



# Alpine Shire

## **Alpine Shire Council Budget Report – 2015/2016**

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## Mayor's introduction

I am pleased to present the budget for the 2015/16 financial year.

Following last year's commitment to find savings across our operations to the tune of between \$1m and \$1.5m, it is gratifying to see the impact of this on the budget for the coming year.

Firstly, we are announcing a 2.9% rate rise, when last year it was a 5% rise. 2.9% is likely to be one of the lowest rate increases in the state.

This has been achieved through a range of cost savings, including:

- a. reducing indoor employee numbers from 80 full time equivalent (EFT) to 59 whilst improving customer service with a dedicated 5 person team
- b. reducing our fleet of council vehicles from 22 to 8
- c. subscriptions and memberships (\$110,000)

This budget also foreshadows Council paying out its loan borrowings in full, which at nearly \$1m is a significant achievement.

While delivering all this, the budget also includes \$8.7m for capital projects; \$4m of which will be used to renew existing assets and complete capital projects already underway, before embarking on any new projects. We will focus on strengthening the capital projects team to deliver these on time, on budget and with good community engagement.

The main capital projects this year include completing the:

- design phase of the Alpine Better Places project.
- Mount Beauty CBD and Foreshore redevelopment projects.
- Mount Beauty library redevelopment.
- Myrtleford Skate Park upgrade.

It is also pleasing that while being fiscally responsible, we are also able to offer our residents and ratepayers new and improved benefits which will contribute to overall health and wellbeing. We have reduced fees to access Council's pools and halls. As an example, next year residents will be able to buy an early bird family season's pass to our seasonal swimming pools for just \$99. Our belief is that the reduced rate will mean more users, helping us maximise patronage. Likewise, our halls have in the past had a complicated fee structure for people wanting to hire them both commercially and for community purposes. Next year the hire rate will be \$15 per hour up to a maximum of \$150, regardless of use.

We will also introduce the 360 litre recycle bin, for the same price as the current 240 litre bin, in order to encourage greater recycling.

Our focus is on increasing productivity through the simplification and automation of processes and replacing unnecessarily complex systems with more modern, nimble solutions. More efficient systems will significantly contribute to Council's sustainability, and the community will noticeably benefit with less red-tape, better service, and improved response times.

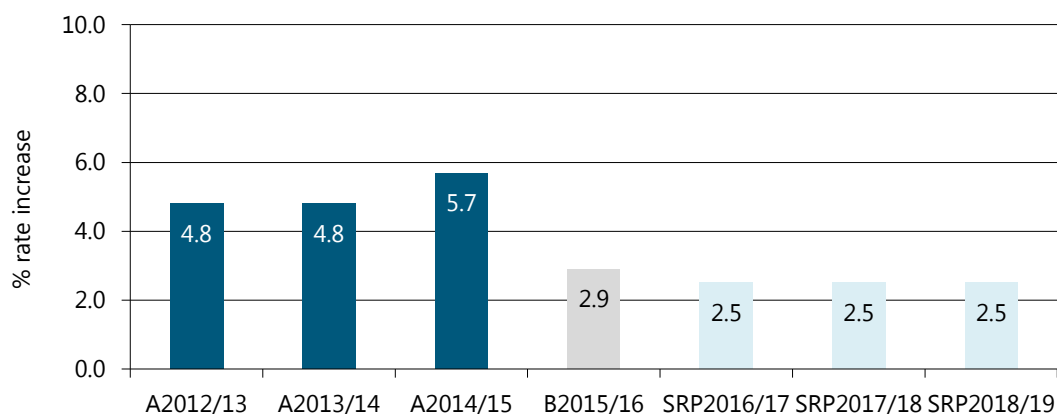
**Cr Jan Vonarx**

**Mayor**

## Chief Executive Officer summary

Council has prepared a Budget for the 2015/16 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. 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.

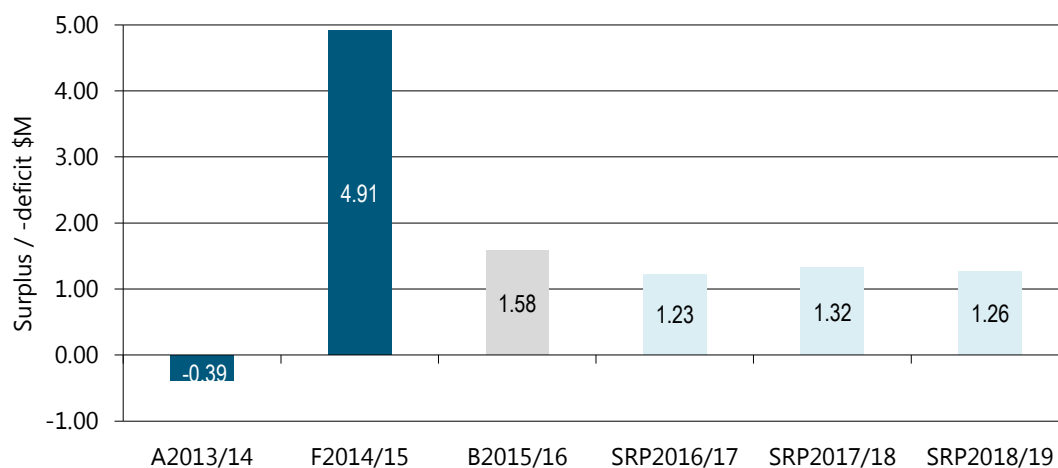
### 1. Rates



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

The general rate in the dollar will increase by 2.9% or 4.47% of total rates and charges revenue for the 2015/16 year, raising total rates and charges revenue of \$16,433,447. This very low rate rise has been made possible by the business transformation project that commenced last year and has already delivered significant recurrent savings. This project has transformed our 10 year financial outlook and will enable Council to remain sustainable with forecast successive low rate rises into the future. Despite the low increase, Council will maintain service levels and meet the cost of a number of external influences affecting the operating budget including depreciation and enterprise agreement commitments. The increase will fund capital works to meet asset renewal needs and new and upgrade projects. This rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan and Long Term Financial Plan. The rates and charges revenue increase for the 2014/15 year was 5.49%.

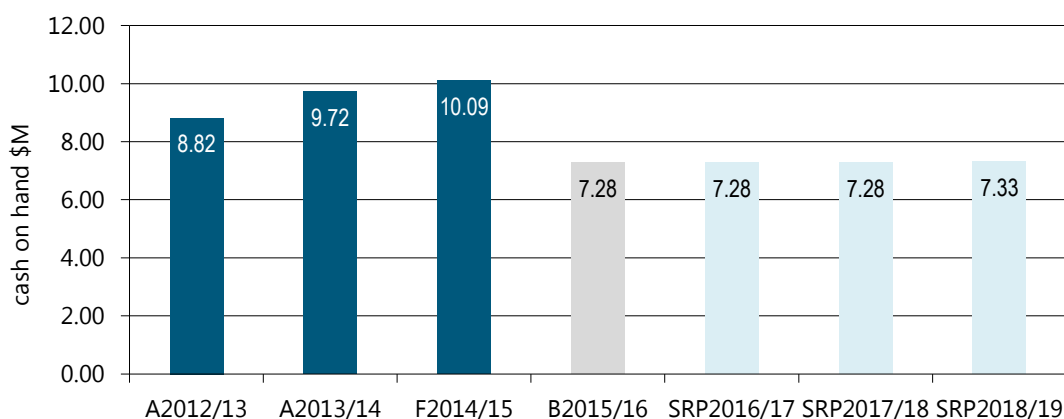
### 2. Operating result



The expected operating result for the 2015/16 year is a surplus of \$1.58 million, which is a decrease of \$3.33 million over 2014/15. The reduced operating result is due mainly to capital grants being received in 2014/15 that relate to

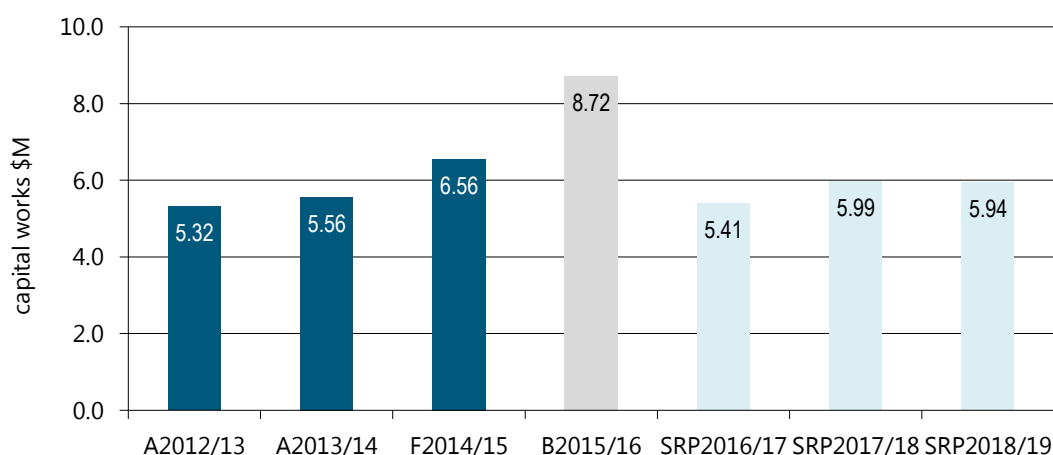
works to be carried out in 2015/16. This includes the Mt Beauty Progressing Place and Mt Beauty Library projects. In 2015/16 Council will also no longer receive grant funding of \$1 million for the Country Roads and Bridges program and \$0.4 million for the Local Government Infrastructure program as these programs have ceased to be funded.

#### 4. Cash and investments



Cash and investments are expected to decrease by \$2.81 million during the year to \$7.28 million as at 30 June 2016. This is due mainly to the carried forward component of the 2014/15 capital works program and a number of major projects expected to be completed in the budget year. The reduction is also due to Council budgeting to pay out its borrowings in full of \$1 million. The reduction in cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$10.09 million as at 30 June 2015).

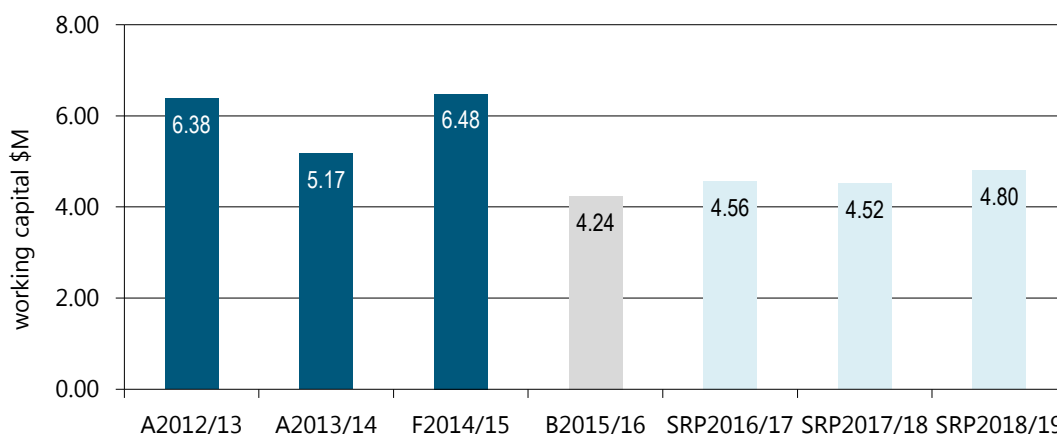
#### 5. Capital works



The capital works program for the 2015/16 year is expected to be \$8.7 million of which \$2 million relates to projects which will be carried forward from the 2014/15 year. The carried forward component is fully funded from the 2014/15 budget. Of the \$8.7 million of capital funding required, \$1.8 million will come from external grants with the balance of \$6.8 million from Council cash and a small amount from asset contributions. 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 projects including the Mount Beauty Progressing Place CBD and Lakeside projects and the Mount Beauty Library

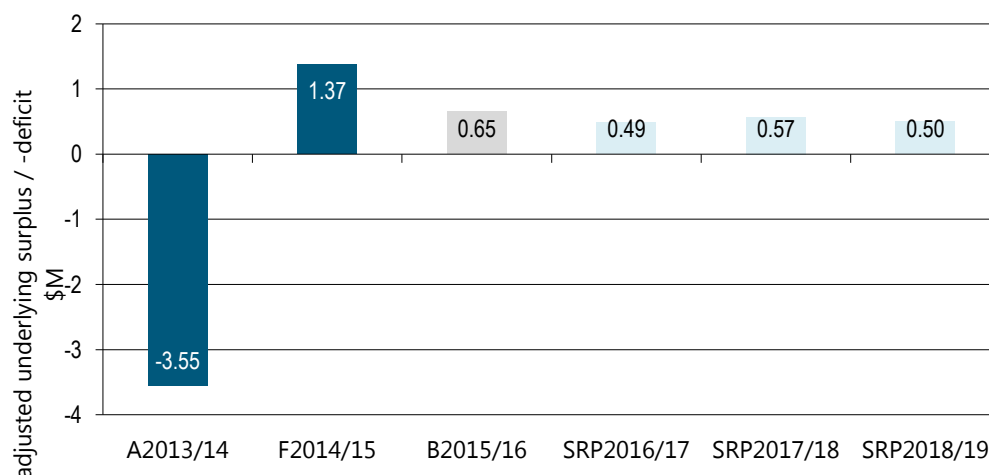
redevelopment, a number of bridge renewals and construction of a new cell at Myrtleford landfill. Capital works are forecast to be \$6.6 million for the 2014/15 year.

## 6. Financial position



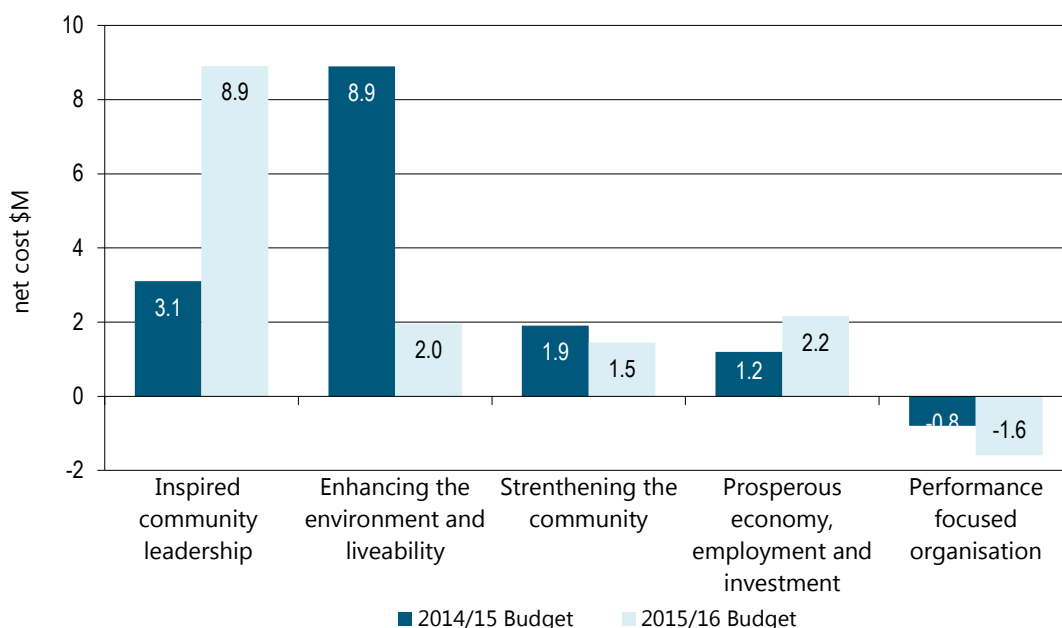
The financial position is expected to improve with net assets (net worth) to increase by \$6.1 million to \$199.7 million in 2015/16. Net current assets (working capital) will reduce by \$2.24 million to \$4.24 million as at 30 June 2016. This is mainly due to a reduction in capital grants to fund the capital works program and carry forward projects expected to be fully delivered. (Total equity is forecast to be \$193.6 million as at 30 June 2015).

## 7. Financial sustainability



A high level Strategic Resource Plan for the years 2016/17 to 2018/19 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows a surplus in each year of the SRP.

## 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 how revenue and expenses are distributed across Council's strategic themes identified in the Council Plan, excluding rates and charges and capital grants. There has been a shift in this years budget to recognise all employee costs (except HACC) in a centralised area to ensure greater control. Employee costs now sit within the Executive department (Inspired community leadership). Last year the majority of employee costs were in the Enhancing the environment and liveability category.

This budget has been developed through a rigorous process and management endorses it as financially responsible. More detailed budget information is available throughout this document.

**Dave Barry**

**Chief Executive Officer**

## Budget processes

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

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

The 2015/16 budget, which is included in this report, is for the year 1 July 2015 to 30 June 2016 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a budgeted 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. Council also includes a long term financial plan to ensure long term financial sustainability. 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 internet 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.

Council officers undertake community engagement processes throughout the year to assist with the development of the budget. 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.



## Budget Timetable

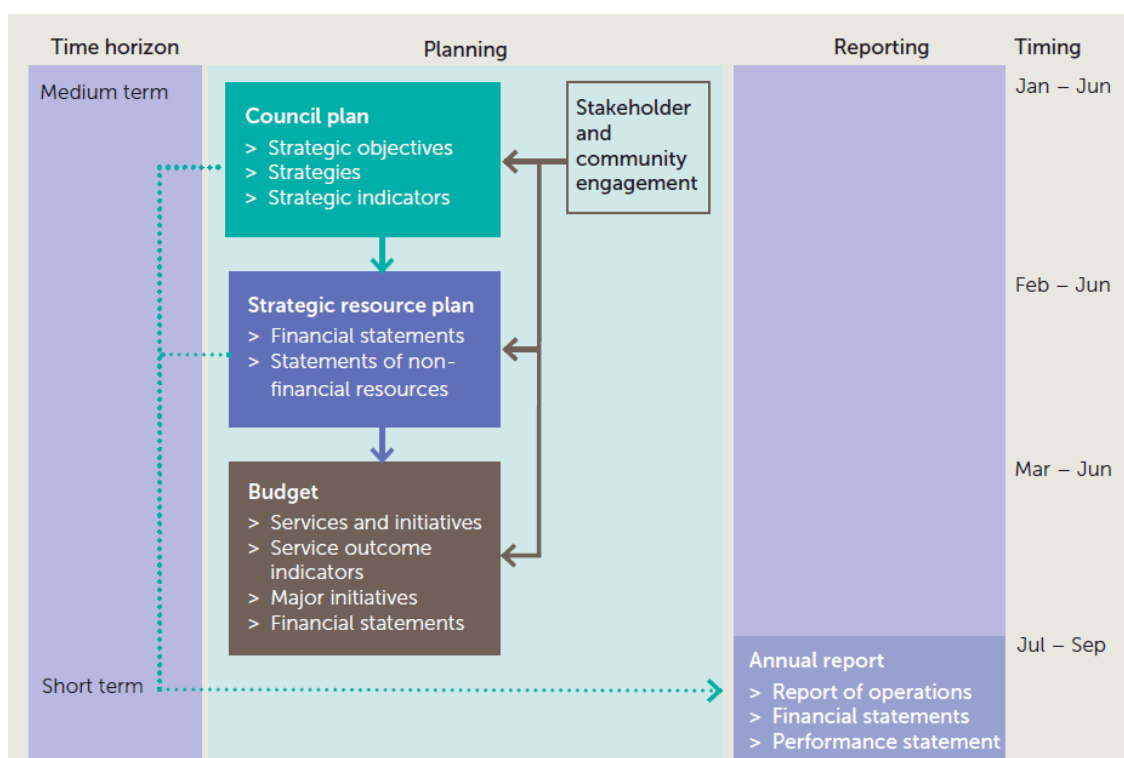
Budget process	Timing
1. Officers update Council's long term financial projections	Dec-Mar
2. Officers prepare operating and capital budgets	Feb/Mar
3. Councillors consider draft budgets at informal briefings	Mar/Apr
4. Proposed budget submitted to Council for approval	May
5. Public notice advising intention to adopt budget	May
6. Budget available for public inspection and comment	May
7. Public submission process undertaken	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	Sep-Jun

## 1. Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Alpine Shire 2030 Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

### 1.1 Planning and accountability framework

The Strategic Resource Plan, included in the Council Plan, is a rolling four year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is then framed within the Strategic Resource Plan, taking into account the services and initiatives that 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 Transport, Planning and Local Infrastructure

In addition to the above, Council has a long term plan (Alpine Shire 2030 Community Vision) which articulates the community's vision, principles and key directions. The Council Plan is prepared with reference to the Alpine Shire 2030 Community Vision.

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

### Council's vision

*"The Alpine Shire provides **outstanding opportunities** for its residents and visitors through **sustainable growth** in balance with the **natural environment**".*

### Alpine Shire 2030 Community Vision

Alpine Shire 2030 Community Vision is committed to planning for and delivering key priorities for the Alpine Shire Community. To achieve this, the Alpine Shire 2030 Community Vision was developed in 2005, and revised in 2010. The vision outlines how the community would like to see the Alpine Shire in 2030. While it is an aspirational document, the key directions in it feed down into the Council Plan, Strategic Resource Plan and Annual Budget, which is Council's means of delivering the vision. The seven key directions are:

- Unspoilt and natural environment;
- Sympathetic and balanced development;
- Economic prosperity;
- Identity and character of our towns, villages and rural communities;
- Services and facilities (health wellbeing and lifestyle);
- Linkages between communities; and
- Enhancing our strong and safe communities.

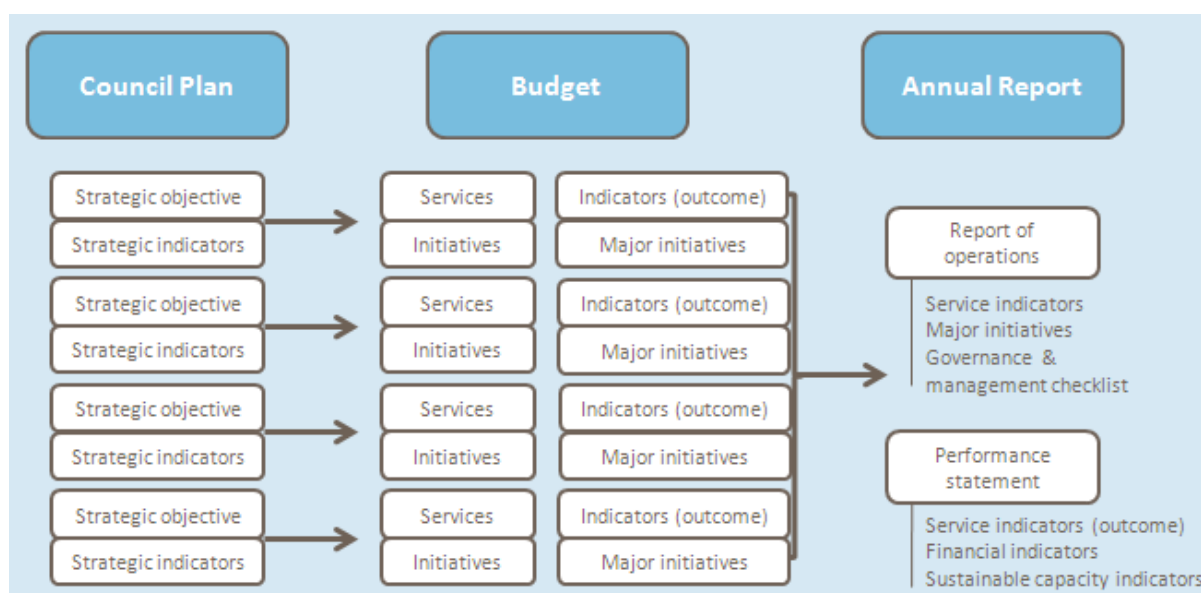
## 1.3 Strategic objectives

To achieve its vision, Council will deliver outcomes under five strategic themes as follows:

Themes	Description
1. Inspired community leadership	Council values effective community advocacy and partnerships.
2. Enhancing the environment and liveability	An environment managed for now and the future.
3. Strengthening the community	A community supported to be healthy, active and involved.
4. Prosperous economy, employment and investment	A dynamic local economy that is sustainable and supported to respond to opportunities and attract appropriate investment.
5. Performance focused organisation	A customer focused, equitable and sustainable service to the community.

## 2. Services, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2015/16 year and how these will contribute to achieving the strategic objectives specified in the Council Plan. It also includes a number of initiatives, major initiatives and service performance outcome indicators. The Strategic Resource Plan (SRP) is part of and prepared in conjunction with the Council Plan. The relationship between these components of the Budget and the Council Plan, along with the link to reporting in the Annual Report, is shown below.



Source: Department of Transport, Planning and Local Infrastructure

### Business transformation

As part of Council's Business Transformation Project and its HR Review, costing of employees is now centralised in the Councillors and Executive business unit (with the exception of HACC services). This will allow for cost savings through business simplification processes and implementation of time and attendance applications in the future. All other services (except HACC) shown in section 2 are exclusive of employee costs. Refer to section 4.3.1 for employee costs details.

## 2.1 Inspired Community Leadership

To achieve our objectives within **Inspired Community Leadership**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Councillors, Executive and Human Resources	This area includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas. It also includes HR support provided to the Executive.	8,905

### Initiatives

- Trial participative budgeting techniques within a discrete Council budget area.
- Podcast Council meetings.
- Utilise contemporary community engagement techniques to reach the whole community.
- Strategically lobby and network with key decision makers to positively influence funding applications and opportunities.
- Clarify Emergency Management (EM) roles in new structure, develop and implement EM staff training.

### Service Performance Outcome Indicators

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

## 2.2 Enhancing the Environment and Liveability

To achieve our objectives within **Enhancing the Environment and Liveability**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Asset maintenance department		
Local Roads and Bridges	This area involves the maintenance of all Council’s roads, and bridges. Council has 554km of roads, 107 bridges and over 40 major culverts. Spending in this area also covers roadside vegetation and drainage.	328 (29) 299
Open Spaces	This service involves the maintenance of all of Council’s open space areas such as playgrounds, parks, street trees, roundabouts and public reserves.	486 (18) 468
Rail Trail Maintenance	The Murray to the Mountains Rail Trail is a significant piece of infrastructure which spans across three municipalities. This account involves a contribution to the Rail Trail Committee of Management in partnership with Indigo and Wangaratta councils and an amount allocated for maintenance of the portion of the trail in Alpine Shire.	22
Operations	Administration and management of Myrtleford, Bright and Mount Beauty works depots and other maintenance expenses.	946
Building Maintenance	This service is responsible for the maintenance of all of Council’s buildings. This includes operational buildings such as depots, administration buildings and libraries as well as community buildings such as halls, senior citizens centres and childcare centres. This area is also responsible for rectifying damage caused by vandalism.	427
Emergency Management	This covers the administrative costs of Council’s Emergency Management Planning role, maintenance of various flood warning infrastructure, and additional coordination activities which are fully grant funded.	98 (82) 16
Planning and amenity department		
Statutory planning	This area processes all planning application assessment advice to developers representing Council at the Victorian Civil and Administrative Tribunal The cost of this service is partially offset by income received as planning application fees.	65 (115) (50)

Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Municipal building services	This service provides statutory building services to the community, including processing of building permits, emergency management responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	23 (188) (165)
Environmental health	This service provides for the registration and inspection of all food premises and septic tanks and provides immunisations.	155 (163) (8)
Local laws	This area provides animal registrations, animal management, fire prevention, school crossing supervision and local law enforcement.	38 (100) (62)
Strategic planning	Strategic planning prepares and reviews amendments to the Alpine Planning Scheme, structure plans, strategies, master plans, urban growth plans, frameworks and design guidelines.	92 (6) 86

### Major Initiatives

- Develop and implement a holistic strategy for the collection, transfer and disposal of waste, recyclables and green/organic waste.
- Review putrescible waste disposal arrangements (Myrtleford vs regional landfill) and implement the findings.

### Initiatives

- Complete the Victorian Adaptation and Sustainability Partnership project to make Council's open spaces more sustainable.
- Implement the Rural Land Strategy to ensure the protection of rural areas.
- Improve asset data in all classifications to accurately inform and manage the renewal budget.

## Service Performance Outcome Indicators

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

To achieve our objectives within **Strengthening the Community**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Expenditure
		(Revenue)
		Net Cost
		\$'000
Alpine@home department		
Home and Community Care Services	Council provides a range of services for the aged and disabled including domestic assistance, personal care, home maintenance, meals on wheels, planned activities and respite. Employee costs are included in this business unit.	1,761 ( 1,399 ) 362
Maternal and Child Health	This service assists to provide children with the 'best start' in life and supports the health and well-being of families and their children. Council also provides support to Alpine Children's Services.	3 ( 170 ) ( 167 )
Facilities department		
Property management	This service manages the Myrtleford Holiday Park and lease agreements including the Bright Caravan Park.	266 ( 602 ) ( 336 )
Airports	Provision and maintenance of aerodromes at Mount Beauty and Porepunkah.	19 ( 11 ) 8
Waste management	Provision of waste management and recycling services across the Shire. This includes kerbside garbage and recycling collection services as well as the operation of the Myrtleford landfill and transfer stations at Mount Beauty and Porepunkah.	2,230 ( 892 ) 1,338
Library services	Council is a joint owner of High Country Library Corporation who provide public library services at three locations within the Alpine Shire.	343
Visitor information centres	This service comprises visitor information services located at Bright, Mount Beauty and Myrtleford. Income is derived from the sale of souvenirs, and the lease of the River-deck Café in Bright.	141 ( 189 ) ( 48 )
Swimming pools	This service involves the running of Bright Sports Centre, the provision of outdoor seasonal pools at Myrtleford and Mount Beauty and lifeguarding at the Bright and Porepunkah river pools.	178 ( 296 ) ( 118 )



Service area	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Recreation	Council supports the development and maintenance of 12 recreation reserves across the Shire and also supports recreation clubs and committees.	145 (77) 68

### Major Initiatives

- Complete the 'New Futures for Senior Citizens Centres and Clubs' project to help people to better understand and utilise facilities.

### Initiatives

- Improve affordability and accessibility to community facilities.
- Commence the 'Engage' project, aimed at capacity building in young people.
- Participate in the 'Tomorrow Towns' pilot program to develop and implement a youth driven, future economic and community action plan.

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
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
		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
		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

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill  (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Libraries	Participation	Active library members  (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities  (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population

## 2.4 Prosperous Economy, Employment and Investment

To achieve our objectives within **Prosperous Economy, Employment and Investment**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Economic development	This service facilitates local and new business to develop and grow.	50 ( 10 ) 40
Tourism	Spending in this area is focused on marketing, product and industry development. The development and distribution of tourism collateral including the Shire's Official Visitors Guide, trail brochures, maps and retail and dining guide are also deliverables of this service. Council also contributes to Tourism North East from this business unit.	259
Festivals and events	Events are a major contributor to the economy. Council has a role in seeking and developing new events.	251 ( 70 ) 181
Dinner Plain	Dinner Plain is an alpine village which requires special services due to its unique nature. The village finances are treated as a self-contained business unit. All rates, special rates and other income generated from the village are quarantined for use on the village. All expenditure is offset against the income. Any surplus or deficit is transferred to or taken from the Dinner Plain reserve. The Council charges the village for its services.	1,389 ( 186 ) 1,203

Service areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Community development	This service is concerned with building community capacity. Key areas include community resilience, the community grant program and implementing the Liveability Plan.	428 ( 211 ) 217

### Major Initiatives

- Develop and communicate Council's 10-year Strategic Projects Pipeline and incorporate in the Long Term Financial Plan.

### Initiatives

- Deliver the annual Tourism Activity plan; with particular emphasis on events and marketing new Dinner Plain infrastructure.
- Conduct a tour of the municipality to familiarise Councillors with local business and enterprises.

## 2.5 Performance Focused Organisation

To achieve our objectives within **Performance Focused Organisation**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described on the following page.

### Services

Service areas	Description of services provided	Expenditure (Revenue)
		Net Cost \$'000
Corporate services	Corporate services is concerned with supporting Council operations so that Council can perform the functions required. Costs in this area include the management of council investments, budget control, accounting, financial planning, revenue collection, information technology, customer service, occupational health and safety and other corporate overheads.  Income is primarily derived from rates, financial assistance grants, and investment returns.	2,355 ( 4,009 ) ( 1,654 )

### Major Initiatives

- Work with the new customer service team to introduce and embed innovative and modern process, systems and culture.
- Develop and implement automated business solutions (priorities include customer requests, time and attendance, and purchase to pay).

## Initiatives

- Review and update the 10-year Long Term Financial Plan.
- Complete stages 2b and 3 of the Strategic Alignment Project.
- Continue to simplify workflows and procedures.
- Complete HR review elements to ensure;
  - Clarity of responsibility, expectation and authority,
  - Consistent application of policies and rules,
  - equity, and
  - accountability.
- Complete the introduction of Point of Sales systems.
- Focus on improving OHS management and reporting.

## 2.6 Performance Statement

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

## 2.7 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Inspired community leadership	8,905	8,905	-
Enhancing the environment and liveability	1,979	2,680	(701)
Strengthening the community	1,450	5,086	(3,636)
Prosperous economy, employment and investment	1,900	2,377	(477)
Performance focused organisation	(1,658)	2,355	(4,013)
<b>Total services and initiatives</b>	<b>12,576</b>	<b>21,403</b>	<b>(8,827)</b>
Other non-attributable	7,234		
<b>Deficit before funding sources</b>	<b>19,810</b>		
<b>Funding sources:</b>			
Rates & charges	(16,434)		
Capital grants	(1,792)		
<b>Total funding sources</b>	<b>(18,226)</b>		
<b>Surplus for the year</b>	<b>1,584</b>		

### 3. Budget influences

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

#### 3.1 Snapshot of Alpine Shire Council

The Alpine Shire is a small rural shire with the major townships of Bright, Mount Beauty and Myrtleford located across the Ovens and Kiewa valleys. The Alpine Shire covers an area of 4,790 square kilometres, and encompasses the Buffalo, Ovens and Kiewa Rivers and their tributaries.

Approximately 92% of the Shire is public land, including large tracts of the Alpine National Park, as well as the whole of the Mount Buffalo National Park. The remaining 8% of land comprises townships and farming land, which exist along the flood plains of the river valleys. The major townships are nestled in the valleys, located along the river systems.

The Alpine Shire surrounds some of Victoria's major ski resorts at Mount Hotham, and Falls Creek, with smaller snowfield attractions at Dinner Plain and Mount Buffalo.

#### Population

Approximately 12,000 people call the Alpine Shire home, but the population swells during peak tourism times. Alpine has a large population of over 55s, with the 2011 Census revealing that 38.2% of the population is aged over 55, compared to an Australian average of 25.6%. This ageing population presents unique challenges to Council in order to provide adequate services.

#### Industry

Alpine Shire has an industry mix that covers goods-producing industries (agriculture, manufacturing, construction) and services.

The key sectors are tourism, timber and forestry, agriculture (livestock and horticulture), services (health, education, community services), and retail.

Tourism is a major driver of the economy. Combined with the Alpine ski resorts, tourism is worth approximately \$264 million per annum to the region.

#### Budget implications

As a result of the Shire's demographic profile, over 18% of ratepayers are entitled to the pensioner rebate. As pensioners are often asset rich but income poor, the adoption of significant rate increases has a real impact on the disposable income of a significant proportion of our community. Council has hardship provisions in place but these can impact on cash balances when large volumes of ratepayers are involved.

#### 3.2 External influences

In preparing the 2015/16 Budget, a number of external influences have been taken into consideration, because they are likely to impact on the services delivered by Council in the budget period.

- Local Government expenses are different to household expenses. The Consumer Price Index (CPI) measures price movements in a standard basket of common household goods and services. A 'basket' of common Council services is primarily affected by the growth in construction, material and wage costs, not CPI.
- Consumer Price Index (CPI) increases on goods and services of 1.7% through the year to December quarter 2014 (ABS release 28 January 2015). State-wide CPI is forecast to be 2.5% for the 2015/16 year (Victorian Budget Papers 2014/15).
- The majority of Council's spending is targeted towards maintaining and renewing more than \$190 million worth of community infrastructure assets such as roads, bridges, sporting facilities and buildings; and human services such as aged care programs, maternal and child health, and youth services.

- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2014 was 3.1% (ABS release 14 August 2014). The wages price index in Victoria is projected to be 3.50% per annum in 2015/16 and the subsequent two years (Victorian Budget Papers 2014/15).
- Reduction in Victoria Grants Commission funding compared to the prior year.
- Discontinuation of the Local Government Infrastructure program (\$0.4 million) and Country Roads and Bridges program (\$1 million).
- The Victorian State Government has announced that local government rates will be capped from 2016/17. Depending on the level at which rates are capped Council may need to undertake a review of services that are provided to the community with the aim of reducing the level of rate payer subsidy for services undertaken by Local Government on behalf of the State and Federal Government.

In addition to different cost structures of the average household, Councils face several pressures which create financial viability risks and increase the amount of revenue required through rates. These external pressures can be surmised as follows.

- 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 supervision, 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.
- All Victorian Councils are responsible for ageing community infrastructure such as roads, drains, buildings, and sporting facilities. A number of programs such as the Asset Management Framework have been established to ensure that adequate levels of funding are allocated by Councils towards the progressive renewal of their infrastructure assets\*.
- 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.
- Nationally, Local Government receives just 3.5% of the \$358.7 billion total taxes raised by all tiers of government. Core financial assistance through federal tax distribution to Local Government has declined from 1.2% of Australian Government revenue in 1993–94 to 0.62% in 2011–12. Australian and Victorian Government grants to Local Government are usually indexed to CPI or less. In real terms, grants are lower each year as Council cost movements to deliver the service increase at LGCI levels. Councils are forced to fund these gaps from rates revenue. However in 2014/15 the funding received from the Victorian Grants Commission was frozen and no CPI increments will be received by Council until 2020.

\* Source: Municipal Association of Victoria (MAV)

### 3.3 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 2015/16 Budget. These matters have arisen from events occurring in the 2014/15 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2015/16 year. These matters and their financial impact are set out below:

- Council will pay out its existing loans in full in the 2015/16 budget. This is due to a strong cash position and to save on finance costs over the life of the loans.
- A number of key projects which were delayed during the year will be carried forward to 2015/16. This includes Mt Beauty Progressing Place, Mt Beauty Library redevelopment and the construction of a new landfill cell at Myrtleford. Carry forward projects are detailed in appendix C and section 2.3.4 Budget principles.

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

- Existing fees and charges to be increased in line with CPI or market levels.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2014/15 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- Salaries and wages to be increased in line with the Enterprise Agreement.
- New initiatives proposals to be justified through a business case.

### 3.5 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 2015/16 to 2018/19 (section 8), Rating Information (section 9) and Other Long Term Strategies (section 10) including borrowings, infrastructure and service delivery.



## 4. Analysis of operating budget

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

### 4.1 Budgeted income statement

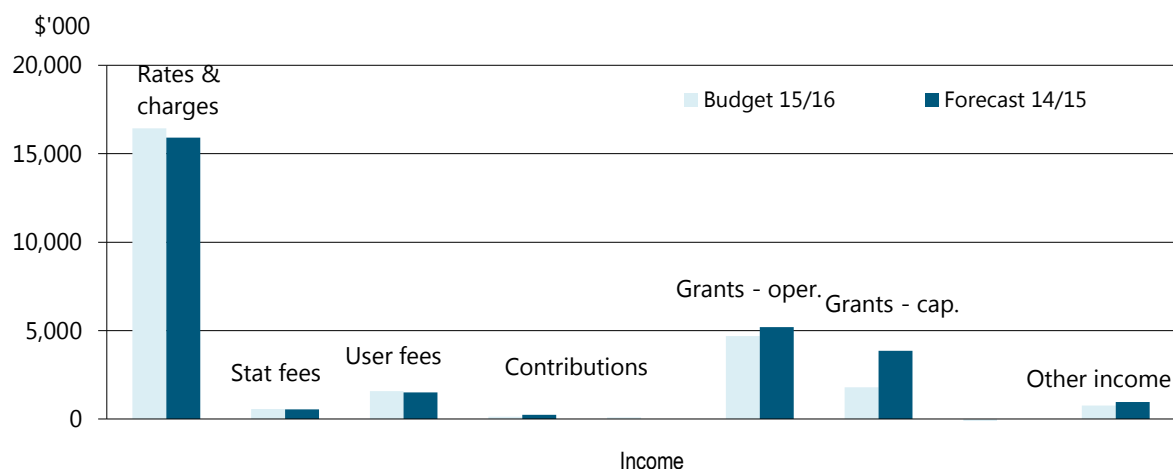
	Ref	Forecast		Variance
		Actual	Budget	
		2014/15 \$'000	2015/16 \$'000	
Total income	4.2	28,255	25,984	(2,271)
Total expenses	4.3	(23,345)	(24,400)	(1,055)
<b>Surplus (deficit) for the year</b>		<b>4,910</b>	<b>1,584</b>	<b>(3,326)</b>
Grants – capital non-recurrent	4.2.6	(3,298)	(691)	2,607
Contributions - non-monetary assets		-	(103)	(103)
Capital contributions - other sources	4.2.4	(240)	(137)	103
<b>Adjusted underlying surplus (deficit)</b>		<b>1,372</b>	<b>653</b>	<b>(719)</b>

#### 4.1.1 Adjusted underlying surplus (deficit )

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2015/16 year is a surplus of \$0.65 million which is a reduction of \$0.72 million from the forecast 2014/15 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

### 4.2 Income

Income Types	Ref	Forecast		Variance
		Actual	Budget	
		2014/15 \$'000	2015/16 \$'000	
Rates and charges	4.2.1	15,911	16,434	523
Statutory fees and fines	4.2.2	555	565	10
User fees	4.2.3	1,513	1,584	71
Contributions - cash	4.2.4	240	137	(103)
Contributions - non-monetary assets	4.2.4	-	103	103
Grants - operating	4.2.5	5,204	4,696	(508)
Grants - capital	4.2.6	3,859	1,792	(2,067)
Net gain on sale of assets	4.2.7	-	(100)	(100)
Other income	4.2.8	973	773	(200)
<b>Total income</b>		<b>28,255</b>	<b>25,984</b>	<b>(2,271)</b>



Source: Appendix A

#### 4.2.1 Rates and charges

It is proposed that the rate in the dollar be increased by 2.90% with total rates and charges revenue increasing by 4.50% or \$0.7 million over 2014/15. Charges (i.e. garbage) unit rates are also to be increased. Section 9 - "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2015/16. Information on rates and charges specifically required by the Regulations is included in Appendix B.

#### 4.2.2 Statutory fees and fines

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 D.

#### 4.2.3 User fees

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. Examples of these fees include hire or use of community facilities and the provision of human services such as 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.

User charges are projected to increase by 5% or \$0.071 million over 2014/15 mainly due to:

- the need to increase unit rates in line with expected inflationary trends over the budget period;
- maintain parity between user charges and the costs of service delivery; and
- increase fees to be derived from the transfer stations to cover increasing costs.

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

#### 4.2.4 Contributions - cash

Contributions relate to monies paid by developers in regard to recreation reserves as well as contributions from community groups for specific projects in partnership with Council. This will fluctuate from year to year.

#### 4.2.5 Grants - operating

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 expected to decrease by 10% or

\$0.508 million compared to 2014/15. This is mainly due to receiving natural disaster funding of \$628,000 in 2014/15 which is not expected in 2015/16. There has also been a freeze on CPI from the Victorian Grants Commission (VGC) of which this is the second year of an expected four year freeze. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Operating Grant Funding Type and Source	Forecast		
	Actual	Budget	Variance
	2014/15 \$'000	2015/16 \$'000	\$'000
<b>Recurrent - Commonwealth Government</b>			
Victorian Grants Commission	3,486	3,465	( 21 )
General home care	609	609	-
Fuel rebate	20	-	( 20 )
<b>Recurrent - State Government</b>			
Immunisations	4	4	-
Valuations	22	-	( 22 )
School crossing supervisors	17	18	1
Senior citizens	2	7	5
Maternal and child health	160	166	6
Youth services	20	50	30
Emergency services	26	26	-
Other	12	216	204
<b>Total recurrent grants</b>	<b>4,378</b>	<b>4,561</b>	<b>183</b>

Operating Grant Funding Type and Source	Forecast		
	Actual	Budget	Variance
	2014/15 \$'000	2015/16 \$'000	\$'000
<b>Non-recurrent - Commonwealth Government</b>			
Nil	-	-	-
<b>Non-recurrent - State Government</b>			
Economic development	-	10	10
Community development	93	-	(93)
Weed management	18	18	-
VASP	-	85	85
Flood and bushfire recovery	628	-	(628)
Hazardous tree management	37	-	(37)
Strategy and planning	50	-	(50)
Other	-	22	22
<b>Total non-recurrent grants</b>	<b>826</b>	<b>135</b>	<b>(691)</b>

#### 4.2.6 Grants - capital

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 54% or \$2.067 million compared to 2014/15 due mainly to the discontinuation of the Local Government Infrastructure program and Country Roads and Bridges funding and the timing of 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 2015/16 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included as follows:

Capital Grant Funding Type and Source	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<b>Recurrent - Commonwealth Government</b>			
Roads to recovery	561	1,059	498
<b>Recurrent - State Government</b>			
Senior citizens centres	-	42	42
<b>Total recurrent grants</b>	<b>561</b>	<b>1,101</b>	<b>540</b>
<b>Non-recurrent - Commonwealth Government</b>			
Nil			
<b>Non-recurrent - State Government</b>			
Roads	170	141	(29)
Country roads and bridges	1,000	-	(1,000)
Local government infrastructure program	400	-	(400)
Paths	600	-	(600)
Recreational	1,035	120	(915)
Buildings	93	430	337
<b>Total non-recurrent grants</b>	<b>3,298</b>	<b>691</b>	<b>(2,607)</b>

#### 4.2.7 Net gain on sale of assets

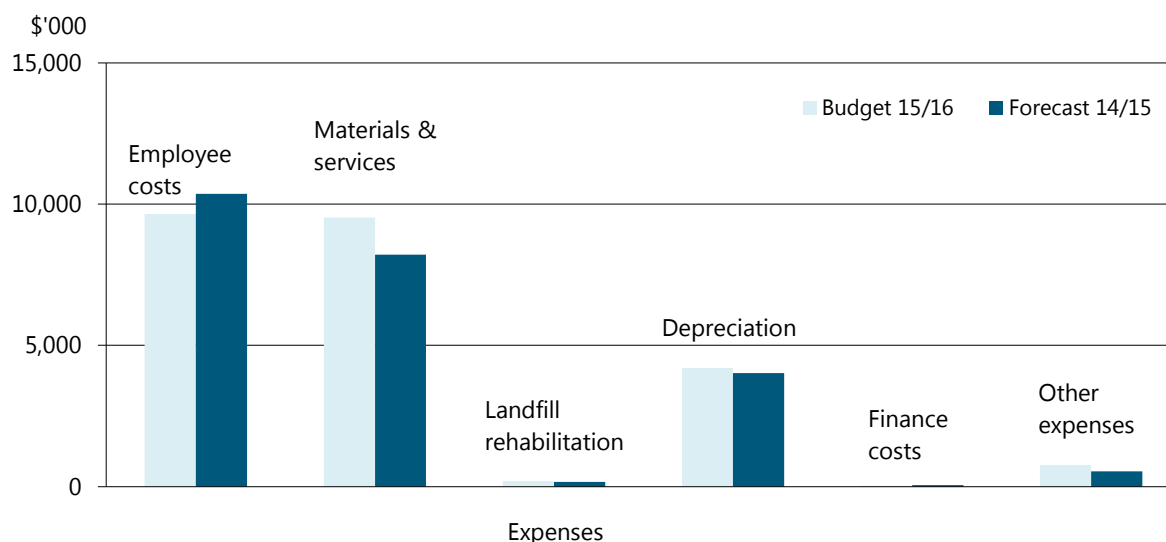
Proceeds from the sale of Council assets relate mainly to the planned cyclical replacement as part of the plant and vehicle fleet and sale of properties including surplus land. Council will be minimising plant replacement in the coming budget to undertake a detailed review of Council's requirements.

#### 4.2.8 Other income

Other income relates to a range of items such as interest income, rent from Council owned properties including the RiverDeck Café, sale of merchandise and other miscellaneous income items.

### 4.3 Expenses

Expense Types	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Employee costs	4.3.1	10,363	9,650	(713)
Materials and services	4.3.2	8,205	9,565	1,360
Landfill rehabilitation	4.3.3	171	195	24
Depreciation and amortisation	4.3.4	4,013	4,199	186
Finance costs	4.3.5	50	27	(23)
Other expenses	4.3.6	543	764	221
<b>Total expenses</b>		<b>23,345</b>	<b>24,400</b>	<b>1,055</b>



Source: Appendix A

#### 4.3.1 Employee costs

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 decrease by 7% or \$0.7 million compared to 2014/15. This decrease is mainly attributed to the following key factors:

- Council completed its Human Resource Review of indoor staff in 2014/15 which is expected to see savings of up to \$1.5 million compared to 2013/14 financial year.
- Council is undertaking a more thorough review and capitalisation process of attributing employee costs to capital projects than previous years.
- Council's three year Enterprise Agreement (EA) which came into effect on 1 July 2013 and sees a 3% increase for each year it is in place.
- Council budgets for 0.5% increase in employee costs attributed to employees increasing within their band under the EBA.

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

Department	Budget 2015/16 \$'000	Permanent Full Time \$'000	Permanent Part Time \$'000
Councillor executive	963	859	104
Corporate performance	3,000	1,514	1486
Infrastructure services	2,472	2,391	81
Sustainable development	1,462	855	607
<b>Total expenditure</b>	<b>7,897</b>	<b>5,619</b>	<b>2,278</b>
Casual	1,753		
<b>Total expenditure</b>	<b>9,650</b>		

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
Councillors and Executive	7.2	6.0	1.2
Community and Corporate Services	40.1	17.3	22.8
Infrastructure Services	41.1	39.0	2.1
Sustainable Development	16.2	9.2	7.0
	<b>104.6</b>	<b>71.5</b>	<b>33.1</b>
Casual	17.4		
<b>Total staff</b>	<b>122.0</b>		

#### 4.3.2 Materials and services

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 by 17% or \$1.36 million compared to 2014/15. This is mainly attributed to:

- Revaluation expenses don't occur every year. As required under the *Valuation of Land Act 1960* they occur every two years, and valuation of land and buildings are required every three years under Australian Accounting Standards.
- Utility costs relate to telecommunications, including usage of telephones and other utilities such as water, gas and electricity and are forecast to increase by 10% per annum mainly attributed to street lighting costs and heating of the indoor pool.
- Contractor inflation is also forecast to increase by 5.7% each year based on historical trends. Payments to contractors are also going to be reviewed in greater detail. Recurrent savings can be derived in this area. Experienced contractors will be used where appropriate.

#### 4.3.3 Landfill rehabilitation costs

Landfill rehabilitation costs are expected to increase by 14% due to increased monitoring required as part of Council's Landfill Rehabilitation Strategy. Costs are expected to increase in this area and thus see this expense item recognised separately in the income statement (rather than in other expenses).

#### 4.3.4 Depreciation and amortisation

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 4.6% for 2015/16 is due mainly to the completion of the 2015/16 capital works program and the full year effect of depreciation on the 2014/15 capital works program. Refer to section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2015/16 year.

#### 4.3.5 Finance costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed. There is an expected reduction in borrowing costs resulting from the payout of all existing borrowings. This is due to Council having adequate cash to fund the payout in this financial year. Council has not budgeted to take out additional borrowings in the 2015/16 year.

#### 4.3.6 Other expenses

Other expenses relate to a range of unclassified items including contributions to community groups, advertising, and other miscellaneous expenditure items.

### 5. Analysis of budgeted cash position

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

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

**Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

**Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.

**Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

## 5.1 Budgeted cash flow statement

	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<b>Cash flows from operating activities</b>	5.1.1			
<i>Receipts</i>				
Rates and charges		15,769	16,410	641
User fees and fines		2,068	2,149	81
Grants - operating		5,098	4,579	( 519 )
Grants - capital		3,859	1,792	( 2,067 )
Interest		412	253	( 159 )
Other receipts		758	720	( 38 )
		<b>27,964</b>	<b>25,903</b>	<b>( 2,061 )</b>
<i>Payments</i>				
Employee costs		(11,458)	(9,832)	1,626
Other payments		(9,414)	(9,456)	( 42 )
		<b>(20,872)</b>	<b>(19,288)</b>	<b>1,584</b>
<b>Net cash provided by operating activities</b>		<b>7,092</b>	<b>6,615</b>	<b>( 477 )</b>
<b>Cash flows from investing activities</b>	5.1.2			
Proceeds from sales of property, infrastructure, plant & equipment		76	264	188
Proceeds from investments		(100)	2,750	2,850
Deposits		5	5	-
Payments for property, infrastructure, plant and equipment		(6,559)	(8,720)	( 2,161 )
<b>Net cash used in investing activities</b>		<b>(6,578)</b>	<b>(5,701)</b>	<b>877</b>
<b>Cash flows from financing activities</b>	5.1.3			
Finance costs		(50)	(27)	23
Proceeds from borrowings		0	0	-
Repayment of borrowings		(196)	(946)	( 750 )
<b>Net cash used in financing activities</b>		<b>(246)</b>	<b>(973)</b>	<b>( 727 )</b>
<b>Net decrease in cash and cash equivalents</b>		<b>268</b>	<b>(59)</b>	<b>( 327 )</b>
Cash and cash equivalents at the beginning of the year		824	1,092	268
<b>Cash and cash equivalents at end of the year</b>	5.1.4	<b>1,092</b>	<b>1,033</b>	<b>( 59 )</b>

Source: Appendix A



### 5.1.1 Operating activities

The decrease in cash inflows from operating activities is mainly due to decreases in grant revenue including the Local Government Infrastructure Program and Country Roads and Bridges. This has been partly offset by increases in rates and charges, and user fees. Cash outflows have also decreased due to employee costs have being significantly reduced from the completion of the Human Resource Review for indoor staff.

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

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<b>Surplus (deficit) for the year</b>	<b>4,910</b>	<b>1,584</b>	( 3,326 )
Depreciation	4,013	4,199	186
Loss (gain) on sale of assets	-	100	100
Net movement in current assets and liabilities	( 1,831 )	732	2,563
<b>Cash flows available from operating activities</b>	<b>7,092</b>	<b>6,615</b>	<b>( 477 )</b>

### 5.1.2 Investing activities

The increase in payments for investing activities represents the increase in capital works expenditure disclosed in section 10 of this budget report, mainly attributed to expected completion of carry forward projects from 2014/15 expected in 2015/16. Proceeds from sale of assets are forecast to increase by \$0.188 million due to a review of Council's fleet almost complete and sale of vehicles to follow early in the new year.

### 5.1.3 Financing activities

For 2015/16 the total of principal repayments is \$0.946 million as Council is paying its loans out in full. Finance charges are expected to be \$0.027 million. No new borrowings are budgeted for in 2015/16.

### 5.1.4 Cash and cash equivalents at end of the year

Overall, total cash is forecast to decrease by \$0.06 million to \$1.03 million as at 30 June 2016. This does not include the decrease in the financial assets of \$2.7 million from 2014/15 to 2015/16. This reflects Council's strategy of using excess investments to enhance existing and create new infrastructure. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts a significant reduction in the capital works program from 2015/16 onwards (due to Council fully delivering existing carry forward projects) to balance future cash budgets.

## 5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2016 it will have cash, investments and financial assets of \$7.28 million, which has been restricted as shown in the following table.

		Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<b>Total cash, investments and financial assets</b>		<b>10,092</b>	<b>7,283</b>	(2,809)
Restricted cash and investments				
- Statutory reserves	5.2.1	(390)	(390)	-
- Cash held to carry forward capital works	5.2.2	(2,032)	-	2,032
- Trust funds and deposits		(514)	(519)	-
<b>Unrestricted cash and investments</b>	5.2.3	<b>7,156</b>	<b>6,374</b>	<b>( 777 )</b>
- Discretionary reserves	5.2.4	(1,527)	(1,527)	-
<b>Unrestricted cash adjusted for discretionary reserves</b>	5.2.5	<b>5,629</b>	<b>4,847</b>	<b>( 777 )</b>

### 5.2.1 Statutory reserves

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

### 5.2.2 Cash held to fund carry forward capital works

There is no amount shown as cash held to fund carry forward works at 30 June 2016, as it is expected that the capital works budget in the 2015/16 financial year will be fully completed. An amount of \$2 million is forecast to be held at 30 June 2015 to fund capital works budgeted but not completed in the 2014/15 financial year. Section 6.2 contains further details on capital works funding.

### 5.2.3 Unrestricted cash and investments

The amount shown in the above table is in accordance with the definition of unrestricted cash included in the Regulations. These funds are free of statutory reserve funds and cash to be used to fund capital works expenditure from the previous financial year.

### 5.2.4 Discretionary reserves

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. Council's main discretionary reserves are for landfill rehabilitation and development and Dinner Plain.

### 5.2.5 Unrestricted cash adjusted for discretionary reserves

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

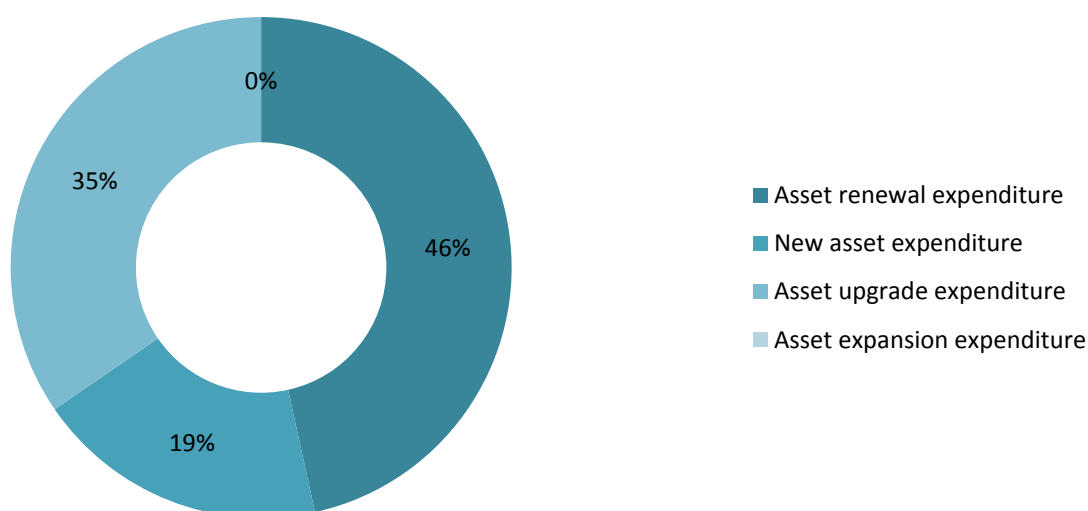
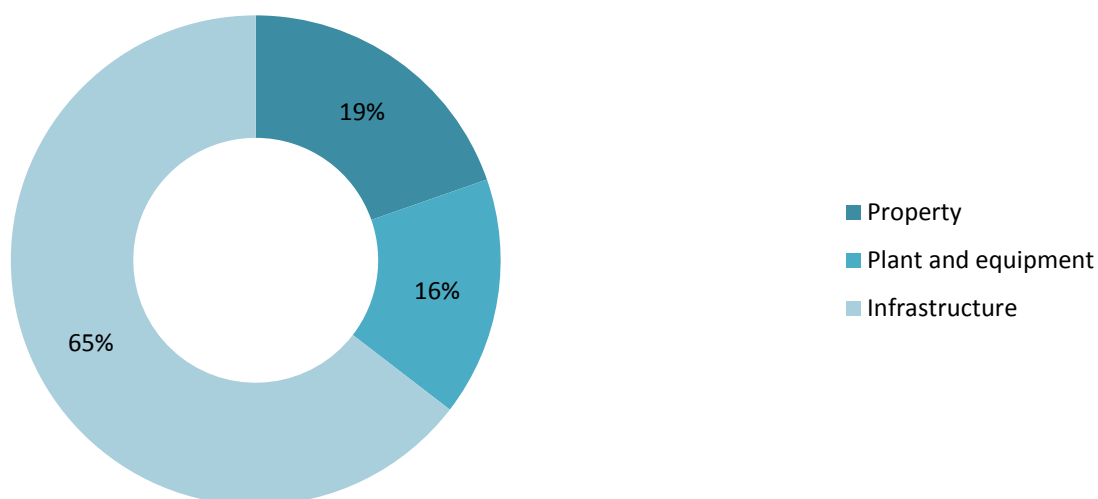
## 6. Analysis of capital budget

This section analyses the planned capital works expenditure budget for the 2015/16 year and the sources of funding for the capital budget.

### 6.1 Capital works expenditure

Capital Works Areas	Ref	Forecast		Variance
		Actual 2014/15 \$'000	Budget 2015/16 \$'000	
<b>Works carried forward</b>	6.1.1			
<b>Property</b>				
Buildings		506	360	( 146 )
<b>Total property</b>		<b>506</b>	<b>360</b>	<b>( 146 )</b>
<b>Plant and equipment</b>				
Plant, machinery and equipment		348	-	( 348 )
<b>Total plant and equipment</b>		<b>348</b>	<b>-</b>	<b>( 348 )</b>
<b>Infrastructure</b>				
Roads		372	300	( 72 )
Bridges		41	187	146
Footpaths		722	104	( 618 )
Streetscape and recreational		829	506	( 323 )
Drainage		75	-	( 75 )
Kerb and channel		30	25	( 5 )
Landfill		212	550	338
<b>Total infrastructure</b>		<b>2,281</b>	<b>1,672</b>	<b>( 609 )</b>
<b>Total works carried forward</b>		<b>3,135</b>	<b>2,032</b>	<b>( 1,103 )</b>
<b>New works</b>				
<b>Property</b>	6.1.2			
Buildings		17	1,325	1,308
<b>Total property</b>		<b>17</b>	<b>1,325</b>	<b>1,308</b>
<b>Plant and equipment</b>	6.1.3			
Plant, machinery and equipment		-	1,345	1,345
<b>Total plant and equipment</b>		<b>-</b>	<b>1,345</b>	<b>1,345</b>
<b>Infrastructure</b>	6.1.4			
Roads		3,029	1,458	( 1,571 )
Bridges		149	727	578
Footpaths		-	203	203
Streetscape and recreational		203	930	727
Drainage		-	94	94
Landfill		-	541	541
Kerb and channel		26	65	39
<b>Total infrastructure</b>		<b>3,407</b>	<b>4,018</b>	<b>611</b>
<b>Total new works</b>		<b>3,424</b>	<b>6,688</b>	<b>3,264</b>
<b>Total capital works expenditure</b>		<b>6,559</b>	<b>8,720</b>	<b>2,161</b>

Capital Works Areas	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<b>Represented by:</b>				
Asset renewal expenditure	6.1.5	3,370	4,009	639
New asset expenditure	6.1.5	-	1,701	1,701
Asset upgrade expenditure	6.1.5	3,189	3,010	( 179 )
Asset expansion expenditure	6.1.5	-	-	-
<b>Total capital works expenditure</b>		<b>6,559</b>	<b>8,720</b>	<b>2,161</b>



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

### **6.1.1 Carried forward works**

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including, timing of tendering, weather delays and extended consultation. Projects carried forward from 2013/14 to 2014/15 included Bright Sports Centre Redevelopment (Stage 2), Harrierville to Bright Shared Trail, Mount Beauty Progressing Place Project and Gravity Adventure Park at Dinner Plain which will all be completed by the end of 2014/15. Council is forecasting to carry forward into 2015/16 projects including the Mount Beauty Library redevelopment, Mount Beauty Progressing Place, Alpine Better Places project and the construction of the Myrtleford Landfill cell.

### **6.1.2 Property**

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

For the 2015/16 year Council has budgeted for renewable energy initiatives for Council buildings to help alleviate rising utilities costs in the future.

### **6.1.3 Plant and equipment**

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

For the 2015/16 year, the more significant projects include ongoing cyclical replacement of the plant and vehicle fleet, and renewal and replacement of information technology.

### **6.1.4 Infrastructure**

Infrastructure includes roads, bridges, footpaths, tracks and trails, drainage, recreation, parks, open space and streetscapes and other structures.

For the 2015/16 year, \$1.8 million will be expended on new road projects. The more significant projects include local road renewal, mainly resealing, resheeting and gravel resheeting, and federally funded Roads to Recovery projects.

Other significant infrastructure projects include Mount Beauty Progressing Place CBD streetscape and lakeside projects, Myrtleford Landfill cell construction and footpaths, tracks and trails upgrades.

### **6.1.5 Asset renewal, new assets, upgrade and expansion**

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.

## 6.2 Funding sources

Sources of funding	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<b>Works carried forward</b>				
<i><b>Current year funding</b></i>				
Grants		1,135	129	( 1,006 )
Contributions		-	-	-
Borrowings		-	-	-
Council cash				
- operations		2,000	1,903	( 97 )
- proceeds on sale of assets		-	-	-
- reserve cash and investments		-	-	-
- unrestricted cash and investments		-	-	-
<b>Total works carried forward</b>	6.2.1	<b>3,135</b>	<b>2,032</b>	<b>( 1,103 )</b>
<b>New works</b>				
<i><b>Current year funding</b></i>				
Grants	6.2.2	2,724	1,663	( 1,061 )
Contributions		-	103	-
Borrowings		-	-	-
Council cash				
- operations	6.2.3	317	4,658	4,341
- proceeds on sale of assets	6.2.4	76	264	188
- reserve cash and investments	6.2.5	307	-	( 307 )
- unrestricted cash and investments		-	-	-
<b>Total new works</b>		<b>3,424</b>	<b>6,688</b>	<b>3,264</b>
<b>Total funding sources</b>		<b>6,559</b>	<b>8,720</b>	<b>2,161</b>

Source: Appendix A

### 6.2.1 Carried forward works

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including, timing of tendering, weather delays and extended consultation. Council is forecasting to carry forward into 2015/16 projects including the Mount Beauty Library redevelopment, Mount Beauty Progressing Place, Alpine Better Places project and the construction of the Myrtleford Landfill cell. These carry forward works will be funded from Council cash as grants were received in the prior year.

### 6.2.2 Grants

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased compared to 2014/15 due mainly to the timing of specific funding for some large capital works projects. Appendix C. "Capital Works Program" includes a more detailed analysis of the grants and contributions expected to be received during the 2015/16 year.

### **6.2.3 Council cash - operations**

Council generates cash from its operating activities, which is used as a funding source for the capital works program. If grants are received in a prior year and attributed to a capital project they are also reflected here. This amount equates to the cash generated from operating activities as set out in section 5. 'Analysis of Budgeted Cash Position' adjusted for capital grants and borrowing costs.

### **6.2.4 Council cash - proceeds from sale of assets**

Proceeds from sale of assets includes plant and motor vehicle sales in accordance with Council's fleet renewal policy. There will be a larger number of vehicles sold during the financial year as Council downsizes its vehicle fleet.

### **6.2.5 Council cash - reserve cash and investments**

Council has significant cash reserves, which it is currently using to contribute to its annual capital works program. The reserves include monies set aside for specific purposes such as Dinner Plain, plant replacement and landfill rehabilitation reserve.

### **6.2.6 Council cash - unrestricted cash and investments**

In addition to reserve investments, Council has uncommitted cash and investments which represent unrestricted cash and investments preserved from the previous year, mainly as a result of grants being received in advance.

## 7. Analysis of budgeted financial position

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

### 7.1 Budgeted balance sheet

	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<b>Current assets</b>	7.1.1			
Cash and cash equivalents		1,092	1,033	( 59 )
Trade and other receivables		1,385	1,528	143
Financial assets		9,000	6,250	( 2,750 )
Inventories		120	150	30
Other assets		200	230	30
<b>Total current assets</b>		<b>11,797</b>	<b>9,191</b>	<b>( 2,606 )</b>
<b>Non-current assets</b>	7.1.1			
Trade and other receivables		7	5	( 2 )
Investments in regional library corporation		482	492	10
Property, infrastructure, plant & equipment		189,911	198,621	8,710
Inventories		954	983	29
<b>Total non-current assets</b>		<b>191,354</b>	<b>200,101</b>	<b>8,747</b>
<b>Total assets</b>		<b>203,151</b>	<b>209,292</b>	<b>6,141</b>
<b>Current liabilities</b>	7.1.2			
Trade and other payables		1,198	1,415	217
Trust funds and deposits		514	519	5
Provisions		2,627	2,986	359
Income received in advance		30	30	-
Interest-bearing loans and borrowings		946	-	( 946 )
<b>Total current liabilities</b>		<b>5,315</b>	<b>4,950</b>	<b>( 365 )</b>
<b>Non-current liabilities</b>	7.1.2			
Provisions		3,759	4,157	398
Income received in advance		477	447	( 30 )
Interest-bearing loans and borrowings		-	-	-
<b>Total non-current liabilities</b>		<b>4,236</b>	<b>4,604</b>	<b>368</b>
<b>Total liabilities</b>		<b>9,551</b>	<b>9,554</b>	<b>3</b>
<b>Net assets</b>		<b>193,600</b>	<b>199,738</b>	<b>6,143</b>
<b>Equity</b>	7.1.4			
Accumulated surplus		82,285	83,869	1,584
Asset revaluation reserve		109,398	113,952	4,554
Other reserves		2,224	1,917	( 307 )
<b>Total equity</b>		<b>193,907</b>	<b>199,738</b>	<b>5,831</b>



### **7.1.1 Current Assets and Non-Current Assets**

Cash and cash equivalents include cash, investments and financial assets such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$2.8 million during the year mainly to fund the capital works program during the year.

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

Other assets include items such as prepayments for expenses that Council has paid in advance of service delivery, 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 increase in this balance is attributable to the net result of the capital works program, depreciation of assets and the sale through sale of property, plant and equipment.

### **7.1.2 Current Liabilities and Non-Current Liabilities**

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

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are expected to decrease due to a number of long serving employees departing Council in 2014/15 and more active management of entitlements despite factoring in an increase for Enterprise Agreement increments. Provisions also includes the landfill rehabilitation provision which is expected to increase with the construction of the new cell at Myrtleford thus giving an overall increase to provisions.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay its loans in full during the 2015/16 year made possible by adequate cash reserves and savings.

### **7.1.3 Working Capital**

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 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<b>Current assets</b>	11,797	9,191	( 2,606 )
<b>Current liabilities</b>	5,315	4,950	( 365 )
<b>Working capital</b>	6,482	4,241	( 2,241 )
Restricted cash and investment current assets			
- Statutory reserves	( 390 )	( 390 )	-
- Cash used to fund carry forward capital works	( 2,032 )	-	2,032
<b>Unrestricted working capital</b>	<b>4,060</b>	<b>3,851</b>	<b>( 209 )</b>

In addition to the restricted cash shown above, Council has also projected to hold approximately \$1.5 million in discretionary reserves at 30 June 2016. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

#### 7.1.4 Equity

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

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

#### 7.2 Key assumptions

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

- A total of 95% of total rates and charges raised will be collected in the 2015/16 year which is consistent with the prior year.
- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days.
- Other debtors and creditors to remain consistent with 2014/15 levels.
- Employee entitlements to be increased by the Enterprise Agreement increment offset by the impact of more active management of leave entitlements of staff.
- Loans will be fully paid out.
- Total capital expenditure will be \$8.7 million.

## 8. Strategic resource plan and financial performance indicators

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

### 8.1 Plan development

The Act requires a Strategic Resource Plan to be prepared describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan.

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

The key financial objectives, which underpin the SRP, are:

- Financial sustainability in the medium to long term.
- Maintain existing service levels.
- Achieve a breakeven operating result by.
- Maintain a sustainable capital expenditure program.
- Achieve a balanced budget on a cash basis.

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

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

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

## 8.2 Financial resources

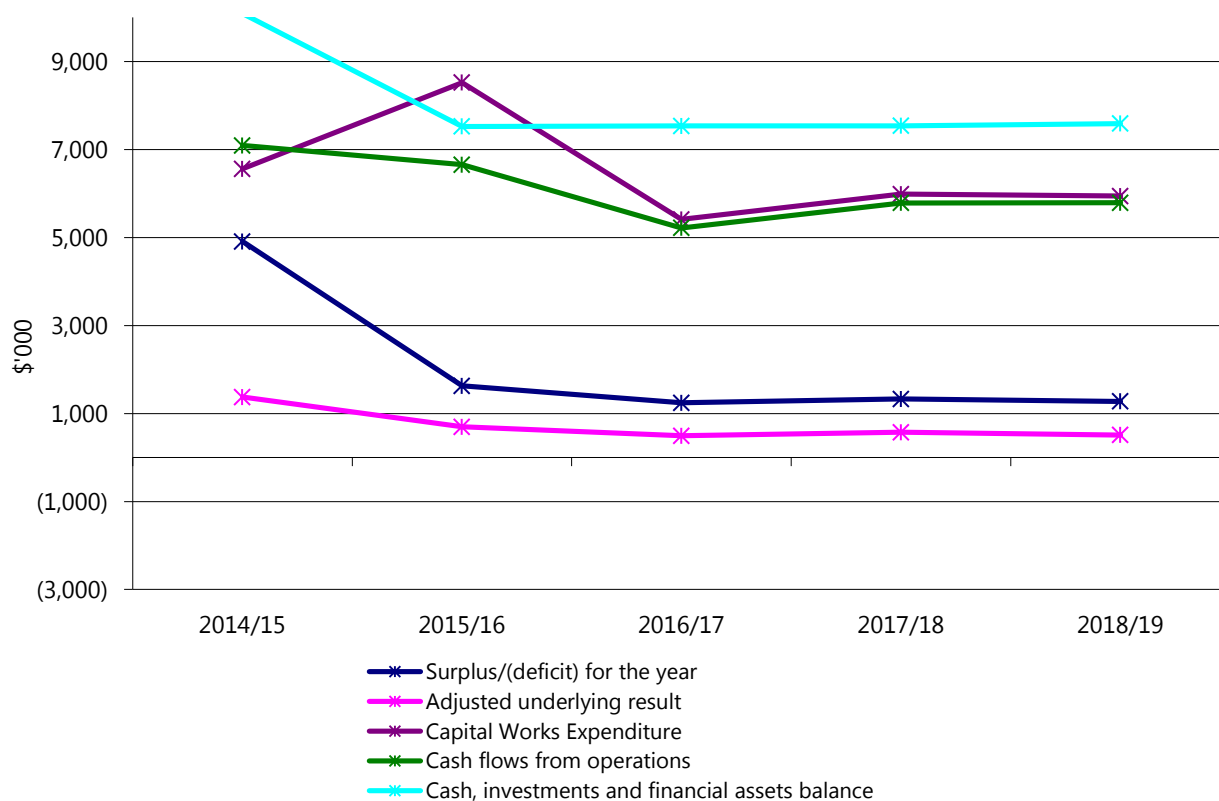
The following table summarises the key financial results for the next four years as set out in the SRP for years 2015/16 to 2018/19. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2014/15	2015/16	2016/17	2017/18	2018/19	+ / o / -
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	4,910	1,584	1,234	1,323	1,267	o
Adjusted underlying result	1,372	653	487	568	504	o
Cash, investments and financial assets balance	10,092	7,283	7,288	7,293	7,343	o
Cash flows from operations	7,092	6,615	5,210	5,785	5,787	o
Capital works expenditure	6,559	8,720	5,410	5,985	5,941	o

Key to Forecast Trend (from previous page):

- + 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 SRP are as follows:

**Financial sustainability (section 5)** - Cash and investments is forecast to decrease marginally over the four year period. Whilst Council prepares a balanced budget on a cash basis in each year, cash will decrease due to carry forward projects next year and a reduction in reserves.

**Rating levels (section 9)** – Minimal rate increases are forecast over the four years at 2.5%.

**Service delivery strategy (section 10)** – Service levels have been maintained throughout the four year period. Despite this, operating surpluses are forecast. The adjusted 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 10)** – Borrowings are forecast to be paid out in 2015/16 and no further borrowings forecast over the four year period.

**Infrastructure strategy (section 10)** - Capital expenditure over the four year period will total \$26.1 million.

### 8.3 Financial performance indicators

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

Indicator	Measure	Notes	Forecast Actual 2014/15	Budget 2015/16	Strategic Resource Plan Projections			Trend + / o / -
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	5.5%	2.6%	1.9%	2.2%	1.9%	-
Liquidity								
Working Capital	Current assets / current liabilities	2	222.0%	185.7%	199.1%	196.7%	207.8%	+
Unrestricted cash	Unrestricted cash / current liabilities		134.6%	128.8%	161.0%	158.7%	167.7%	+
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	5.9%	0.0%	0.0%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.5%	5.9%	0.0%	0.0%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue		22.4%	23.9%	21.7%	19.6%	19.2%	-
Asset renewal	Asset renewal expenditure / depreciation	4	84.0%	95.5%	89.5%	85.8%	91.7%	+

Indicator	Measure	Notes	Forecast Actual 2014/15	Budget 2015/16	Strategic Resource Plan Projections			Trend + / o / -
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	5	49.2%	50.6%	51.7%	51.6%	51.7%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.47%	0.49%	0.49%	0.50%	0.50%	o
<b>Efficiency</b>								
Expenditure level	Total expenditure / no. of property assessments		\$2,772	\$2,897	\$2,924	\$2,993	\$3,074	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,270	\$1,310	\$1,343	\$1,376	\$1,411	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	6	16.9%	4.3%	4.3%	4.3%	4.3%	o

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

## Notes to indicators

**1 Adjusted underlying result** - An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A decline in financial performance expected from the 2014/15 forecast period, although expected to remain consistent from 2015/16 onwards.

**2 Working Capital** - The proportion of current liabilities represented by current assets. Working capital is forecast to decrease significantly in 2015/16 year due to a run down in cash reserves to fund the capital program. The trend in later years is to remain fairly consistent.

**3 Debt compared to rates** - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt. The increase in 2015/16 is due to the full payout of borrowings of \$1 million.

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

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

**6 Workforce turnover** - This percentage is high in 2014/15 due to the HR Review and a reduction of indoor employees from 80 to 59 equivalent full time. This is expected to remain consistent from 2015/16 onwards.

## 8.4 Non-financial resources

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

Indicator	Forecast	Budget 2015/16	Strategic Resource Plan Projections		
	Actual 2014/15		2016/17	2017/18	2018/19
Employee costs (\$'000)					
- Operating	10,363	9,650	10,188	10,338	10,700
- Capital	300	685	706	727	749
Total	<b>10,663</b>	<b>10,335</b>	<b>10,894</b>	<b>11,065</b>	<b>11,449</b>
Employee numbers (EFT)	122	122	122	122	122

## 9. Rating information

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

### 9.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 8), rates and charges were identified as an important source of revenue, accounting for 63% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Alpine Shire community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases, particularly recent changes in property valuations and subsequently rates for some properties in the municipality.

### 9.2 Current year rate

It is predicted that the 2015/16 operating position will be significantly impacted by 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 as set out in the Strategic Resource Plan. In order to maintain service levels and a strong capital expenditure program, the general rate in the dollar will increase by 2.90% to achieve an overall rate revenue increase of 3.69% (including an increase in the number of rateable properties), the kerbside collection charge by 6.33% and the recycling charge by 3.13%. This will raise total rate and charges for 2015/16 of \$16,433,447 million. Council's landfill and recycling charges have also increased by 8.84%.

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

Year	Rate Revenue Increase %	Landfill Charge Increase %	Garbage Charge Increase %	Recycling Charge Increase %	Total Rates Raised \$'000
2014/15	5.00	5.00	5.00	5.00	15,911
2015/16	3.85	8.84	6.33	3.13	16,434
2016/17	2.50	2.50	2.50	2.50	16,939
2017/18	2.50	2.50	2.50	2.50	17,436
2018/19	2.50	2.50	2.50	2.50	17,947

### 9.3 Rating structure

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

- property values, which form the central basis of rating under the *Local Government Act 1989*
- a 'user pays' component to reflect usage of certain services provided by Council.

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

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential, farming or commercial/industrial purposes. This distinction is based on the principle that the rates contribution should be fair and equitable and take into account the various benefits that properties derive.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality.

Council has a very simple rating structure with a general rate applied to residential properties and a differential rate applied to farming and commercial/industrial categories. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. In addition a special rate is levied for properties located at Dinner Plain under Section 163 of the Act. The commercial/industrial rate is set at 143% of the general rate and the farm rate is set at 73% of the general rate. Council also levies a landfill rehabilitation charge, a kerbside collection charge and a recycling charge as allowed under the Act.

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

Rate type	How applied	2014/15	2015/16	Change
Residential rates	Cents/\$ CIV	0.4828	0.4968	2.9%
Commercial/industrial rates	Cents/\$ CIV	0.6897	0.7097	2.9%
Farm rates	Cents/\$ CIV	0.3420	0.3519	2.9%
Dinner Plain special rates	Cents/\$ CIV	0.4007	0.4007	0.0%
Landfill rehabilitation charge	\$/ property	\$88.20	\$96.00	8.8%
Kerbside collection charge	\$/ property	\$216.30	\$230.00	6.3%
Recycling charge	\$/ property	\$73.50	\$75.80	3.1%

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



## 9.4 General revaluation of properties

During the 2013/14 year, a revaluation of all properties within the municipality was carried out and was applied from 1 January 2014 for the 2014/15 year. The outcome of the general revaluation has been a small change in property valuations throughout the municipality. The next valuation is due to be undertaken on 1 January 2016 and will be effective from 1 July 2016.

## 10. 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.

### 10.1 Borrowings

In developing the SRP (see Section 8), Council has not identified borrowings as an important funding source for the capital works programs. In the past, Council has borrowed to finance large infrastructure projects and since then has been in a phase of debt reduction. This has resulted in a reduction in debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs. Council's cash reserves are forecast to be at lower levels at 30 June 2016 to complete current infrastructure works in progress. Despite this, Council has not forecast in the SRP to take out additional borrowings to fund capital works programs.

The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2015.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2013/14	-	196	75	1,142
2014/15	-	196	50	946
2015/16	-	946	27	-
2016/17	-	-	-	-
2017/18	-	-	-	-
2018/19	-	-	-	-

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

	2014/15 \$	2015/16 \$
Total amount borrowed as at 30 June of the prior year	1,142	946
Total amount to be borrowed	-	-
Total amount projected to be redeemed	( 196 )	( 946 )
<b>Total amount of borrowings proposed as at 30 June</b>	<b>946</b>	<b>-</b>

### 10.2 Infrastructure

The Council has an Infrastructure Strategy based on the knowledge provided by Asset Management modelling, which outlines the capital renewal expenditure requirements of Council for the next ten years by class of asset, and is a key input to the SRP. It considers, condition and deterioration rates of infrastructure, and future needs to meet community service expectations. The key aspects of the process are as follows:

- Long-term capital renewal planning process which integrates with the Council Plan, Strategic Resource Plan and Annual Budget processes;
- Identification of capital renewal projects through condition assessments and asset management modelling;
- Prioritisation of capital renewal projects within classes on the basis of evaluation criteria; and
- Methodology for allocating annual funding to classes of capital projects.

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

At present, Council's assets have been well maintained and Council has taken advantage of capital grant funding to meet its renewal needs. As such Council does not have a renewal backlog. This is expected to change in the future as a number of capital grants are not expected to continue.

Council will review its Infrastructure Strategy in 2015/16 and the following influences will have an impact:

- Reduction in the amount of cash and investment reserves to fund future capital expenditure programs
- Availability of significant Federal funding for upgrade of roads
- The enactment of the *Road Management Act 2004* removing the defence of non-feasance on major assets such as roads.

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

Year	Summary of funding sources				
	Total Capital Program	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
2013/14	5,559	3,246	-	2,313	-
2014/15	6,559	3,859	-	2,700	-
2015/16	8,720	1,792	103	6,825	-
2016/17	5,410	1,103	106	4,201	-
2017/18	5,985	1,103	109	4,773	-
2018/19	5,941	1,103	112	4,726	-

### 10.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 8) which directly impact the future service delivery strategy are to maintain existing service levels and to achieve a breakeven operating result. The Rating Information (see Section 9) also refers to modest rate increases into the future approximating CPI. 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.

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 restoration

Council maintains a provision to allow for the costs associated with rehabilitation and aftercare of its landfill sites as required by the Environmental Protection Authority. Council continues to budget each year to contribute to this provision in accordance with the Landfill Rehabilitation Strategy.

## Land Inventory

Council holds land for future development which was devalued in the 2012/13 financial year. Council has budgeted to maintain the existing balance of land held for future development with little growth.

## Dinner Plain

Dinner Plain operates as a self-governing and self-funding business unit within Council. This is due to the servicing costs of Dinner Plain being significantly higher than all other areas of the Shire because of the complex nature and special requirements of the village.

## 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 2014 effective for the 2014/15 year and the next revaluation will be undertaken as at 1 January 2016 effective from 1 July 2016.

## Fire Service Levy

The *Fire Services Property Levy Act 2012* requires Council to collect the Fire Services Property Levy for all rateable and non-rateable within the Municipality. In addition to this the Hon. Michael O'Brien MP, Treasurer of Victoria has directed the Alpine Shire to collect the levy for land not located within the Municipality, being the Mount Hotham and Falls Creek Alpine Resorts. Council acts as a collection agency and remits the funds collected to the State Revenue Office, four times a year.

## Appendices

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

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

The contents of the appendices are summarised below:

Appendix	Nature of information
A	Budgeted Statements
B	Rates and charges
C	Capital works program
D	Fees and charges schedule

## Appendix A

### Budgeted Statements

This appendix presents information in regards to the Budgeted Financial Statements and Statement of Human Resources. The budget information is for the years 2015/16 to 2024/25, incorporating the 2015/16 annual budget, 2016/17 to 2018/19 Strategic Resource Plan and 2019/20 to 2024/25 Long Term Financial Plan.

At the end of each financial year Council is required to include in the Financial Statements in its Annual Report a comparison of actual income and expenditure compared with the income and expenditure in the financial statements in the Budget,

The appendix includes the following budgeted information:

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

## Budgeted Comprehensive Income Statement

For the 10 years ending 30 June 2025

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Strategic Resource Plan Projections			Long Term Financial Plan Projections					
			2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Income</b>											
Rates and charges	15,911	16,434	16,939	17,436	17,947	18,470	19,007	19,578	20,163	20,766	21,379
Statutory fees and fines	555	565	419	432	445	458	471	485	500	515	531
User fees	1,513	1,584	1,796	1,849	1,905	1,962	2,021	2,082	2,144	2,207	2,273
Contributions - cash	240	137	141	146	151	156	161	166	171	176	181
Contributions - non-monetary assets	-	103	106	109	112	115	118	122	126	130	134
Grants - Operating (recurrent)	4,378	4,561	4,534	4,618	4,592	4,781	4,865	5,062	5,153	5,358	5,457
Grants - Operating (non-recurrent)	826	135	41	42	43	44	45	46	47	48	49
Grants - Capital (recurrent)	561	1,101	603	603	603	603	603	603	603	603	603
Grants - Capital (non-recurrent)	3,298	691	500	500	500	500	500	500	500	500	500
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	( 100 )	-	-	-	-	-	-	-	-	-
Other income	973	773	784	802	858	878	862	914	935	921	947
<b>Total income</b>	<b>28,255</b>	<b>25,984</b>	<b>25,863</b>	<b>26,537</b>	<b>27,156</b>	<b>27,967</b>	<b>28,653</b>	<b>29,558</b>	<b>30,342</b>	<b>31,224</b>	<b>32,054</b>
<b>Expenses</b>											
Employee costs	10,363	9,650	10,188	10,338	10,700	11,275	11,518	11,979	12,658	12,956	13,409
Materials and services	8,205	9,565	8,799	9,091	9,386	9,798	10,130	10,539	11,003	11,431	11,860
Depreciation and amortisation	4,013	4,199	4,611	4,762	4,771	4,925	5,266	5,251	5,417	5,622	6,071
Landfill rehabilitation	171	195	243	211	196	181	224	149	155	160	139
Finance costs	50	27	-	-	-	-	-	-	-	-	-
Other expenses	543	764	788	812	836	861	886	913	940	968	996
<b>Total expenses</b>	<b>23,345</b>	<b>24,400</b>	<b>24,629</b>	<b>25,214</b>	<b>25,889</b>	<b>27,040</b>	<b>28,024</b>	<b>28,831</b>	<b>30,173</b>	<b>31,137</b>	<b>32,475</b>
<b>Surplus (deficit) for the year</b>	<b>4,910</b>	<b>1,584</b>	<b>1,234</b>	<b>1,323</b>	<b>1,267</b>	<b>927</b>	<b>629</b>	<b>727</b>	<b>169</b>	<b>87</b>	<b>( 421 )</b>
<b>Other comprehensive income</b>											
<b>Items that will not be reclassified to surplus or deficit:</b>											
Net asset revaluation increment /(decrement)	-	4,554	9,178	-	7,508	10,050	-	8,334	10,996	-	9,252
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	-	-	-	-	-	-	-	-	-	-	-
<b>Comprehensive result</b>	<b>4,910</b>	<b>6,138</b>	<b>10,412</b>	<b>1,323</b>	<b>8,775</b>	<b>10,977</b>	<b>629</b>	<b>9,061</b>	<b>11,166</b>	<b>87</b>	<b>8,831</b>

## Budgeted Balance Sheet

For the 10 years ending 30 June 2025

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Strategic Resource Plan Projections			Long Term Financial Plan Projections					
			2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	1,092	1,033	1,038	1,043	1,093	1,126	1,170	1,198	1,210	1,337	1,808
Trade and other receivables	1,385	1,528	1,492	1,533	1,565	1,612	1,648	1,701	1,744	1,794	1,839
Financial assets	9,000	6,250	6,250	6,250	6,250	6,250	5,000	5,000	5,000	4,000	4,000
Inventories	120	150	144	141	139	143	142	141	141	142	141
Other assets	200	230	254	240	231	239	241	238	237	239	239
<b>Total current assets</b>	<b>11,797</b>	<b>9,191</b>	<b>9,178</b>	<b>9,207</b>	<b>9,277</b>	<b>9,370</b>	<b>8,201</b>	<b>8,278</b>	<b>8,332</b>	<b>7,511</b>	<b>8,027</b>
<b>Non-current assets</b>											
Trade and other receivables	7	5	3	-	-	-	-	-	-	-	-
Investments in regional library corporation	482	492	502	512	522	532	542	552	562	572	582
Property, infrastructure, plant & equipment	189,911	198,621	208,399	209,422	217,901	229,760	230,153	239,351	250,746	251,302	261,017
Inventories	954	983	1,012	1,042	1,074	1,106	1,139	1,173	1,208	1,245	1,282
<b>Total non-current assets</b>	<b>191,354</b>	<b>200,101</b>	<b>209,916</b>	<b>210,976</b>	<b>219,496</b>	<b>231,398</b>	<b>231,834</b>	<b>241,076</b>	<b>252,517</b>	<b>253,119</b>	<b>262,881</b>
<b>Total assets</b>	<b>203,151</b>	<b>209,292</b>	<b>219,094</b>	<b>220,184</b>	<b>228,774</b>	<b>240,767</b>	<b>240,034</b>	<b>249,355</b>	<b>260,849</b>	<b>260,630</b>	<b>270,908</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	1,198	1,415	1,313	1,357	1,400	1,460	1,509	1,569	1,636	1,698	1,761
Trust funds and deposits	514	519	524	529	534	539	544	549	554	559	564
Provisions	2,627	2,986	2,742	2,766	2,500	4,152	2,576	2,677	3,363	2,896	4,198
Income received in advance	30	30	30	30	30	30	30	30	30	30	30
Interest-bearing loans and borrowings	946	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>5,315</b>	<b>4,950</b>	<b>4,609</b>	<b>4,682</b>	<b>4,464</b>	<b>6,181</b>	<b>4,659</b>	<b>4,825</b>	<b>5,583</b>	<b>5,183</b>	<b>6,553</b>
<b>Non-current liabilities</b>											
Provisions	3,759	4,157	3,918	3,642	3,705	3,035	3,225	3,348	2,949	3,073	3,180
Income received in advance	477	447	417	387	357	327	297	267	237	207	177
Interest-bearing loans and borrowings	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>4,236</b>	<b>4,604</b>	<b>4,335</b>	<b>4,029</b>	<b>4,062</b>	<b>3,362</b>	<b>3,522</b>	<b>3,615</b>	<b>3,186</b>	<b>3,280</b>	<b>3,357</b>
<b>Total liabilities</b>	<b>9,551</b>	<b>9,554</b>	<b>8,944</b>	<b>8,711</b>	<b>8,526</b>	<b>9,543</b>	<b>8,181</b>	<b>8,440</b>	<b>8,769</b>	<b>8,463</b>	<b>9,910</b>
<b>Net assets</b>	<b>193,600</b>	<b>199,738</b>	<b>210,150</b>	<b>211,472</b>	<b>220,247</b>	<b>231,224</b>	<b>231,853</b>	<b>240,914</b>	<b>252,080</b>	<b>252,167</b>	<b>260,998</b>
<b>Equity</b>											
Accumulated surplus	82,285	83,869	85,103	86,426	87,693	88,620	89,249	89,976	90,145	90,232	89,811
Reserves	111,315	115,869	125,047	125,047	132,555	142,604	142,604	150,939	161,935	161,935	171,187
<b>Total equity</b>	<b>193,600</b>	<b>199,738</b>	<b>210,150</b>	<b>211,472</b>	<b>220,247</b>	<b>231,224</b>	<b>231,853</b>	<b>240,914</b>	<b>252,080</b>	<b>252,167</b>	<b>260,998</b>

## Budgeted Statement of Changes in Equity

For the 10 years ending 30 June 2025

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2015 - Forecast actual</b>				
Balance at beginning of the financial year	188,690	77,068	109,398	2,224
Comprehensive result	4,910	4,910	-	-
Transfer to reserves	-	( 405 )	-	405
Transfer from reserves	-	712	-	( 712 )
<b>Balance at end of the financial year</b>	<b>193,600</b>	<b>82,285</b>	<b>109,398</b>	<b>1,917</b>
<b>2016 - Budget</b>				
Balance at beginning of the financial year	193,600	82,285	109,398	1,917
Comprehensive result	6,138	1,584	4,554	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>199,738</b>	<b>83,869</b>	<b>113,952</b>	<b>1,917</b>
<b>2017 - SRP</b>				
Balance at beginning of the financial year	199,738	83,869	113,952	1,917
Comprehensive result	10,412	1,234	9,178	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>210,150</b>	<b>85,103</b>	<b>123,131</b>	<b>1,917</b>
<b>2018 - SRP</b>				
Balance at beginning of the financial year	210,150	85,103	123,131	1,917
Comprehensive result	1,323	1,323	-	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>211,473</b>	<b>86,425</b>	<b>123,131</b>	<b>1,917</b>
<b>2019 - SRP</b>				
Balance at beginning of the financial year	211,473	86,425	123,131	1,917
Comprehensive result	8,775	1,267	7,508	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>220,248</b>	<b>87,692</b>	<b>130,639</b>	<b>1,917</b>
<b>2020 - LTFP</b>				
Balance at beginning of the financial year	220,248	87,692	130,639	1,917
Comprehensive result	10,977	927	10,050	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>231,225</b>	<b>88,619</b>	<b>140,688</b>	<b>1,917</b>
<b>2021 - LTFP</b>				
Balance at beginning of the financial year	231,225	88,619	140,688	1,917
Comprehensive result	629	629	-	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>231,854</b>	<b>89,248</b>	<b>140,688</b>	<b>1,917</b>
<b>2022 - LTFP</b>				
Balance at beginning of the financial year	231,854	89,248	140,688	1,917
Comprehensive result	9,061	727	8,334	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>240,915</b>	<b>89,975</b>	<b>149,023</b>	<b>1,917</b>
<b>2023 - LTFP</b>				
Balance at beginning of the financial year	240,915	89,975	149,023	1,917
Comprehensive result	11,166	169	10,996	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>252,081</b>	<b>90,145</b>	<b>160,019</b>	<b>1,917</b>
<b>2024 - LTFP</b>				
Balance at beginning of the financial year	252,081	90,145	160,019	1,917
Comprehensive result	87	87	-	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>252,167</b>	<b>90,231</b>	<b>160,019</b>	<b>1,917</b>
<b>2025 - LTFP</b>				
Balance at beginning of the financial year	252,167	90,231	160,019	1,917
Comprehensive result	8,831	( 421 )	9,252	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>260,998</b>	<b>89,811</b>	<b>169,271</b>	<b>1,917</b>



## Budgeted Statement of Cash Flows

For the 10 years ending 30 June 2025

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Strategic Resource Plan Projections			Long Term Financial Plan Projections					
			2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Cash flows from operating activities</b>											
Rates and charges	15,769	16,410	16,917	17,413	17,924	18,447	18,983	19,552	20,137	20,739	21,351
Statutory fees and fines	555	565	419	432	445	458	471	485	500	515	531
User fees	1,513	1,584	1,796	1,849	1,905	1,962	2,021	2,082	2,144	2,207	2,273
Contributions - cash	240	137	141	146	151	156	161	166	171	176	181
Grants - operating	5,098	4,579	4,635	4,645	4,626	4,801	4,898	5,081	5,183	5,383	5,489
Grants - capital	3,859	1,792	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103
Interest	412	253	242	244	283	286	252	286	289	256	263
Other receipts	518	583	608	627	647	667	688	710	732	755	778
Employee costs	( 11,458 )	( 9,832 )	( 10,051 )	( 10,300 )	( 10,607 )	( 11,128 )	( 11,457 )	( 11,862 )	( 12,484 )	( 12,881 )	( 13,293 )
Materials and consumables	( 9,414 )	( 9,456 )	( 10,600 )	( 10,374 )	( 10,690 )	( 9,990 )	( 12,672 )	( 11,464 )	( 11,953 )	( 12,953 )	( 11,676 )
<b>Net cash provided by operating activities</b>	<b>7,092</b>	<b>6,615</b>	<b>5,210</b>	<b>5,785</b>	<b>5,787</b>	<b>6,762</b>	<b>4,448</b>	<b>6,139</b>	<b>5,822</b>	<b>5,300</b>	<b>7,000</b>
<b>Cash flows from investing activities</b>											
Payments for property, plant and equipment	( 6,559 )	( 8,720 )	( 5,410 )	( 5,985 )	( 5,941 )	( 6,935 )	( 5,859 )	( 6,315 )	( 6,016 )	( 6,378 )	( 6,734 )
Proceeds from sale of property, plant and equipment	76	264	200	200	200	200	200	200	200	200	200
Trust funds and deposits	5	5	5	5	5	5	5	5	5	5	5
Proceeds from investments	( 100 )	2,750	-	-	-	-	1,250	-	-	1,000	-
<b>Net cash used in investing activities</b>	<b>( 6,578 )</b>	<b>( 5,701 )</b>	<b>( 5,205 )</b>	<b>( 5,780 )</b>	<b>( 5,736 )</b>	<b>( 6,730 )</b>	<b>( 4,404 )</b>	<b>( 6,110 )</b>	<b>( 5,811 )</b>	<b>( 5,173 )</b>	<b>( 6,529 )</b>
<b>Cash flows from financing activities</b>											
Finance costs	( 50 )	( 27 )	-	-	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	( 196 )	( 946 )	-	-	-	-	-	-	-	-	-
<b>Net cash provided by (used in) financing activities</b>	<b>( 246 )</b>	<b>( 973 )</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net (decrease) increase in cash &amp; cash equivalents</b>	<b>268</b>	<b>( 59 )</b>	<b>5</b>	<b>5</b>	<b>50</b>	<b>33</b>	<b>44</b>	<b>29</b>	<b>12</b>	<b>127</b>	<b>471</b>
Cash and cash equivalents at beginning of the financial year	824	1,092	1,033	1,038	1,043	1,093	1,126	1,170	1,198	1,210	1,337
<b>Cash and cash equivalents at end of the financial year</b>	<b>1,092</b>	<b>1,033</b>	<b>1,038</b>	<b>1,043</b>	<b>1,093</b>	<b>1,126</b>	<b>1,170</b>	<b>1,198</b>	<b>1,210</b>	<b>1,337</b>	<b>1,808</b>

## Budgeted Statement of Capital Works

For the 10 years ending 30 June 2025

	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan					
	Actual		Projections			Projections					
	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Property</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-	-	-
Buildings	523	1,685	1,687	2,033	1,785	1,950	2,075	2,199	2,280	2,333	2,369
Building improvements	-	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-	-
<b>Total buildings</b>	<b>523</b>	<b>1,685</b>	<b>1,687</b>	<b>2,033</b>	<b>1,785</b>	<b>1,950</b>	<b>2,075</b>	<b>2,199</b>	<b>2,280</b>	<b>2,333</b>	<b>2,369</b>
<b>Total property</b>	<b>523</b>	<b>1,685</b>	<b>1,687</b>	<b>2,033</b>	<b>1,785</b>	<b>1,950</b>	<b>2,075</b>	<b>2,199</b>	<b>2,280</b>	<b>2,333</b>	<b>2,369</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	348	1,038	434	447	460	474	488	503	518	534	550
Fixtures, fittings and furniture	-	218	245	252	260	268	276	284	293	301	310
Playground equipment	-	89	88	91	93	96	99	102	105	108	112
<b>Total plant and equipment</b>	<b>348</b>	<b>1,345</b>	<b>767</b>	<b>790</b>	<b>814</b>	<b>838</b>	<b>863</b>	<b>889</b>	<b>916</b>	<b>943</b>	<b>972</b>
<b>Infrastructure</b>											
Roads	3,401	1,758	2,119	1,839	1,988	2,238	2,225	2,362	2,224	2,412	1,324
Bridges	190	914	117	199	151	112	110	111	114	120	128
Footpaths	722	307	236	246	259	272	186	199	161	173	69
Streetscape and recreational	1,032	1,436	401	750	811	454	296	441	194	257	172
Drainage	75	94	83	130	135	142	103	114	126	140	89
Landfill	212	1,091	-	-	-	927	-	-	-	-	1,613
Kerb and channel	56	90	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>5,688</b>	<b>5,690</b>	<b>2,956</b>	<b>3,163</b>	<b>3,343</b>	<b>4,146</b>	<b>2,920</b>	<b>3,227</b>	<b>2,820</b>	<b>3,102</b>	<b>3,393</b>
<b>Total capital works expenditure</b>	<b>6,559</b>	<b>8,720</b>	<b>5,410</b>	<b>5,985</b>	<b>5,941</b>	<b>6,935</b>	<b>5,859</b>	<b>6,315</b>	<b>6,016</b>	<b>6,378</b>	<b>6,734</b>
<b>Represented by:</b>											
New asset expenditure	-	1,701	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	3,370	4,009	4,126	4,087	4,375	5,549	4,934	5,212	5,465	5,702	6,734
Asset upgrade expenditure	3,189	3,010	1,284	1,899	1,567	1,385	925	1,103	551	676	-
Asset expansion	-	-	-	-	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	<b>6,559</b>	<b>8,720</b>	<b>5,410</b>	<b>5,985</b>	<b>5,941</b>	<b>6,935</b>	<b>5,859</b>	<b>6,315</b>	<b>6,016</b>	<b>6,378</b>	<b>6,734</b>

## Budgeted Statement of Human Resources

For the 10 years ending 30 June 2025

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Strategic Resource Plan Projections			Long Term Financial Plan Projections					
			2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Staff expenditure</b>											
Employee costs - operating	10,363	9,650	10,188	10,338	10,700	11,275	11,518	11,979	12,658	12,956	13,409
Employee costs - capital	300	685	706	727	749	771	794	818	842	868	894
<b>Total staff expenditure</b>	<b>10,663</b>	<b>10,335</b>	<b>10,894</b>	<b>11,065</b>	<b>11,449</b>	<b>12,046</b>	<b>12,312</b>	<b>12,797</b>	<b>13,500</b>	<b>13,824</b>	<b>14,303</b>
	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>
<b>Staff numbers</b>											
Employees	122	122	122	122	122	122	122	122	122	122	122
<b>Total staff numbers</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>

## Appendix B

### Rates and charges

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

#### 1. Rates and charges

##### 1.1 Rate in the dollar

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

Type or class of land	2014/15 cents/\$CIV	2015/16 cents/\$CIV	Change
General rate for rateable residential properties	0.4828	0.4968	2.90%
General rate for rateable Dinner Plain properties	0.4828	0.4968	2.90%
Differential rate for rateable commercial/industrial properties	0.6897	0.7097	2.90%
Differential rate for rateable farm properties	0.3420	0.3519	2.90%

##### 1.2 Revenue raised by rates

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

Type or class of land	2014/15 \$	2015/16 \$	Change
Residential	7,583,533	7,910,616	4.31%
Commercial/Industrial	2,036,443	2,072,487	1.77%
Farm	1,979,056	2,062,631	4.22%
Dinner Plain	674,848	700,567	3.81%
<b>Total amount to be raised by general rates</b>	<b>12,273,879</b>	<b>12,746,301</b>	<b>3.85%</b>

##### 1.3 Assessments

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

Type or class of land	2014/15 #	2015/16 #	Change
Residential	5,973	6,038	1.09%
Dinner Plain	522	528	1.15%
Commercial/Industrial	789	781	-1.01%
Farm	1067	1076	0.84%
<b>Total number of assessments</b>	<b>8,351</b>	<b>8,423</b>	<b>0.86%</b>

##### 1.4 Basis of valuation

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

##### 1.5 Value of land

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

Type or class of land	2014/15 \$	2015/16 \$	Change
Residential	1,570,740,000	1,592,314,000	1.37%
Commercial/Industrial	295,265,000	292,023,000	-1.10%
Farm	578,671,300	586,111,300	1.29%
Dinner Plain	139,778,000	141,016,000	0.89%
<b>Total value of land</b>	<b>2,584,454,300</b>	<b>2,611,464,300</b>	<b>1.05%</b>

### 1.6 Rate in the dollar - special rates

The rate in the dollar to be levied as special rates under section 163 of the Act for each type or class of land compared with the previous financial year.

Type or class of land	2014/15 cents/\$CIV	2015/16 cents/\$CIV	Change
Special rate for rateable Dinner Plain properties (Airport & farm not included - residential only)	0.4007	0.4007	0.0%

### 1.7 Revenue raised by rates – special rates

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

Type or class of land	2014/15 \$	2015/16 \$	Change
Special rate for rateable Dinner Plain properties (Airport & farm not included - residential only)	560,090	565,051	0.89%
In Lieu	110,000	110,000	0.00%
<b>Total amount to be raised by special rates</b>	<b>670,090</b>	<b>675,051</b>	<b>0.74%</b>

### 1.8 Charges

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

Type of Charge	Per Rateable Property 2014/15 \$	Per Rateable Property 2015/16 \$	Change
Waste - 80 litre bin - weekly	216.30	230.00	6.33%
Waste - 240 litre bin - weekly	480.90	510.00	6.05%
Waste - 240 litre bin - fortnightly	216.30	230.00	6.33%
Recycling - 140 litre - fortnightly	60.90	75.80	24.47%
Recycling - 240 litre - fortnightly	73.50	75.80	3.13%
Recycling - 360 litre - fortnightly	110.25	75.80	-31.25%
Recycling - 240 litre - weekly	148.05	151.60	2.40%
Recycling - 360 litre - weekly	220.50	151.60	-31.25%
Dinner Plain standard service	747.60	770.50	3.06%
Dinner Plain commercial service	1,575.00	1,622.25	3.00%
Landfill rehabilitation and development charge	88.20	96.00	8.84%

## 1.9 Revenue raised by charges

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

Type of Charge	2014/15 \$	2015/16 \$	Change
Waste - 80 litre bin - weekly	1,187,920	1,279,260	7.69%
Waste - 240 litre bin - weekly	212,077	237,150	11.82%
Waste - 240 litre bin - fortnightly	32,661	36,340	11.26%
Recycling - 140 litre - fortnightly	25,091	31,912	27.19%
Recycling - 240 litre - fortnightly	413,070	436,381	5.64%
Recycling - 360 litre - fortnightly	5,954	3,942	-33.79%
Recycling - 240 litre - weekly	9,771	14,554	48.95%
Recycling - 360 litre - weekly	10,584	8,793	-16.92%
Landfill rehabilitation and development charge	598,702	656,736	9.69%
Dinner Plain standard service	272,874	284,315	4.19%
Dinner Plain commercial service	17,325	22,712	31.09%
<b>Total</b>	<b>2,786,028</b>	<b>3,012,095</b>	<b>8.11%</b>

## 1.10 Total estimated rates and charges

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

Type of Charge	2014/15 \$	2015/16 \$	Change
Rates and charges	14,204,860	14,860,802	4.62%
Rates and charges - Dinner Plain	1,525,138	1,572,645	3.11%
<b>Total Rates and Charges</b>	<b>15,729,998</b>	<b>16,433,447</b>	<b>4.47%</b>

## 1.11 Significant changes

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
- The variation of returned levels of value (e.g. valuation appeals)
- Changes in use of land such that rateable land becomes non-rateable land and vice versa
- Changes in use of land such that residential land becomes business land and vice versa.

## 2. Differential rates

### 2.1 Rates to be levied

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

- A rate of 0.7097% ( 0.7097 cents in the dollar of CIV) for all rateable commercial or industrial properties.
- A rate of 0.3519% ( 0.3519 cents in the dollar of CIV) for all rateable farm properties.

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

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

## 2.2 Commercial land

Commercial land is any land which:

- Is used primarily for commercial or industrial purposes (including but not limited to any accommodation premises, motel or hotel used primarily to accommodate travellers, tourists or other persons engaged in recreational pursuits); or
- Is adapted or designed to be used primarily for commercial or industrial purposes (including but not limited to any accommodation premises adapted or designed to be used primarily for accommodating travellers, tourists or other persons engaged in recreational pursuits); or
- Is located in a Business 1 Zone, Industrial 1 Zone or Industrial 2 Zone under the Alpine Planning Scheme; or
- Has a dwelling constructed on it, which is not the principal place of residence of the owner and which is made available for commercial hire, lease or license to tourists, persons in recreational pursuits or other like persons (on either a casual or permanent basis). This is defined as a holiday house.

The objective of this differential rate is to ensure equity in the application of the rating burden across the Shire. It provides for the higher cost of servicing commercial and industrial properties, specialist properties and undertaking economic development and tourism strategies. This is reflected in the application of a rate in the dollar which is higher than the rate in the dollar for other land.

## 2.3 Farming land

The Farming land differential may be applied when the criteria in accordance with Council's Rating Strategy is satisfied. A farming differential rate should only be applied to bona fide farm properties. An application must be made to change the classification of a property to the differential farm rate. "Farm Land" means any rateable land which must satisfy the following criteria:-

- (a) Area must be of 8Ha or over; or
- (b)
  - (i) be used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any combination of these activities; and
  - (ii) show that the primary source of income is derived from the land; and
- (c) that it is used by a business:-
  - (i) that has a significant and substantial commercial purpose or character; and
  - (ii) that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
  - (iii) that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way it is operating.

The objective of this differential rate is to provide equitable distribution of rate reductions to this property type.

### 3. Special Rates

#### 3.1 Dinner Plain Special Rate

Servicing costs of Dinner Plain are significantly higher than all other areas of the Shire, because of the complex nature and special requirements of the village. Therefore Council applies a special rate to Dinner Plain ratepayers in addition to the general rate. Under this arrangement General Rate income funds traditional services, e.g. road maintenance, street lighting, fire services and administration whilst the special rate funds the shuttle bus, ski and walking trail grooming, snow clearing, marketing and promotion and other specialist activities such as the Capital Works program for Dinner Plain. The strategy is to treat Dinner Plain as a self-governing and self-funding business unit of Council. Rates raised in the village are used solely for the village.



## Appendix C

### Capital works program

This appendix presents a listing of the capital works projects that will be undertaken for the 2015/16 year.

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

- New works for 2015/16
- Works carried forward from the 2014/15 year.

## Capital works program

For the year ending 30 June 2016

### 1. New works

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Property</b>									
<b>Buildings</b>									
Bright office	91	-	91	-	-	-	-	91	-
Porepunkah landfill	188	-	-	188	-	60	-	128	-
Waste buildings	16	-	-	16	-	-	-	16	-
Myrtleford Holiday Park Cabins	328	328	-	-	-	-	-	328	-
Mt Beauty library redevelopment	218	-	-	218	-	-	-	218	-
Mt Beauty Lakeview Children's Centre	484	-	-	484	-	350	-	134	-
<b>Total buildings</b>	<b>1,325</b>	<b>328</b>	<b>91</b>	<b>906</b>	<b>-</b>	<b>410</b>	<b>-</b>	<b>915</b>	<b>-</b>
<b>Total property</b>	<b>1,325</b>	<b>328</b>	<b>91</b>	<b>906</b>	<b>-</b>	<b>410</b>	<b>-</b>	<b>915</b>	<b>-</b>
<b>Plant and equipment</b>									
Plant and equipment	1,038	-	1,038	-	-	-	-	1,038	-
Waste baling equipment	65	-	65	-	-	-	-	65	-
Furniture, equipment and computers	51	-	51	-	-	-	-	51	-
playground equipment	89	-	89	-	-	-	-	89	-
Wheelie bins	102	-	-	102	-	-	-	102	-
<b>Total plant and equipment</b>	<b>1,345</b>	<b>-</b>	<b>1,243</b>	<b>102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,345</b>	<b>-</b>
<b>Infrastructure</b>									
<b>Roads</b>									
Resealing	393	-	393	-	-	290	103	-	-
Gravel Resheeting	250	-	250	-	-	250	-	-	-
Pavement rehabilitation	213	-	213	-	-	213	-	-	-
Pavement rehabilitation Mt Beauty	215	-	215	-	-	215	-	-	-
Mafeking square	107	-	-	107	-	-	-	107	-
Rural roads drainage improvements	161	-	161	-	-	-	-	161	-
Dinner Plain roads	54	-	54	-	-	-	-	54	-
Guardrails	65	-	-	65	-	-	-	65	-
<b>Total roads</b>	<b>1,458</b>	<b>-</b>	<b>1,286</b>	<b>172</b>	<b>-</b>	<b>968</b>	<b>103</b>	<b>387</b>	<b>-</b>
<b>Kerb and channel</b>									
Kerb and channel	65	-	65	-	-	-	-	65	-
<b>Total kerb and channel</b>	<b>65</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65</b>	<b>-</b>
<b>Bridges</b>									
Kancoona south bridge	88	-	88	-	-	-	-	88	-
Merriang road bridge	47	-	47	-	-	-	-	47	-
Freeburgh lane bridge	317	-	317	-	-	-	-	317	-

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Porepukah Weir	20	-	20	-	-	-	-	20	-
Harris lane bridge	255	-	255	-	-	-	-	255	-
<b>Total bridges</b>	<b>727</b>	<b>-</b>	<b>727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>727</b>	<b>-</b>
<b>Footpaths</b>									
Footpath renewal	23	-	23	-	-	-	-	23	-
Footpaths tracks and trails	180	-	-	180	-	-	-	180	-
<b>Total footpaths</b>	<b>203</b>	<b>-</b>	<b>23</b>	<b>180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203</b>	<b>-</b>
<b>Streetscape and recreational</b>									
Replacement of bins	37	-	37	-	-	-	-	37	-
Mt Beauty progressing place CBD	213	-	-	213	-	103	-	110	-
Mt Beauty progressing place lakeside	326	-	-	326	-	120	-	206	-
Myrtleford indoor sports stadium feasibility	43	43	-	-	-	-	-	43	-
Dinner Plain tracks and trails	65	65	-	-	-	-	-	65	-
Myrtleford skate park	93	-	-	93	-	-	-	93	-
McNamara Netball Court	153	-	-	153	-	-	-	153	-
<b>Total streetscape and recreational</b>	<b>930</b>	<b>108</b>	<b>37</b>	<b>785</b>	<b>-</b>	<b>223</b>	<b>-</b>	<b>707</b>	<b>-</b>
<b>Drainage</b>									
Urban road drainage	67	-	-	67	-	-	-	67	-
Drainage renewal	27	-	27	-	-	-	-	27	-
<b>Total Drainage</b>	<b>94</b>	<b>-</b>	<b>27</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94</b>	<b>-</b>
<b>Landfill</b>									
Cell development Myrtleford	541	541	-	-	-	-	-	541	-
<b>Total landfill</b>	<b>541</b>	<b>541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>541</b>	<b>-</b>
Senior citizens	-	-	-	-	-	42	-	( 42 )	-
Unallocated buildings	-	-	-	-	-	20	-	( 20 )	-
<b>Total unallocated grant income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>-</b>	<b>( 62 )</b>	<b>-</b>
<b>Total infrastructure</b>	<b>4,018</b>	<b>649</b>	<b>2,165</b>	<b>1,204</b>	<b>-</b>	<b>1,253</b>	<b>103</b>	<b>2,662</b>	<b>-</b>
<b>Total new capital works</b>	<b>6,688</b>	<b>977</b>	<b>3,499</b>	<b>2,212</b>	<b>-</b>	<b>1,663</b>	<b>103</b>	<b>4,922</b>	<b>-</b>

## 2. Works carried forward from the 2014/15 year

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Property</b>									
<b>Buildings</b>									
Mt Beauty library redevelopment	200	-	-	200	-	-	-	200	-
Gapsted hall refurbishment	11	-	11	-	-	-	-	11	-
Community Facilities	149	-	-	149	-	-	-	149	-
<b>Total property</b>	<b>360</b>	<b>-</b>	<b>11</b>	<b>349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360</b>	<b>-</b>
<b>Infrastructure</b>									
<b>Roads</b>									
Road rehabilitation	280	-	280	-	-	129	-	151	-
Railway Ave/Mill Rd/Church St	20	-	-	20	-	-	-	20	-
<b>Total Roads</b>	<b>300</b>	<b>-</b>	<b>280</b>	<b>20</b>	<b>-</b>	<b>129</b>	<b>-</b>	<b>171</b>	<b>-</b>
<b>Kerb and channel</b>									
Kerb and channel	25	-	-	25	-	-	-	25	-
<b>Total kerb and channel</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>
<b>Bridges</b>									
Merriang road bridge	187	-	187	-	-	-	-	187	-
<b>Total bridges</b>	<b>187</b>	<b>-</b>	<b>187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>187</b>	<b>-</b>
<b>Footpaths</b>									
Footpaths and cycle lanes	35	-	-	35	-	-	-	35	-
Footpath renewal	32	-	32	-	-	-	-	32	-
Tracks, trails and footpaths	10	-	-	10	-	-	-	10	-
Harrierville shared path	27	27	-	-	-	-	-	27	-
<b>Total footpaths</b>	<b>104</b>	<b>27</b>	<b>32</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104</b>	<b>-</b>
<b>Streetscape and recreational</b>									
Alpine better places	81	81	-	-	-	-	-	81	-
Myrtleford skate park	55	-	-	55	-	-	-	55	-
Walking/cycling signage	10	-	-	10	-	-	-	10	-
Safer streets program	54	54	-	-	-	-	-	54	-
Sun smart shade sail construction	12	12	-	-	-	-	-	12	-
Mt Beauty progressing place CBD	99	-	-	99	-	-	-	99	-
Mt Beauty progressing place lakeside	195	-	-	195	-	-	-	195	-
<b>Total streetscape and recreational</b>	<b>506</b>	<b>147</b>	<b>-</b>	<b>359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>506</b>	<b>-</b>
<b>Landfill</b>									
Cell development Myrtleford	550	550	-	-	-	-	-	550	-
<b>Total Landfill</b>	<b>550</b>	<b>550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>550</b>	<b>-</b>

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Total infrastructure</b>	<b>1,672</b>	<b>724</b>	<b>499</b>	<b>449</b>	<b>-</b>	<b>129</b>	<b>-</b>	<b>1,543</b>	<b>-</b>
<b>Total capital works carried forward from 2014/15</b>	<b>2,032</b>	<b>724</b>	<b>510</b>	<b>798</b>	<b>-</b>	<b>129</b>	<b>-</b>	<b>1,903</b>	<b>-</b>

### 3. Summary

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	1,685	328	102	1,255	-	410	-	1,275	-
Plant and equipment	1,345	-	1,243	102	-	-	-	1,345	-
Infrastructure	5,690	1,373	2,664	1,653	-	1,382	103	4,205	-
<b>Total capital works</b>	<b>8,720</b>	<b>1,701</b>	<b>4,009</b>	<b>3,010</b>	<b>-</b>	<b>1,792</b>	<b>103</b>	<b>6,825</b>	<b>-</b>

## Appendix D

### Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2015/16 year.

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
<b>Alpine @ Home - HACC</b>							
Planned activity group	Low	No	\$ 7.50	\$ 7.50	0.00%	per session	No
Planned activity group	Medium	No	\$ 7.10	\$ 7.10	0.00%	per session	No
Planned activity group	High	No	\$ 12.60	\$ 12.60	0.00%	per session	No
Meals on wheels	Low and medium	No	\$ 8.50	\$ 8.50	0.00%	per meal	No
Meals on wheels	High	No	\$ 17.60	\$ 16.80	-4.55%	per meal	No
Personal care	Low	No	\$ 4.30	\$ 4.30	0.00%	per hour	No
Personal care	Medium	No	\$ 8.50	\$ 8.50	0.00%	per hour	No
Personal care	High	No	\$ 35.30	\$ 35.30	0.00%	per hour	No
Home care	Low	No	\$ 5.70	\$ 5.70	0.00%	per hour	No
Home care	Medium	No	\$ 14.50	\$ 14.50	0.00%	per hour	No
Home care	High	No	\$ 30.90	\$ 30.90	0.00%	per hour	No
Home maintenance	Low	No	\$ 11.40	\$ 11.40	0.00%	per hour	No
Home maintenance	Medium	No	\$ 27.00	\$ 27.00	0.00%	per hour, + materials	No
Home maintenance	High	No	\$ 44.90	\$ 44.90	0.00%	per hour	No
Home modifications	Low	No	\$ 13.90	\$ 13.90	0.00%	per hour	No
Home modifications	Medium	No	\$ 29.80	\$ 29.80	0.00%	per hour	No
Home modifications	High	No	\$ 49.40	\$ 49.40	0.00%	per hour	No
Respite home and community	Low	No	\$ 3.20	\$ 3.20	0.00%	per hour	No
Respite home and community	Medium	No	\$ 6.30	\$ 6.30	0.00%	per hour	No
Respite home and community	High	No	\$ 31.50	\$ 31.50	0.00%	per hour	No
HACC fee for service (general, personal and respite)	Standard	No	\$ 45.80	\$ 46.00	0.44%	per hour	No
HACC fee for service (general, personal and respite)	Penalty	No	\$ 66.30	\$ 66.00	-0.45%	per hour	No
HACC fee for service (general, personal and respite)	Public Holiday	No	\$ 88.00	\$ 88.00	0.00%	per hour	No

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
Overnight respite		No	\$ 151.70	\$ 151.70	0.00%	per night	No
Home maintenance/modifications		No	\$ 63.20	\$ 63.20	0.00%	per hour	No
Planned activities		No	\$ 43.60	\$ 43.60	0.00%	per session	No
Lunch Club - Myrtleford		No	\$ 34.70	\$ 34.70	0.00%	per session	No
Lunch Club - Mt Beauty		No	\$ 25.80	\$ 20.00	-22.48%	per session	No
<b>Asset Maintenance - Open Spaces</b>							
Elm Leaf Beetle Treatment		Yes	\$ 81.00	\$ 83.50	3.09%	minimum charge per tree.	No
<b>Planning and Amenity - Health</b>							
Class 1 food premises		No	\$ 508.00	\$ 524.00	3.15%	Per annum	No
Class 2 food premises		No	\$ 442.00	\$ 455.00	2.94%	Per Annum	No
Class 3 food premises		No	\$ 254.00	\$ 260.00	2.36%	Per Annum	No
Class 4 food premises		No	\$ 0.00	\$ 0.00	0.00%	Per Annum	No
Class 2 temporary food premises & mobile food vendors		No	\$ 197.00	\$ 203.00	3.05%	Per annum	No
Class 2 temporary food premises & mobile food vendors		No	\$ 51.00	\$ 52.50	2.94%	per event	No
Class 3 temporary food premises & mobile food vendors		No	\$ 118.00	\$ 121.50	2.97%	per annum	No
Class 3 temporary food premises & mobile food vendors		No	\$ 34.00	\$ 35.00	2.94%	per event	No
Class 2 charitable and community groups		No	\$ 51.00	\$ 52.50	2.94%	per annum	No
Class 2 charitable and community groups		No	\$ 0.00	\$ 0.00	0.00%	per event	No
Class 3 charitable and community groups		No	\$ 28.00	\$ 29.00	3.57%	per annum	No
Class 3 charitable and community groups		No	\$ 0.00	\$ 0.00	0.00%	per event	No
Hairdressers, beauty parlours etc.		No	\$ 185.00	\$ 190.50	2.97%	per annum	No
Skin penetration establishments		No	\$ 122.00	\$ 126.00	3.28%	per annum	No
Prescribed accommodation premises	Fixed	No	\$ 204.00	\$ 210.00	2.94%	per annum	No
Prescribed accommodation premises	Variable	No	\$ 4.40	\$ 4.50	2.27%	per approved bed/person	No
Septic tank		No	\$ 390.00	\$ 402.00	3.08%	per approval	No
Health search		No	\$ 38.00	\$ 39.50	3.95%	per hour or part thereof	No
Caravan park registration		No				as per legislation	Yes
Caravan park rigid annex approval fee		No	\$ 152.00	\$ 157.00	3.29%	per approval	
Transfer registration fee		No	50%	50%	0.00%	of original registration fee	

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
Late penalty fee		No	30%	30%	0.00%	of original registration fee	
That the Senior Environmental Health Officer be authorised to charge a reduced fee at his discretion in the case of a minor alteration to a septic tank system.			No				
<b>Planning and Amenity - Streets &amp; Roads</b>							
Outdoor eating facility		No	\$ 141.00	\$ 145.00	2.84%	per annum	No
<b>Planning and Amenity - Roadside Trading</b>							
Commercial participant		No	\$ 59.00	\$ 61.00	3.39%	Per event.	No
Business premises		No	\$ 141.00	\$ 145.00	2.84%	per annum	No
Approved site location		No	\$ 224.00	\$ 231.00	3.13%		No
Horse drawn vehicle		No	\$ 141.00	\$ 145.00	2.84%	per year	No
Advertising sign		No	\$ 65.00	\$ 67.00	3.08%	per sign	No
Busking	Commercial	No	\$ 30.00	\$ 31.00	3.33%	per year	No
<b>Planning and Amenity - Local Laws</b>							
Dog registration	Full	No	\$ 69.00	\$ 71.00	2.90%	per animal	Partially
Dog registration	Reduced	No	\$ 24.00	\$ 26.00	8.33%	per animal	Partially
Cat registration	Full	No	\$ 69.00	\$ 71.00	2.90%	per animal	Partially
Cat registration	Reduced	No	\$ 24.00	\$ 26.00	8.33%	per animal	Partially
Pound release fee	Registered	No	\$ 67.00	\$ 70.00	4.48%	per animal	Partially
Pound release fee	Unregistered	No	\$ 134.00	\$ 138.00	2.99%	per animal	Partially
Failure to register a dog or cat			No			as per legislation	Partially
Dinner Plain snowmobile permit		No	\$ 67.00	\$ 69.00	2.99%	per snowmobile	No
Dinner Plain dog permit		No	\$ 67.00	\$ 69.00	2.99%	per animal	No
Domestic animal business fee		No	\$ 120.00	\$ 123.00	2.50%	per year	Partially
Parking fine	Time limit	No	\$ 50.00	\$ 52.00	4.00%	per offence	No
Parking fine	All other	No				as per legislation	Yes
Vehicle impound fee		No	\$ 100.00	\$ 103.00	3.00%	per vehicle	No
Vehicle storage fee		Yes	\$ 10.00	\$ 10.50	5.00%	per day	No
Animal sustenance fee		Yes	\$ 10.00	\$ 10.50	5.00%	per day	No
Cat trap hire deposit		No	\$ 50.00	\$ 50.00	0.00%	per hire	No



Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
Cat trap hire fee		Yes	\$ 5.00	\$ 5.00	0.00%	per hire	No
<b>Planning and Amenity - Development</b>							
Application for permit to work in a road reserve						as per legislation	Yes
<b>Planning and Amenity - Building</b>							
Lodgement fee	> \$5,000	Yes				as per legislation	Yes
State Government levy	> \$10,000	Yes				as per legislation	Yes
Commercial works <\$15,000	+ lodgement fee	Yes	\$ 660.00	\$ 678.00	2.73%	minimum fee	No
Commercial works \$15,001 - \$40,000	+ lodgement fee	Yes	\$ 880.00	\$ 906.50	3.01%	minimum fee	No
Commercial works >\$40,001		Yes	competitive quote				No
Carport, garage, sheds, verandah and other small extensions		Yes	\$ 550.00	\$ 566.50	3.00%	minimum fee	No
Swimming pool (in-ground)		Yes	\$ 660.00	\$ 680.00	3.03%	minimum fee	No
Swimming pool (above ground)		Yes	\$ 440.00	\$ 453.00	2.95%	minimum fee	No
Restumping or demolition		Yes	\$ 550.00	\$ 566.50	3.00%	minimum fee	No
Dwelling extensions and alterations		Yes	\$ 770.00	\$ 793.00	2.99%	minimum fee	No
New dwelling		Yes	\$ 1,100.00	\$ 1,133.00	3.00%	minimum fee	No
Multi unit development		Yes	competitive quote				No
Extension of time for building permit		Yes	\$ 250.00	\$ 257.50	3.00%	per extension	No
Place of public entertainment (POPE)		Yes	\$ 440.00	\$ 453.50	3.07%	per application	No
Minor amendment to building permit		Yes	\$ 125.00	\$ 129.00	3.20%	per amendment	No
Major amendment to building permit		Yes	\$ 250.00	\$ 257.50	3.00%	per amendment	No
Variation to ResCode (report and consent)		Yes	\$ 238.75	\$ 246.00	3.04%	per variation	No
Additional inspection or re-inspection		Yes	\$ 220.00	\$ 227.00	3.18%	per inspection	No
Additional inspection or re-inspection (remote area)		Yes	\$ 300.00	\$ 309.00	3.00%	per inspection	No
Copy of building permit, endorsed plans, occupancy permit etc		Yes	\$ 34.00	\$ 35.00	2.94%	per copy	No
Legal point of discharge information						as per legislation	Yes
Building information certificate						as per legislation	Yes
Essential service inspection and report		Yes	\$ 330.00	\$ 340.00	3.03%	per inspection	No
Non-mandatory inspection		Yes	\$ 220.00	\$ 227.00	3.18%	per inspection	No
Swimming pool inspection		Yes	\$ 220.00	\$ 227.00	3.18%	per inspection	No

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
<b>Planning and Amenity - Planning</b>							
Public notification	Notice to neighbours	Yes	\$ 61.00	\$ 63.00	3.28%	per general notification	No
Public notification	Additional notices	Yes	\$ 7.00	\$ 7.50	7.14%	per notice	No
Public notification	Notice on land	Yes	\$ 78.00	\$ 80.00	2.56%	up to two signs	No
Public notification	Additional notices on land	Yes	\$ 12.00	\$ 12.50	4.17%	each additional sign	No
Public notification	Notice in papers	Yes	\$ 173.00	\$ 178.00	2.89%	per notice	No
Planning advice in writing - cert of verbal advice		Yes	\$ 116.00	\$ 120.00	3.45%	per advice	No
Sect 173 agreements		Yes	\$ 386.00	\$ 398.00	3.11%	per agreement	No
Certificate of title and restrictions covenant		Yes	\$ 58.00	\$ 60.00	3.45%	per certificate	No
Copy of planning or building permit and endorsed plans		Yes	\$ 34.00	\$ 35.00	2.94%	per copy	No
Planning panel - proponent request amendment		Yes	cost of panel				Yes
Extension of time for planning permit certificate fee		no	\$ 100.00	\$ 103.00	3.00%	per extention	No
Class 1 – Change of use only		No				as per legislation	Yes
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:							
Class 2 - Dwellings \$10,000 to \$100,000		No				as per legislation	Yes
Class 3 - Dwellings more than \$100,001		No				as per legislation	Yes
To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:							
Class 4 - \$10,000 or less		No				as per legislation	Yes
Class 5 - \$10,000 to \$250,000		No				as per legislation	Yes
Class 6 - \$250,000 to \$500,000		No				as per legislation	Yes
Class 7 - \$500,000 to \$1,000,000		No				as per legislation	Yes
Class 8 - \$1,000,000 to \$7,000,000		No				as per legislation	Yes
Class 9 - \$7,000,000 to \$10,000,000		No				as per legislation	Yes
Class 10 - \$10,000,000 to \$50,000,000		No				as per legislation	Yes
Class 11 - Over \$50,000,000		No				as per legislation	Yes
Class 12 - Subdivide existing building		No				as per legislation	Yes

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
Class 13 - Subdivide land into two lots		No				as per legislation	Yes
Class 14 - To effect a realignment of a common boundary between lots or to consolidate two or more lots		No				as per legislation	Yes
Class 15 - To subdivide land		No				as per legislation	Yes
Class 16 - To remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the applications in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction		No				as per legislation	Yes
Class 17 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988 or to create or remove a right of way		No				as per legislation	Yes
Class 18 - To create, vary or remove an easement other than a right of way or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant		No				as per legislation	Yes
Amend an application for a permit after notice has been given for every class of application (other than Class 4)		No				as per legislation	Yes
Amend an application for a permit after notice has been given for every class of application (other than Class 5)		No				as per legislation	Yes
The fee for an application for any combination of the classes of application outlined above is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made.							
Application to amend the planning scheme	Stage 1	No				as per legislation	Yes
Application to amend the planning scheme	Stage 2	No				as per legislation	Yes
Application to amend the planning scheme	Stage 3	No				as per legislation	Yes
Application to amend the planning scheme	Stage 4	No				as per legislation	Yes
<b>Planning and Amenity - Subdivision</b>							
Certification of a plan of subdivision	Fixed	No	\$ 100.00	\$ 103.00	3.00%	per subdivision	Yes
Certification of a plan of subdivision	Variable	No	\$ 20.00	\$ 20.50	2.50%	per lot	Yes
Supervision of works		No	2.50%	2.58%	3.00%	subdivision value	No
Checking engineering plans		No	0.75%	0.77%	3.00%	subdivision value	No
Public open space contributions		No	<= 5.0%	<= 5.0%		subdivision value	Yes

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
<b>Facilities - Waste</b>							
Putrescible and hard waste		Yes	\$ 40.00	\$ 42.00	5.00%	per cubic metre	No
Putrescible and hard waste		Yes	\$ 5.00	\$ 6.00	20.00%	per large bag	No
Concrete and bricks		Yes	\$ 32.00	\$ 35.00	9.38%	per cubic metre	No
Timber and green organic material		Yes	\$ 16.00	\$ 16.50	3.13%	per cubic metre	No
Whitegoods (all)		Yes	\$ 10.00	\$ 10.00	0.00%	each	No
Steel		Yes	\$ 10.00	\$ 12.00	20.00%	per cubic metre	No
Oil		Yes	\$ 0.50	\$ 0.50	0.00%	per litre	No
Car Bodies		Yes	\$ 20.00	\$ 20.00	0.00%	per item	No
Aluminium, cardboard, steel cans, plastic bottles and containers	1st <sup>1</sup> / <sub>4</sub> cubic meter free	Yes	\$ 8.00	\$ 10.00	25.00%	per cubic metre	No
Paint cans 10 litres and over of any size containing paint		Yes	\$ 3.00	\$ 3.00	0.00%	per litre	No
Car batteries		Yes	\$ 2.00	\$ 2.00	0.00%	each	No
LPG cylinders		Yes	\$ 5.00	\$ 5.00	0.00%	each	No
Tyres small/4WD		Yes	\$ 6.00	\$ 8.00	33.33%	each	No
Tyres large - truck		Yes	\$ 12.00	\$ 12.50	4.17%	each	No
Tyres large - tractor or truck		Yes	\$ 80.00	\$ 85.00	6.25%	each	No
Small/medium appliances		Yes	new	\$ 5.00		each	No
Large appliances		Yes	new	\$ 10.00		each	No
Asbestos - Porepunkah only	Minimum charge \$5	Yes	\$ 68.00	\$ 75.00	10.29%	per cubic metre	No
Green organic mulch sales		Yes	\$ 10.00	Free	-100.00%	per cubic metre	No
Crushed concrete sales		Yes	new	\$ 36.00		per cubic metre	No
Mattress - any size		Yes	\$ 20.00	\$ 26.00	30.00%	each	No
Single seater couch		Yes	new	\$ 10.00		each	No
Two seater, sofa or larger couch		Yes	new	\$ 20.00		each	No
Ski's or snowboards		Yes	new	\$ 5.00		per pair or board	No
<b>Facilities - Swimming Pools</b>							
Adult daily		Yes	\$ 4.80	\$ 4.90	2.08%	per person	No
Child/concession daily		Yes	\$ 2.40	\$ 2.50	4.17%	per person	No

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
Supervising parent		Yes	\$ 3.90	\$ 4.00	2.56%	per person	No
Family season		Yes	\$ 299.25	\$ 221.00	-26.15%	per season	No
Family season - early bird		Yes	new	\$ 99.00		per season	No
Adult season		Yes	\$ 131.25	\$ 88.00	-32.95%	per season	No
Child/concession season		Yes	\$ 65.00	\$ 45.00	-30.77%	per season	No
Adult 10 visit pass		Yes	\$ 43.20	\$ 44.00	1.85%	per 10 visits	No
Child/concession 10 visit pass		Yes	\$ 21.60	\$ 22.50	4.17%	per 10 visits	No
Community pool hire		Yes	\$ 62.00	\$ 64.00	3.23%	per hour	No
Community stadium hire		Yes	\$ 25.00	\$ 26.00	4.00%	per hour	No
Aqua fit/concession		Yes	\$ 7.00	\$ 7.20	2.86%	per session	No
Aqua fit/adult		Yes	\$ 10.00	\$ 10.30	3.00%	per session	No
Arthritis group		Yes	\$ 2.50	\$ 3.00	20.00%	per hour	No
Lane hire		Yes	\$ 28.00	\$ 28.50	1.79%	per hour	No
Learn to swim		Yes	\$ 15.80	\$ 16.30	3.16%	one lesson	No
Learn to swim		Yes	\$ 50.00	\$ 52.00	4.00%	private lesson	No
Pool hire with lifeguard		Yes	\$ 97.00	\$ 100.00	3.09%	per hour	No
Pool hire no lifeguard		Yes	\$ 62.00	\$ 64.00	3.23%	per hour	No
Seniors Hour		Yes	\$ 2.50	\$ 3.00	20.00%	per hour	No
<b>Facilities - Bright Sports Centre</b>							
Silver membership - gym, group exercise and squash	Adult - 3 month	Yes	\$ 250.00	\$ 257.50	3.00%	per person	No
Silver membership - gym, group exercise and squash	Concession - 3 month	Yes	\$ 182.00	\$ 187.50	3.02%	per person	No
Silver membership - gym, group exercise and squash	Family - 3 month	Yes	\$ 435.00	\$ 445.00	2.30%	per family	No
Silver membership - gym, group exercise and squash	Adult - 12 month	Yes	\$ 895.00	\$ 920.00	2.79%	per person	No
Silver membership - gym, group exercise and squash	Concession - 12 month	Yes	\$ 655.00	\$ 675.00	3.05%	per person	No
Silver membership - gym, group exercise and squash	Monthly Direct Debit Adult	Yes	\$ 79.00	\$ 80.00	1.27%	per person	No
Silver membership - gym, group exercise and squash	Monthly Direct Debit Concession	Yes	\$ 57.00	\$ 58.50	2.63%	per person	No
Silver membership - gym, group exercise and squash	Monthly Direct Debit Family	Yes	\$ 142.00	\$ 145.00	2.11%	per family	No

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
Gold membership - gym, group exercise and pool	Adult - 3 month	Yes	\$ 312.00	\$ 321.40	3.01%	per person	No
Gold membership - gym, group exercise and pool	Concession 3 month	Yes	\$ 244.00	\$ 251.50	3.07%	per person	No
Gold membership - gym, group exercise and pool	Family - 3 month	Yes	\$ 508.00	\$ 525.00	3.35%	per family	No
Gold membership - gym, group exercise and pool	Adult - 12 month	Yes	\$ 1,120.00	\$ 1,150.00	2.68%	per person	No
Gold membership - gym, group exercise and pool	Concession - 12 month	Yes	\$ 895.00	\$ 920.00	2.79%	per person	No
Gold membership - gym, group exercise and pool	Monthly Direct Debit Adult	Yes	\$ 99.00	\$ 100.00	1.01%	per person	No
Gold membership - gym, group exercise and pool	Monthly Direct Debit Concession	Yes	\$ 78.00	\$ 80.00	2.56%	per person	No
Gold membership - gym, group exercise and pool	Monthly Direct Debit Family	Yes	\$ 161.00	\$ 165.00	2.48%	per family	No
Swimming pool only	Adult - 3 month	Yes	\$ 114.00	\$ 117.40	2.98%	per person	No
Swimming pool only	Concession - 3 Month	Yes	\$ 73.00	\$ 75.20	3.01%	per person	No
Swimming pool only	Family - 3 month	Yes	\$ 295.00	\$ 303.50	2.88%	per family	No
Swimming pool only	Monthly Direct Debit Adult	Yes	\$ 34.30	\$ 35.00	2.04%	per person	No
Swimming pool only	Monthly Direct Debit Concession	Yes	\$ 22.80	\$ 23.00	0.88%	per person	No
Swimming pool only	Monthly Direct Debit Family	Yes	\$ 85.00	\$ 87.50	2.94%	per family	No
Swimming pool only	Adult casual visit	Yes	\$ 6.20	\$ 6.40	3.23%	per person	No
Swimming pool only	Child/concession - casual visit	Yes	\$ 3.80	\$ 3.90	2.63%	per person	No
Swimming pool only	Family - Casual Visit	Yes	\$ 16.00	\$ 16.50	3.13%	per family	No
Swimming pool only	Adult 10 visit card	Yes	\$ 57.00	\$ 58.70	2.98%	per card	No
Swimming pool only	Concession/child 10 visit card	Yes	\$ 37.00	\$ 38.00	2.70%	per card	No
Casual gym entry	Adult Casual	Yes	\$ 13.60	\$ 14.00	2.94%	per person	No
Casual gym entry	Concession - Casual	Yes	\$ 10.40	\$ 10.70	2.88%	per person	No
Casual gym entry	Adult 10 visit card	Yes	\$ 123.00	\$ 126.50	2.85%	per card	No
Casual gym entry	Concession 10 visit card	Yes	\$ 91.50	\$ 94.30	3.06%	per card	No
Hydro program		Yes	\$ 4.50	\$ 4.60	2.22%	per person	No

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
Learn to swim program		Yes	\$ 15.80	\$ 16.30	3.16%	per person per session	No
Learn to swim private lesson		Yes	\$ 50.00	\$ 51.50	3.00%	per lesson	No
Corporate membership 10% discount on membership prices		Yes					No
Casual group exercise class entry	Regular Class - Non Member	Yes	\$ 10.90	\$ 11.20	2.75%	per person	No
Casual group exercise class entry	Active Seniors Class - Non Member	Yes	\$ 6.80	\$ 7.00	2.94%	per person	No
Casual group exercise class entry	Intro Seniors Class	Yes	\$ 3.00	\$ 6.00	100.00%	per person	No
Squash court	Adult	Yes	\$ 6.00	\$ 6.20	3.33%	per person	No
Squash court	Child/concession	Yes	\$ 4.20	\$ 4.30	2.38%	per person	No
Squash court hire		Yes	\$ 17.00	\$ 17.50	2.94%	per hour	No
Multi purpose room hire		Yes	\$ 23.00	\$ 24.00	4.35%	per hour	No
Pool hire with lifeguard		Yes	\$ 58.00	\$ 100.00	72.41%	per hour	No
Personal training one client		Yes	\$ 55.00	\$ 56.70	3.09%	per hour	No
Personal training two clients		Yes	\$ 65.00	\$ 67.00	3.08%	per hour	No
Shower Only		Yes	\$ 3.00	\$ 3.50	16.67%	per person	No
<b>Facilities - Community Centres</b>							
Hall or kitchen only hire	Max \$150/day	Yes	new	\$ 15.00		per hour	No
Hall and kitchen hire	Max \$250/day	Yes	new	\$ 25.00		per hour	No
Bond		Yes	\$ 250.00	\$ 260.00	4.00%	per hire	No
Hall hire insurance (any hall)		Yes	\$ 15.00	\$ 33.00	120.00%	per hire	No
<b>Facilities - Myrtleford Caravan Park</b>							
Powered site	Off peak	Yes	\$ 28.00	\$ 29.00	3.57%	per night	No
Powered site	Peak	Yes	\$ 40.00	\$ 40.00	0.00%	per night	No
Unpowered site	Off peak	Yes	\$ 26.00	\$ 27.00	3.85%	per night	No
Unpowered site	Peak	Yes	\$ 35.00	\$ 35.00	0.00%	per night	No
Powered ensuite site	Off peak	Yes	new	\$ 42.00		per night	No
Powered ensuite site	Peak	Yes	new	\$ 55.00		per night	No
Two bedroom cabin	Off peak	Yes	new	\$ 135.00		per night	No
Two bedroom cabin	Peak	Yes	new	\$ 160.00		per night	No

Fee name	Fee - sub component	GST?	2014/15 Fee/Charge	2015/16 Fee/Charge	% Change	Unit of measure	Regulated?
Park cabin	Off peak	Yes	\$ 113.00	\$ 119.00	5.31%	per night	No
Park cabin	Peak	Yes	\$ 138.00	\$ 142.00	2.90%	per night	No
Standard cabin	Off peak	Yes	\$ 98.00	\$ 100.00	2.04%	per night	No
Standard cabin	Peak	Yes	\$ 119.00	\$ 119.00	0.00%	per night	No
Budget cabin	Off peak	Yes	\$ 86.00	\$ 89.00	3.49%	per night	No
Budget cabin	Peak	Yes	\$ 113.00	\$ 113.00	0.00%	per night	No
Linen hire		Yes	\$ 7.00	\$ 7.00	0.00%	per person	No
Bunkhouse	Adult	Yes	\$ 29.00	\$ 29.00	0.00%	per night	No
Bunkhouse	Child	Yes	\$ 19.00	\$ 19.00	0.00%	per night	No
Additional people	Adult	Yes	\$ 14.00	\$ 14.00	0.00%	per night	No
Additional people	5-15 years	Yes	\$ 7.00	\$ 7.00	0.00%	per night	No
Annuals		Yes	\$ 1,355.00	\$ 1,420.00	4.80%	per annum	No
Storage		Yes	\$ 383.00	\$ 395.00	3.13%	per annum	No
Permanents		Yes	\$ 82.00	\$ 85.00	3.66%	per week	No
Electricity charges for permanent residence		Yes	maximum charge as per SP Ausnet scheduled fee				No
Showers		Yes	\$ 5.00	\$ 5.00	0.00%	per person	No
Dump point use		Yes	\$ 10.00	\$ 5.00	-50.00%	per use	No
<b>Corporate Services - Finance</b>							
Land information certificate	Within 7 days	Yes	\$ 20.00	\$ 20.00	0.00%	per certificate	Yes
Land information certificate	Within 24 hrs	Yes	\$ 46.00	\$ 50.00	8.70%	per certificate	No
Copy of rates notice	Post 1999	Yes	\$ 11.00	\$ 12.00	9.09%	per notice per year	No
Copy of rates notice	Pree 1999	Yes	\$ 35.00	\$ 40.00	14.29%	per notice per year	No
Freedom of information		Yes				as per legislation	Yes
Records retrieval		Yes	new	\$ 40.00		minimum charge	No
Records retrieval		Yes	new	\$ 80.00		per hour	No
Disabled parking permit			free	free	0.00%		No