How applied	2015/16	2016/17	Total Raised \$,000	Change %
Residential (Benalla)	Cents/\$CIV	0.00519	0.005261	5,264	3.4%
Residential (Rural Township)	Cents/\$CIV	0.00452	0.004342	158	3.4%
Business	Cents/\$CIV	0.00701	0.006875	1,939	2.7%
Vacant Land (Benalla)	Cents/\$CIV	0.00997	0.009823	276	3.4%
Vacant Land (Rural Township)	Cents/\$CIV	0.00654	0.006319	7	13.0%
Rural – Non Farming	Cents/\$CIV	0.00421	0.004154	1,468	4.1%
Rural – Farmland	Cents/\$CIV	0.00039	0.003700	3,028	3.4%
Cultural and Recreational Land	Cents/\$CIV	0.00395	0.003969	18	2.6%
Municipal Charge	\$/property	\$226.20	\$231.70	1,727	2.4%
Waste Service Charge	\$/service	Various	Various	2,207	9.0%

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

Two Part Rate Model

A key component of the revised Revenue and Rating Strategy is the application of a Two Part Rate Modelling process, to determine the rating levels to be applied to each differential rating category.

Part 1 - Calculates the required total rate revenue for 2016/17, based on the updated valuations resulting from supplementary valuations processed in the 2015/16 year. Revised Revenue Shares (\$ & %) are determined and applied in Part 2.

Part 2 - Applies the updated 2016 General Valuation Totals, per differential rating category, to calculate the 2016/17 Rates in \$, based on maintaining the Revised Revenue Shares determined in Part 1.

The two part modelling process is applied in the years that properties are subject to a general valuation, to ensure revenue shares per category are maintained and to even out the revenue shifts between rating categories which can occur due to different valuation level increases across categories.

15.4 General revaluation of properties

During the 2015/16 year, a revaluation of all properties within the municipality was carried out by Contract Valuers appointed and managed by the Valuer General Victoria. The updated valuations will apply from 1 July 2016 for the 2016/17 and 2017/18 years.

The outcome of the general revaluation has been a varied change in property valuations throughout the municipality. Overall, property valuations (Stage 4) across the municipal district have increased by 3.88 per cent.

Of this increase, residential properties have increased by 0.84 per cent, commercial and industrial properties by 4.19 per cent and Rural properties by 6.72 per cent. Within each of these property groups, individual Sub Market Groups (SMG) have increased or decreased in value by varying amounts. Likewise, within each SMG, individual properties valuations can also change from the average increase/decrease, based on the specific attributes of the property. Some minor changes have occurred in the final Stage 5 Valuations, resulting in an overall increase of 4.16 per cent.

The following table summarises the valuation changes between the 2014 and 2016 general revaluations for the Differential Rating Categories and the underlying SMGs, together with the rating changes between the 2015/16 and 2016/17 years (Two Part Rate Model) based on a 2.5 per cent capped average rate revenue increase.

Rating Categories	Valuation Change %	Rating Change %
Residential (Benalla)	1.12%	2.5%
Residential (Rural Township)	6.71%	2.5%
Business	4.51%	2.5%
Vacant Land (Benalla)	4.03%	2.5%
Vacant Land (Rural Township)	6.09%	2.5%
Rural - Non Farming	3.86%	2.5%
Rural – Farmland	8.05%	2.5%
Cultural and Recreational Land	2.00%	2.5%
Total Increase	4.16%	2.5%

Residential Sub Market Groups	Valuation Change 2015/16 Reval	Rating Change 2016/17
Benalla Urban Areas		
Benalla Ballintine Residential	-1.53%	0.5%
Benalla Central Residential	-2.10%	-0.1%
Benalla Dunn Residential	-0.79%	1.3%
Benalla East Residential	-2.15%	-0.1%
Benalla Faithfull Residential	0.44%	2.5%
Benalla Former HCV Residential	-0.49%	1.6%
Benalla Low Density Residential	0.69%	2.7%
Benalla Monds Residential	1.52%	3.6%
Benalla River Residential	3.12%	5.2%
Benalla Samaria Residential	0.05%	2.1%
Benalla West Residential	-3.83%	-1.8%
Benalla Railway Residential	8.94%	11.3%
Cooinda Elderly Peoples Village	2.28%	4.3%
Benalla Development Land	-0.90%	-2.3%
Average Benalla Residential	1.12%	2.5%

Rural Township Areas		
Baddaginnie Township	11.01%	7.1%
Devenish Township	4.65%	0.8%
Goorambat Township	3.37%	0.5%
Other Townships	5.21%	1.3%
Winton Township	6.29%	2.4%
Average Rural Townships	6.71%	2.5%

Rural Sub Market Groups	Valuation Change 2015/16 Reval	Rating Change 2016/17
North Rural > 50ha	3.18%	-2.0%
South Rural > 50ha	13.22%	8.1%
River Rural > 50ha	11.36%	6.2%
Average Rural	8.05%	2.5%

North Rural Residential < 50ha	3.76%	2.5%
South Rural Residential < 50ha	3.82%	2.5%
Tulley Road Rural Residential	6.60%	5.3%
Average Benalla Residential	3.86%	2.5%

Business Sub Market Groups	Valuation Change 2015/16 Reval	Rating Change 2016/17
Benalla Commercial	3.87%	2.0%
Township Commercial	7.30%	5.4%
Hospitality and Leisure	8.67%	6.8%
Benalla Industrial	9.35%	7.5%
Specialist Comm/Ind Properties	4.02%	2.1%
Average Business	4.51%	2.5%

In deliberating over the setting of the differential rate structure for the 2016/17 year, the Council has been mindful of the lower average increase in residential property valuations compared to those in the business and rural sectors. If no changes were made to the rate differential, the change in property values would result in an overall increase of 0.4 per cent in Residential (Benalla) rates, a 6.5 per cent increase in the Residential (Rural Township) rates, an increase of 3.6 per cent in Business rates, an increase of 4.3 per cent for Rural Non-Farming and an increase of 7.7 per cent for Rural Farmland for the 2016/17 year.

In view of the outcomes of the general revaluation of all properties within the Council's municipal district during the 2015/16 year, Council has chosen to apply the Two Part Rate Model to maintain the Revenue Shares relativities between rating categories and offset the impact of the valuation movements across categories.

In aggregate, total general rates and municipal charges revenue will increase by 3 per cent compared to 2015/16. This will be achieved by increasing the 2015/16 rates in the dollar by 2.5 per cent (capped revenue increase) prior to applying the 2016 general valuation increase in valuations. A similar increment is applied to the Municipal Charge to maintain its relativity to the general rates.

The difference between the 3 per cent revenue increase and the 2.5 per cent State Government capped average rate increase relates to supplementary revenue growth within the rating database in the 2015/16 year, which is specifically excluded from the rate capping calculations.

It is important to understand that for any property, the change in the general rates payable in 2016/17 will be a combination of the properties increase or decrease in valuation and the increase or decrease in the Rate in the \$ for the relevant differential rating category.

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 an important funding source for capital works programs. In the past, the Council has borrowed strongly to finance large infrastructure projects and now is in a phase of debt reduction. This has resulted in a reduction in debt servicing costs.

The SRP includes the results of an analysis of the Council's debt position against both State averages and small Council averages over a number of different indicators. It also shows the results of the 'obligations' indicators that are part of the prescribed financial reporting indicators. The Council has completed a number of large building projects and is currently aiming to reduce debt so that new initiatives in the future can be funded by loans.

For the 2016/17 year, Council has decided to take up \$0.5m to fund the capital works program and therefore, after making loan repayments of \$1.043 million, will reduce its total borrowings to \$5.74 million as at 30 June 2017. However, it is likely that in future years; borrowings will be required to fund future infrastructure initiatives. 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	500	1,174	281	6,287
2016/17	500	1,043	237	5,744
2017/18	500	1,008	206	5,236
2018/19	500	977	183	4,759
2019/20	500	955	163	4,304

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	6,961	6,287
Total amount proposed to be borrowed	500	500
Total amount projected to be redeemed	(1,174)	(1,043)
Total amount of borrowings as at 30 June	6,287	5,744

16.2 Infrastructure

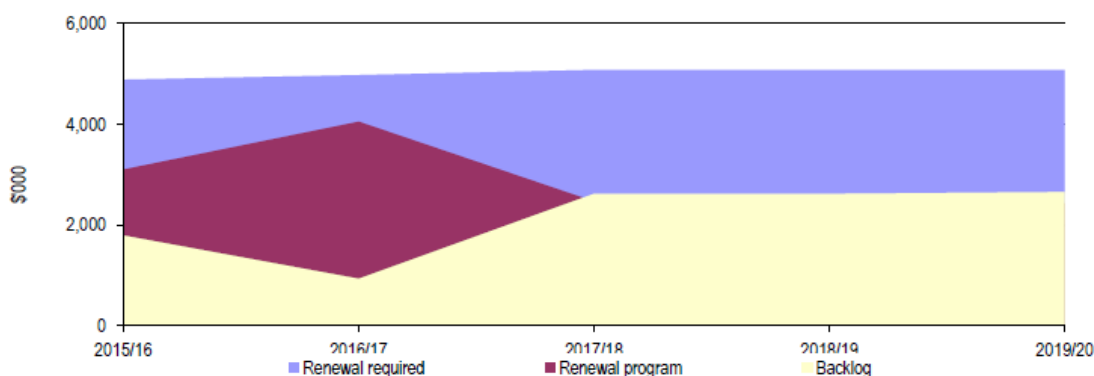
The Council has developed an Infrastructure Strategy based on the knowledge provided by various Asset Management Plans, which sets out the capital expenditure requirements of Council for the next 10 years by class of asset, and is a key input to the SRP. It predicts infrastructure consumption; renewal needs and considers infrastructure needs to meet future community service expectations.

The Strategy has been developed through a rigorous process of consultation and evaluation. The key aspects of the process are as follows:

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

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

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



At present, the Council is similar to most municipalities in that it is presently unable to fully fund asset renewal requirements identified in the Infrastructure Strategy. While the Infrastructure Strategy is endeavoring to provide a sufficient level of annual funding to meet ongoing asset renewal needs, the above graph indicates that in later years the required asset renewal is not being addressed creating an asset renewal gap and increasing the level of backlog.

Backlog is the renewal works that Council has not been able to fund over the past years and is equivalent to the accumulated asset renewal gap. In the above graph the backlog at the beginning of the five year period was \$1.36 million and \$2.65 million at the end of the period.

In updating the Infrastructure Strategy for the 2016/17 year, the following influences have had a significant impact:

- Reduction in the amount of cash and investment reserves to fund future capital expenditure programs.
- Environmental issues at the Landfill resulting in the bringing forward of future planned expenditure.
- Availability of significant Federal funding for upgrade of roads.
- Aerodrome - Benalla Airport upgrade in time for the 2017 World Gliding Championships.
- The enactment of the Road Management Act 2004 removing the defense of non-feasance on major assets such as roads.
- Plant - Grader requiring replacement aim to access quality user item to immediately upgrade plant.

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

Year	Total Capital \$'000	Grants \$'000	Summary of funding sources		
			Contributions \$'000	Council Cash \$'000	Borrowings \$'000
2015/16	5,068	2,432	0	5,068	500
2016/17	7,913	3,959	0	7,913	500
2017/18	4,970	685	0	4,970	500
2018/19	4,970	685	0	4,970	500
2019/20	4,902	685	0	4,902	500

In addition to using cash generated from its annual operations, borrowings and external contributions such as government grants, the Council has significant cash or investment reserves that are also used to fund a variety of capital projects. These reserves are either 'statutory' or 'discretionary' cash reserves.

Statutory reserves relate to cash and investments held by the 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+A1.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 14.) which directly impact the future service delivery strategy are to maintain existing service levels and to achieve a breakeven operating result within five to six years.

The Rating Information (see Section 15.) also refers to modest rate increases into the future. With these key objectives as a basis, a number of internal and external influences have been identified through discussions with management which will have a significant impact on the scope and level of services to be provided over the next four years.

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

	2016/17 %	2017/18 %	2018/19 %	2019/20 %
Consumer Price Index	2.5%	2.5%	2.5%	2.5%
Average Weekly Earnings	4.5%	4.5%	4.5%	4.5%
Engineering Construction	3.2%	3.2%	3.2%	3.2%
Non-residential Building	3.5%	3.5%	3.5%	3.5%
Rate increases	3.9%	3.5%	3.5%	3.5%
Property growth	1.0%	1.0%	1.0%	1.0%
Wages growth	3.5%	3.5%	3.5%	3.5%
Government funding	2.0%	2.0%	2.0%	2.0%
Statutory fees	2.0%	2.0%	2.0%	2.0%
Investment return	2.5%	2.5%	2.5%	2.5%

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

Landfill

Waste tipping fees for inert waste are expected to rise further as the State Government has increased the levy payable upon disposal of waste at landfill. Following increases of \$44 per tonne since 2009/10, the fee will rise a further \$2.02 per tonne (3.3 per cent) in 2016/17.

Regional Waste Study

In 2016/17 undertaking a Regional Waste Service options review.

Library Services

Transitioning to Council run program 2016/17.

Valuation Services

The Council is required to revalue all properties within the municipality every two years. The last general revaluation was carried out as at 1 January 2016 effective for the 2016/17 year and the next revaluation will be undertaken as at 1 January 2018.

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	(1,458)	(1,729)	(27,064)
2016/17	2,433	(875)	(28,933)
2017/18	516	516	(28,742)
2018/19	343	343	(29,303)
2019/20	524	524	(30,080)

Service levels have been maintained throughout the four year period with operating surpluses forecast in years 2016/17 and 2017/18 as a result of significant capital grant revenue being received to fund the annual capital works program. Years 2018/19 to 2019/20 forecast reducing underlying operating deficits.

Excluding the effects of items such as capital contributions, the adjusted underlying result is a reducing deficit over the four year period. The net cost of the services provided to the community increases from \$28.89 million to \$29.78 million over the four year period.

Appendix A

Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2016/17 year.

BENALLA

RURAL CITY COUNCIL

BENALLA RURAL CITY COUNCIL

FEES & CHARGES

2016-17

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Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Section (1) Council Facilities			
1. Senior Citizens Community Care Centre			
Before 5pm	Per hour	Taxable	\$33.00
After 5pm	Per hour	Taxable	\$44.00
Whole day function (ex. Wedding, concerts)	Per day	Taxable	\$352.00
Meeting room before 5pm	Per hour	Taxable	\$15.00
Meeting room after 5pm	Per hour	Taxable	\$20.00
Insurance cover note (insurance required for functions/events)	One off	Taxable	\$32.00
Cleaning (if required)	Per hour	Taxable	\$150.00
Refundable bond deposit (Auditorium)	Per hire	GST free	\$330.00
2. Benalla Town Hall			
Meeting room before 5pm	Per hour	Taxable	\$15.00
Meeting room after 5pm	Per hour	Taxable	\$20.00
Auditorium before 5pm	Per hour	Taxable	\$40.00
Auditorium after 5pm	Per hour	Taxable	\$57.00
Whole day function (e.g. Wedding, Concerts)	Per day	Taxable	\$364.00
Kitchen	Per hour	Taxable	\$42.00
Insurance cover note (insurance required for functions/events)	One off	Taxable	\$32.00
Cleaning (if required)	Per hour	Taxable	\$150.00
Refundable bond deposit (Auditorium and/or kitchen only)	Per hire	GST free	\$330.00
3. Drill Hall Community Activity Centre			
Main hall - more than 20 people	Per hour	Taxable	\$32.00
Main hall - less than 20 people	Per hour	Taxable	\$16.00
Single meeting room	Per hour	Taxable	\$15.00
Single meeting room (after 5pm)	Per hour	Taxable	\$20.00
Kitchen	Per hour	Taxable	\$32.00
Whole day function (e.g. Wedding, concerts)	Per day	Taxable	\$350.00
Insurance cover note:(insurance required for functions/events)	One off	Taxable	\$32.00
Cleaning (if required)	Per hour	Taxable	\$150.00
Refundable bond deposit (Auditorium and/or kitchen only)	Per hire	GST free	\$330.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
4. Additional Charges (Applying to all hiring)			
Facilities services (setting up, cleaning and packing up) per hour per staff member required.	Per hour	Taxable	\$103.00
Crockery hire (Non-Council venue)	One off	Taxable	\$54.00
Chair hire (Non-Council venue)	Per item	Taxable	\$2.50
Table hire (Non-Council venue)	Per item	Taxable	\$11.00
5. Benalla Equestrian Centre			
All facilities (Building and grounds)	Per day	Taxable	\$330.00
Refundable bond deposit	Per hire	GST free	\$330.00
Reserve user group annual fee	Annual	Taxable	\$350.00
Roy T. Hill Pavilion hire	Per hour	Taxable	\$15.00
Roy T Hill Pavilion hire (after 5pm)	Per hour	Taxable	\$20.00
Refundable bond deposit	Per hire	GST free	\$150.00
Cleaning (if required)	Per hour	Taxable	\$150.00
6. Benalla Art Gallery			
Ledger Gallery (after hrs - minimum 3 hrs)	Per hour	Taxable	\$640.00
Bennett Gallery (after hrs - minimum 3 hrs)	Per hour	Taxable	\$535.00
Simpson Gallery (after hrs - minimum 3 hrs)	Per hour	Taxable	\$374.00
Gallery Workshop (after hrs – minimum 2 hrs)	Per hour	Taxable	\$26.00
Hire of Grand Piano	Per hire	Taxable	\$214.00
Hire of P.A. System	Per hire	Taxable	\$54.00
Refundable bond deposit	Per hire	GST free	15% of hire fee
Gallery Membership - Single	Per year	Taxable	\$30.00
Gallery Membership – Family	Per year	Taxable	\$50.00
Gallery Membership – Life	Life	Taxable	\$500.00
7. Benalla Performing Arts & Convention Centre			
Benalla Cinema Admission Charges			
Adult (except Tuesday)	Per ticket	Taxable	\$15.00
Child	Per ticket	Taxable	\$11.00
Concession (except Tuesday)	Per ticket	Taxable	\$13.50
Family ticket (Two Adults and Two Children)	Per ticket	Taxable	\$45.00
Tuesdays (Adults and Children)	Per ticket	Taxable	\$11.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Movie Fundraisers			
30 to 149 tickets	Per ticket	Taxable	\$9.00
150 to 199 tickets	Per ticket	Taxable	\$8.50
200 plus tickets	Per ticket	Taxable	\$8.00
Movie money: Book of 10 tickets	Per book	Taxable	\$95.00
Mini Cinema Hire (including attendant and 20 tickets)	Per Screening	Taxable	\$235.00
Standard Hire - Single Room			
Short hire (3 hours)	Per hire	Taxable	\$110.00
Half day (5 hours)	Per hire	Taxable	\$155.00
Full day (9 hours)	Per hire	Taxable	\$241.00
Charge per additional hour	Per hour	Taxable	\$34.00
Holding fee	Per hire	Taxable	\$214.00
Hire includes: wired microphone, lecturn, whiteboard, portable projector screen and Wi Fi access for up to 10 users.			
Standard Hire - Double Room			
Short hire (3 hours)	Per hire	Taxable	\$148.00
Half day (5 hours)	Per hire	Taxable	\$212.00
Full day (9 hours)	Per hire	Taxable	\$334.00
Charge per additional hour	Per hour	Taxable	\$52.00
Holding fee	Per hire	Taxable	\$267.00
Hire includes: wired microphone, lecturn, whiteboard, portable projector screen and Wi Fi access for up to 10 users.			
Standard Hire - Auditorium			
Short hire (3 hours)	Per hire	Taxable	\$385.00
Half day (5 hours)	Per hire	Taxable	\$939.00
Full day (9 hours)	Per hire	Taxable	\$1,569.00
Charge per additional hour	Per hour	Taxable	\$134.00
Holding fee	Per hire	Taxable	\$427.00
Extra show	Per hire	Taxable	\$321.00
Hire includes: wired microphone, lecturn, whiteboard, portable projector screen and Wi Fi access for up to 10 users.			

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Standard Hire - Entire Venue			
Short hire (3 hrs)	Per hire	Taxable	\$570.00
Half day (8 hrs)	Per hire	Taxable	\$1,401.00
Full day (14 hrs)	Per hire	Taxable	\$2,275.00
Charge per additional hour	Per hour	Taxable	\$193.00
Holding fee	Per hire	Taxable	\$427.00
Cancellation fee	Per hire	Taxable	\$50.00
Hire includes: wired microphone, lecturn, whiteboard, portable projector screen and Wi Fi access for up to 10 users.			
Community Hire - Single Room or Foyer			
Short hire (3 hrs)	Per hire	Taxable	\$91.00
Half day (5 hrs)	Per hire	Taxable	\$126.00
Full day (9 hrs)	Per hire	Taxable	\$191.00
Charge per additional hour	Per hour	Taxable	\$26.00
Holding fee	Per hire	Taxable	\$214.00
Hire includes: wired microphone, lecturn, whiteboard, portable projector screen and Wi Fi access for up to 10 users.			
Community Hire - Double Room			
Short hire (3 hrs)	Per hire	Taxable	\$113.00
Half day (5 hrs)	Per hire	Taxable	\$155.00
Full day (9 hrs)	Per hire	Taxable	\$233.00
Charge per additional hour	Per hour	Taxable	\$39.00
Holding fee	Per hire	Taxable	\$267.00
Hire includes: wired microphone, lecturn, whiteboard, portable projector screen and Wi Fi access for up to 10 users.			
Community Hire - Auditorium			
Short hire (3 hrs)	Per hire	Taxable	\$289.00
Half day (5 hrs)	Per hire	Taxable	\$705.00
Full day (9 hrs)	Per hire	Taxable	\$1,177.00
Charge per additional hour	Per hour	Taxable	\$100.00
Holding fee	Per hire	Taxable	\$321.00
Extra show	Per hire	Taxable	\$240.00
Hire includes: wired microphone, lecturn, whiteboard, portable projector screen and Wi Fi access for up to 10 users.			

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Community Hire - Entire Venue			
Short hire (3 hrs)	Per hire	Taxable	\$435.00
Half day (8 hrs)	Per hire	Taxable	\$1,059.00
Full day (14 hrs)	Per hire	Taxable	\$1,714.00
Charge per additional hour	Per hour	Taxable	\$144.00
Holding fee	Per hire	Taxable	\$427.00
Hire includes: wired microphone, lecturn, whiteboard, portable projector screen and Wi Fi access for up to 10 users.			
Meeting Room Equipment			
Data Projector	Per item	Taxable	\$49.00
Laptop	Per item	Taxable	\$38.00
PC Audio	Per item	Taxable	\$32.00
Blue Ray Player and Projector Screen (Meeting room 3)	Per item	Taxable	\$60.00
Wireless Microphone	Per item	Taxable	\$40.00
Internet Access			
Additional per user (10+)	Per user	Taxable	\$5.00
Tea and Coffee			
Tea and Coffee serve includes urn	Per user	Taxable	\$3.50
Tea and Coffee all day includes urn	Per user	Taxable	\$7.00
Coffee Machine – self serve	Per user	Taxable	\$5.00
Coffee Machine (all day) – self serve	Per user	Taxable	\$10.00
Auditorium Equipment			
Data Projector	Per item	Taxable	\$65.00
Digital Projector and theatre technician	Per screening	Taxable	\$150.00
Piano	Per item	Taxable	\$91.00
Laptop	Per item	Taxable	\$26.00
Radio Microphone	Per item	Taxable	\$39.00
Rostra	Per item	Taxable	\$7.00
Show lights	Per item	Taxable	\$65.00
Smoke machine	Per item	Taxable	\$26.00
Orchestra pit empty	Per item	Taxable	\$267.00
Orchestra pit covered	Per item	Taxable	\$480.00
Orchestra pit thrust	Per item	Taxable	\$267.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Labour			
Usher	Per hour	Taxable	\$30.00
Front of house	Per hour	Taxable	\$53.00
Theatre technician	Per hour	Taxable	\$80.00
Memberships			
Memberships	Per person	Taxable	\$30.00
Booking Fees			
Commission on tickets sold	Per ticket	Taxable	\$2.50
Printing of tickets for client (1 - 200 tickets)	Per item	Taxable	\$200.00
Printing of tickets for client (201 - 340 tickets)	Per item	Taxable	\$250.00
Cinema Package			
1 cinema ticket, 1 small drink, 1 small popcorn (Adult) - minimum 20	Per package	Taxable	\$19.00
1 cinema ticket, 1 small drink, 1 small popcorn (Con) - minimum 20	Per package	Taxable	\$17.00
1 cinema ticket, 1 small drink, 1 small popcorn (Child) - minimum 20	Per package	Taxable	\$15.00
Cinema Advertising			
Static 6 second advertisement – pre show	Per annum	Taxable	\$533.00
Static 10 second advertisement – pre show	Per annum	Taxable	\$700.00
Video 30 second advertisement – pre show	Per annum	Taxable	\$1,025.00
Cancellation Fees			
Less than 24 hours' notice	Per booking	Taxable	100% of holding fee
Less than 48 hours' notice	Per booking	Taxable	80% of holding fee
Less than 5 business days	Per booking	Taxable	50% of holding fee
Less than 10 business days	Per booking	Taxable	10% of holding fee
Repair and replacement			
Damage to facility or items (beyond reasonable wear) or lost items	Per booking	Taxable	100% of replacement or make-good cost

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
8. Sir Edward 'Weary' Dunlop Learning Centre			
Pat Claridge Meeting Room	Per hour	Taxable	21.00
Barbara Alexander Meeting Room	Per hour	Taxable	\$16.00
Cleaning (if required)	Per hour	Taxable	\$69.00
Refundable deposit for out of hours bookings	Per booking	Taxable	\$50.00
Video Conferencing Facility in Pat Claridge Meeting Room (including room hire)	Per hour	Taxable	\$50.00
Community Rate: Video Conferencing Facility in Pat Claridge Meeting Room (including room hire)	Per hour	Taxable	\$30.00
Penalties			
Fine for overdue item (2 day grace period) Adult and Junior	Per day	Taxable	\$0.20
Fine for overdue inter library loan item	Per day	Taxable	\$0.50
Fine for returned item with lost status	Per item	Taxable	\$5.00
Non-collection of reserved items – Adult and Junior	Per item	Taxable	\$1.00
(Adult) Maximum unpaid fines before borrowing privileges are suspended - \$10.00	Per adult		
(Junior) Maximum unpaid fines before borrowing privileges are suspended - \$5.00	Per junior		
(Institution) Maximum unpaid fines before borrowing privileges are suspended - \$10.00	Per institution		
(Temporary resident) Maximum unpaid fines before borrowing privileges are suspended - \$10.00	Per temporary resident		
Minor damage to an item or barcode	Per item	Taxable	\$2.20
DVD or CD replacement cover	Per item	Taxable	\$2.20
Book on disk cover	Per item	Taxable	\$2.20
Replacement of lost or damaged cards	Per card	Taxable	\$2.50
Penalty replacement cost for lost or damaged items	Per item	Taxable	Purchase value or default price (refer below)
Penalty replacement cost for lost or damaged items - <i>Adult book</i>	Per item	Taxable	\$26.00
Penalty replacement cost for lost or damaged items - <i>Junior book</i>	Per item	Taxable	\$14.00
Penalty replacement cost for lost or damaged items - <i>Light Romance</i>	Per item	Taxable	\$2.00
Penalty replacement cost for lost or damaged items - <i>Periodical</i>	Per item	Taxable	\$9.00
Penalty replacement cost for lost or damaged items - <i>Book on disk</i>	Per item	Taxable	\$100.00
Penalty replacement cost for lost or damaged items - <i>Single disk</i>	Per item	Taxable	\$19.00
Penalty replacement cost for lost or damaged items - <i>DVD</i>	Per item	Taxable	\$27.00
Penalty replacement cost for lost or damaged items - <i>MP3</i>	Per item	Taxable	\$105.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Service and Materials			
Photocopying – black and white - A4	Per page	Taxable	\$0.20
Photocopying – black and white - A3	Per page	Taxable	\$0.40
Photocopying - colour - A4	Per page	Taxable	\$1.00
Photocopying - colour - A3	Per page	Taxable	\$2.00
Photocopying - duplex	Per side	Taxable	As above
Public PC printing – black and white	Per page	Taxable	\$0.20
Public PC printing - colour	Per page	Taxable	\$1.00
Print out from Microfilm filter	Per page	Taxable	\$0.50
Requests for items not in stock and obtained by Inter Library Loan	Per item	Taxable	As per costs
Recoup of any Inter Library Loan postage charges	Per item	Taxable	As per costs
Inter Library Loan strap/barcode	Per item	Taxable	\$3.30
Requests for photocopies not in stock and obtained on Inter Library Loan	Per item	Taxable	As per costs
Research fee	Per 30 minutes	Taxable	\$10.00
Telephone (local calls only)	Per call	Taxable	\$0.50
Faxes (Australia only) - first page	First page	Taxable	\$4.00
Faxes (Australia only) - additional pages	Per additional pages	Taxable	\$1.00
CD for public use	Per disk	Taxable	\$2.00
Programs and activities	Per item	Taxable	Cost recovery
Playaways earphones	Per set	Taxable	\$1.00
Playaways battery cover	Per item	Taxable	\$2.50
USB stick (8GB)	Per item	Taxable	\$8.00
Disk cleaning	Per disk	Taxable	\$4.00
9. Benalla Airport			
Airside Hanger (Plus Fire Services Levy)	Per m ² per year	Taxable	\$5.50
Landside Rental	Per week	Taxable	Fees currently under review
10. Property and Valuations			
Land information Certificates	Per certificate	GST free	\$25.40
Land information Certificates - 24 Hour Service	Per certificate	Taxable	\$50.80
Adverse Possession Claims – Ownership confirmation	Per hour	GST free	\$53.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
11. Debt Recovery			
Dishonoured cheque fee	Per cheque	GST free	\$20.00
Debt Recovery Process - Complaint costs	Per complaint	GST free	\$438 - \$802
Company search fee	Per search	GST free	\$35.00
12. Municipal Maps			
(Printed on Map Printer/Plotter)			
A0 Colour/black and white	Per map	Taxable	\$47.00
A1 Colour/black and white	Per map	Taxable	\$33.00
A2 Colour/black and white	Per map	Taxable	\$26.00
(Printed on Photocopier)			
A3 Colour	Per map	Taxable	\$16.00
A3 Black and white	Per map	Taxable	\$9.00
A4 Colour	Per map	Taxable	\$9.00
A4 Black and white	Per map	Taxable	\$4.00
13. Records Management			
Retrieval of records from Recall offsite storage	Per record	Taxable	\$55.00
14. Freedom of Information			
Access to information	Per request	GST free	\$27.90
Deposit - if < \$100	Per request	GST free	\$25.00
Deposit - if > \$100	Per request	GST free	50% of charge
Charge for search time	Per hour	GST free	\$20.90
Charge for supervision	Per quarter hour	GST free	\$5.20
Black and white copies	Per page	Taxable	\$0.20
Copies other than black and white	Per page	Taxable	at cost
To hear or view sound or visual image	Per request	GST free	at cost
Written transcript	Per request	GST free	at cost
Written documentation	Per request	GST free	at cost

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Section (2) Aquatic Centre			
Concession price available on all pricing on a 20% reduction			
Casual Entry - Swim			
Adult swim	Per person	Taxable	\$6.40
Student swim	Per person	Taxable	\$5.00
Pensioner swim	Per person	Taxable	\$5.00
Child swim	Per person	Taxable	\$4.40
Child Under three (Free with paying adult)			Free with paying adult
Watch around water (Free with children under 5 years)			Free with children under five years
Family swim	Per family	Taxable	\$16.00
Hydrotherapy	Per person	Taxable	\$8.00
Hydrotherapy concession	Per person	Taxable	\$6.40
Health Club			
Adult – casual	Per person	Taxable	\$16.50
Concession - casual	Per person	Taxable	\$13.40
Teen/Kids Gym	Per person	Taxable	\$8.20
Group Exercise (Land based)			
Adult Exercise Class	Per person	Taxable	\$15.70
Concession Exercise Class	Per person	Taxable	\$12.60
Prime Movers Exercise Class	Per person	Taxable	\$8.20
Group Exercise (Water based)			
Aqua Exercise Class	Per person	Taxable	\$13.40
Aqua Concession	Per person	Taxable	\$10.70
Prime Movers 50+	Per person	Taxable	\$8.20
Swimming Lessons			
Sibling concession 5%, Linked membership concession 20%			
Student fee basis	Lesson price	Taxable	\$13.90
Swimming Lessons (Per visit - Term basis only)	Per person	Taxable	\$15.60
Swimming Lessons (Pay-by-the-f/n) one child	Per person	Taxable	\$25.50
Swimming Lessons (Pay-by-the-f/n) two or more children enrolled	Per person	Taxable	\$24.20
Linked Membership Model Swimming Lessons	Per person	Taxable	\$20.40

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Personal Training			
Personal Training - 30 minutes (Members)	Per person	Taxable	\$30.00
Personal Training – 30 minutes (2 for 1) (Non-members)	Per session	Taxable	\$40.00
Holiday Programs			
Primary holiday program (Y-Splash per person per day)	Per day	Taxable	\$13.60
Primary holiday program (Y-Splash per person per week)	Per week	Taxable	\$68.00
School Holiday Activity Program	Per person	Taxable	\$8.00
Functions			
Birthday parties per person (with food - Min 10)	Per person	Taxable	\$19.50
Miscellaneous			
Adult shower	Per person	Taxable	\$2.50
Multi visit and Membership passes			
Adult swim 20 Visit Pass	Per person	Taxable	\$115.20
Pensioner swim 20 Visit Pass	Per person	Taxable	\$90.00
Child swim 20 Visit Pass	Per person	Taxable	\$79.20
Family swim 20 Visit Pass	Per family	Taxable	\$288.00
Hydrotherapy 20 Visit Pass	Per person	Taxable	\$144.00
Hydrotherapy concession 20 Visit Pass	Per person	Taxable	\$115.20
Health Club			
Adult gym 20 Visit Pass	Per person	Taxable	\$297.00
Student gym 20 Visit Pass	Per person	Taxable	\$241.20
Teen/kids gym 12 Visit Pass	Per person	Taxable	\$88.50
Group Exercise (Land and Water Based)			
Adult Exercise Class Land 12 Visit Pass	Per person	Taxable	\$169.50
Adult Concession Exercise Class Land 12 Visit Pass	Per person	Taxable	\$136.00
Prime Movers 50+ 12 Visit Pass	Per person	Taxable	\$88.50
Aqua Aerobics 12 Visit Pass	Per person	Taxable	\$144.70
Aqua Aerobics Concession 12 Visit Pass	Per person	Taxable	\$115.60

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Memberships			
Direct debit full/Gold Membership (per fortnight)			
Adult Full Membership	Per person	Taxable	\$34.00
Adult Concession Full Membership	Per person	Taxable	\$27.30
Adult Full Off Peak Membership	Per person	Taxable	\$27.30
Adult Concession Full Off Peak Membership	Per person	Taxable	\$22.10
Student Concession Full Membership	Per person	Taxable	\$22.10
Linked Full Membership	Per family	Taxable	\$27.30
Linked Concession Full Membership	Per family	Taxable	\$22.10
Linked Student Concession Full Membership	Per person	Taxable	\$17.70
Family Full Membership (existing members)	Per family	Taxable	\$65.00
Family Concession Full Membership (existing members)	Per family	Taxable	\$52.00
Suspension fee for suspensions over 4 weeks per annum as per DDR Terms and Conditions	Per day	Taxable	\$0.71
Direct debit rejection fee as per DDR Terms and Conditions	Per rejection	Taxable	\$15.00
Aquatic/Swim Membership			
Adult Aquatic Membership	Per person	Taxable	\$22.10
Adult Concession Aquatic Membership	Per person	Taxable	\$17.70
Student Concession Aquatic Membership	Per person	Taxable	\$14.40
Linked Aquatic Membership	Per family	Taxable	\$17.70
Linked Concession Aquatic Membership	Per family	Taxable	\$14.40
Linked Student Aquatic Membership	Per family	Taxable	\$12.00
Family Aquatic Membership (existing members)	Per family	Taxable	\$44.30
Family Concession Aquatic Membership (existing members)	Per family	Taxable	\$35.50
Suspension fee for suspensions over 4 weeks per annum as per DDR Terms and Conditions	Per day	Taxable	\$0.71
Direct debit rejection fee as per DDR Terms and Conditions	Per rejection	Taxable	\$15.00
Term Prices (Not advertised)			
12 Month Full/Gold Membership			
Adult Full Membership	Per person	Taxable	\$973.00
Adult Concession Full Membership	Per person	Taxable	\$780.00
Family Full Membership	Per family	Taxable	\$1,859.00
Family Concession Full Membership	Per family	Taxable	\$1,487.00
Student Concession Full Membership	Per person	Taxable	\$632.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
12 Month Aquatic/Swim Membership			
Adult Aquatic Membership	Per person	Taxable	\$632.00
Adult Concession Aquatic Membership	Per person	Taxable	\$506.00
Family Aquatic Membership	Per family	Taxable	\$1,267.00
Family Concession Aquatic Membership	Per family	Taxable	\$1,015.00
Student Concession Aquatic Membership	Per person	Taxable	\$412.00
Six Month Full/Gold Membership			
Adult Full Membership	Per person	Taxable	\$508.00
Adult Concession Full Membership	Per person	Taxable	\$408.00
Family Full Membership	Per family	Taxable	\$972.00
Family Concession Full Membership	Per family	Taxable	\$777.00
Student Concession Full Membership	Per person	Taxable	\$330.00
Six Month Aquatic/Swim Membership			
Adult Aquatic Membership	Per person	Taxable	\$330.00
Adult Concession Aquatic Membership	Per person	Taxable	\$265.00
Family Aquatic Membership	Per family	Taxable	\$662.00
Family Concession Aquatic Membership	Per family	Taxable	\$530.00
Student Concession Aquatic Membership	Per person	Taxable	\$215.00
Three Month Full/Gold Membership			
Adult Full Membership	Per person	Taxable	\$265.00
Adult Concession Full Membership	Per person	Taxable	\$213.00
Family Full Membership	Per family	Taxable	\$507.00
Family Concession Full Membership	Per family	Taxable	\$406.00
Student Concession Full Membership	Per person	Taxable	\$173.00
Three Month Aquatic/Swim Membership			
Adult Aquatic Membership	Per person	Taxable	\$173.00
Adult Concession Aquatic Membership	Per person	Taxable	\$138.00
Family Aquatic Membership	Per family	Taxable	\$346.00
Family Concession Aquatic Membership	Per family	Taxable	\$277.00
Student Concession Aquatic Membership	Per person	Taxable	\$113.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Facility Equipment and Staff Hire - Pool			
Pool Lane hire (Plus group entry fee)	Per hour	Taxable	\$30.00
Student entry with Instructor	Per hour	Taxable	\$7.40
Main Pool half day	Per hire	Taxable	\$410.00
Main Pool full day	Per hire	Taxable	\$670.00
Schools entry	Per child	Taxable	\$4.10
Group Fitness/Swim Club Room			
Room hire	Per hour	Taxable	\$31.00
Full day room hire	Per hire	Taxable	\$125.00
Miscellaneous			
Locker hire	Per hire	Taxable	\$1.20
Section (3) Local Laws			
Local Laws			
Community Local Laws infringement notices	Penalty unit	GST free	\$100.00
Shopping trolleys	Per pick up	GST free	\$60.00
Local Laws permit - initial	Per permit	GST free	\$55.00
Local Laws permit - renewal	Per permit	GST free	\$16.00
Local Laws permit -placing a bulk rubbish container on a road or Municipal place	Per permit	GST free	\$273.00
Local Laws Permit - Collect firewood	Per permit	GST free	\$23.00
Issue of permit - Stock Grazing Permit	Per permit	GST free	\$55.00
Issue permit - Street Furniture (One table with four chairs)	Per permit	GST free	\$55.00
Issue permit - A frame notice board	Per permit	GST free	\$55.00
Issue permit - Goods for sale	Per permit	GST free	\$55.00
Pet Registrations			
Standard Animal	Per animal	GST free	\$102.00
Standard Animal (Pensioner concession)	Per animal	GST free	\$51.00
Domestic Animal Business	Per business	GST free	\$211.00
Dog kept for working stock	Per animal	GST free	\$34.00
Animal for breeding by a registered animal business	Per animal	GST free	\$34.00
Animal Registered with approved organisation (VCA or FCA)	Per animal	GST free	\$34.00
Animal with Permanent ID (microchip)	Per animal	GST free	\$34.00
Animal over 10 years old	Per animal	GST free	\$34.00
Minimum fee with concession	Per animal	GST free	\$17.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Pound Release Fees			
Dog (fee includes sustenance)	Per animal	GST free	\$82.00
Cat (fee includes sustenance)	Per animal	GST free	\$72.00
Sheep/Goats	Per animal	GST free	\$50.00
Cattle	Per animal	GST free	\$82.00
Horse	Per animal	GST free	\$93.00
Pound Sustenance Fees			
Sheep/Goats	Per animal per day	Taxable	\$15.00
Cattle	Per animal per day	Taxable	\$17.00
Horses	Per animal per day	Taxable	\$15.00
Fire Hazard			
Fire Prevention Works	Per hour	Taxable	Cost + 25%
Other			
Ranger/Compliance Officer	Per hour	GST free	Cost + 25%
Traffic Regulations (701-714) Infringement Notices	Per notice	GST free	\$70.00
Traffic Regulations (various) Infringement Notices	Per notice	GST free	\$91.00
Traffic Regulations (various) Infringement Notices	Per notice	GST free	\$152.00
Section (4) Waste Management			
Benalla Landfill and Resource and Recovery Centre			
Municipal Waste (Non contract)	Per tonne	Taxable	\$155.00
Green Waste Only - Up to 100kg	Per vehicle	Taxable	\$7.50
Green Waste - By weight	Per tonne	Taxable	\$28.00
General Waste - Up to 100kg (minimum charge)	Per vehicle	Taxable	\$20.00
General Waste - By weight	Per tonne	Taxable	\$190.00
Mattress Recycling	Per mattress	Taxable	\$30.00
Disposal of whole car bodies	Per car	Taxable	\$30.00
After hours opening - surcharge (min 1 hour)	Per hour	Taxable	\$250.00
Waste requiring immediate coverage - surcharge	Per cubic metre	Taxable	\$135.00
Concrete	Per tonne	Taxable	\$30.00
Animal Disposal	Per animal	Taxable	\$80.00
Native Animal Disposal (Free)	Per animal	Taxable	No charge
Asbestos (domestic quantities only)	Per tonne	Taxable	\$190.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Electronic Waste			
Small items	Per item	Taxable	\$2.00
Medium items	Per item	Taxable	\$6.50
Large items	Per item	Taxable	\$10.50
Lounge suites			
Single seats	Per item	Taxable	\$35.00
2-3 Seats	Per item	Taxable	\$45.00
Sofa beds	Per item	Taxable	\$50.00
Disposal of Tyres			
Car tyres	Per tyre	Taxable	\$12.00
Light truck/ 4WD tyres	Per tyre	Taxable	\$16.00
Heavy vehicle tyres	Per tyre	Taxable	\$40.00
Tractor/ Earthmoving tyres	Per tyre	Taxable	\$85.00
Mobile Refuse Bins for resale			
1-10 Bins			
360L bin	Per bin	Taxable	\$50.00
240L bin	Per bin	Taxable	\$40.00
140L bin	Per bin	Taxable	\$30.00
11-20 Bins			
360L bins	Per bin	Taxable	\$45.00
240L bins	Per bin	Taxable	\$36.00
140L bins	Per bin	Taxable	\$27.00
21 or more bins			
360L bins	Per bin	Taxable	\$40.00
240L bins	Per bin	Taxable	\$32.00
140L bins	Per bin	Taxable	\$24.00
Section (5) External Works			
Road Opening and Asset Protection Permits			
Permit for works within a road reserve	Per permit	GST free	\$151.00
Security Deposit - Vehicle crossings	Per permit	GST free	\$500.00
Security Deposit - Water and drainage connection	Per permit	GST free	\$200.00
Asset protection permit	Per permit	GST free	\$147.00
Security Deposit - Single frontage development	Per permit	GST free	\$1,000.00
Security Deposit – Commercial /large scale development	Per permit	GST free	\$2,000.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Drainage headworks for the Benalla Urban Growth Project			
Drainage levy	Per m ²	GST free	\$2.85
Minor works			
Driveways – concrete	Per job	Taxable	Cost + 25%
Section (6) Community Care			
Aged and Disability Services - Criteria			
Low Fee Range			
Single with before tax income < \$36,438			
Couple with before tax income < \$55,770			
Families with before tax income < \$61,647			
Plus \$5,877 per additional child			
Medium Fee Range			
Single with before tax income < \$79,514			
Couple with before tax income < \$106,298			
Families with before tax income < \$111,941			
Plus \$5,877 per additional child			
High Fee Range			
Single with before tax income > \$79,514			
Couple with before tax income > \$106,298			
Families with before tax income > \$111,941			
Plus \$5,877 per additional child			
Program			
Home Care			
HACC Low Fee Range	Per hour	GST free	\$6.40
HACC Medium Fee Range	Per hour	GST free	\$11.80
HACC High Fee Range	Per hour	GST free	\$38.00
Personal Care			
HACC Low Fee Range	Per hour	GST free	\$4.60
HACC Medium Fee Range	Per hour	GST free	\$9.00
HACC High Fee Range	Per hour	GST free	\$38.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Respite			
HACC Low Fee Range	Per hour	GST free	\$3.40
HACC Medium Fee Range	Per hour	GST free	\$4.80
HACC High Fee Range	Per hour	GST free	\$38.00
Home Maintenance			
HACC Low Fee Range	Per hour	GST free	\$12.40
HACC Medium Fee Range	Per hour	GST free	\$18.40
HACC High Fee Range Maintenance	Per hour	GST free	\$48.00
HACC High Fee Range Modifications	Per hour	GST free	\$48.00
Meals on Wheels			
All clients weekdays and frozen	Per meal	GST free	\$10.75
All clients weekends	Per meal	GST free	\$12.25
Volunteer Driving Program			
Rural Clients to Benalla	Per trip	GST free	\$26.00
To Wangaratta	Per trip	GST free	\$26.00
To Shepparton	Per trip	GST free	\$37.00
To Albury	Per trip	GST free	\$48.00
To Melbourne plus the cost of parking	Per trip	GST free	\$84.00
Planned Activities			
All clients	Per session	GST free	\$16.00
Tai Chi	Per session	GST free	\$6.00
Plus additional cost of external activities	Per session	GST free	\$6.00
Brokerage Services			
Meals on Wheels	Per meal	Taxable	\$14.50
Home Care	Per hour	Taxable	\$66.00
Personal Care	Per hour	Taxable	\$66.00
Respite Care	Per hour	Taxable	\$66.00
Planned Activities plus cost of meal on outings	Per day	Taxable	\$44.00
Planned activities Tai Chi	Per day	Taxable	\$7.70
Travel after the first 5kms one way only	Per km	Taxable	\$1.25
Annual Shower Assessments	Per assesmt	Taxable	\$66.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
OH&S Annual Home Safety Check	Per check	Taxable	\$66.00
Travel fee when transporting clients per km	Per km	Taxable	\$1.25
Administration Fee	Per request	Taxable	\$66.00
Brokerage Service week days 6pm - 8pm			
Home Care	Per hour	Taxable	\$88.00
Personal Care	Per hour	Taxable	\$88.00
Respite Care	Per hour	Taxable	\$88.00
Brokerage Service week days after 8pm Saturday and Sunday			
Home Care	Per hour	Taxable	\$116.00
Personal Care	Per hour	Taxable	\$116.00
Respite Care	Per hour	Taxable	\$116.00
Meals on Wheels	Per meal	Taxable	\$16.00
Brokerage Service Public Holidays			
Home Care	Per hour	Taxable	\$145.20
Personal Care	Per hour	Taxable	\$145.20
Respite Care	Per hour	Taxable	\$145.20
Meals on Wheels	Per meal	Taxable	\$14.50
Brokerage Volunteer Driving Program			
Rural client's to Benalla	Per trip	Taxable	\$28.60
To Wangaratta	Per trip	Taxable	\$28.60
To Shepparton	Per trip	Taxable	\$40.70
To Albury	Per trip	Taxable	\$52.80
To Melbourne plus the cost of parking	Per trip	Taxable	\$92.40
Family and Children's Services			
Family Day Care Childcare			
Administration Levy	Per hr/child	GST free	\$1.30
In-Home Child Care (four Children in Care)			
Administration Levy	Per hr/child	GST free	\$1.30

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Section (7) Planning & Environment			
Building Permits (Section 18 Building Act 1993)			
Design checking fee	Per permit	Taxable	\$Cost/250 +lodgement fee (min \$800)
Building Permit Class 1 and 2	Per permit	Taxable	\$Cost/250 +35.70 (min \$600)
Minimum fees			
New Dwelling	Minimum	Taxable	\$800.00
Dependent relative unit (re-erecting/removal)	Minimum	Taxable	\$362.00
Extensions/Alteration	Minimum	Taxable	\$600.00
Internal alterations	Minimum	Taxable	\$150.00
Swimming Pools (in-grounds)	Minimum	Taxable	\$330.00
Swimming Pools (above ground)	Minimum	Taxable	\$150.00
Garages/Shed	Minimum	Taxable	\$500.00
Garages/Shed – Registered Builder	Minimum	Taxable	\$400.00
Carports, Re-Stump, Fencing, Patio, Verandas	Minimum	Taxable	\$330.00
Demolition	Minimum	Taxable	\$330.00
Fence	Minimum	Taxable	\$150.00
POPE - Public Place and Entertainment - Occupancy Permit	Per permit	Taxable	\$235.00
Temporary Structure Inspection	Per inspect	Taxable	\$139.00
Building Enforcement Expired (inspection)	Per item	Taxable	\$191.00
Building Permits - commercial buildings			
i. where the cost does not exceed \$50,000	Per permit	Taxable	\$667.00
Farm Shed and small commercial alterations	Per permit	Taxable	\$500.00
ii. where the cost exceeds \$50,000 but does not exceed \$100,000	Per permit	Taxable	\$600 + \$2.50 for every \$1,000 over \$50,000
iii. where the cost exceeds \$100,000 but does not exceed \$500,000	Per permit	Taxable	\$880 + \$2.50 for every \$1,000 over \$100,000
iv. where the cost exceeds \$500,000	Per permit	Taxable	Quote

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Property Information			
Building Reg 327	Per request	GST free	\$48.60
Building for 24 hour service	Per request	Taxable	\$97.20
Building Permit Information Reg 326(1)	Per request	GST free	\$48.60
Building or land Information Reg 326(2)	Per request	GST free	\$48.60
Building inspection dates	Per request	GST free	\$48.60
Building Surveying	Per hour	Taxable	\$615.00
Building Administration Services	Per hour	Taxable	\$53.00
Other Fees			
Lodgement Fee all buildings \$5,000 or more	Per permit	GST free	\$38.30
Additional Inspection	Per inspect	GST free	\$139.00
Inspections	Per inspect	GST free	\$257.00
Report and Consent Part 4, 5 & 8 Building Reg	Per permit	GST free	\$250.65
Amendment to Building Permit	Per permit	GST free	50% of original building fee
Amendment to Building Permit Major	Per permit	GST free	50% of original building fee
Extension to Building Permit	Per permit	GST free	50% of original building fee
Final Inspection of lapsed Building Permit	Per permit	GST free	50% of original building fee
Liquor Licence Measuring		Taxable	\$521.00
Essential Safety Measures and issue of determination (up to 200sqm)	Per property	GST free	\$235.00
Essential Safety Measures and issue of determination (over 200sqm)	Per property	GST free	\$508.00
Owner Builder Report S137B			
Minor works	Per report	GST free	\$209.00
Major works	Per report	GST free	\$510.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Planning Scheme Amendments			
Stage 1 For: a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment.	206 fee units	GST free	\$2,872.00
Stage 2 For: a) considering			
(i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	1021 fee units	GST free	\$14,233.00
(ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	2040 fee units	GST free	\$28,438.00
(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	2727 fee units	GST free	\$30,014.00
b) providing assistance to a panel in accordance with section 158 of the Act; and c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; and d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment.			
Stage 3 For: a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and c) giving the notice of the approval of the amendment required by section 36(2) of the Act.	32.5 fee units	GST free	\$453.00
Stage 4 For: a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and b) giving notice of approval of the amendment in accordance with section 36(1) of the Act.	32.5 fee units	GST free	\$453.00
*For the first 12 months from commencement of the regulations, the fees for planning scheme amendments will be charged at 50% of the fees set out in regulations.			

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Planning Permit Applications under section 47 of the Planning and Environment Act 1987:			
Class 1 - Use only	89 fee units	GST free	\$1,241.00
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 7 permit or a permit to subdivide or consolidate land) if the estimated cost of development is \$10,000 or less.	13.5 fee units	GST free	\$188.00
Class 3 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$10,000 but not more than \$100,000.	42.5 fee units	GST free	\$593.00
Class 4 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 but not more than \$500,000.	87 fee units	GST free	\$1,213.00
Class 5 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$500,000 but not more than \$1,000,000.	94 fee units	GST free	\$1,310.00
Class 6 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000.	101 fee units	GST free	\$1,408.00
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less.	13.5 fee units	GST free	\$188.00
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000.	29 fee units	GST free	\$404.00
Class 9 - VicSmart application to subdivide or consolidate land.	13.5 fee units	GST free	\$188.00
Class 10 - To develop land (other than a class 2, class 3, class 7 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is less than \$100,000.	77.5 fee units	GST free	\$1,080.00
Class 11 - To develop land (other than a class 4, class 5, or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 and not more than \$1,000,000.	104.5 fee units	GST free	\$1,457.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Class 12 - To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 and not more than \$5,000,000.	230.5 fee units	GST free	\$3,213.00
Class 13 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$5,000,000 and not more than \$15,000,000.	587.5 fee units	GST free	\$8,190.00
Class 14 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$15,000,000 and not more than \$50,000,000.	1732.5 fee units	GST free	\$24,151.00
Class 15 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$50,000,000. *	3894 fee units	GST free	\$54,282.00
Class 16 - To subdivide an existing building (other than a class 9 permit).	89 fee units	GST free	\$1,241.00
Class 17 - To subdivide land into 2 lots (other than a class 9 or class 16 permit).	89 fee units	GST free	\$1,241.00
Class 18 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit).	89 fee units	GST free	\$1,241.00
Class 19 - Subdivide land (other than a class 9, class 16, class 17 or class 18 permit).	89 fee units per 100 lots created	GST free	\$1,241.00 Per 100 lots created
Class 20 - To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	89 fee units	GST free	\$1,241.00
Class 21 - A permit not otherwise provided for in the regulation.	89 fee units	GST free	\$1,241.00
*For the first 12 months from commencement of the regulations, the fee for a class 15 permit application (for development over \$50 million) will be charged at 50 per cent of the fee set out in regulations.			
Planning applications to amend permits under section 72 of the Planning and Environment Act 1987			
Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land.	89 fee units	GST free	\$1,241.00
Class 2 - Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit.	89 fee units	GST free	\$1,241.00

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Class 3 - Amendment to a class 2 permit.	13.5 fee units	GST free	\$188.00
Class 4 - Amendment to a class 3 permit.	42.5 fee units	GST free	\$593.00
Class 5 - Amendment to a class 4 permit.	87 fee units	GST free	\$1,213.00
Class 6 - Amendment to a class 5 or class 6 permit.	94 fee units	GST free	\$1,310.00
Class 7 - Amendment to a class 7 permit.	13.5 fee units	GST free	\$188.00
Class 8 - Amendment to a class 8 permit.	29 fee units	GST free	\$404.00
Class 9 - Amendment to a class 9 permit.	13.5 fee units	GST free	\$188.00
Class 10 - Amendment to a class 10 permit.	77.5 fee units	GST free	\$1,080.00
Class 11 - Amendment to a class 11 permit.	104.5 fee units	GST free	\$1,457.00
Class 12 - Amendment to a class 12, 13, 14 or 15 permit.	230.5 fee units	GST free	\$3,213.00
Class 13 - Amendment to a class 16 permit.	89 fee units	GST free	\$1,241.00
Class 14 - Amendment to a class 17 permit.	89 fee units	GST free	\$1,241.00
Class 15 - Amendment to a class 18 permit.	89 fee units	GST free	\$1,241.00
Class 16 - Amendment to a class 19 permit.	89 fee units per 100 lots created	GST free	\$1,241.00 Per 100 lots created
Class 17 - Amendment to a class 20 permit.	89 fee units	GST free	\$1,241.00
Class 18 - Amendment to a class 21 permit	89 fee units	GST free	\$1,241.00
Other fees			
Reg 7 - For requesting the Minister to prepare an amendment to a planning scheme exempted from the requirements referred to in section 20(4) of the Act.	270 fee units	GST free	\$3,764.00
Reg 8 - For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the Act.	65 fee units	GST free	\$906.00
Reg 10 - For combined permit applications. Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made.			
Reg 12 - Amend an application for a permit or an application to amend a permit. a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9 b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit.			

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Reg 13 - For a combined application to amend permit. The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made.			
Reg 14 - For a combined permit and planning scheme amendment. Under section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made.			
Reg 15 - For a certificate of compliance.	22 fee units	GST free	\$307.00
Reg 16 - For an agreement to a proposal to amend or end an agreement under section 173 of the Act.	44.5 fee units	GST free	\$620.00
Reg 18 - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council.	22 fee units	GST free	\$307.00
Extension of Time for a Planning Permit	Per certificate	Taxable	Half of the current planning application fee
Advertising			
Administration fee	Per advert	Taxable	\$49.50
Letters	Per letter	Taxable	\$3.50
Forestry			
Coup Inspections	Per app	Taxable	\$109.00
Timber Harvest Plans	Per app	Taxable	\$109.00
Plantation Development Notices	Per app	GST free	\$109.00
Subdivision Fees			
Reg 6: For certification of a plan of subdivision	Per app 11.8 fee units	GST free	\$164.50
Reg 7: Alteration of plan under section 10(2) of the Act	Per app 7.5 fee units	GST free	\$104.60
Reg 8: Amendment of certified plan under section 11(1) of the Act	Per app 9.5 fee units	GST free	\$132.40
Reg 9: Checking of engineering plans	Per app	Taxable	0.75% of works
Reg 10: Preparation of Engineering Plans by Council	Per app	Taxable	3.5% of works
Reg 11: Supervision of works	Per hour	Taxable	2.5% of estimated costs of works
Public Open Space contributions	Per app	GST free	5% of Land Value
Planning Enforcement			
Planning Infringement Notice	Per penalty unit	GST free	\$155.00 per penalty unit

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Section (8) Environmental Health Service			
Septic Systems			
Inspection request fee for system design	Per inspection	Taxable	\$110.00
Installations - Domestic	Per permit	GST free	\$384.00
Installations - Commercial	Per permit	GST free	\$514.00
Alterations - Minor / Domestic	Per permit	GST free	\$154.00
Alterations - Substantial / Commercial	Per permit	GST free	\$340.00
Fines illegal works- Corporations	10 Pen units	GST free	Statutory fee
Fines illegal works - Individuals	2 Pen units	GST free	Statutory fee
Search and copy of old septic tank permit or plan	Per app	Taxable	\$34.00
Search and copy of old septic tank permit or plan (archived)	Per app	Taxable	\$55.00
Extension of septic tank permit fee	Per request	GST free	\$127.00
Report and Consent for Provision of Wastewater Management for building approvals on unsewered allotments of less than 1 hectare	Per request	GST free	\$253.00
Registrations			
All registrations not paid by the renewal date are subject to a 50% surcharge – as detailed in the renewal notices issued. Monthly Pro-rata registrations are available on the annual fee component but not the 50% setup fee part in the first year.			
A. Food Act			
Class 1 first calendar year of registration	Per reg	GST free	\$525.00
Class 1 Annual registration fee beyond first year	Per reg	GST free	\$350.00
Class 2 first calendar year of registration	Per reg	GST free	\$519.00
Class 2 Annual registration fee beyond first year	Per reg	GST free	\$345.00
Class 3 first calendar year of registration	Per reg	GST free	\$335.00
Class 3 Annual registration fee beyond first year	Per reg	GST free	\$219.00
Class 4 (just notification - no registration)	Per reg	GST free	No fee
Class 2 Food Safety Program Template - Replacement Copy	Per copy	GST free	\$61.00
Prepurchase inspection report	Per report	GST free	50% of 2nd year rego fee
Class 4 (just notification - no registration)	Per reg	GST free	No fee
Prepurchase inspection report	Per report	GST free	50% of 2nd Year rego fee
Prepurchase inspection report - if required in less than 7 days	Per report	GST free	additional \$25
Transfer of Registration Fee	Per transfer	GST free	50% of 2nd year rego fee
Non Complying Sample Reimbursement Fee	Per service	Taxable	Cost + 5%

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
B. Public Health and Wellbeing Act 2008			
Prescribed Accommodation fee (Motels)	Per reg	GST free	\$164.00
B&B >5 Beds (Unsewered with a private water supply)	Per reg	GST free	\$103.00
B&B >5 Beds (In town)	Per reg	GST free	\$82.00
B&B >6 Beds (Unsewered with a private water supply)	Per reg	GST free	\$62.00
B&B >6 Beds (In town)	Per reg	GST free	\$52.00
Infectious Diseases Control Premises			
Hairdressing/Beauty Parlour	Per reg	GST free	\$132.00
Mobile Hairdressing	Per reg	GST free	\$132.00
Skin Penetration Process (where multiple use exists, single fee payable)	Per reg	GST free	\$132.00
Joint hairdresser/beauty parlour/skin penetration premises	Per reg	GST free	50% of registration
Prepurchase inspection report	Per report	GST free	50% of registration
Transfer of Registration Fee	Per premises	GST free	50% of registration
Transfer of inspection Fee	Per premises	GST free	50% of registration
New Premises - Plans Approved Fee	Per premises	GST free	50% of registration
C. Caravan Park/Caravan Parks/Movable Dwellings			
Long term/short term site (per) 1 to 50 sites	Per site	GST free	\$436.56
Long term/short term site (per) 50 to 75 sites	Per site	GST free	\$770.40
Long term/short term site (per) 75 to 100 sites	Per site	GST free	\$873.12
Transfer (change of ownership etc.)	Per transfer	GST free	\$62.65
D. Miscellaneous Charges			
Vaccines			
Influenza Vaccination (at Clinic) Trivalent	Per vaccine	Taxable	\$20.00
Influenza Vaccination (at Clinic) Quadvalant	Per vaccine	Taxable	\$30.00
Supply of Vaccination history statement	Per statement	Taxable	\$11.00
Hep. B Vaccination	Per vaccine	Taxable	\$23.00
Hepatitis A Vaccination (Adult)	Per vaccine	Taxable	\$95.00
Hepatitis A Vaccination (Paediatric)	Per vaccine	Taxable	\$62.00
Combined Hepatitis A & B Vaccination (Adult)	Per vaccine	Taxable	\$95.00
Combined Hepatitis A & B Vaccination (Paediatric)	Per vaccine	Taxable	\$75.00
Diphtheria, Tetnus & Whooping Cough and Polio (infranrix IPV)	Per vaccine	GST free	\$77.50

Item	Unit	Taxation Status	Adopted Charges 2016/17 GST Inc\$
Vaccines (con't)			
Diphtheria, Tetnus & Whooping Cough, Hepatitis B, HIB and Polio (Infranrix Hexq)	Per vaccine	GST free	\$110.00
Meningococcal C	Per vaccine	GST free	\$85.00
Rotavirus (Rotateq)	Per vaccine	GST free	\$90.00
Measles, Mumps and Rubella (Priorix)	Per vaccine	GST free	\$35.00
Pneumococcal (Prevenar 13)	Per vaccine	GST free	\$140.00
I POL (injectable Polio)	Per vaccine	GST free	\$47.50
Section (9) Saleyards			
Saleyard Fees			
Bulls - sale fee	Per head	Taxable	\$11.60
Cows - sale fee	Per head	Taxable	\$9.20
Calf - sale fee	Per head	Taxable	\$1.50
Cow and calf - sale fee	Per head	Taxable	\$10.40
Horses - sale fee	Per head	Taxable	\$8.80
All other livestock	Per head	Taxable	\$1.50
Fats - sale fee	Per head	Taxable	\$8.80
Sheep - sale fee	Per head	Taxable	\$0.80
Cattle - sale fee	Per sale	Taxable	\$231.00
Sheep - sale fee	Per sale	Taxable	\$231.00
Special Weigh	Per head	Taxable	\$3.10
Special/Opening fee	Per sale	Taxable	\$39.00
Post sale clean up fee	Per sale	Taxable	\$461.00

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).

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 May 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.

To assist interested persons to understand the budget and make a submission if they wish, Council officers undertake a community engagement process including public information sessions, focus groups and other techniques.

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



BENALLA

RURAL CITY COUNCIL

Benalla Rural City Council
Budget 2016-17

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