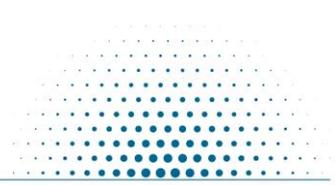


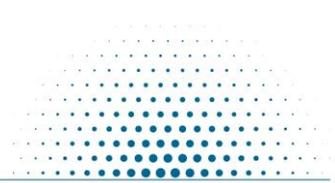
MITCHELL SHIRE COUNCIL BUDGET 2019–2020



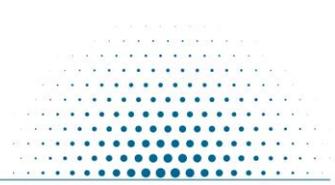
MITCHELL SHIRE COUNCIL







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Mayor's Message

A Growing Community

I am pleased to present Council's 2019-2020 Budget. This is the third budget of this Council's four-year term.

This budget details both the financial and non-financial resources required over the next year to continue to deliver and expand on the wide range of valued services Council provides to our community and to deliver on the commitments in the Council Plan and other plans as previously adopted and consulted with our community.

It also includes details of proposed capital expenditure allocations to provide new, improved and renewed infrastructure, buildings, and operational assets. As a fast-growing Council we continue to rely heavily on grant opportunities to support our needs as well as advocacy to attract more services, infrastructure and investment in our community.

Council is fortunate to have successfully obtained \$11.68M in grants to support capital projects in 2019-2020.

Council remain committed to delivering for our community

This budget demonstrates our continuing commitment to deliver and expand services, programs and assets for the long-term benefit of the entire Mitchell Shire community that we serve.

We continue to focus on:

- operating efficiently and effectively;
- planning for and providing expanding and existing services, facilities, and infrastructure to meet the varying needs of our diverse and growing community in both urban and rural areas; and
- engaging with our existing community to help us focus on what's important, agreeing on service levels, and continuing to implement the actions in the four-year Council Plan.

Through service planning and improved asset knowledge we will ensure that funds are directed where they are needed most.

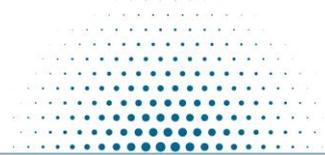
Our commitment to long term financial sustainability

Previous hard work and difficult decisions have ensured that our long term financial sustainability has improved, and we remain on track and committed to prudent and responsible financial management.

Our adjusted underlying result is forecast to remain in surplus, and both Councils working capital and unrestricted cash is at satisfactory levels. Debt ratios are at acceptable levels and in line with Councils endorsed Borrowings Policy.

Balancing services and infrastructure

Council continues to balance a range of competing factors due to limited revenue sources combined with a growing community. There is a need to deliver expanding services and programs which our community highly values, the necessity to upgrade current infrastructure and the requirement to build new infrastructure to meet existing and future community needs.



Our commitment to increased community consultation

During the end of 2018 Council consulted widely with our community on budget ideas and received approximately 455 submissions. This was a great result and the information was used by Council when drafting and prioritising the 2019-2020 Budget and Strategic Resource Plan.

Budget influences

The key external influences underpinning the 2019-2020 Budget include:

- a rate increase of 2.50% in line with the State Government's rate cap,
- continued operational grants and once off grants to invest in capital, and
- population growth which requires investment in the expansion of services and the provision of new infrastructure.

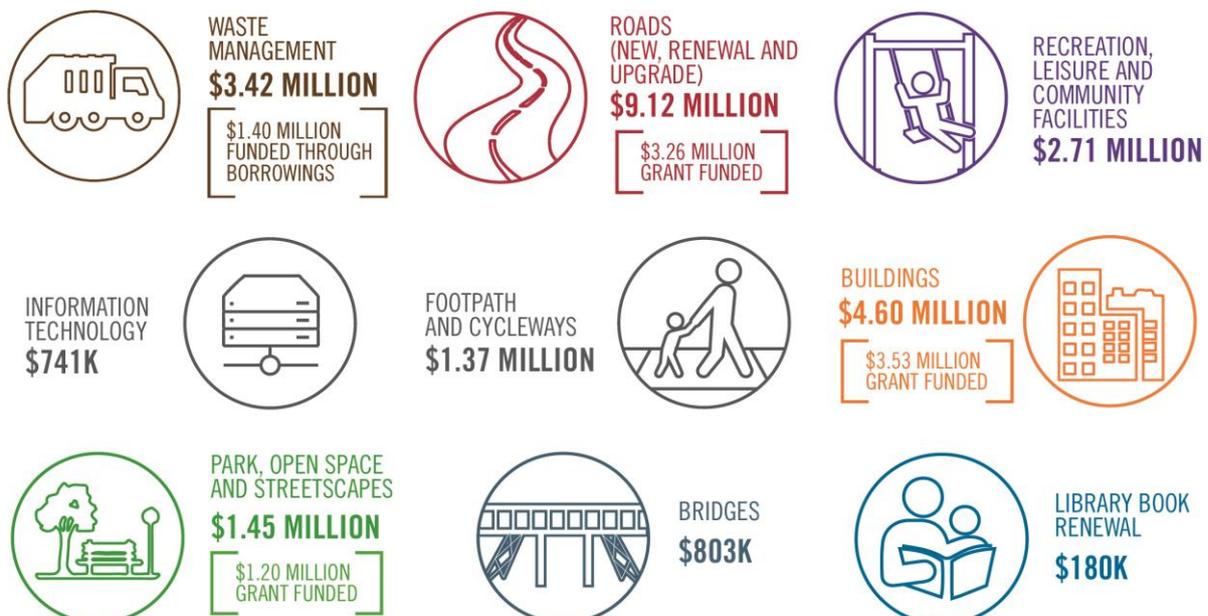
The key internal budget influences are:

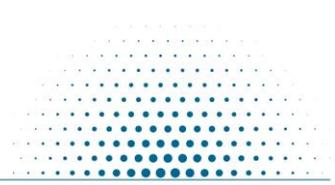
- continuing to maintain a strong financial position with an improved adjusted underlying result, and maintaining appropriate working capital and unrestricted cash;
- ensuring resources are prioritised and directed to areas of high community value and need; and
- balancing the need to renew ageing infrastructure with the need to deliver new infrastructure across our rural, urban and growth communities.

Infrastructure investment for our community

Council are proposing a capital works program of \$26.89M, in addition to an expected \$8.41M carry forward works which provides a total program of \$35.30M. These carry forwards are mostly a result of successful advocacy during 2018-2019 resulting in additional grant funding. This capital works program is funded by Council cash, grants, and limited borrowings.

Highlights of the capital works program for 2019-2020 (see section 4.4 for further details), funded by Council in partnership with State and Commonwealth grants include:

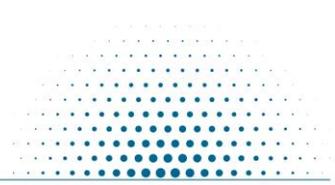




Council is directing increased road funding towards those road assets that need it most within capital and have increased roadside drainage efforts at an operational level. Excluding grant funding, it is planned to spend an additional \$3.34M on Capital Works for roads in 2019-2020 when compared to the 2018-2019 Adopted Budget.

The 2019-2020 Budget represents Council's continued commitment to managing our finances in a prudent and responsible manner to continue towards a financially sustainable future. We continue to deliver many services to a growing community and believe that this budget illustrates our commitment to directing funds to areas that are valued by all members of our community.

Cr Bill Chisholm
Mayor



Chief Executive Officer's summary

Council has prepared a Budget for 2019-2020 which is aligned to the themes and directions set out in the 2017-2021 Council Plan. It seeks to maintain and expand services and infrastructure where appropriate based on identified needs of the community. The Budget has been developed to the mandated State Government rate cap of 2.50%. However, ratepayers may not see a 2.50% increase on their notices due to legislated annual property revaluations commencing 1 July 2019 year and other charges that may be applicable. See Section 4.1.1 for further information.

The 2019-2020 Budget balances addressing current needs as well as planning for a significant growth cycle.

Council staff continue to take a disciplined approach to meet Council's goals and the needs of all members of the community. Council has eliminated the adjusted underlying deficit through a combination of growth in revenue from an increase in population and containing costs through service planning, collaboration and advocacy to funding partners.

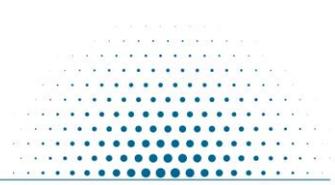
The 2019-2020 Budget projects a surplus of \$27.39M; however, it should be noted that the adjusted underlying result is a surplus of \$4.46M after adjusting for capital grants and contributions (cash and assets). Annual results can be impacted by the timing of external grants, in particular the Financial Assistance Grant allocation. This result illustrates the hard work, discipline and commitment of Council and staff to improve both the services available to the community and financial sustainability.

The 2019-2020 budget includes:

- Ongoing delivery of services to the Mitchell Shire community, funded by a budget of \$93.10M, summarised in section 2,
- Continued and (overall) increased investment in community assets (\$32.28M) including buildings (\$5.04M); roads (\$9.75M); footpaths and cycleways (\$2.64M); bridges (\$1.42M); drainage (\$0.16M); recreational, leisure and community facilities (\$4.20M); waste management (\$5.45M); parks, open space and streetscapes (\$2.91M); off street car parks (\$0.14M) and other capital (\$0.57M). Capital works detail can be found in section 3 (statement of capital works) and section 4.4, and
- Continuance of initiatives supporting the Council and community's objectives as expressed in the Council Plan.

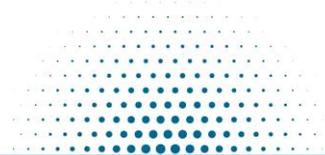
Mitchell Shire Council continues to:

- operate efficiently and effectively;
- provide services, facilities, and infrastructure to meet the current and future needs of our rural, urban, and new communities;
- intensively plan for the future;
- engage with our community to help define core services and develop service levels which will rationalise our assets;
- drive change in partnership with the community by nurturing an engaged, motivated and efficient workforce;
- successfully advocate to other levels of government on the needs of the community;
- collaborate with other municipalities to secure better rates and contracts; and
- work in partnership with all sectors, including business, not for profit, and government, to maximise shared resource benefits and investment in the municipality.



Initiatives linked to strategic objectives are as follows:

- Advocacy
 - Development of a four-year Advocacy Plan
 - Development of a Social and Affordable Housing Strategy
 - Development of a Family Violence Policy
 - Development of a Gambling Impacts Policy
 - Review and implementation of the Integrated Community Services and Infrastructure Plan
- Community Participation
 - Implementation of the Communication Strategy
 - Ongoing development of printed and digital content
 - Additional resources to meet increasing demands surrounding communication and maintaining a digital presence
- Responsible Planning
 - Increased emphasis on pre-scoping of capital projects, project consultation, and concept design development
 - Structural and mechanical condition audits on Council buildings
 - Continued collaboration on Precinct Structure Plans and Infrastructure Contribution Plans
 - Continued preparation of the Rural Land and Activities Review
 - Continued preparation of the Broadford Structure Plan
- Strong Communities
 - Development and implementation of an online kindergarten enrolment self-managed parent portal
 - Increased assistance for kindergarten staff to effectively support vulnerable children and families
 - Annual review and continued implementation of the Life Stages Strategy initiatives
 - Continued Community Place Based Planning
 - Family violence, gender equity, and respectful relationship community engagement
 - Continued focus on the targeted delivery of library programs to schools and community groups
 - Expansion of home library services
 - Continued implementation of the Domestic Animal Management Plan to encourage responsible pet care and containment
 - Stabilisation trial on unsealed roads to identify a road pavement surface that is hard wearing
 - Implementation of road maintenance service standards
 - Increased focus on parks and gardens presentation in high traffic public areas
 - Ongoing maintenance and development of the tree planting program to facilitate public area amenity
 - Implementation of open space service standards
 - Development of revised masterplans for Hadfield Park, Wallan and Hudson Park, Kilmore
 - Implementation of the Mental Health Strategic Plan
 - Facilitation of the Resilience in Mitchell program



- Development and adoption of an electronic youth card system
- Supporting Local Jobs and Quality Investment
 - Continued implementation of the Economic Development Strategy
 - Implementation of the Tourism and Visitor Economy Plan projects relating to branding, promotion, and visitor servicing
 - Developing a prospectus and associated industry attraction strategy, actively working to facilitate inward investment to Mitchell Shire
- Financial and Organisational Management
 - Additional resource focused on the legislative requirements of reporting and monitoring related to development contributions
 - Additional resource to assist with the continued growth in queries and processing relating to rates, charges, and revenue
 - Roll out of digital software to provide automation for incoming correspondence registrations
 - Implementation of cloud-based services that both increase mobility of staff and improve business continuity
 - Review and testing of emergency management processes including business continuity
 - Whole of organisation Service Planning
- Caring for Our Environment
 - Additional resource to support increased emphasis on sustainability and environmental programs
 - Support for communities undertaking Community Based Bushfire Management programs
 - Education program to encourage residents to be more proactive on private property during fire season
 - Additional resource to increase compliance with legislative responsibilities and an increase in fire preparedness
 - Training of officers to enhance fire prevention services to the community

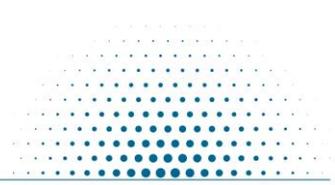
Key statistical information is provided below comparing 2018-2019 Budget to 2019-2020 Budget. Detailed information is contained in section 4.

The 2018-2019 financial year budget and adjusted underlying result is impacted by part of the Financial Assistance Grant being paid in advance.

Capital works expenditure includes carry forward projects. The projects exclusive of carry forwards have increased year on year. This is a positive result. Further detail can be seen in section 4.4.

	Budget 2018-2019 \$'000	Budget 2019-2020 \$'000
Total Revenue	79,331	93,104
Total Expenditure	61,162	65,718
Accounting Operating Result	18,169	27,386
Adjusted Underlying Operating Result*	(847)	4,455
Capital Works Expenditure	29,126	35,302

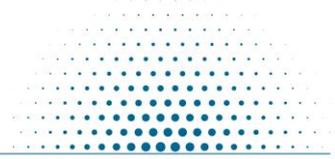
*Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital, from being allocated to cover operating expenses.



Council will ensure service planning continues to ensure Council's investment in services is achieving desired outcomes, i.e. delivering value to the community. Further detail in relation to the cost of Council's services can be found in section 2 of this document.

A rigorous budget process continues to be followed to ensure Council remains on the path to a sustainable future. Council's finances are closely monitored and managed continuously throughout each year to ensure Council's strategic objectives are achieved for the benefit of the whole community. More detailed budget information is available throughout this document.

David Turnbull
Chief Executive Officer



Budget influences

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

External influences

This section explains Council's approach to maintaining its financial sustainability in both the short and longer-term. This involves the management of short-term budget influences within the context of longer-term challenges.

Financial sustainability is a key challenge for all governments. In particular, balancing asset management requirements against increasing community service demands.

Council manages its finances through an annual budget, which identifies the expected revenue and expenditure for each year. The Budget is the means by which Council makes a formal commitment to provide funding for services and projects.

A medium-term (four-year) perspective is provided by the Strategic Resource Plan (SRP), which forms part of the Council Plan. This provides a forecast of revenues and expenditures based on a series of assumptions. It identifies the resources necessary to implement the Council Plan.

The four years represented in the SRP are 2019-2020 through to 2022-2023. In preparing the proposed 2019-2020 Budget, a number of external influences have been taken into consideration. These are outlined below:

- **Location** – Strategically located just 40 kilometres north of Melbourne, Mitchell Shire is one of Victoria's fastest growing outer metropolitan municipalities. As an interface growth area, Mitchell offers a mix of rural and urban living with affordable housing and a diversity of lifestyle and housing choices. It exhibits characteristics of an outer metropolitan growth area as well as a rural/regional municipality, to the extent it is unique in Victorian local government. This uniqueness brings with it many opportunities and challenges.

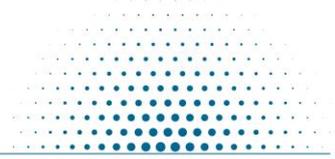
Mitchell Shire has a high commuter workforce and our community relies heavily on regional rail and road networks to travel to and from work and for day to day community activities and access to services outside of the municipality.

Our rolling foothills, open farmland, mountain ranges, rivers and creeks are key attributes of our landscape amenity. This also means parts of our municipality are subject to natural disasters such as fires, storms and floods.

Mitchell Shire covers an area of 2,864 square kilometres and is one of the largest geographic municipalities in Victoria. The Shire incorporates the townships of Beveridge, Broadford, Heathcote Junction, Kilmore, Puckapunyal, Pyalong, Reedy Creek, Seymour, Tallarook, Tooborac, Wallan and Wandong as well as extensive rural areas.

Mitchell shares boundaries with Hume and Whittlesea to the south, Macedon Ranges, Mount Alexander and Greater Bendigo to the west, Strathbogie to the north and Murrindindi to the east.

- **Population growth** – Mitchell Shire has an estimated population of 48,000 in 2019. In the next 25-30 years we expect that 270,000 people will call Mitchell home. Many of these will be families with young children and teenagers. It is anticipated that most of this growth will occur in and around the townships of Beveridge, Kilmore, Broadford, Seymour, and Wallan.

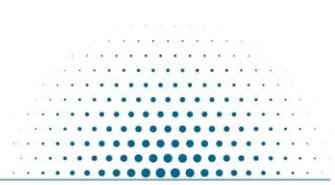


In preparing the capital works program, Council must balance asset renewal against upgrade and building of new infrastructure to meet the needs of our growing community. In doing so, Council takes into account the projected future increase in population and also the demographics within that population. Generally, a conservative approach is adopted in forecasting revenue from population growth.

- **Superannuation** – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on Local Government was in the 2012-2013 financial year where Mitchell was required to pay \$2.60M to top up its share of the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present the actuarial ratios are at a level that additional calls from Local Government are not expected in the next 12 months.
- **Federal Assistance Grants** – The largest source of government funding to Council is through the annual Victorian Grants Commission allocation. The overall State allocation is determined by the Federal Financial Assistance Grants.
- **Capital Grant Funding** – Capital grant opportunities arise throughout a financial year. They are forecast where successful or adjusted throughout the year. Council relies heavily on external grant funding.
- **Cost Shifting** – This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time, the funds received by Local Governments' does not increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rates revenue to meet service delivery expectations.

Cost shifting remains a real concern for local government. As other tiers of government change or implement new legislation it creates a need for Council to allocate resources accordingly, which in turn can mean a real impact is felt at a local level. For instance, a well-intentioned change at state government level in pre-school regulations can have profound impacts on local government. Together with restrictions on revenue raising, the shift of service or reporting responsibilities onto local government without adequate funding places additional strain on Council finances and staffing resources.

- **Enterprise Agreement (EA)** – Council's current EA is for the three years ending 30 June 2020, which provides annual wage increases to staff. The wage increase for 2019-2020 is 2% in accordance with the EA. Preparations for the next EA will commence during 2019-2020.
- **Rate Capping** – The Victorian State Government has introduced a cap on rate increases from 2016-2017. The cap for 2019-2020 has been set at 2.50%.
- **Supplementary Rates** – Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property increases in value (e.g. due to improvements made or change in land class), or new properties become assessable. Importantly, supplementary rates recognises that new residents require services on the day they move into the Shire and Council is committed to doing this. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.



Internal influences

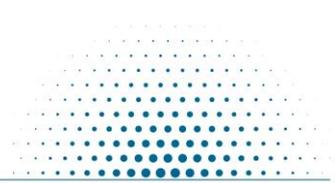
As well as external influences, there are a number of internal influences which are expected to impact on the 2019-2020 Budget. These include:

- **Adjusted Underlying Result** – Council remained dedicated to removing the adjusted underlying deficit. This has been achieved whilst working within the rate cap. Community growth has seen an increase to revenue in excess to operational costs. This ensures we are able to invest in our assets and maintain appropriate unrestricted cash to cover all trusts, reserves, working capital and our current liabilities.
- **Cash** – Council has built cash holdings to an appropriate and sustainable level and will remain conscious of holding adequate funds to cover reserves, trusts and working capital. This in turn generates additional interest revenue.
- **Working Capital** – Council requires a certain level of cash to be able to meet its daily obligations (working capital). Current levels of cash are adequate ensuring Council covers short-term requirements and liabilities.
- **Service Planning** – A rolling Service Planning program has been developed to ensure that Council continuously review and prioritise its services, including planning and delivery, and taking community priorities into account.
- **Shire Demographics** – Pockets of the Shire include some lower socio-economic demographics reflecting disadvantaged communities requiring higher levels of support and services.

Budget principles

The key budget principles upon which the budget has been developed include the following:

- Fees and charges reviewed for appropriateness annually. The review considers the cost of the service, the price charged by comparable service providers (where applicable) and the extent to which Council is prepared to provide the service at less than full cost recovery;
- Grants to be based on confirmed funding levels. It is recognised that further grant opportunities will become available during the financial year, but these will only be recognised when confirmed;
- New revenue sources to be identified where possible to assist increasing service delivery;
- Service levels evaluated as to provide the best possible outcomes to the community and the Council with an emphasis on innovation and efficiency;
- Construction and material costs to increase in line with the Engineering Construction Index;
- Real savings in expenditure and increases in revenue identified in 2018-2019 to be preserved; and
- Operating revenues and expenses arising from completed 2018-2019 capital projects to be included.



Budget Reports

The following section includes all statutory disclosures of information and also includes the following in accordance with the Local Government Act 1989 and the Local Government Model Budget.

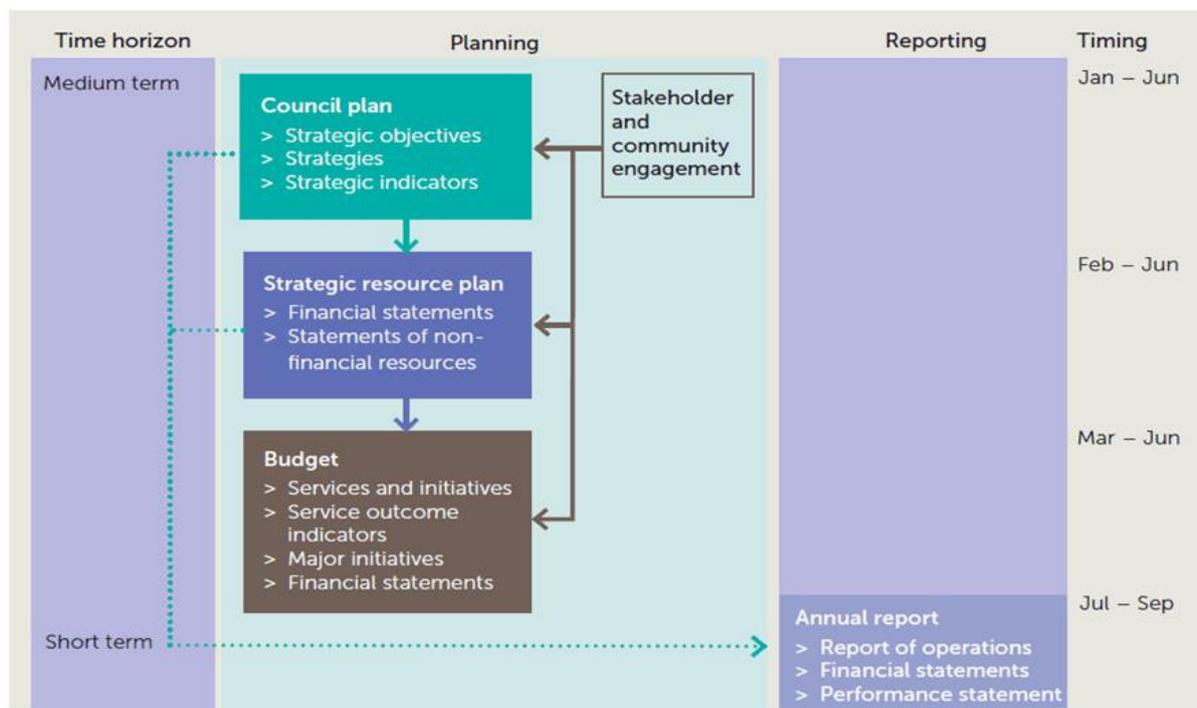
- 1 Links to Council Plan
- 2 Services, initiatives and service performance indicators
- 3 Financial statements
- 4 Notes to the financial statements
- 5 Financial performance indicators

1. Links to the Council Plan

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

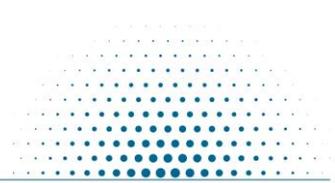
1.1 Strategic planning and accountability framework

The Strategic Resource Plan (SRP), which is included in the Council Plan, is a rolling four-year plan outlining the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the SRP and specifies how Council will resource the delivery of services and initiatives on a year-by-year basis in order to achieve its Strategic Objectives. The diagram below depicts the planning and accountability framework that applies to local government in Victoria. At each stage of the planning and reporting cycle there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to residents and ratepayers.



Source: Department of the Environment, Land, Water & Planning

The Council Plan, including the SRP, is required to be completed by 30 June following a general election and is reviewed each year prior to the Annual Budget process.



1.2 Our purpose

Our vision

Together with the community, creating a sustainable future

Our mission

Working with our communities to build a great quality of life

Mitchell Shire Council

- > is committed to providing good governance and compassionate leadership;
- > is committed to supporting our diverse community;
- > values community involvement and vigour, and diversity of opinion;
- > recognises the commitment of our staff;
- > protects and enhances our natural environment;
- > plans for and promotes our future; and
- > promotes economic development within our municipality.

Organisational Values



Working Together

- > Teams work together to get the job done
- > Leaders guide and inspire



Respect

- > People respect and help each other to succeed
- > Staff are appreciated and valued
- > Success is celebrated



Customer Service Excellence

- > Customers experience exceptional service
- > Customers and staff are treated with dignity and respect
- > We do what we say we're going to do



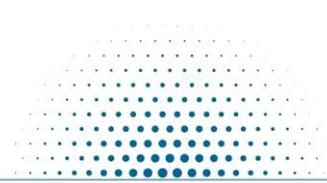
Accountability

- > Every person is accountable for the success of One Mitchell... 'It starts with me!'
- > A strong sense of dedication and pride
- > A strong sense of community and belonging



Continuous Improvement

- > Look for ways to improve the ways we work
- > Develop staff to be the best that we can be



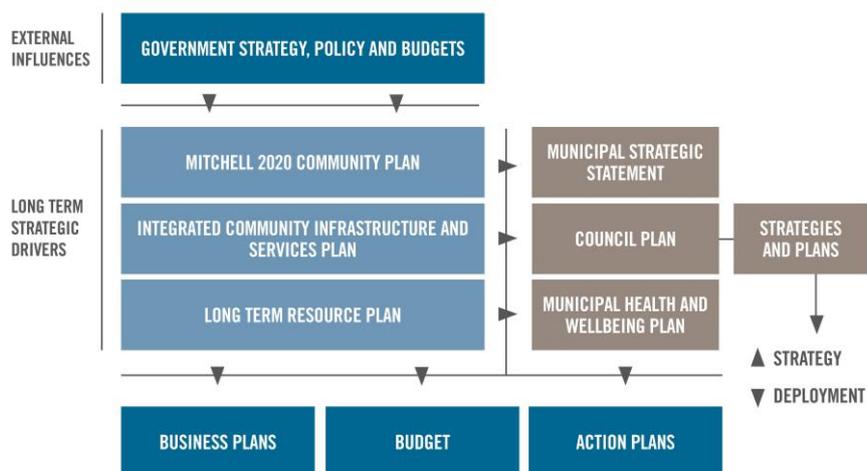
1.3 Strategic objectives

Council delivers services and initiatives under 21 major service categories. Each contributes to the achievement of one of seven Strategic Objectives in the Council Plan 2017-2021, which are listed below.

Strategic Objective	Description
 1. Advocacy	To relentlessly advocate for funding to benefit our community
 2. Community participation	To actively explore all opportunities for community involvement and participation in Council decisions
 3. Responsible Planning	To demand best practice outcomes when planning for future growth
 4. Strong communities	To build and nurture strong and vibrant communities where people are proud to live
 5. Supporting local jobs and quality investment	To identify, encourage, and actively promote investment, business, and tourism
 6. Financial and organisational management	To be leaders in financial and organisational management
 7. Caring for our environment	To be responsible custodians, by managing and enhancing our environment, minimising the impacts of development, waste, natural disasters, and climate change

2. Services, initiatives and service performance indicators

This section describes the services and initiatives to be funded in the Budget for the 2019-2020 year and explains how these will contribute to achieving the Strategic Objectives specified in the Council Plan. It also includes service performance indicators which are linked to the performance indicators within the Local Government Performance Reporting Framework. The SRP is part of and prepared in conjunction with the Council Plan. The relationship between these components and the Annual Report, is shown below.



A significant effort has been made to ensure that the annual budget and the Strategic Resource Plan (SRP) keep Council on a path to an affordable and sustainable future.



2.1 Strategic Objective 1: Advocacy

To achieve our objective of Advocacy, over the period of the current Council Plan we will:

- establish an advocacy strategy that includes key priorities, and clear roles and responsibilities;
- establish and maintain local and regional partnerships to secure funding and policy commitments; and
- support and collaborate with local groups and organisations to access potential funding and identify joint advocacy priorities.

The services and initiatives for each business area are described below.

Business area	Description of services provided		2017-2018	2018-2019	2019-2020
			Actual \$'000	Forecast \$'000	Budget \$'000
Social Policy and Partnerships	This service ensures local and regional partnerships are maintained to assist with securing funding and policy commitments, as well as supporting and collaborating with local groups and organisations to access potential funding and to identify joint advocacy priorities.	Exp	0	287	477
		Rev	0	0	(50)
		Net	0	287	427
Initiatives funded within the Budget					
	Development of a four-year Advocacy Plan				
	Development of a Social and Affordable Housing Strategy				
Social Policy and Partnerships	Development of a Family Violence Policy				
	Development of a Gambling Impacts Policy				
	Review and implementation of the Integrated Community Services and Infrastructure Plan				

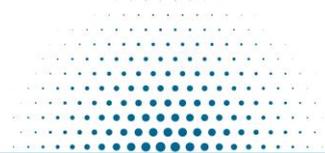
2.2 Strategic Objective 2: Community Participation

To achieve our objective of Community Participation, over the period of the current Council Plan we will:

- review and improve our community engagement framework;
- simplify ways the community can engage with Council and access information; and
- provide opportunities for inclusive participation across the Shire.

The services and initiatives for each business area are described below.

Business area	Description of services provided		2017-2018	2018-2019	2019-2020
			Actual \$'000	Forecast \$'000	Budget \$'000
Communications	This service oversees all public communications activities associated with Council.	Exp	538	674	798
		Rev	0	0	0
		Net	538	674	798
Initiatives funded within the Budget					
	Implementation of the Communication Strategy				
Communications	Ongoing development of printed and digital content				
	Additional resource to meet increasing demands surrounding communication and maintaining a digital presence				



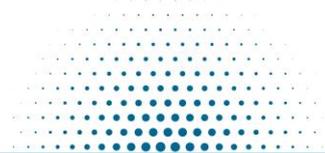
2.3 Strategic Objective 3: Responsible Planning

To achieve our objective of Responsible Planning, over the period of the current Council Plan we will:

- plan for growth and change through best practice design of services, infrastructure, open space, and recreation facilities;
- plan for a diversity of housing and households;
- prioritise environmental and sustainability outcomes in planning decisions;
- review heritage values and support community in protecting and enhancing local natural and built heritage;
- improve planning processes to ensure user-friendly and timely planning processes and high-quality decisions;
- employ best practice planning tools to achieve desired outcomes;
- improve the liveability of Mitchell Shire;
- support safe communities through best practice design and planning standards;
- improve the accessibility and connectivity of pedestrian and cycle paths within and between our towns; and
- protect and enhance local ambience, amenity, and character.

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

Business area	Description of services provided		2017-2018	2018-2019	2019-2020
			Actual \$'000	Forecast \$'000	Budget \$'000
Engineering and Major Projects	This service is responsible for the coordination, monitoring, reporting and delivery of Council's annual capital works program.	Exp	872	1,050	1,288
		Rev	(195)	(48)	(45)
		Net	677	1,002	1,243
Asset and Property Services	This service is responsible for the maintenance of data relating to the economic lifecycle of all Council owned infrastructure assets, and the management of Council owned properties.	Exp	910	946	1,100
		Rev	(167)	(165)	(169)
		Net	743	781	931
Facility Maintenance	This service is responsible for ensuring Council's buildings and facilities remain safe and fit for occupation, and that ongoing regulatory building compliance is achieved.	Exp	1,187	1,155	1,248
		Rev	(17)	(7)	0
		Net	1,170	1,148	1,248
Strategic Planning	This service delivers positive land use planning outcomes for current and future generations as well as an environmentally healthy and sustainable Council. It is also responsible for Growth Area Planning.	Exp	1,143	1,476	1,702
		Rev	(84)	(183)	(195)
		Net	1,059	1,293	1,507
Statutory Planning	This service processes statutory planning applications, building approvals and also provides control and compliance under the relevant legislation.	Exp	1,574	1,648	1,833
		Rev	(998)	(1,116)	(1,239)
		Net	576	532	594
Infrastructure Development	This service is responsible for ensuring infrastructure assets constructed as part of new developments are fit for purpose and constructed to Council's standards.	Exp	636	825	866
		Rev	(661)	(825)	(977)
		Net	(25)	0	(111)
Initiatives funded within the Budget					
Engineering and Major Projects	Increased emphasis on pre-scoping of capital projects, project consultation, and concept design development				
Asset and Property Services	Structural and mechanical condition audits on Council buildings				
	Continued collaboration on Precinct Structure Plans and Infrastructure Contribution Plans				
Strategic Planning	Continued preparation of the Rural Land and Activities Review				
	Continued preparation of the Broadford Structure Plan				
Capital Initiatives - see section 4.4.2 for a detailed listing of proposed works					
Engineering and Major Projects	- Road Renewal Program \$3.84M				
	- Footpath Missing Links Program \$972K				
	- Kilmore Creek Pedestrian Bridge \$700K				
	- Footpath Renewal Program \$400K				
	- Bridge Renewal Program \$103K				



Performance 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 upheld in favour of Council)	[Number of VCAT decisions that upheld Council's decision in relation to a planning application / Number of decisions in relation to planning applications subject to review by VCAT] x100

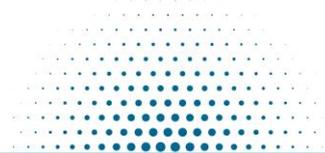
2.4 Strategic Objective 4: Strong Communities

To achieve our objective of Strong Communities, over the period of the current Council Plan we will:

- promote a safe and secure environment throughout the Shire;
- empower our volunteer community;
- establish and maintain high quality roads, footpaths, parks, recreation facilities, streetscapes, bike paths, and public open spaces;
- work with government and local partners to facilitate improved community wellbeing;
- provide opportunities to build strong and resilient citizens for current and future generations; and
- provide adaptable community infrastructure and participation opportunities for all ages, cultures, and abilities.

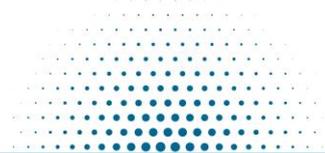
The services, initiatives, and service performance indicators for each business area are described below.

Business area	Description of services provided		2017-2018	2018-2019	2019-2020
			Actual \$'000	Forecast \$'000	Budget \$'000
Children's Services	This service is responsible for the management of eight licensed kindergartens, providing high quality education that enhances the health and wellbeing of children and families within the community.	Exp	2,740	3,136	2,902
		Rev	(2,755)	(2,570)	(2,476)
		Net	(15)	566	426
Community Development, Positive Ageing and Social Justice	This service works in partnership with residents, community groups, organisations and government agencies to build an active, vibrant, healthy and socially connected community. This is achieved through targeted program and service delivery, social planning and policy. This service also coordinates community festivals and events across the Shire.	Exp	1,026	1,137	802
		Rev	(319)	(386)	(215)
		Net	707	751	587
Customer and Library Services	This service delivers four integrated libraries and customer service centres, and limited library services at Greater Beveridge Community Centre. It also provides internal and outreach programs for children, youth, adults, primary and secondary schools, community groups and aged care facilities. The Kilmore Library provides an extended service that includes VicRoads, VLine, Mining Rights and Proof of Age services.	Exp	2,208	2,385	2,403
		Rev	(400)	(415)	(420)
		Net	1,808	1,970	1,983
Leisure Centres	This service manages six leisure facilities - three outdoor seasonal pools, two indoor aquatic and fitness centres and the Wallan Adventure Playground which incorporates a splashpark. This service also offers programs and services outside these facilities.	Exp	4,194	4,258	4,728
		Rev	(2,327)	(2,016)	(2,585)
		Net	1,867	2,242	2,143
Local Laws	This service is an educational and enforcement team responsible for animal management, parking management, asset protection, local laws and environmental health service across the Shire.	Exp	1,777	2,104	2,183
		Rev	(1,059)	(1,333)	(1,480)
		Net	718	771	703
Operations	This service is responsible for the maintenance of the Shire's infrastructure assets. It includes roads, footpaths, bridges, drainage, street furniture and depreciation. It also manages Council's plant and vehicle fleet.	Exp	13,346	15,258	14,061
		Rev	(2,116)	(4,997)	(2,982)
		Net	11,230	10,261	11,079
Parks and Gardens	This service is responsible for maintaining parks and gardens, playgrounds and sportsfields and managing arboriculture, and roadside fire prevention.	Exp	2,905	3,132	3,333
		Rev	(4)	(4)	(5)
		Net	2,901	3,128	3,328



Business area	Description of services provided		2017-2018	2018-2019	2019-2020
			Actual \$'000	Forecast \$'000	Budget \$'000
Public Health	This service incorporates Immunisations, Supported Playgroups, an Aboriginal Maternal and Child Health initiative, and eight Maternal and Child Health centres across the shire. This service has an emphasis on prevention, health promotion, early detection, and intervention as required.	Exp	1,302	1,493	1,652
		Rev	(671)	(747)	(814)
		Net	631	746	838
Recreation and Open Space	This service directly manages a number of recreation facilities and sporting complexes in Mitchell Shire and is the liaison point between Council, recreation facility committees of management, clubs, and user groups. The service also undertakes future planning for recreation facilities and open space areas.	Exp	872	983	1,037
		Rev	(71)	(60)	(80)
		Net	801	923	957
School Crossing Supervisors	This service provides school crossing services across the municipality.	Exp	278	326	322
		Rev	(108)	(127)	(117)
		Net	170	199	205
Youth Services	This service provides support for young people. Key activities include policy formation, community development, referral, social education in response to emerging challenges and aspirations, participation programs, and skills development (such as leadership skills).	Exp	361	436	321
		Rev	(135)	(118)	(61)
		Net	226	318	260

Initiatives funded within the Budget	
Children's Services	Development and implementation of an online kindergarten enrolment self-managed parent portal
	Increased assistance for staff to effectively support vulnerable children and families
	Annual review and continued implementation of the Life Stages Strategy initiatives
Community Development, Positive Ageing and Social Justice	Continued Community Place Based Planning
	Family violence, gender equity, and respectful relationship community engagement
	Ongoing management of the Broadford Living and Learning Centre
Customer and Library Services	Continued focus on the targeted delivery of library programs to schools and community groups
	Expansion of home library services across the Shire
Local Laws	Continued implementation of the Domestic Animal Management Plan to encourage responsible pet care and containment
Operations	Stabilisation trial on unsealed roads to identify a road pavement surface that is hard wearing
	Implementation of road maintenance service standards
Parks and Gardens	Increased focus on parks and gardens presentation in high traffic public areas
	Ongoing maintenance and development of the tree planting program to facilitate public area amenity
	Implementation of open space service standards
Public Health	Continuation of the Supported Playgroups program, which supports vulnerable maternal and child health clients throughout the Shire
	Continuation of the Aboriginal Maternal and Child Health Initiative which supports the engagement of Aboriginal families within the Maternal and Child Health program
	Funding and Service Agreements with 17 Committees of Management managing community facilities on behalf of Council
Recreation and Open Space	Improvements to sport and recreation facilities relating to risk and audit recommendations
	Development of revised masterplans for Hadfield Park, Wallan and Hudson Park, Kilmore
Youth Services	Implementation of the Mental Health Strategic Plan
	Investigation of the youth "Live4Life" model
	Alcohol and other drug foundation partnerships
	Facilitation of the Resilience in Mitchell program
	Development and adoption of an electronic youth card system



Capital Initiatives - see section 4.4.2 for a detailed listing of proposed works

Children's Services - Wallan East Relocatable Early Learning Centre \$2.16M

Customer and Library Services - Library Stock Renewal \$180K

Leisure Centres - Seymour Sports and Aquatic Centre works \$134K

Recreation and Open Space

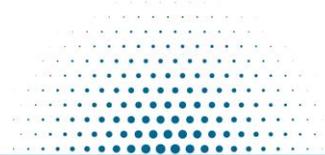
- Harley Hammond Reserve, Broadford - Pavilion and Netball Court Project \$1.24M
- Activating Ryan's Creek Reserve, Kilmore \$950K
- Agricultural Pavilion, Kings Park, Seymour - Replacement \$944K
- LB Davern Reserve, Wandong - Netball Court Enclosure \$514K
- Harley Hammond Reserve, Broadford - Oval Lighting \$297K
- Wallan Play Space Upgrades and Half Court \$245K
- Greenhill Reserve, Wallan - Netball Lighting \$155K
- Chittick Park, Seymour - Outdoor Youth Space \$150K

Youth Services - Wallan Youth Services Hub \$560K

Performance Indicators

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions	Number of successful animal management prosecutions
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (The number of visits to pool facilities per head of municipal population)	[Number of visits to aquatic facilities / Municipal population]
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] 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.
	Satisfaction	Satisfaction with unsealed local roads ¹	Community satisfaction with regards to importance of unsealed roads and how Council has performed on the condition of unsealed local roads.
Public Health	Participation	Participation 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 the MCH service by Aboriginal children (Percentage of Aboriginal children attending the MCH key ages and stages visits)	[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

¹ This is a performance indicator as per the community satisfaction survey



2.5 Strategic Objective 5: Supporting Local Jobs and Quality Investment

To achieve our objective of Supporting Local Jobs and Quality Investment, over the period of the current Council Plan we will:

- facilitate a high level of civic pride in the presentation of public and private land in our towns and communities;
- foster economic growth through supporting new and existing businesses, industry, public sector investment, and events;
- provide support for existing businesses to connect and access opportunities to improve and grow their business;
- encourage local networks which support economic growth;
- support the development and enhancement of local tourist attractions; and
- promote our region and towns as a destination for tourists and visitors.

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

Business area	Description of services provided		2017/18	2018/19	2019/20
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Economic Development and Tourism	This service is responsible for assisting Economic Development by supporting local businesses and tourism operators as well as regional tourism and marketing. The service also coordinates tourism and business support events, and operates the Seymour Visitor Information Centre.	Exp	722	752	1,007
		Rev	(33)	(75)	(95)
		Net	689	677	912
Initiatives funded within the Budget					
Economic Development and Tourism	Continued implementation of the Economic Development Strategy				
Economic Development and Tourism	Implementation of the Tourism and Visitor Economy Plan projects relating to branding, promotion, and visitor servicing				
Economic Development and Tourism	Developing a prospectus and associated industry attraction strategy, actively working to facilitate inward investment to Mitchell Shire				

2.6 Strategic Objective 6: Financial and Organisational Management

To achieve our objective of Financial and Organisational Management, over the period of the current Council Plan we will:

- ensure Councillors and Council staff work together to deliver the best for the community;
- deliver high quality projects that benefit our community;
- ensure a customer-first approach for responsive service delivery and communications;
- develop and adopt policies and procedures that reflect responsible, transparent, and accountable management of Council finances;
- ensure appropriate and prioritised budgeting which meets the needs of our present and future communities;
- support and retain high quality Council staff;
- ensure a strong ethical culture that is intolerant of any form of corruption; and
- use technology to support and enhance communications and service delivery.

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

BUDGET 2019–2020.

Mitchell Shire Council



Business area	Description of services provided		2017-2018	2018-2019	2019-2020
			Actual \$'000	Forecast \$'000	Budget \$'000
Councillors and Chief Executive Officer support	This service includes the Mayor, Councillors, and the Chief Executive Officer and associated support which cannot be otherwise attributed to the direct service provision areas.	Exp	934	890	893
		Rev	0	0	0
		Net	934	890	893
Finance	This service is responsible for financial services such as financial accounting, management accounting, and accounts payable services. The costs include corporate expenses such as interest on borrowings, bad debt write off, and the payment of fire services levy charged on Council properties.	Exp	2,040	3,363	3,230
		Rev	(1,333)	(1,134)	(1,271)
		Net	707	2,229	1,959
Governance and Corporate Accountability	This service ensures that we meet our legislative responsibilities by providing an ethical basis for good governance which facilitates informed and transparent decision making.	Exp	636	651	709
		Rev	(60)	(5)	0
		Net	576	646	709
Information Services	This service is responsible for the management, maintenance and disposal of all corporate information according to government legislation, Council strategy, policy, established procedures, and business rules.	Exp	909	426	337
		Rev	0	0	0
		Net	909	426	337
Information Systems	This service delivers appropriate and cost effective technology, which supports Mitchell Shire Council and its employees in delivering services to the community.	Exp	1,973	2,867	3,335
		Rev	0	(8)	0
		Net	1,973	2,859	3,335
People and Culture	This service is responsible for human resources, learning and development, employee relations, human resource services and payroll.	Exp	967	1,186	1,233
		Rev	(1)	(1)	0
		Net	966	1,185	1,233
Risk, Insurance, and Occupational Health and Safety	This service ensures a safe workplace and good risk management processes; and to provide services with a fair and consistent application of legislation and processes to ensure that employees and community enjoy a safe and sustainable environment.	Exp	540	673	806
		Rev	(92)	(80)	(3)
		Net	448	593	803

Initiatives funded within the Budget

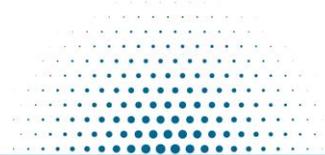
Finance	Additional resource focused on the legislative requirements of reporting and monitoring related to development contributions
	Additional resource to assist with the continued growth in queries and processing relating to rates, charges, and revenue
Information Services	Roll out of digital software to provide automation for incoming correspondence registrations
Information Systems	Implementation of cloud based services that both increase mobility of staff and improve business continuity
	Greater focus on facilitating the increase in digital presence
People and Culture	Additional resources to assist with workplace relations and payroll processing
	Commencement of Enterprise Agreement negotiations and adoption
Risk, Insurance, and Occupational Health and Safety	Review and testing of emergency management processes including business continuity
	Internal training and learning solutions to ensure organisational compliance to legislative requirements

Capital Initiatives - see section 4.4.2 for a detailed listing of proposed works

Information	- Development Contribution Management System \$200K
Systems	- Information Technology Hardware renewal \$180K

Performance 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



2.7 Strategic Objective 7: Caring for Our Environment

To achieve our objective of Caring for Our Environment, over the period of the current Council Plan we will:

- protect and enhance Mitchell Shire’s rural landscape and natural assets;
- empower our community through partnerships and education;
- be prepared and proactive in responding to the effects of climate change on the community;
- investigate and initiate innovative practices in key aspects of environmental management;
- provide opportunities for the community to experience nature in their everyday lives; and
- improve compliance with fire hazard removal, weed management, and appropriate waste disposal.

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

Business area	Description of services provided		2017-2018	2018-2019	2019-2020
			Actual \$'000	Forecast \$'000	Budget \$'000
Environmental Sustainability	This service is responsible for conservation and achieving an environmentally healthy and sustainable Council including environmental planning, community planting and encouraging sustainable resource management.	Exp	599	661	694
		Rev	(200)	(35)	(2)
		Net	399	626	692
Fire prevention and emergency management	This service is responsible for fire prevention activities and community education as well as emergency management planning, including the Municipal Emergency Management Plan.	Exp	398	543	560
		Rev	(104)	(124)	(112)
		Net	294	419	448
Waste Management ²	The service is responsible for the management of Mitchell Landfill at Hilldene plus four resource recovery centres. This service also manages the kerbside waste and recycling collection service.	Exp	6,082	6,178	6,525
		Rev	(1,590)	(1,493)	(1,342)
		Net	4,492	4,685	5,183
Initiatives funded within the Budget					
Environmental Sustainability	Additional resource to support increased emphasis on sustainability and environmental programs				
	Support for communities undertaking Community Based Bushfire Management programs				
Fire prevention and emergency management	Education program to encourage residents to be more proactive on private property during fire season				
	Additional resource to increase compliance with legislative responsibilities and an increase in fire preparedness				
	Training of officers to enhance fire prevention services to the community				
Capital Initiatives - see section 4.4.2 for a detailed listing of proposed works					
Waste Management	- Southern Resource Recovery Centre Land Purchase \$1.20M				
	- Mitchell Landfill - Construct Cell 6 \$1.06M				

² The revenue for this service excludes the garbage charge and supplementary rates. This is seen in section 2.9 under “rates and charges”

Performance Indicators

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



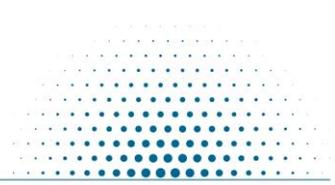
2.8 Performance Statement management

The service performance indicators detailed in the preceding pages will be reported in the Performance Statement. This is prepared at the end of the year as required by section 132 of the *Local Government Act 1989* and included in the 2018-2019 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 14) and sustainable capacity, which are not included in this budget report. The full set of prescribed performance indicators is audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. Any major initiatives detailed above will be reported in the Annual Report in the form of a statement of progress in the report of operations.

2.9 Reconciliation with budgeted operating result

	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Advocacy	427	477	(50)
Community participation	798	798	0
Responsible planning	5,412	8,037	(2,625)
Strong communities	22,509	33,744	(11,235)
Supporting local jobs and quality investment	912	1,007	(95)
Financial and organisational management	9,269	10,543	(1,274)
Caring for our environment	6,323	7,779	(1,456)
Total services and initiatives	45,650	62,385	(16,735)
Unattributable depreciation expense	3,334		
Other non-attributable ³	(17,522)		
Deficit before funding sources	31,462		
Funding sources:			
Rates and Charges	46,481		
Capital grants and contributions	12,367		
Total funding sources	58,848		
Surplus for the year	27,386		

3 Includes Financial Assistance Grant and Cash and Non-Cash Contributions



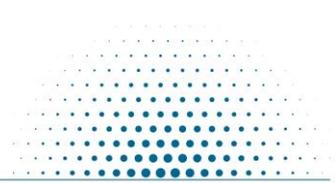
3. Financial Statements

This section presents information in regards to the Budgeted Financial Statements and Statement of Human Resources. The budget information for the years 2019-2020 to 2022-2023 has been extracted from the Strategic Resource Plan.

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

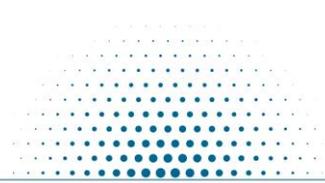
The section includes the following financial statements in accordance with the Local Government Act 1989 and the Local Government Model Financial Report:

- 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 Resource



Budgeted Comprehensive Income Statement
For the four years ending 30 June 2023

	Notes	Forecast	Budget	Strategic Resource Plan		
		2018-2019 \$'000	2019-2020 \$'000	2020-2021 \$'000	Projections 2021-2022 2022-2023 \$'000	
Income						
Rates and charges	4.1.1	43,131	46,481	49,515	52,282	55,195
Statutory fees and fines	4.1.2	891	1,017	1,208	1,153	1,167
User fees	4.1.3	6,274	7,101	7,589	8,001	8,431
Grants - Operating	4.1.4	12,201	13,050	11,812	11,821	12,152
Grants - Capital	4.1.4	4,285	11,677	1,175	1,175	5,625
Contributions - monetary	4.1.5	2,406	2,193	1,503	1,474	1,459
Contributions - non-monetary	4.1.5	10,000	10,000	10,000	10,000	10,000
Other income	4.1.6	1,670	1,585	1,617	1,673	1,743
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-
Total income		80,858	93,104	84,419	87,579	95,772
Expenses						
Employee costs	4.1.7	26,032	28,417	30,272	31,895	33,507
Materials and services	4.1.8	24,350	22,439	23,060	23,504	24,165
Bad and doubtful debts		10	7	7	7	7
Depreciation and amortisation	4.1.9	12,492	12,416	13,312	13,707	14,881
Borrowing costs		784	758	760	767	653
Other expenses	4.1.10	1,702	1,681	1,705	1,724	1,742
Total expenses		65,370	65,718	69,116	71,604	74,955
Surplus/(deficit) for the year		15,488	27,386	15,303	15,975	20,817
Total comprehensive result		15,488	27,386	15,303	15,975	20,817



Budgeted Balance Sheet
For the four years ending 30 June 2023

	Notes	Forecast	Budget	Strategic Resource Plan		
		2018-2019 \$'000	2019-2020 \$'000	Projections 2020-2021 2021-2022 2022-2023 \$'000 \$'000 \$'000		
Assets						
Current assets						
Cash and cash equivalents		44,452	35,776	36,479	40,169	43,211
Trade and other receivables		6,831	6,831	6,831	6,831	6,831
Inventories		186	186	186	186	186
Other assets		419	419	419	419	419
Total current assets	4.2.1	51,888	43,212	43,915	47,605	50,647
Non-current assets						
Trade and other receivables		23	23	23	23	23
Investments in associates and joint ventures		5	5	5	5	5
Property, infrastructure, plant & equipment		464,181	496,228	508,974	522,246	536,629
Total non-current assets	4.2.1	464,209	496,256	509,002	522,274	536,657
Total assets		516,097	539,468	552,917	569,879	587,304
Liabilities						
Current liabilities						
Trade and other payables		11,768	7,821	7,837	7,855	7,873
Trust funds and deposits		3,087	3,087	3,087	3,087	3,087
Provisions		6,367	4,980	5,108	4,328	4,268
Interest-bearing loans and borrowings	4.2.3	1,965	2,260	2,469	6,520	3,513
Total current liabilities	4.2.2	23,187	18,148	18,501	21,790	18,741
Non-current liabilities						
Provisions		3,486	4,370	2,702	4,070	3,242
Interest-bearing loans and borrowings	4.2.3	12,256	12,396	11,857	8,187	8,672
Total non-current liabilities	4.2.2	15,742	16,766	14,559	12,257	11,914
Total liabilities		38,929	34,914	33,060	34,047	30,655
Net assets	4.2.4	477,168	504,554	519,857	535,832	556,649
Equity						
Accumulated surplus	4.2.5	267,662	295,680	309,357	322,709	342,492
Reserves	4.2.6	209,506	208,874	210,500	213,123	214,157
Total equity		477,168	504,554	519,857	535,832	556,649



Budgeted Statement of Changes in Equity

For the four years ending 30 June 2023

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018-2019 Forecast Actual				
Balance at beginning of the financial year	461,680	251,657	196,753	13,270
Surplus/(deficit) for the year	15,488	15,488	-	-
Transfer to other reserves	-	(2,900)	-	2,900
Transfer from other reserves	-	3,418	-	(3,418)
Balance at end of the financial year	477,168	267,663	196,753	12,753
2019-2020 Budget				
Balance at beginning of the financial year	477,168	267,662	196,753	12,753
Surplus/(deficit) for the year	27,386	27,386	-	-
Transfer to other reserves	-	(3,302)	-	3,302
Transfer from other reserves	-	3,935	-	(3,935)
Balance at end of the financial year	504,554	295,681	196,753	12,120
2020-2021				
Balance at beginning of the financial year	504,554	295,681	196,753	12,120
Surplus/(deficit) for the year	15,303	15,303	-	-
Transfer to other reserves	-	(3,814)	-	3,814
Transfer from other reserves	-	2,188	-	(2,188)
Balance at end of the financial year	519,857	309,358	196,753	13,746
2021-2022				
Balance at beginning of the financial year	519,857	309,358	196,753	13,746
Surplus/(deficit) for the year	15,975	15,975	-	-
Transfer to other reserves	-	(3,882)	-	3,882
Transfer from other reserves	-	1,259	-	(1,259)
Balance at end of the financial year	535,832	322,710	196,753	16,369
2022-2023				
Balance at beginning of the financial year	535,832	322,710	196,753	16,369
Surplus/(deficit) for the year	20,817	20,817	-	-
Transfer to other reserves	-	(4,013)	-	4,013
Transfer from other reserves	-	2,979	-	(2,979)
Balance at end of the financial year	556,649	342,492	196,753	17,404



Budgeted Statement of Cash Flows
For the four years ending 30 June 2023

	Notes	Strategic Resource Plan				
		Forecast	Budget	Projections		
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows	Inflows	Inflows	Inflows	Inflows
		(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities						
Rates and charges		43,131	46,481	49,515	52,282	55,195
Statutory fees and fines		891	1,017	1,208	1,153	1,167
User fees		6,275	7,101	7,589	8,001	8,431
Grants - operating		12,201	13,050	11,812	11,821	12,152
Grants - capital		8,247	7,714	1,175	1,175	5,625
Contributions - monetary		2,407	2,193	1,503	1,474	1,459
Interest received		779	665	770	814	871
Other receipts		891	920	847	859	872
Employee costs		(26,017)	(28,402)	(30,254)	(31,877)	(33,489)
Materials and services		(24,352)	(22,439)	(23,060)	(23,505)	(24,164)
Other payments		(1,712)	(1,688)	(1,712)	(1,731)	(1,749)
Net cash provided by/(used in) operating activities	4.3.1	22,741	26,612	19,393	20,466	26,370
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(24,441)	(35,302)	(18,163)	(16,752)	(20,853)
Proceeds from sale of property, infrastructure, plant and equipment		1,251	337	563	362	700
Net cash provided by/ (used in) investing activities	4.3.2	(23,190)	(34,965)	(17,600)	(16,390)	(20,153)
Cash flows from financing activities						
Finance costs		(784)	(758)	(760)	(767)	(653)
Proceeds from borrowings		-	2,400	1,930	2,850	3,998
Repayment of borrowings		(1,735)	(1,965)	(2,260)	(2,469)	(6,520)
Net cash provided by/(used in) financing activities	4.3.3	(2,519)	(323)	(1,090)	(386)	(3,175)
Net increase/(decrease) in cash and cash equivalents		(2,968)	(8,676)	703	3,690	3,042
Cash and cash equivalents at the beginning of the financial year		47,420	44,452	35,776	36,479	40,169
Cash and cash equivalents at the end of the financial year		44,452	35,776	36,479	40,169	43,211



Budgeted Statement of Capital Works
For the four years ending 30 June 2023

	Notes	Forecast	Budget	Strategic Resource Plan Projections		
		2018-2019 \$'000	2019-2020 \$'000	2020-2021 \$'000	2021-2022 \$'000	2022-2023 \$'000
Property						
Land		4	-	2,208	-	-
Total land		4	-	2,208	-	-
Buildings		3,150	5,037	375	250	275
Total buildings		3,150	5,037	375	250	275
Total property		3,154	5,037	2,583	250	275
Plant and equipment						
Plant, machinery and equipment		3,572	1,517	2,441	1,624	2,744
Fixtures, fittings and furniture		193	482	370	360	340
Computers and telecommunications		1,353	869	479	397	375
Library books		190	180	180	180	180
Total plant and equipment		5,308	3,048	3,470	2,561	3,639
Infrastructure						
Roads		6,081	9,750	6,066	5,478	4,981
Bridges		564	1,419	250	400	200
Footpaths and cycleways		1,256	2,635	800	900	900
Drainage		278	155	200	300	300
Recreational, leisure and community facilities		1,862	4,197	1,496	2,175	2,875
Waste management		3,399	5,450	2,968	928	2,668
Parks, open space and streetscapes		1,907	2,906	210	220	160
Off street car parks		198	135	-	-	305
Other infrastructure		434	570	120	3,540	4,550
Total infrastructure		15,979	27,217	12,110	13,941	16,939
Total capital works expenditure*	4.4.1	24,441	35,302	18,163	16,752	20,853
Represented by:						
New asset expenditure		5,549	17,822	5,138	5,773	7,195
Asset renewal expenditure		14,454	10,110	10,435	10,012	11,898
Asset expansion expenditure		4,438	7,270	2,590	967	1,760
Asset upgrade expenditure		-	100	-	-	-
Total capital works expenditure	4.4.1	24,441	35,302	18,163	16,752	20,853
Funding sources represented by:						
Grants		4,285	11,677	1,175	1,175	5,625
Contributions		591	690	-	-	-
Sales		1,249	337	563	362	700
Council Cash		18,316	20,198	14,495	12,365	10,530
Borrowings		-	2,400	1,930	2,850	3,998
Total capital works expenditure	4.4.1	24,441	35,302	18,163	16,752	20,853

Note: the 2018-2019 forecast, 2019-2020 budget and 2020-2021 include carry forward works of \$14.06M, \$8.41M and \$2.21M respectively.



Budgeted Statement of Human Resources

For the four years ending 30 June 2023

	Budget	Strategic Resource Plan Projections		
	2019-2020	2020-2021	2021-2022	2022-2023
	\$'000	\$'000	\$'000	\$'000
Staff expenditure				
Employee costs - operating	28,418	30,272	31,895	33,507
Employee costs - capital	509	524	321	333
Total staff expenditure	28,927	30,796	32,216	33,840
	FTE	FTE	FTE	FTE
Staff numbers				
Employees	318.9	330.1	334.6	340.3
Total staff numbers	318.9	330.1	334.6	340.3

A summary of human resources expenditure and number of full time equivalent (FTE) staff categorised according to the organisational structure of Council is included below:

Department	Budget 2019-2020 \$'000	Comprises			
		Full Time \$'000	Permanent Part time \$'000	Casual \$'000	Temporary \$'000
Advocacy and Community Services	12,928	5,703	4,410	2,452	363
Development and Infrastructure	10,132	8,658	1,154	175	145
Executive Services	398	398	-	-	-
Governance and Corporate Performance	4,621	3,700	851	70	-
Total permanent staff expenditure	28,079	18,459	6,415	2,697	508
Other employee related costs	339				
Capitalised labour costs	509				
Total expenditure	28,927				

Department	Budget 2019-2020	Comprises			
		Full Time	Permanent Part time	Casual	Temporary
Advocacy and Community Services	154.2	57.1	54.8	37.8	4.5
Development and Infrastructure	111.7	95.0	13.0	1.9	1.8
Executive Services	2.0	2.0	-	-	-
Governance and Corporate Performance	46.3	36.0	9.3	1.0	-
Total permanent staff expenditure	314.2	190.1	77.1	40.7	6.3
Capitalised labour costs	4.7				
Total staff	318.9				



4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

In developing the Strategic Resource Plan, rates and charges are identified as an important source of revenue, accounting for 51% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Plan process. The State Government have introduced the *Fair Go Rates System* (FGRS) which sets out the maximum amount councils may increase rates in a year. For 2019-2020 the FGRS cap has been set at 2.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

It is important to note, the actual rate increases experienced by individual ratepayers from 1 July 2019 will most likely differ from the annual rate cap due to legislated annual revaluations. When a revaluation occurs, rate increases are impacted by the current rate cap and the property valuation increases (or decreases) of individual properties relative to the average across the municipality. For the 2019-2020 financial year, if a property increased in value by more than the average for the Shire, your rates will increase by more than 2.50%. If a property value increased by less than the average, your rates will increase by less than 2.50% and may in fact reduce from the previous year.

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

To achieve these objectives, while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.50% in line with the rate cap and the kerbside collection charge by 18.42%. This will raise total rates and charges for 2019-2020 of \$46.48 million, including \$0.68 million generated from supplementary rates.

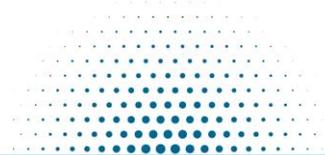
Council has a formal Rating Strategy that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used. Refer to Council's website for a copy of the Rating Strategy.

4.1.1 (a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
	\$'000	\$'000	\$'000	%
General Rates*	30,005	32,068	2,063	6.88%
Municipal charge*	6,146	6,900	754	12.27%
Waste Management charge	5,573	6,561	988	17.73%
Supplementary rates	1,140	684	(456)	(40.00%)
Interest on rates and charges	267	268	1	0.37%
Total Rates and charges	43,131	46,481	2,479	6.09%

* these items are subject to the rate cap established under the FGRS.

Total revenue from rates and charges is projected to be \$46.48M. This is an increase of \$2.48M or 6.09% from the 2018-2019 forecast. This is inclusive of an average 2.50% increase to the general rates and municipal charge plus growth in rateable properties and growth in garbage



services. It is proposed the garbage charge (\$342 per annum full service) will increase by 18.42% to \$405 per annum for a full service, and the municipal charge will increase to \$316 per annum. The 18.42% increase is due to cost escalation to deliver the waste management service including the change to contract rates for recycling and sorting. The contract rates negotiated are highly competitive.

4.1.1 (b) 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	2018-2019 cents/\$CIV	2019-2020 cents/\$CIV	Change
General Land	0.3143	0.2851	-9.3%
Vacant Land	0.6286	0.5702	-9.3%
Vacant Commercial or Industrial Land	0.7229	0.6842	-5.4%
Agricultural Land (40ha-100ha)	0.2829	0.2566	-9.3%
Agricultural Land (greater than 100ha)	0.2514	0.2281	-9.3%
Subdivisional Land	0.6286	0.5702	-9.3%

The above table reflects an average rate rise of 2.50%, however Shire wide property value increases due to annual revaluations impact the rate in the dollar calculation.

4.1.1 (c) 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	2018-2019 \$'000	2019-2020 \$'000	Change
General Land	24,095	25,576	6.1%
Vacant Land	2,661	2,737	2.9%
Vacant Commercial or Industrial Land	268	282	5.2%
Agricultural Land (40ha-100ha)	676	757	12.0%
Agricultural Land (greater than 100ha)	1,764	1,998	13.3%
Subdivisional Land	541	718	32.7%
Total amount to be raised by general rates	30,005	32,068	6.9%

4.1.1 (d) The estimated 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	2018-2019 Number	2019-2020 Number	Change
General Land	17,636	18,464	4.7%
Vacant Land	1,750	1,750	0.0%
Vacant Commercial or Industrial Land	121	129	6.6%
Agricultural Land (40ha-100ha)	314	341	8.6%
Agricultural Land (greater than 100ha)	294	360	22.4%
Subdivisional Land	16	22	37.5%
Total number of assessments	20,131	21,066	4.6%



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

Capital Improved Value (CIV) is the sum of land and dwelling / other improvements made to the property. CIV is the method used for valuation, as per the Rating Strategy.

4.1.1 (f) 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	2018-2019 \$'000	2019-2020 \$'000	Change
General Land	7,666,339	8,970,840	17.0%
Vacant Land	423,369	480,021	13.4%
Vacant Commercial or Industrial Land	37,110	41,195	11.0%
Agricultural Land (40ha-100ha)	239,039	295,189	23.5%
Agricultural Land (greater than 100ha)	701,511	876,041	24.9%
Subdivisional Land	86,071	125,862	46.2%
Total value of land	9,153,439	10,789,148	17.9%

4.1.1 (g) The municipal charge under section 159 of the Act compared with the previous financial year.

Type of Charge	Per Rateable Property 2018-2019 \$	Per Rateable Property 2019-2020 \$	Change
Municipal	310.00	316.00	1.9%

4.1.1 (h) The estimated total amount to be raised by municipal charges compared with the previous financial year.

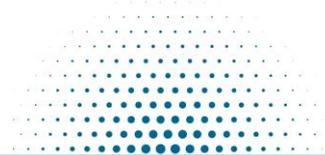
Type of Charge	2018-2019 \$'000	2019-2020 \$'000	Change
Municipal	6,146	6,561	6.8%

The municipal charge is calculated at approximately 17%, which is less than the maximum allowable limit of 20%, of the total generated from general rates and municipal charge revenue, divided by the number of applicable charges.

4.1.1 (i) 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 2018-2019 \$	Per Rateable Property 2019-2020 \$	Change
Garbage Charge (Full service)	342	405	18.4%
Garbage Charge (Optional extra service)	215	228	6.0%
Recycling Charge (Optional extra service)	127	177	39.4%

Waste charges are levied on all occupied residential properties that are on a compulsory collection route.



4.1.1 (j) 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. The garbage charge funds the annual operating costs, as well as current and future capital works requirements for the Waste Management service.

Type of Charge	2018-2019	2019-2020	Change
	\$'000	\$'000	
Garbage Charge (Full service)	5,435	6,701	23.3%
Garbage Charge (Optional extra service)	132	184	39.4%
Recycling Charge (Optional extra service)	9	15	66.7%
Total	5,576	6,900	23.7%

4.1.1 (k) The estimated total amount to be raised by all rates and charges compared with the previous financial year.

Type of Charge	2018-2019	2019-2020	Change
	\$'000	\$'000	
General rates	30,005	32,068	6.9%
Municipal charge	6,146	6,561	6.8%
Kerbside collection and recycling	5,576	6,900	23.7%
Supplementary rates and charges	1,140	684	-40.0%
Rates and charges	42,867	46,213	7.8%

4.1.1 (l) Mitchell Shire was fully compliant with the State Government's Fair Go Rates system in 2018-2019 and is forecasting to be compliant in the 2019-2020 Budget. The Essential Services Commission report "Council compliance with the rate caps for 2018-19" shows that Mitchell Shire Council was one of the 75 compliant councils in 2018-2019.

4.1.1 (m) Any significant changes that may affect the budgeted amounts to be raised by rates and charges

There are no known significant changes which may affect the 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 including general and waste increases (2019-2020 estimated \$684K). The amount of supplementary rates revenue fluctuates with the amount of development in any one year
- Valuation variations (e.g. valuation objections)
- Changes in use of land such that rateable land becomes non-rateable land and vice versa
- Changes in use of land such that agricultural land becomes general land (residential)

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
	\$'000	\$'000		
Town Planning Fees	528	582	54	10.23%
Infringements and Costs	363	435	72	19.83%
Total Statutory fees and fines	891	1,017	126	14.14%

Statutory fees and fines relate to fees and fines levied in accordance with legislation and include *Public Health and Wellbeing Act 2008* registrations, animal control, parking fines, as well as town planning permits and subdivision fees.



Increases in statutory fees are made in accordance with legislative requirements and are not set by Council.

Revenue from statutory fees and issued fines is projected to increase by 14.14% or \$126K compared to 2018-2019. The main areas contributing to the increase are:

- fines (\$76K) relating to provisions of the planning scheme and local laws; and
- town planning permit fees (\$54K) as a result of the expected growth within the municipality.

4.1.3 User Fees

	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
	\$'000	\$'000	\$'000	%
Leisure Centre Fees	1,977	2,465	488	24.68%
Waste Management Fees	1,199	1,195	(4)	(0.33%)
Design and Supervision Fees	827	977	150	18.14%
Animal Registration Fees and Fines	851	908	57	6.70%
Building Services Fees	516	579	63	12.21%
Kindergarten Fees	416	473	57	13.70%
Environmental Health Fees	174	175	1	0.57%
Library Fees and Fines	76	71	(5)	(6.58%)
Aged Services Fees	1	1	-	0.00%
Other fees and charges	237	257	20	8.44%
Total User Fees	6,274	7,101	807	12.86%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, community facilities and the provision of community services such as kindergartens. In setting the budget, the key principle for determining the level of user charges has been to align increases with CPI or market levels. Annually, benchmarking of fees and charges is undertaken as part of the service review process. Some areas have had higher than CPI increases as a result of this work.

Revenue from user charges is projected to increase by 12.86% or \$807K compared to 2018-2019. The main areas contributing to the increase are:

- Kilmore Leisure Centre (\$422K) due to a full year of operation, following the completion of the roof repair project;
- Design and supervision fees (\$150K) due to the growth in anticipated development in the shire;
- Building fees (\$63K) mainly due to a better understanding of the impact of new statutory fees;
- Seymour Leisure Centre (\$63K) due to fee increases and growth in anticipated patronage; and
- Local Laws including animal management, animal control, compliance and fire prevention (\$57K) as a result of increased fees and a continued focus on compliance and enforcement.

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

4.1.4 Grants

BUDGET 2019–2020.

Mitchell Shire Council



	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	4,659	9,359	4,700	101%
State funded grants	11,827	15,368	3,541	30%
Total grants received	16,486	24,727	8,241	50%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	3,722	8,088	4,366	117%
Other (Roads of Access)	48	49	1	2%
Aged care	29	29	-	0%
Community services	21	14	(7)	(33%)
Maternal and child health	6	4	(2)	(33%)
Recurrent - State Government				
Family and children	2,128	1,968	(160)	(8%)
Maternal and child health	674	722	48	7%
Libraries	311	320	9	3%
School crossing supervisors	127	117	(10)	(8%)
Emergency management	77	79	2	3%
Youth services	57	57	-	0%
Community services	65	48	(17)	(26%)
Local laws	14	17	3	21%
Waste management	10	15	5	0%
Aged care	2	2	-	0%
Total recurrent grants	7,291	11,529	4,238	58%
Non-recurrent - State Government				
Other (Natural Disaster Recovery)	3,951	800	(3,151)	(80%)
Community services	265	224	(41)	(15%)
Strategic Planning	230	180	(50)	(22%)
Recreation, Leisure and Community	39	120	81	208%
Maternal and child health	57	77	20	35%
Other (Fire Services Property Levy)	167	49	(118)	(71%)
Other (Feasibility)	49	36	(13)	(27%)
Family and children	25	35	10	40%
Environmental planning	31	-	(31)	(100%)
Youth services	58	-	(58)	(100%)
Waste management	38	-	(38)	(100%)
Total non-recurrent grants	4,910	1,521	(3,389)	(69%)
Total Operating Grants	12,201	13,050	849	7%



	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
	\$'000	\$'000	\$'000	%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to Recovery	823	1,175	352	43%
Libraries	10	-	(10)	(100%)
Total recurrent grants	833	1,175	352	42%
Non-recurrent - State Government				
Roads and footpaths	833	1,390	557	67%
Recreational, leisure and community facilities	828	1,647	819	99%
Buildings	176	3,827	3,651	2074%
Waste Management	400	400	-	0%
Bridges	130	882	752	578%
Computers and Technology	-	50	50	100%
Land Acquisition	-	-	-	100%
Road Safety	943	175	(768)	(81%)
Parks and Open Space	45	2,066	2,021	4491%
Other Capital	97	65	(32)	(33%)
Total non-recurrent grants	3,452	10,502	7,050	204%
Total Capital Grants	4,285	11,677	7,402	173%
Total Grants	16,486	24,727	8,241	50%

(a) Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services. Overall, the level of operational grants has increased by 7% or \$0.85M compared to 2018-2019.

(b) Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants has increased by 50% or \$8.24M compared to 2018-2019.

Mitchell Shire has been identified as one of seven growth Councils specifically earmarked to absorb Melbourne's future urban growth and development and major transport interchanges, yet our current budget base is significantly lower than all other growth Councils. This highlights the need for Victorian and Federal Government funding to enable us to plan strategically for the long and medium term and provide the infrastructure requirements of our growing populations. Mitchell Shire Council is committed to advocating on behalf of its Community to achieve the required funding.



4.1.5 Contributions

	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	2,406	2,193	(213)	(8.85%)
Non-monetary	10,000	10,000	-	0.00%
Total Contributions	12,406	12,193	(213)	(1.72%)

Monetary contributions mainly relate to monies paid by developers in regard to public recreation, drainage, car parking, and other infrastructure in accordance with planning permits issued for property development.

Non-monetary contributions, otherwise known as gifted assets, are those assets that form part of new developments that are given to Council at handover for ongoing maintenance (e.g. roads, drainage and open space). Accounting Standards require non-cash developer contributions to be shown as income. The amounts included in the 2019-2020 Budget and SRP 2020-2023 are based on current year forecasts and expected continued development in the Shire.

4.1.6 Other income

	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	578	750	172	29.76%
Other rent	203	215	12	5.91%
Legal Fees recovered	200	200	-	0.00%
Revenue in lieu of rates	191	193	2	1.05%
Reimbursements	412	143	(269)	(65.29%)
Fuel Rebate	76	78	2	2.63%
Other income	10	6	(4)	(40.00%)
Total Other income	1,670	1,585	(85)	(5.09%)

Other income relates to a range of items such as cost recoupments and miscellaneous income items. It includes interest revenue on investments, facility hire and leases.

Other income is forecast to decrease by 5.09% or \$85K compared to 2018-2019. This is mainly due to a reduction of \$269K in reimbursements due to once-off income received during 2018-2019, offset by an increase in interest income of \$172K due to increased investments.



4.1.7 Employee costs

	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
Wages and salaries	23,302	25,487	2,185	9.38%
Superannuation	2,179	2,358	179	8.21%
Fringe Benefits Tax	275	315	40	14.55%
Workcover	198	225	27	13.64%
Other employee related costs	78	32	(46)	(58.97%)
Total Employee costs	26,032	28,417	2,385	9.16%

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

Employee costs have increased 9.16% from the 2018-2019 forecast. 1.56% of the increase is attributable to the reduction of \$379K in employee expenses during 2018-2019 as a result of a number of vacant positions offset by increased labour hire.

It is important to note the 2019-2020 Budget figure incorporates an Enterprise Agreement (EA) assumption of 3.0% increase to salaries, being a 2.0% hourly rate increase and 1.0% banding increments and end of band payments.

The increases to staffing in the 2019-2020 budget are:

Position	FTE
Community Participation	
Digital Content Officer	0.40
Strong Communities	
Customer and Library Service Officer	0.40
Business Support Coordinator	0.28
Financial and Organisation Management	
Business Transformations Officer	1.00
Systems Administrator	0.60
Development Contributions Officer	0.50
Revenue Officer	0.50
Payroll Officer	0.30
Caring for our Environment	
Sustainability Officer	1.00
Municipal Fire Prevention Officer	0.30
	<u>5.28</u>

For further details regarding the additional positions please refer to section 2 under “initiatives funded within the budget” for each strategic objective.

A summary of human resources expenditure and number of full time equivalent (FTE) categorised according to the organisational structure of Council can be found in section 3.



4.1.8 Materials and Services

	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
	\$'000	\$'000	\$'000	%
Contractors and consultants	15,093	12,563	(2,530)	(16.76%)
Materials	2,177	2,132	(45)	(2.07%)
Information Technology	1,376	1,776	400	29.07%
Motor vehicles	1,410	1,649	239	16.95%
Utilities	1,477	1,509	32	2.17%
General expenses	1,276	1,246	(30)	(2.35%)
Insurance	617	676	59	9.56%
Education and training	578	516	(62)	(10.73%)
Lease payments	346	372	26	7.51%
Total Materials and services	24,350	22,439	(2,192)	(8.97%)

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 decreased by 8.97% or \$2.19M compared to 2018-2019.

The most significant changes include:

- \$2.71M reduction in once off flood and storm works (contractors and consultants); offset by
- \$314K increase in IT costs related to the transition across to cloud-based services;
- \$169K increase in recycling and sorting costs associated with the China contamination restrictions which commenced in January 2018; and
- \$133K increase relating to structural and mechanical condition audits to be undertaken in 2019-2020 on Council buildings.

4.1.9 Depreciation and amortisation

	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
	\$'000	\$'000	\$'000	%
Property	1,354	2,300	946	69.87%
Plant and equipment	1,267	1,426	159	12.55%
Infrastructure	9,871	8,690	(1,181)	(11.96%)
Total Depreciation and amortisation	12,492	12,416	(76)	(0.61%)

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 decrease of \$76K for 2019-2020 is mainly due to reviewed asset useful lives, the impact of which will be monitored during 2018-2019 year end and 2019-2020 adjusted as required.



4.1.10 Other expenses

	Forecast 2018-2019 \$'000	Budget 2019-2020 \$'000	Change	
			\$'000	%
Landfill levy	540	545	5	0.93%
FASA and community group payments	340	353	13	3.82%
Councillor allowances and superannuation	311	316	5	1.61%
Audit fees	166	170	4	2.41%
Bank fees	90	94	4	4.44%
Electronic payment fees	45	48	3	6.67%
Other	210	155	(55)	-26.19%
Total Other expenses	1,702	1,681	(21)	(1.23%)

Other expenses relate to a range of unclassified items including contributions to committees of management, councillor allowances, Environmental Protection Agency (EPA) landfill levy and other miscellaneous expenditure items. The reduction in 'other' is mainly linked to a once-off grant program for Black Saturday Commemorative events held during 2018-2019.

4.2 Balance Sheet

4.2.1 Assets

	Forecast 2018-2019 \$'000	Budget 2019-2020 \$'000	Variance \$'000
Assets			
Current assets			
Cash and cash equivalents	44,452	35,776	(8,676)
Trade and other receivables	6,831	6,831	-
Inventories	186	186	-
Other assets	419	419	-
Total current assets	51,888	43,212	(8,676)
Non-current assets			
Trade and other receivables	23	23	-
Investments in associates and joint ventures	5	5	-
Property, infrastructure, plant & equipment	464,181	496,228	32,047
Total non-current assets	464,209	496,256	32,047
Total assets	516,097	539,468	23,371

Current Assets (\$8.68 million decrease) and Non-Current Assets (\$32.05 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank, 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 \$8.68M during the year. The 2018-2019 forecast cash and cash equivalents appear higher due to an incomplete capital works program that will be completed during 2019-2020. Capital works carry forwards equates to \$8.41M.

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 of \$32.05M is due to the net result of projected non-cash development contributions, the completion of the 2019-2020 capital works program, the



change in provision for landfill rehabilitation, depreciation of assets, and sale of property, plant and equipment.

4.2.2 Liabilities

	Forecast 2018-2019	Budget 2019-2020	Variance
	\$'000	\$'000	\$'000
Liabilities			
Current liabilities			
Trade and other payables	11,768	7,821	(3,947)
Trust funds and deposits	3,087	3,087	-
Provisions	6,367	4,980	(1,387)
Interest-bearing loans and borrowings	1,965	2,260	295
Total current liabilities	23,187	18,148	(5,039)
Non-current liabilities			
Provisions	3,486	4,370	884
Interest-bearing loans and borrowings	12,256	12,396	140
Total non-current liabilities	15,742	16,766	1,024
Total liabilities	38,929	34,914	(4,015)

Current Liabilities (\$5.04 million decrease) and Non-Current Liabilities (\$1.02 million increase)

Trade and other payables are those to whom Council owes money as at 30 June. This is impacted by the conditional grants held at 30 June 2019 to be used to fund a portion on the 2019-2020 capital works program.

Provisions include landfill rehabilitation, accrued long service leave, annual leave, and rostered days off owing to employees.

Provision for landfill rehabilitation accounts for assessments of the rehabilitation required over the next 10 years. Capital expenditure undertaken in 2019-2020 for rehabilitation and the construction of a new landfill cell, impacts on the provision resulting in a reduction to the current liability of \$1.39M and an increase to future liability of \$884K.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to undertake new borrowings for Southern Resource Recovery Centre land acquisition and design (\$1.40M), Patterson Street road construction (\$0.80M) and Seymour Flood Levee planning (\$0.20M). Council will repay loan principal of \$1.97M over the year.



4.2.3 Borrowings

	2018-2019	2019-2020
	\$	\$
Total amount borrowed as at 30 June of the prior year	15,956	14,221
Total amount proposed to be borrowed	-	2,400
Total amount projected to be redeemed	(1,735)	(1,965)
Total amount of borrowings as at 30 June	14,221	14,656

The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2019.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2018-2019	-	1,735	784	14,221
2019-2020	2,400	1,965	758	14,656
2020-2021	1,930	2,260	760	14,326
2021-2022	2,850	2,469	767	14,707
2022-2023	3,998	6,520	653	12,185

4.2.4 Working capital (\$3.64 million decrease)

Working capital is the difference between current assets and current liabilities.

Working capital is forecast to be positive in 2019-2020 at \$25.06M. This means that current assets are projected to be more than current liabilities by this amount. Although there is a projected decrease in working capital from 30 June 2019 to 30 June 2020, it should be noted that the cash balance at the end of 2018-2019 includes \$4.54M conditional grants unspent relating to capital works projects to be delivered in 2019-2020 and 2020-2021. Adjusting the opening balances, there is a projected improvement to working capital of \$0.91M during 2019-2020.

The table below shows further restrictions on the use of Council's cash assets.

	Forecast 2018-2019 \$'000	Budget 2019-2020 \$'000	Variance \$'000
Current assets	51,888	43,212	(8,676)
Current liabilities	23,187	18,148	5,039
Working capital	28,701	25,064	(3,637)
Current restricted cash and investment			
- Statutory reserves	(10,018)	(11,387)	(1,369)
- Cash held to fund carry forward capital works	(6,089)	(45)	6,044
- Conditional grants unspent	(4,543)	(500)	4,043
Unrestricted working capital	8,051	13,132	5,081



	Forecast 2018-2019	Budget 2019-2020	Variance
	\$'000	\$'000	\$'000
Equity			
Accumulated surplus	267,662	295,680	28,018
Reserves	209,506	208,874	(632)
Total equity	477,168	504,554	27,386

4.2.5 Accumulated Surplus (\$27.39 million increase)

Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus of \$28.02M results directly from the surplus for the year (\$27.39M) plus the net amount transferred from reserves (\$0.63M).

4.2.6 Reserves (\$0.63 million decrease)

Other reserves consist of asset revaluation reserve, statutory reserves, and discretionary reserves.

Statutory reserves must be applied for specified statutory purposes in accordance with various legislative requirements. During the 2019-2020 financial year, statutory reserves are forecast to increase by \$1.37M. This includes development contributions forecast to be received during the year (\$1.46M) less \$0.09M to be transferred out for capital works.

Discretionary reserves, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. Council currently has two discretionary reserves, Waste Management and Property Proceeds.

During the 2019-2020 financial year, discretionary reserves are budgeted to decrease by \$2.00M. This decrease entirely relates to the Waste Management Reserve and the decrease represents the capital works program for 2019-2020 that cannot be funded through operational income during the financial year, which is the purpose of the discretionary reserve.



4.3 Statement of Cash Flows

The below analyses the expected cash flows from Council’s operating, investing and financing activities for 2019-2020. Budgeting cash flows for Council is a key factor in determining 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 flow:

- **Operating activities** - Refers to the cash generated or used in Council’s normal service delivery functions. 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.

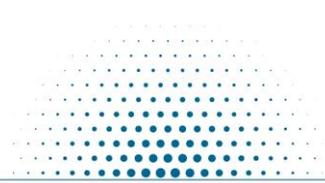
4.3.1 Net cash flows provided by / used in operating activities (\$3.87 million increase)

	Forecast 2018-2019 \$'000 Inflows (Outflows)	Budget 2019-2020 \$'000 Inflows (Outflows)	Variance \$'000
Cash flows from operating activities			
Rates and charges	43,131	46,481	3,350
Statutory fees and fines	891	1,017	126
User fees	6,275	7,101	826
Grants - operating	12,201	13,050	849
Grants - capital	8,247	7,714	(533)
Contributions - monetary	2,407	2,193	(214)
Interest received	779	665	(114)
Other receipts	891	920	29
Employee costs	(26,017)	(28,402)	(2,385)
Materials and services	(24,352)	(22,439)	1,913
Other payments	(1,712)	(1,688)	24
Net cash provided by/(used in) operating activities	22,741	26,612	3,871

The increase in cash inflows from operating activities is forecast to be \$3.87M for 2019-2020.

This is mainly as a result of:

- increased rates and charges of \$3.35M, as a result of the 2.50% rate cap and development in the shire;
- a reduction in materials and services of \$1.91M, mainly relating to once off flood and storm works; offset by
- increased employee costs of \$2.39M, as a result of the enterprise agreement increases, and additional positions required to maintain service delivery.



4.3.2 Net cash flows provided by / used in investing activities (\$11.78 million increase)

	Forecast 2018-2019 \$'000 Inflows (Outflows)	Budget 2019-2020 \$'000 Inflows (Outflows)	Variance \$'000
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	(24,441)	(35,302)	(10,861)
Proceeds from sale of property, infrastructure, plant and equipment	1,251	337	(914)
Net cash provided by/ (used in) investing activities	(23,190)	(34,965)	(11,775)

The increase in payments for investing activities represents 2018-2019 projects that will be carried forward and completed in 2019-2020 and new capital works projects for 2019-2020 as detailed in section 4.4. Proceeds from sale of assets reflects the expected cash flow from asset sales.

4.3.3 Net cash flows provided by / used in financing activities (\$2.20 million increase)

	Forecast 2018-2019 \$'000 Inflows (Outflows)	Budget 2019-2020 \$'000 Inflows (Outflows)	Variance \$'000
Cash flows from financing activities			
Finance costs	(784)	(758)	26
Proceeds from borrowings	-	2,400	2,400
Repayment of borrowings	(1,735)	(1,965)	(230)
Net cash provided by/(used in) financing activities	(2,519)	(323)	2,196

The decrease of \$2.20M is primarily due to a variance in new borrowings from 2018-2019 compared to 2019-2020. New borrowings of \$2.40M is included in 2019-2020 for Southern Resource Recovery Centre land acquisition and design, Patterson Street road construction and the Seymour Flood Levee planning.



4.4 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2019-2020 financial year, classified by expenditure type and funding source. Works are also disclosed as current budget and carried forward from the prior year.

4.4.1 Summary

Capital works projects fit into five (5) categories:

- Legislated obligations
- Asset renewal
- Projects that support growth
- Committed projects
- Discretionary projects

All projects are assessed against five (5) criteria:

- Fit to Council Plan outcomes
- Community need and benefits
- Urgency
- Risk associated with non-delivery of project
- Financial impact

	Forecast	Budget	Change	
	2018-2019	2019-2020	\$'000	%
Property	3,154	5,037	1,883	59.70%
Plant and equipment	5,308	3,048	(2,260)	(42.58%)
Infrastructure	15,979	27,217	11,238	70.33%
Total	24,441	35,302	10,861	44.44%

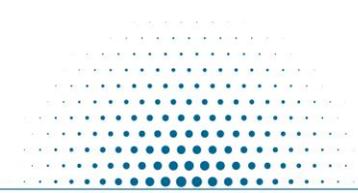
Capital Works Area	Project Cost	Asset expenditure types				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants / Contributions	Sales	Council Cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	5,037	3,921	505	611	-	3,827	-	1,210	-
Plant and equipment	3,048	305	2,199	444	100	50	337	2,661	-
Infrastructure	27,217	13,596	7,406	6,215	-	8,490	-	16,327	2,400
Total	35,302	17,822	10,110	7,270	100	12,367	337	20,198	2,400

	Total Capital Program	Carry forward works	Summary of funding sources				
			Grants	Contributions	Sales	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2018-2019	24,441	15,979	4,285	591	1,249	18,316	-
2019-2020	35,302	8,408	11,677	690	337	20,198	2,400
2020-2021	18,163	2,208	1,175	-	563	14,495	1,930
2021-2022	16,752	-	1,175	-	362	12,365	2,850
2022-2023	20,853	-	5,625	-	700	10,530	3,998

Sales, as a funding source, include plant and fleet sales only.

Only secured capital grants are included in forward projections; however, generally grant opportunities arise throughout the year.

Council cash fluctuates based on utilisation of development contributions received in prior years held in reserve but treated as council cash.



4.4.2 New Work for 2019-2020

Capital Works Area	Project Cost \$000	Asset expenditure types				Summary of funding sources			
		New \$000	Renewal \$000	Upgrade \$000	Expansion \$000	Grants / Contributions \$000	Sales \$000	Council Cash \$000	Borrowings \$000
PROPERTY									
Buildings									
Bentinck Street Kindergarten, Wallan - Amenities Upgrade	73	-	-	73	-	-	-	73	-
Buildings Structural Defect Repairs	200	-	200	-	-	-	-	200	-
Goulburn Park, Seymour - Amenities and Facilities ¹	143	-	-	143	-	143	-	-	-
Kings Park, Seymour - Agricultural Pavilion	944	944	-	-	-	487	-	457	-
Kings Park, Seymour - Demolition of Pavilions	30	-	30	-	-	-	-	30	-
Kings Park, Seymour - Main Pavilion Amenities	240	-	-	240	-	240	-	-	-
Marie Williams Kindergarten, Kilmore - Structural Defects	160	-	160	-	-	-	-	160	-
Upper Plenty Shack	100	100	-	-	-	-	-	100	-
Wallan East Relocatable Early Learning Centre ¹	2,100	2,100	-	-	-	2,100	-	-	-
Wallan Youth Services Hub ¹	560	560	-	-	-	560	-	-	-
Wandong Public Toilets	50	-	-	50	-	-	-	50	-
Total for Buildings	4,600	3,704	390	506	-	3,530	-	1,070	-
TOTAL PROPERTY	4,600	3,704	390	506	-	3,530	-	1,070	-
PLANT AND EQUIPMENT									
Vehicles, Plant, Machinery and Equipment									
Fleet Renewal	964	-	964	-	-	-	221	743	-
Plant Renewal	553	-	553	-	-	-	116	437	-
Total for Vehicles, Plant, Machinery and Equipment	1,517	-	1,517	-	-	-	337	1,180	-
Computers and Telecommunications									
Asset Modelling and Pavement Management Software	45	45	-	-	-	-	-	45	-
Development Contribution Management System	200	200	-	-	-	50	-	150	-
IT Hardware Renewal	180	-	180	-	-	-	-	180	-
IT Mobility Equipment	60	-	-	60	-	-	-	60	-
Technology One Upgrade	121	-	-	121	-	-	-	121	-
Website Development	135	-	-	135	-	-	-	135	-
Total for Computers and Telecommunications	741	245	180	316	-	50	-	691	-
Fixtures Fittings and Furniture									
Building Renewal - Internal Fitout	202	-	202	-	-	-	-	202	-
Christmas Decorations	20	-	20	-	-	-	-	20	-
Energy Efficiency Initiatives Program	60	60	-	-	-	-	-	60	-

BUDGET 2019–2020.

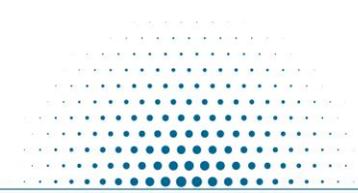
Mitchell Shire Council



Capital Works Area	Project Cost \$000	Asset expenditure types				Summary of funding sources			
		New \$000	Renewal \$000	Upgrade \$000	Expansion \$000	Grants / Contributions \$000	Sales \$000	Council Cash \$000	Borrowings \$000
Office Accommodation	100	-	-	-	100	-	-	100	-
Total for Fixtures Fittings and Furniture	382	60	222	-	100	-	-	382	-
Library Books									
Library Stock Renewal	180	-	180	-	-	-	-	180	-
Total for Library Books	180	-	180	-	-	-	-	180	-
TOTAL PLANT AND EQUIPMENT	2,820	305	2,099	316	100	50	337	2,433	-
INFRASTRUCTURE									
Roads									
Conway Street, Kilmore - Road and School Safety	80	80	-	-	-	-	-	80	-
Kerb and Channel Renewal Program	320	-	320	-	-	-	-	320	-
Kilmore East and O'Grady's Road - Intersection Upgrade	1,243	-	-	1,243	-	975	-	268	-
Main Road, Tallarook - Primary School Streetscape	175	-	-	175	-	-	-	175	-
Oak Street, Seymour - Road Rehabilitation	635	-	635	-	-	-	-	635	-
Patterson Street, Beveridge - Roadway construction	1,900	1,900	-	-	-	690	-	410	800
Sealed Roads Program	3,835	-	3,835	-	-	1,175	-	2,660	-
Telegraph Road, Whiteheads Creek - Bushland Park crossover	5	5	-	-	-	-	-	5	-
Upper Plenty - Formalisation of bus turn-around area	50	-	-	50	-	-	-	50	-
White Street, Kilmore - Carriageway Upgrade	872	-	-	872	-	415	-	457	-
Total for Roads	9,115	1,985	4,790	2,340	-	3,255	-	5,060	800
Footpaths and Cycleways									
Footpaths and Cycleway Renewal Program	400	-	400	-	-	-	-	400	-
Lions Park, Broadford - Footpath Missing Link	216	216	-	-	-	-	-	216	-
Melbourne Street, Kilmore - Footpath Missing Link	106	106	-	-	-	-	-	106	-
Union Street, Kilmore - Footpath Missing Link	100	100	-	-	-	-	-	100	-
Windham Street, Wallan - Footpath Missing Link	550	550	-	-	-	-	-	550	-
Total for Footpaths and Cycleways	1,372	972	400	-	-	-	-	1,372	-
Bridges									
Bridge Renewal Program	103	-	103	-	-	-	-	103	-
Kilmore Creek Pedestrian Bridge ¹	700	700	-	-	-	700	-	-	-
Total for Bridges	803	700	103	-	-	700	-	103	-
Recreational, Leisure and Community Facilities									
Beveridge Recreational Space	75	75	-	-	-	-	-	75	-
Broadford Outdoor Pool - Minor Renewal Works	10	-	10	-	-	-	-	10	-

BUDGET 2019–2020.

Mitchell Shire Council



Capital Works Area	Project Cost \$000	Asset expenditure types				Summary of funding sources			
		New \$000	Renewal \$000	Upgrade \$000	Expansion \$000	Grants / Contributions \$000	Sales \$000	Council Cash \$000	Borrowings \$000
Chittick Park, Seymour - Outdoor Youth Space ¹	150	-	-	150	-	123	-	27	-
Greenhill Reserve, Wallan - Netball Lights	135	135	-	-	-	-	-	135	-
Harley Hammond Reserve, Broadford - Pavilion, Netball Court and Lighting	1,244	1,244	-	-	-	500	-	744	-
Harley Hammond Reserve, Broadford - Oval Lighting Upgrade	297	-	-	297	-	-	-	297	-
Kilmore Leisure Centre - Minor Renewal Works	28	-	28	-	-	-	-	28	-
LB Davern Reserve, Wandong - Multi Purpose Courts Design	30	-	-	30	-	-	-	30	-
LB Davern Reserve, Wandong - Netball Court Enclosure	514	-	-	514	-	250	-	264	-
Outdoor Exercise Equipment - Kilmore and Wallan ¹	45	45	-	-	-	45	-	-	-
Seymour Sports and Aquatic Centre - Pool Resurfacing	134	-	134	-	-	-	-	134	-
Tallarook Recreation Reserve – BBQ Area	10	10	-	-	-	-	-	10	-
Wandong Kindergarten - Playground Accessibility Improvement	30	-	-	30	-	-	-	30	-
Wandong Kindergarten - Shade Sail Renewal	10	-	10	-	-	-	-	10	-
Total for Recreational, Leisure and Community Facilities	2,712	1,509	182	1,021	-	918	-	1,794	-
Waste Management									
Kilmore Closed Landfill - Rehabilitation and Bore Works	132	-	-	132	-	-	-	132	-
Mitchell Landfill - Construct Cell 6	1,056	1,056	-	-	-	-	-	1,056	-
Mitchell Landfill - Construction of Leachate Pond	352	352	-	-	-	-	-	352	-
Mitchell Landfill - Landfill Gas Treatment System	110	110	-	-	-	-	-	110	-
Seymour Resource Recovery Centre Relocation ¹	370	370	-	-	-	370	-	-	-
Southern Resource Recovery Centre Design	200	200	-	-	-	-	-	-	200
Southern Resource Recovery Centre Land Purchase	1,200	1,200	-	-	-	-	-	-	1,200
Total for Waste Management	3,420	3,288	-	132	-	370	-	1,650	1,400
Parks, Open Space and Streetscapes									
Bus Shelter - Emily Street, Seymour	25	25	-	-	-	-	-	25	-
Bus Shelters - Renewal Program	25	-	25	-	-	-	-	25	-
Dog-off-lead Park	45	45	-	-	-	-	-	45	-
Light Horse Memorial Park, Seymour - Upgrade works	30	-	-	30	-	-	-	30	-
Monument Hill Reserve, Kilmore - Tracks and Trails	27	-	27	-	-	-	-	27	-
Parks and Open Space Renewal Furniture Replacement	50	-	50	-	-	-	-	50	-
Ryan's Creek Reserve, Kilmore ¹	950	950	-	-	-	950	-	-	-
Station Street, Seymour - Revitalisation	30	30	-	-	-	-	-	30	-
Wallan Play Space Upgrades and Half Court ¹	245	-	-	245	-	245	-	-	-
Waste Bin Enclosures	20	-	20	-	-	-	-	20	-
Total for Parks, Open Space and Streetscapes	1,447	1,050	122	275	-	1,195	-	252	-
Off Street Car Parks									
Tooborac Primary School - Car Park	135	-	-	135	-	-	-	135	-
Total for Off Street Car Parks	135	-	-	135	-	-	-	135	-

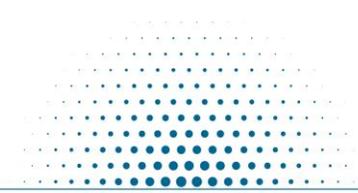
BUDGET 2019–2020.

Mitchell Shire Council



Capital Works Area	Project Cost \$000	Asset expenditure types				Summary of funding sources			
		New \$000	Renewal \$000	Upgrade \$000	Expansion \$000	Grants / Contributions \$000	Sales \$000	Council Cash \$000	Borrowings \$000
Other Infrastructure									
Broadford Community Precinct CCTV ²	65	65	-	-	-	65	-	-	-
Conabere Court, Broadford - Street Lighting Improvement Program	20	20	-	-	-	-	-	20	-
Kilmore Town Entry Signs - Design and consultation	10	-	10	-	-	-	-	10	-
O'Gradys Road, Wandong - Street Lighting Improvement Program	55	55	-	-	-	-	-	55	-
Seymour Flood Levee	200	200	-	-	-	-	-	-	200
Small Town Place Based Projects	30	30	-	-	-	-	-	30	-
Sydney Street, Kilmore - Accessible Parking Upgrade Program	50	-	-	50	-	-	-	50	-
William Street, Seymour - Accessible Parking Upgrade Program	40	-	-	40	-	-	-	40	-
Total for Other Infrastructure	470	370	10	90	-	65	-	205	200
TOTAL INFRASTRUCTURE	19,474	9,874	5,607	3,993	-	6,503	-	10,571	2,400
TOTAL CAPITAL WORKS	26,894	13,883	8,096	4,815	100	10,083	337	14,074	2,400

- 1 These projects are planned as a multi-year project and will be combined with carried forward amounts
- 2 Multi-year project due to grant funding received over multiple years

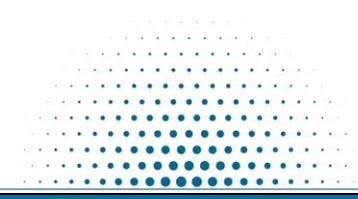


4.4.3 Carried Forward Works from 2018-2019

Capital Works Area	Project Cost \$000	Asset expenditure types				Summary of funding sources			
		New \$000	Renewal \$000	Upgrade \$000	Expansion \$000	Grants / Contributions \$000	Sales \$000	Council Cash \$000	Borrowings \$000
PROPERTY									
Buildings									
Broadford Lunchroom Redevelopment	25	-	-	25	-	-	-	25	-
Building Structural Defects Repairs	115	-	115	-	-	-	-	115	-
Goulburn Park, Seymour - Amenities and Facilities ¹	10	-	-	10	-	10	-	-	-
Tallerook Hall Rebuild	157	157	-	-	-	157	-	-	-
Wallan East Relocatable Early Learning Centre ¹	60	60	-	-	-	60	-	-	-
Wallan Youth Services Hub ¹	70	-	-	70	-	70	-	-	-
Total for Buildings	437	217	115	105	-	297	-	140	-
TOTAL PROPERTY	437	217	115	105	-	297	-	140	-
PLANT AND EQUIPMENT									
Computers and Telecommunications									
Technology One Upgrade	78	-	-	78	-	-	-	78	-
Wifi and Telecommunication upgrade	50	-	-	50	-	-	-	50	-
Total for Computers and Telecommunications	128	-	-	128	-	-	-	128	-
Fixtures, Fittings and Furniture									
Building Renewal Internal Fitout	50	-	50	-	-	-	-	50	-
Installation of Roof Access Safety Systems	50	-	50	-	-	-	-	50	-
Total for Fixtures, Fittings and Furniture	100	-	100	-	-	-	-	100	-
TOTAL PLANT AND EQUIPMENT	228	-	100	128	-	-	-	228	-
INFRASTRUCTURE									
Roads									
Blackspot - Darraweit Road, Wallan	175	-	-	175	-	175	-	-	-
Kerb and Channel Renewal Program	250	-	250	-	-	-	-	250	-
McIntyre Street, Seymour - Kerb and Pavement Renewal	210	-	210	-	-	-	-	210	-
Total for Roads	635	-	460	175	-	175	-	460	-
Footpaths and Cycleways									
2018-2019 Footpaths and Cycleways Renewal Program	250	-	250	-	-	-	-	250	-
Bourke Street, Kilmore - Footpath Missing Link	150	150	-	-	-	-	-	150	-
Kilmore-Lancefield Road, Kilmore - Footpath Missing Link	136	136	-	-	-	-	-	136	-

BUDGET 2019–2020.

Mitchell Shire Council



Capital Works Area	Project Cost \$000	Asset expenditure types				Summary of funding sources			
		New \$000	Renewal \$000	Upgrade \$000	Expansion \$000	Grants / Contributions \$000	Sales \$000	Council Cash \$000	Borrowings \$000
Tallarook Rail Trail Improved Pedestrian Connections	50	50	-	-	-	-	-	50	-
Union Street, Kilmore - Southern side intersection	47	47	-	-	-	-	-	47	-
Wandong Primary School - Footpath Missing Link	130	130	-	-	-	-	-	130	-
Watson Street, Wallan - Shared Path ²	500	500	-	-	-	-	-	500	-
Total for Footpaths and Cycleways	1,263	1,013	250	-	-	-	-	1,263	-
Bridges									
Kilmore Creek Pedestrian Bridge ¹	34	-	34	-	-	34	-	-	-
Kilmore East Road, Kilmore East Bridge	186	-	186	-	-	-	-	186	-
Old Goulburn River Bridge - Concept Design	56	-	-	56	-	-	-	56	-
Old Goulburn River Bridge Safety Works	340	-	340	-	-	148	-	192	-
Total for Bridges	616	-	560	56	-	182	-	434	-
Drainage									
Anzac Avenue, Seymour - Drainage Improvements	120	-	-	120	-	-	-	120	-
High Street Service Land, Wallan	14	-	-	14	-	-	-	14	-
Highlands Road, Seymour	21	-	-	21	-	-	-	21	-
Total for Drainage	155	-	-	155	-	-	-	155	-
Recreational, Leisure and Community Facilities									
Broadford Secondary College Oval (joint use)	350	350	-	-	-	268	-	82	-
Chittick Park, Seymour - Outdoor Youth Space ¹	10	-	-	10	-	10	-	-	-
Harley Hammond Reserve, Broadford - Netball Courts - Stage 1	15	15	-	-	-	-	-	15	-
Harley Hammond Reserve, Broadford - Netball/Tennis Pavilion - Stage 1	12	12	-	-	-	-	-	12	-
Harley Hammond Reserve, Broadford - Cricket Nets	43	-	43	-	-	-	-	43	-
JJ Clancy Reserve, Kilmore - Oval Lighting	315	-	-	315	-	242	-	73	-
JJ Clancy Reserve, Kilmore - Tennis Enclosure	440	-	440	-	-	-	-	440	-
JJ Clancy Reserve, Kilmore - Tennis Lights	108	-	-	108	-	80	-	28	-
Outdoor Exercise Equipment - Kilmore and Wallan ¹	92	92	-	-	-	92	-	-	-
Wallan Secondary College Oval (joint use)	100	100	-	-	-	37	-	63	-
Total for Recreational, Leisure and Community Facilities	1,485	569	483	433	-	729	-	756	-
Waste Management									
Seymour Resource Recovery Centre Relocation ¹	2,030	2,030	-	-	-	30	-	2,000	-
Total for Waste Management	2,030	2,030	-	-	-	30	-	2,000	-

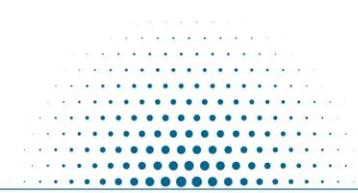
BUDGET 2019–2020.

Mitchell Shire Council



Capital Works Area	Project Cost \$000	Asset expenditure types				Summary of funding sources			
		New \$000	Renewal \$000	Upgrade \$000	Expansion \$000	Grants / Contributions \$000	Sales \$000	Council Cash \$000	Borrowings \$000
Parks, Open Space and Streetscapes									
Ryan's Creek Reserve, Kilmore ¹	36	-	36	-	-	36	-	-	-
Centenary Drive Reserve, Kilmore - Social Family Recreation	169	-	-	169	-	75	-	94	-
Social Family Recreational Space, Pyalong - Stage 1	10	10	-	-	-	-	-	10	-
Wallan Play Space Upgrades and Half Court ¹	10	-	10	-	-	10	-	-	-
Wallan Town Centre Heart Project	57	-	-	57	-	-	-	57	-
Wallan Town Centre Redevelopment	1,177	-	-	1,177	-	750	-	427	-
Total for Parks, Open Space and Streetscapes	1,459	10	46	1,403	-	871	-	588	-
Other Capital									
Seymour Fishing Platform	100	100	-	-	-	-	-	100	-
Total for Other Capital	100	100	-	-	-	-	-	100	-
TOTAL INFRASTRUCTURE	7,743	3,722	1,799	2,222	-	1,987	-	5,756	-
TOTAL CARRIED FORWARD CAPITAL WORKS	8,408	3,939	2,014	2,455	-	2,284	-	6,124	-

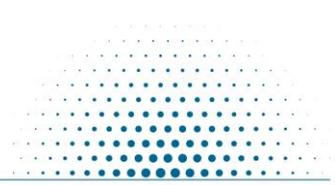
- 1 This project is planned as a multi-year project and will be combined with 2019-2020 Capital Works Budget
- 2 Watson Street, Wallan - Shared Path: Funding source is shown as Council Cash as the carried forward project is funded from cash forecast to be held at 30 June 2019. \$80K represents grants received prior to 30 June 2018



5. 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	KPI	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections		
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	0-10%	5.1	2.1%	(0.6%)	6.2%	4.8%	5.5%	5.7%
Liquidity									
Working Capital	Current assets / current liabilities	120-200%	5.2	279%	223.8%	238.1%	237.4%	218.5%	270.2%
Unrestricted cash	Unrestricted cash / current liabilities	50-100%		122%	132.7%	117.4%	111.1%	104.7%	130.2%
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	20-60%	5.3	39.5%	33.0%	31.5%	28.9%	28.1%	22.1%
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	0-5%		6.2%	5.8%	5.9%	6.1%	6.2%	13.0%
Indebtedness	Non-current liabilities / own source revenue	10-40%		31.6%	30.3%	29.8%	24.3%	19.4%	17.9%
Asset renewal	Asset renewal expenditure / depreciation	90-110%	5.4	61.4%	115.7%	81.4%	78.4%	73.0%	80.0%
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	50-80%	5.5	62.2%	63.0%	66.3%	68.2%	69.0%	69.4%
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.2-0.6%		0.54%	0.57%	0.51%	0.50%	0.43%	0.41%
Efficiency									
Expenditure level	Total expenditure / no. of property assessments	n/a		\$3,180	\$3,248	\$3,170	\$3,237	\$3,256	\$3,309
Revenue level	Residential rate revenue / No. of residential property assessments	n/a		\$1,846	\$1,865	\$1,856	\$1,847	\$1,829	\$1,811
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for	10-15%	5.6	12.7%	13.5%	13.5%	13.5%	13.5%	13.5%



The Victorian Auditor General's Office assess each Council annually in terms of sustainability. Council is expected to be assessed as a low risk Council in 2018-2019. However, it is expected that Council will range between low to medium risk over the period of the Strategic Resource Plan.

Notes to indicators

5.1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Over the life of the Strategic Resource Plan there is minor movement in the adjusted underlying result, achieving a key goal of the long term financial plan to move to a sustained adjusted underlying surplus.

5.2 Working Capital – With a focus on building cash and investments, Council's working capital will improve over the coming years. Current assets will sufficiently cover Council operations and current liabilities.

5.3 Debt compared to rates – Council's current plan includes borrowings for capital expenditure for Seymour Flood Levee planning and Southern Resource Recovery Centre land purchase and design. Borrowings will be in line with Council's adopted Borrowings Policy.

Council's indebtedness ratio peaked in 2017-2018 at 31.6% and forecasts a declining trend. This ratio will be dependent upon Council's borrowing and capital works requirements and will be refined each year as further borrowings are identified and utilised to deliver infrastructure to the community.

5.4 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.

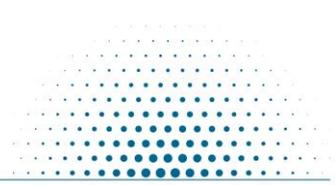
Mitchell Shire is unique in that the location offers urban, peri-urban and rural landscapes. Being a Council balancing the needs of growth, interface, and rural adds pressure for new and renewal as Council strives to balance individual town needs. Council will renew assets where resources are available and seek grant funding to increase new and upgrade opportunities.

Asset renewal in 2019-2020 is 81.4% which is not within the KPI range. Furthermore, if the carry forwards were excluded from this calculation, asset renewal would be 65.2%.

Asset renewal rates are not expected to meet 100% in 2020-2021 to 2022-2023 as Council balances the need for new, renewal and upgrade. Council will ensure all renewal projects are prioritised to ensure renewal funds are directed where needed the most.

5.5 Rates concentration – Reflects extent of reliance on rate revenue to fund all of Council's on-going services. The trend indicates Council is more reliant on rate revenue compared to all other revenue sources. It is important that Council's own source revenue is able to fund ongoing operations. Additional funding helps fund key services in addition to enhancing and advancing service improvements.

5.6 Workforce turnover – Workforce turnover is forecasted at 13.5% for 2018-2019 and is expected to remain constant over the life of the Strategic Resource Plan. The 13.5% turnover rate is within the KPI range and is in line with like councils across Victoria.

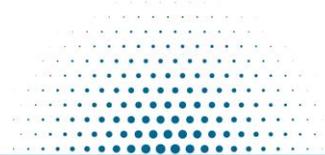


Appendix A

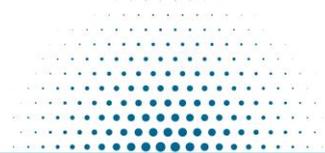
Fees and charges

This appendix presents a listing of Council’s proposed fees and charges for 2019-2020.

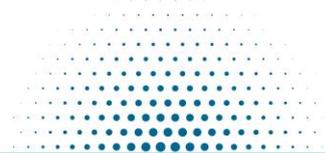
Note, this schedule only includes fees that Council sets. There are other fees that are set by statute and charged by Council in addition to this list.



Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Building		
Permits - Commercial Works		
Application for Occupancy Permit (POPE) - Major >1000	Permit	1,130.00
Application for Occupancy Permit (POPE) - Minor <1000	Permit	340.00
Building Permit Amendment (Major)	Permit	280.00
Building Permit Amendment (Minor)	Permit	75.00
Class 5-9 over \$300,000	Permit	Price on Application
Class 5-9 up to \$300,000	Permit	Price on Application
Copy of Building Permit or Occupancy Permit (electronic)	Permit	31.00
Planning Information	Permit	40.00
Shop Fit out (Cost less than \$20,000)	Permit	569.00
Permits - Miscellaneous		
Building Permit Extension of Time	Permit	205.00
Copy of Building Permit or Occupancy Permit (recall request)	Permit	88.00
Copy of Commercial Plans (recall request)	Permit	175.00
Copy of Residential Plans (recall request)	Permit	105.00
Re-Inspections or Additional inspections	Permit	153.00
Title Search	Permit	43.00
Weekend Inspections	Permit	215.00
Permits - Outbuildings		
<\$20,000 including steel garages, carports, verandas, decks, retaining walls etc	Permit	560.00
Brick Garages	Permit	641.00
Sheds over \$20,000 up to \$100,000 (over \$100,000 commercial rates)	Permit	1,040.00
Permits - Residential		
Demolitions (where protection work not required)	Permit	650.00
Dwelling Extensions/Alterations (All) Owner Builder (Up to \$100,000)	Permit	1,460.00
Dwelling Extensions/Alterations (all) Registered Builders (Up to \$100,000)	Permit	1,060.00
Minor Dwelling Alterations (removal of internal wall, increasing a window size)	Permit	560.00
Multi-Unit Development (each)	Permit	1,035.00
New Dwelling (\$150,000 to \$300,000) Owner Builder	Permit	2,550.00
New Dwelling (\$150,000 to \$300,000) Registered Builders	Permit	2,025.00
New Dwelling (Up to \$150,000) Owner Builder	Permit	2,140.00
New Dwelling (Up to \$150,000) Registered Builders	Permit	1,700.00
New Dwellings (\$300,000-\$500,000) Owner Builder	Permit	3,600.00
New Dwellings (\$300,000-\$500,000) Registered Builder	Permit	2,900.00
New dwellings (Over \$500,000) - Price on Application	Permit	Price on Application
Permits - Swimming Pools & Safety Barriers		
Above/ Inground pools (Fibreglass)	Permit	600.00
In-ground pools (Concrete Only)	Permit	785.00
Safety Barrier permit	Permit	360.00
Planning		
Excludes fees subject to Planning & Environment (Fees) Regs 2000		
Advertising fee for each letter required	Occasion	7.00
Advertising Fee per sign	Occasion	82.00
Extension of time request	Occasion	246.00
File Retrieval fee - offsite retrieval	File	113.00
File Retrieval fee - onsite retrieval	File	57.00
Preparing a Sect. 173 Agreement	Plan Fee	At Market Cost
Request for secondary consent	Occasion	240.00
Supplying a copy of a Planning Permit with plans (includes file retrieval)	Permit	123.00
Supplying a copy of Planning Permit (no plans) or copy of plans alone (includes	Permit	82.00
Excludes fees subject to Planning & Environment (Fees) Regs 2004		
Provision of written advice (50% removed from the planning application fee if the advice indicates a permit is needed and lodged)	Occasion	134.00
Statutory Planning Fee		
Copy of permit or endorsed plans (electronic only - where available)	Permit	36.00
Formal pre-application process (major proposals)	Permit	277.00
Formal pre-application process (minor proposals)	Permit	164.00
Open Space valuations (2nd and subsequent)	Permit	Cost recovery
Subdivision Inspection (2nd and subsequent)	Permit	134.00



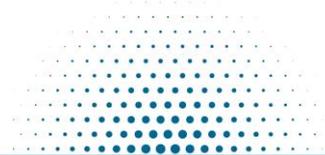
Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Strategic Planning		
Development Plan Applications		
Advertising fee for each letter required	Occasion	7.00
Application fee for a Development Plan which includes the subdivision of land (up to 200 lots)	Application	1,230.00
Application fee for a Development Plan which includes the subdivision of land (over 200 lots maximum \$2,050)	Application	2,050.00
Application fee for all other Development Plan types	Application	431.00
Application fee for an amended Development Plan - Minor	Application	431.00
Newspaper advertising	Occasion	Cost recovery + 20%
Planning Scheme Amendments		
Advertising fee for each letter required	Occasion	7.00
Application fee for an amended Development Plan - Major	Application	736.00
Newspaper advertising	Occasion	Cost recovery + 20%
Infrastructure Works and Development		
Subdivisions and Development		
Deferral of required works - administraton fee	Occasion	250.00
Design checking for civil works (eg. changes to Council's assets or internal property drainage design) or landscaping plans	Application	579.00
Drainage connection permit and inspection to Council's easement drains	Inspection	149.00
Engineering Plan Search Fee	Application	62.00
Inspection Fee - additional inspections	Inspection	149.00
Non Standard Street Lighting fee - 1-10 lights	Stage	1 x cost of light + 2 x cost of lantern
Non Standard Street Lighting fee - 11-20 lights	Stage	10% cost of lights + 20% cost of lanterns
Non Standard Street Lighting fee - 21-50 lights	Stage	7.5% cost of lights + 15% cost of lanterns
Non Standard Street Lighting fee - 51+ lights	Stage	5% cost of lights + 10% cost of lanterns
Supervision of Civil Works 2.5%	Application	2.5% cost of asset construction
Supervision of Landscaping works	Application	2.5% cost of works
Works within Road Reserve - Municipal Roads		
Reinstatement Fee - Any Works	Permit	Quote +10% + GST
Corporate Services		
Rates & Charges		
Land Information Certificate (3 day turnaround)	Assessment	50.00
Search fee - historical ratepayer information (per hour - minimum 1 hour)	Hour	62.00
Facilities		
Broadford and Wandong Stadiums		
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Casual user	Per Hour/Per Court	33.00
Court Hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Junior club casual user	Per Hour/Per Court	24.00
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Regular user/association	Per Hour/Per Court	31.00
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Junior club regular user/association	Per Hour/Per Court	22.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Regular user/association	Per Hour/Per Court	34.50
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Junior club regular user/association	Per Hour/Per Court	26.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Casual user	Per Hour/Per Court	38.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Junior club casual user	Per Hour/Per Court	28.50
Mitchel Shire Schools - high regular use	As Negotiated	As Negotiated
Multi purpose activity room - Casual user - Commercial/Private	Hour	21.50
Multi purpose activity room - Casual user - Community/School	Hour	12.80
Multi purpose activity room - Regular user - Commercial/Private	Hour	19.50
Multi purpose activity room - Regular user - Community/School	Hour	9.75
Squash court hire - casual user (Broadford Stadium only)	Per Hour/Per Court	13.80
Squash court hire - regular user (Broadford Stadium only)	Per Hour/Per Court	12.80



Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Broadford Hall		
Hall (including Supper Room & Kitchen) - 1/2 Day or Evening	4 Hours	282.00
Hall (including Supper Room & Kitchen) - Casual - Commercial/Private	Hour	103.00
Hall (including Supper Room & Kitchen) - Casual - Community/School	Hour	52.00
Hall (including Supper Room & Kitchen) - Casual - NFP/Government	Hour	72.00
Hall (including Supper Room & Kitchen) - full day	8 Hours	564.00
Chittick Park Community Place		
Community Place Building - Commercial/Private	Hour	74.00
Community Place Building - Community Group - casual user	Hour	29.20
Community Place Building - Community Group - regular user	Hour	18.50
Large Meeting Room - Functions (4 hours+)	Session	261.00
Kilmore and Wallan Library Room Hire		
John Taylor Room - Commercial/Private (Kilmore Library only)	Hour	74.00
John Taylor Room - Community group - casual user (Kilmore Library only)	Hour	29.20
John Taylor Room - Community group - regular user (Kilmore Library only)	Hour	18.50
John Taylor Room - Functions (4 hours+)	Hour	261.00
Small Meeting Room - Commercial/private - casual user	Hour	31.80
Small Meeting Room - Community group - regular or casual user	Hour	10.80
Markets		
Large (over 60 stalls)	Day	405.00
Large (over 60 stalls)	Half day	205.00
Medium (31-60 stalls)	Half day	116.00
Medium (31-60 stalls)	Day	226.00
Small (up to 30 stalls)	Half day	63.00
Small (up to 30 stalls)	Day	126.00
Events		
Events - over 200 people	Day	405.00
Events - up to 200 people	Day	226.00
Weddings/Ceremonies		
Cancellation fee for any booking (less than 1 week from the booking date)	Per cancellation	No refund
Cancellation fee for any booking (less than a month from booking date)	Per cancellation	50% refund
Cancellation fee for any booking (over a month from booking date)	Per cancellation	100% refund
Casual booking - weddings and ceremonies - up to 1 hour	Hour	58.00
Casual booking - weddings and ceremonies - up to 2 hours	Hour	107.50
*Fee only applies if exclusive use of particular site e.g. Goulburn Park Rotunda		
Casual booking - weddings and ceremonies - up to 4 hours	Hour	215.00
Open Space Hire		
Personal Training Open Space Fee - Annual Subscription	Annual	630.00
Personal Training Open Space Fee - Casual	Hour	13.80
Sportsground Pavilion/Change Room Hire - Summer 2019/20 and Winter 2020 seasons		
Change Room Only - 2 change rooms - casual	Occasion	21.00
Change Room Only - 4 change rooms - casual	Occasion	42.00
Sportsground Pavilion - casual	Half day	54.00
Sportsground Pavilion - casual	Full day	107.50
Sportsground Pavilion - casual	Hour	13.80
Sportsground Pavilion - seasonal use	Season	573.00
Sportsground Playing Field Hire - Summer 2019/20 and Winter 2020 seasons		
Bennett - Fixtured games and training	Season	1,024.00
Bennett - Fixtured games and training (junior club)	Season	748.00
Broadford Sports Precinct Oval - Fixtured games and training	Season	1,024.00
Broadford Sports Precinct Oval - Fixtured games and training (junior club)	Season	748.00
Broadford Sports Precinct Soccer Pitch - Fixtured games and training	Season	614.00
Broadford Sports Precinct Soccer Pitch - Fixtured games and training (junior club)	Season	450.00
Casual hire	Day	184.50
Casual hire	Half Day	95.00
Casual hire - Junior activity / school sports carnival	Day	137.00
Casual hire - Junior activity / school sports carnival	Half Day	68.00
Greenhill upper/Greenhill lower - Fixtured games and training	Season	1,580.00
Greenhill upper/Greenhill lower - Fixtured games and training (junior club)	Season	1,185.00
Intra school PE/sports use during school hours - Mitchell Shire Schools	Day	No charge
J J Clancy / LB Davern / Chittick - Fixtured games and training	Season	1,310.00
J J Clancy / LB Davern / Chittick - Fixtured games and training (junior club)	Season	1,010.00
Sports Lighting Use	Hours of Use	100% recoupment
Wallan Secondary College Oval - Fixtured games and training	Season	1,310.00
Wallan Secondary College Oval - Fixtured games and training (junior club)	Season	1,010.00



Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Wallan Family and Children's Centre		
Consulting Rooms (1 or 4) - Commercial	Hour	15.90
Consulting Rooms (1 or 4) - Commercial	Day	74.00
Consulting Rooms (1 or 4) - NFP/Government	Hour	10.80
Consulting Rooms (1 or 4) - NFP/Government	Day	53.00
Multi Purpose Room - Commercial	Hour	53.00
Multi Purpose Room - NFP/Government	Hour	31.80
Wallan and Broadford Youth Rooms		
Large Meeting Room - Casual - Commercial/Private	Hour	41.00
Large Meeting Room - Casual - Community/School	Hour	20.50
Large Meeting Room - Casual - NFP/Government	Hour	28.70
Large Meeting Room - Ongoing - Commercial/Private	Hour	36.90
Large Meeting Room - Ongoing - Community/School	Hour	16.90
Large Meeting Room - Ongoing - NFP/Government	Hour	24.60
Wallan Multi-Purpose Community Centre		
Hall - Casual - Commercial/Private	Hour	48.70
Hall - Casual - Community/School	Hour	24.60
Hall - Casual - NFP/Government	Hour	34.30
Hall - Ongoing - Commercial/Private	Hour	44.10
Hall - Ongoing - Community/School	Hour	19.50
Hall - Ongoing - NFP/Government	Hour	29.20
Hall/Kitchen/Foyer - Casual - Commercial/Private	Hour	81.00
Hall/Kitchen/Foyer - Casual - Community/School	Hour	40.50
Hall/Kitchen/Foyer - Ongoing - Commercial/Private	Hour	72.00
Hall/Kitchen/Foyer - Ongoing - Community/School	Hour	31.80
Hall/Kitchen/Foyer - Ongoing - NFP/Government	Hour	48.70
Large Meeting Room - Casual - Commercial/Private	Hour	41.00
Large Meeting Room - Casual - Community/School	Hour	20.50
Large Meeting Room - Casual - NFP/Government	Hour	28.70
Large Meeting Room - Ongoing - Commercial/Private	Hour	36.90
Large Meeting Room - Ongoing - Community/School	Hour	16.90
Large Meeting Room - Ongoing - NFP/Government	Hour	24.60
Wallan Secondary College		
Court Hire - Casual - Commercial/Private	Hour	29.20
Court Hire - Casual - Community/School	Hour	9.80
Court Hire - Casual - NFP/Government	Hour	14.90
Court Hire - Ongoing - Commercial/Private	Hour	26.10
Court Hire - Ongoing - Community/School	Hour	8.70
Court Hire - Ongoing - NFP/Government	Hour	12.80
Court Hire lights - Casual - Commercial/Private	Hour	44.10
Court Hire with lights - Casual - Community/School	Hour	13.80
Court Hire with lights - Casual - NFP/Government	Hour	31.80
Court Hire with lights - Ongoing - Commercial/Private	Hour	40.00
Court Hire with lights - Ongoing - Community/School	Hour	11.80
Court Hire with lights - Ongoing - NFP/Government	Hour	20.00
Leisure Centres		
Aerobics		
Aerobic Casual	Occasion	15.40
Gym Casual	Occasion	18.50
Seniors Casual	Occasion	15.40
Seniors Concession	Occasion	6.80
Yoga Casual	Occasion	17.40
Birthday Parties		
Birthday parties Option 1 per child	Occasion	Contact the centre for availability
Birthday parties Option 2 per child	Occasion	Contact the centre for availability
Fitness Assessments		
Body Composition Testing	Assessment	36.90
Non Member health consultation	Assessment	43.00
Non Member program show	Occasion	43.00
Instructor Hire		
Fitness per session	Session	60.00



Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Memberships		
10 Pass Group Fitness (Buy 10 for the price of 9)	Pass	138.60
10 Pass Health Club (Buy 10 for the price of 9)	Pass	166.50
10 Pass Yoga (Buy 10 for the price of 9)	Pass	156.60
10 session pass - adult swim membership (Buy 10 for the price of 9)	Pass	57.60
10 session pass - child/concession swim membership (Buy 10 for the price of 9)	Pass	43.20
10 session senior's pass (seniors classes only)	Pass	61.20
12 month Lifestyle membership	Membership	871.00
12 month Lifestyle membership concession/off peak	Membership	653.30
3 Month Lifestyle Membership	Membership	292.00
3 Month Lifestyle Membership concession/off peak	Membership	220.00
30 session pass - child concession swim membership	Pass	120.00
30 session pass - swim membership	Pass	160.00
Direct Debit - adult swim	Fortnight	18.60
Direct Debit - concession swim	Fortnight	13.90
Direct Debit - Lifestyle Membership	Fortnight	34.10
Direct Debit - Lifestyle Membership concession/off peak	Fortnight	25.60
Direct Debit - Lifestyle Membership Corporate	Fortnight	30.60
Secondary School membership 10 week lifestyle	Program	105.00
Workcover Lifestyle 3 months	Program	326.00
Workcover Swim 3 months	Program	177.50
Personal Training		
Members 10 x ½ hour PT pass	Pass	410.40
Members 10 x 1 hour PT pass	Pass	589.50
Members 30 minutes	Occasion	45.60
Members 60 minutes	Occasion	65.50
Non members 10 x ½ hour PT pass (Buy 10 for the price of 9)	Pass	481.50
Non members 10 x 1 hour PT pass (Buy 10 for the price of 9)	Pass	666.00
Non members 30 minutes	Occasion	53.50
Non members 60 minutes	Occasion	74.00
Programs		
Children's holidays programs per session	Session	18.80
Creche (per child) 1.5 hours	Child	7.50
Creche (per child) 10 x 1.50 hr session pass	Pass	67.50
Creche (per child) 10 x 2 hr session pass	Pass	84.60
Creche (per child) 2 hours	Child	9.40
Occasional Care	Hour	9.40
Occasional Care 1.5 hrs	Session	14.10
School entry – Fitness	Entry	5.30
Teen gym 10 session pass	Pass	61.20
Teen gym per session	Session	6.80
Seymour Sports and Aquatic Centre Stadium		
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Junior club regular user/association	Per Hour/Per Court	22.00
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Junior club casual user	Per Hour/Per Court	24.00
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Regular user / association	Per Hour/Per Court	31.00
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - casual user	Per Hour/Per Court	33.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - regular user / association	Per Hour/Per Court	34.50
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Junior club regular user/association	Per Hour/Per Court	27.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Junior club casual user	Per Hour/Per Court	28.50
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - casual user	Per Hour/Per Court	38.00
Swim School		
Direct Debit - School & preschool age lessons	Fortnight	29.40
Direct Debit - Semi-Private Lessons	Fortnight	51.50
Instructor Hire for Programs and Events	Occasion	46.60
Intensive Swim Program (1 week) 5 lessons for the price of 4	Program	73.50
Learn to Swim Paid in Full (per lesson - payable for full semester)	Lesson	17.90
Semi-Private (2-3 per session) Learn to Swim paid in full (per lesson - payable for full semester)	Lesson	31.00



Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Swimming		
Adult Swim	Occasion	6.40
Child Swim	Occasion	4.80
Concession Swim	Occasion	4.80
Family Swim (2 adults & 3 children (under 18) *Additional family members - concession rate applies	Family	20.80
Full pool hire - (for every additional 100 patrons)	Hour	46.60
Full pool hire - (up to 100 people)	Hour	170.00
Pool hire per lane	Hour	42.50

Outdoor Pools		
Broadford / Seymour / Tallarook Swimming Pools		
Adult season	Season	79.00
Adult swim	Occasion	5.80
Child season	Season	59.20
Child swim	Occasion	4.40
Concession season	Season	59.20
Concession swim	Occasion	4.40
Family pass (2 adults & 3 children (under 18) *Additional family members - concession rate applies	Pass	19.00
Family season (2 adults 3 children (under 18) *Additional family members - concession rate applies	Season	158.00
Full pool hire - (for every additional 100 patrons)	Hour	46.60
Full pool hire - Broadford	Hour	170.00
Full pool hire - Seymour	Hour	212.50
Full pool hire - Tallarook	Hour	170.00

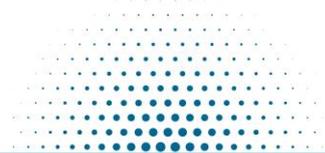
Libraries		
Broadford / Kilmore / Seymour / Wallan Library		
A3 Black and White - print or copy	Page	0.60
A3 Black and White - print or copy (double sided)	Page	0.70
A3 Colour - print or copy	Page	2.30
A3 Colour - print or copy (double sided)	Page	2.60
A4 Black and White - print or copy	Page	0.40
A4 Black and White - print or copy (double sided)	Page	0.50
A4 Colour - print or copy	Page	1.80
A4 Colour - print or copy (double sided)	Page	2.00
Fines (max per item \$7.50)	Day	0.30
Library Programs and School Holiday Activities	Program	\$0 - \$200
Lost/Damaged Item	Item	8.10
Replacement Card	Card	2.70

Community Services		
Childrens Services		
Term 1 & 2 2020 (per term per child - 3 year old)	Term	260.00
Term 1 & 2 2020 (per term per child - 4 year old)	Term	385.00
Term 3 & 4 2019 (per term per child - 3 year old)	Term	240.00
Term 3 & 4 2019 (per term per child - 4 year old)	Term	365.00

Environment		
Environment - Plan Checking		
Site Environmental Management Plan - non construction	Plan	338.00
Inspection Fee - additional inspections	Inspection	149.00



Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Environmental Health		
Environment Protection Act 1970		
Septic Tank (Advanced Wastewater Treatment)	Registration	595.00
Septic Tank Permit (Tank & Lines)	Registration	595.00
Septic Tank Plan Search	Registration	65.00
Food Act 1984 – Food Act		
Additional Inspection Fee (within 48 hours)	Registration	267.00
Additional Inspection Fee (within 5 working days)	Registration	170.00
Request for Inspection Fee	Registration	170.00
Transfer Fee	Registration	50% of Renewal Fee
Food Act 1984 – Food Act Registration		
Class C1 Application for Registration	Registration	615.00
Class C1 Renewal of Registration	Registration	460.00
Class C2 Application for Registration	Registration	515.00
Class C2 Community - Application for Registration	Registration	226.00
Class C2 Community - Renewal of Registration	Registration	52.00
Class C2 Renewal of Registration	Registration	354.00
Class C3 Low-Packaged Goods - Application for Registration	Registration	354.00
Class C3 Low-Packaged Goods - Renewal of Registration	Registration	190.00
Stretrader C2 (Mobile) - Application for Registration	Registration	515.00
Stretrader C2 (Mobile) - Renewal of Registration	Registration	354.00
Stretrader C2 Temporary	Permit	145.00
Stretrader C3 Application for Registration	Registration	354.00
Stretrader C3 Renewal of Registration	Registration	195.00
Stretrader C3 Temporary	Permit	95.00
Public Health & Wellbeing Act 2008		
Beauty Premises - Application for Registration	Registration	267.00
Beauty Premises - Renewal of Registration	Registration	190.00
Hairdressers - Application for Registration	Registration	246.00
Hairdressers - Renewal of Registration	Registration	164.00
Prescribed Accommodation - Application for Registration	Registration	384.00
Prescribed Accommodation - Renewal of Registration	Registration	308.00
Skin Penetration/ Tattooists - Application for Registration	Registration	277.00
Skin Penetration/ Tattooists - Renewal of Registration	Registration	215.00
Local Laws		
Derelict/Abandoned Vehicle Removal		
Derelict/Abandoned Vehicle Release fee	Release	190.00
Storage fee - Daily	Day	20.00
Domestic Animal Registration (fee period February 2020 to January 2021)		
Cat - desexed	Registration	25.00
Cat - desexed - pensioner 50%	Registration	12.50
Cat - Standard registration fee	Registration	110.00
Cat - Standard registration fee pensioner 50%	Registration	55.00
Cat reduced – FCC registered or >10yo	Registration	55.00
Cat reduced – FCC registered or >10yo pensioner	Registration	27.50
Cat/Dog Registration - Initial registration for adopted cat from shelter under 12 weeks of age	Registration	5.20
Declared dogs registration fee	Registration	400.00
Dog - desexed	Registration	36.00
Dog - desexed - pensioner 50%	Registration	18.00
Dog - standard registration fee	Registration	225.00
Dog - Standard registration fee pensioner 50%	Registration	112.50
Dog - desexed and obedience trained	Registration	22.00
Dog - desexed and obedience trained - pensioner 50%	Registration	11.00
Dog reduced - KCC/ VCA reg, working dog or >10yo	Registration	55.00
Dog reduced - KCC/ VCA reg, working dog or >10yo - pensioner 50%	Registration	27.50
Domestic Animal Business - property inspection fee	Inspection	105.00
Domestic Animal Business multi registration - fee per type	Occasion	170.00
Domestic Animal Business Registration	Registration	250.00



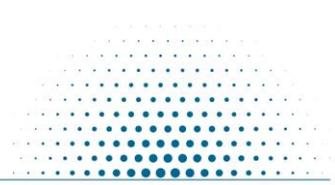
Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Fire Prevention Works		
Administration Fee	Job	190.00
Local Laws Fees		
Actions affecting Council land	Permit	125.00
Advertising Signs on Roads	Permit	78.00
All other Local Laws Permits	Permit	123.00
Asset Protection Permit	Permit	420.00
Bulk Rubbish Container on Road	Permit	75.00
Camping	Permit	123.00
Disabled Parking permits - replace either lost or unduly damaged	Permit	21.00
Displaying Goods for Sale	Permit	80.00
Electric fencing	Permit	123.00
Festivals - Commercial	Permit	484.00
Festivals - Domestic	Permit	125.00
Firewood Collection on roadsides	Permit	21.00
Fireworks	Permit	123.00
Keeping of animals (domestic)	Permit	120.00
Keeping of animals (domestic) - Pensioner 50% discount	Permit	60.00
Livestock Droving	Permit	62.00
Livestock Grazing	Permit	58.00
Livestock Grazing - for Fire Prevention purposes	Permit	10.00
Other Impounded items - Release fee	Release	86.00
Outdoor Eating Facility	Permit	107.00
Permit lodgement fee - non refundable	Permit	38.00
Release fee - large impounded items	Release	90.00
Release fee - small impounded items	Release	45.00
Residential / Temporary Parking Permit	Permit	31.00
Road Closure	Permit	123.00
Roadside Trading - annual fee	Permit	630.00
Roadside Trading - daily fee	Permit	60.00
Shipping containers	Permit	145.00
Temporary Vehicle Crossing	Permit	66.00
Use of recreation vehicle	Permit	123.00
Pet Expo		
Stall Holder Fees (various)	Stall	30.00
Pound Fees		
Adoption fee - cat	Occasion	225.00
Adoption fee - dog	Occasion	345.00
Cats - Daily increase from day 3	Daily	25.00
Dogs - Daily increase from day 3	Daily	30.00
Large Livestock - eg horses/cattle - Daily	Daily	28.00
Large Livestock - eg horses/cattle - Release	Release	125.00
Medium Livestock - eg sheep/goats - Daily	Daily	12.00
Medium Livestock - eg sheep/goats - Release	Release	62.00
Registered Cat - Release	Release	53.00
Registered Dog - Release	Release	53.00
Seized dogs - Daily	Daily	32.00
Small Livestock - eg rabbits, guinea pigs, poultry - Daily	Daily	3.50
Small Livestock - eg rabbits, guinea pigs, poultry - Release	Release	16.00
Surrendered large dog	Job	140.00
Surrendered Livestock Fee	Job	80.00
Surrendered medium dog	Job	90.00
Surrendered small dog or cat	Job	70.00
Unregistered Cat - Release	Release	95.00
Unregistered Dog - Release	Release	95.00
Welfare cats - Daily	Daily	6.50
Welfare dogs - Daily	Daily	6.50



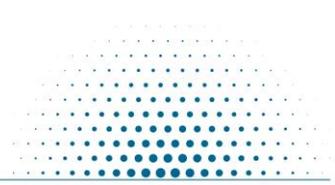
Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Waste Management		
Waste Operations - Resident / Ratepayer		
Air Conditioners	Unit	No charge
Car Battery	Unit	No charge
Car Boot Load - Green Waste	Unit	15.00
Car Boot Load Waste	Unit	30.00
Comingled recyclables - 240 Litre MRB	Unit	No charge
Concrete and Bricks - per m ³ - maximum 1m ³	Cubic Metre	75.00
Couch (2-3 seater)	Unit	38.00
Couch (single seat)	Unit	27.00
E-Waste (tv, computer etc.)	Unit	No charge
Fluorescent globes	Unit	No charge
Foam	Unit	No charge
Fridge / Freezer	Unit	No charge
Garbage - 120 Litre MGB	Unit	15.00
Garbage Bag - Comingled Recyclables	Unit	No charge
Garbage Bag - General Waste	Unit	5.00
Garbage Bag - Green Waste	Unit	5.00
General Waste per m ³	Cubic Metre	60.00
Green Waste per m ³	Cubic Metre	30.00
Larger tyres (up to 1 metre diameter) - no larger tyres accepted	Unit	92.00
Light truck tyre	Unit	25.00
LPG gas bottles	Unit	No charge
Mattress - Doubles/Queen/King	Unit	38.00
Mattress - Single/King single	Unit	27.00
Metal / Steel - maximum 3m ³	Cubic Metre	No charge
Oil (Container Disposal) - maximum container size 20 litres	Container	1.00
Oil (Liquid Disposal) - maximum 20 litres	Litre	No charge
Rigid Plastics (specified list of products)	Unit	No charge
Silage wrap (must be in Plasback bag)	Unit	No charge
Timber (non treated) - per m ³ - maximum 2m ³	Cubic Metre	75.00
Tyre (passenger) with rim	Unit	10.00
Tyre (passenger) without rim	Unit	5.00
Waste Operations - Non-Resident / Commercial		
Air Conditioners	Unit	No charge
Car Battery	Unit	No charge
Car Boot Load - Green Waste	Unit	30.00
Car Boot Load Waste	Unit	60.00
Comingled recyclables - 240 Litre MRB	Unit	No charge
Concrete and Bricks - per m ³ - maximum 1m ³	Cubic Metre	150.00
Couch (2-3 seater)	Unit	76.00
Couch (single seat)	Unit	54.00
E-Waste (tv, computer etc.)	Unit	11.00
Fluorescent globes	Unit	No charge
Foam	Unit	No charge
Fridge / Freezer	Unit	11.00
Garbage - 120 Litre MGB	Unit	30.00
Garbage Bag - Comingled Recyclables	Unit	No charge
Garbage Bag - General Waste	Unit	10.00
Garbage Bag - Green Waste	Unit	10.00
General Waste per m ³	Cubic Metre	120.00
Green Waste per m ³	Cubic Metre	60.00
Larger tyres (up to 1 metre diameter) - no larger tyres accepted	Unit	184.00
Light truck tyre	Unit	50.00
LPG gas bottles	Unit	No charge
Mattress - Doubles/Queen/King	Unit	76.00
Mattress - Single/King single	Unit	54.00
Metal / Steel - maximum 3m ³	Cubic Metre	10.00
Oil (Container Disposal) - maximum container size 20 litres	Container	2.00
Oil (Liquid Disposal) - maximum 20 litres	Litre	1.00
Rigid Plastics (specified list of products)	Unit	No charge
Silage wrap (must be in Plasback bag)	Unit	No charge
Timber (non treated) - per m ³ - maximum 2m ³	Cubic Metre	150.00
Tyre (passenger) with rim	Unit	20.00
Tyre (passenger) without rim	Unit	10.00

BUDGET 2019–2020.

Mitchell Shire Council



Service Description	Unit Of Measure	2019-2020 (including GST if applicable)
Landfill Operations		
Bricks & Concrete (weighbridge)	Tonne	75.00
Clean fill (weighbridge)	Tonne	No charge
Industrial Waste (weighbridge)	Tonne	220.00
Landfill account establishment fee	Unit	45.00
Landfill account holder replacement FOB fee	Unit	40.00
Municipal Waste (weighbridge)	Tonne	200.00
Special Event Bins		
Special Event Bin Hire - Recycle Bins	Unit	26.00
Special Event Bin Hire - Waste Bins	Unit	31.00



Appendix B

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 must 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.

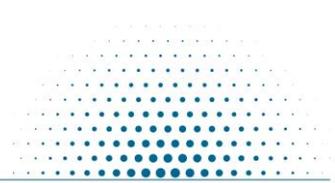
The 2019-2020 Budget is for the year 1 July 2019 to 30 June 2020 and is prepared in accordance with the Act and Regulations. This document includes budgeted financial statements (Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works). These statements have been prepared for the year ending 30 June 2020 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 adoption of the budget.

In preparing the budget, Council initiated a budget ideas community process which informed the council officer review and update of the long term financial projections. Financial projections for at least four years are included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. Officers then prepare the operating and capital components of the annual budget during January and February. A draft consolidated budget is considered by Council at informal briefings in March and April. Once all changes are incorporated a 'proposed' budget is submitted to Council in April for approval 'in principle'. Council is then required to give 28 days' public notice that it intends to adopt the budget. During this time the budget must be available for inspection at its offices and on its website. Any person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

With the introduction of the State Government's Rate Capping legislation in 2015, Councils are now unable to determine the level of rate increase above the set cap, and instead must use a maximum rate increase determined by the Minister for Local Government which is announced in December for application in the following financial year. The rate cap for 2019-2020 has been set at 2.50%.

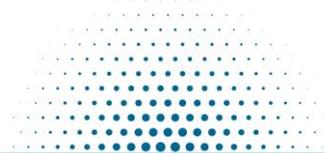
If a Council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). Council will not be seeking an exemption for the 2019-2020 budget year.

The final step is for Council to adopt the budget after receiving and considering any submissions. Council plans to adopt the 2019-2020 Budget at the 24 June 2019 meeting.



The key dates for the budget process are summarised below:

Budget process	Timing
1. Councillor budget briefing sessions	Jul-Nov
2. Community Engagement - Budget Ideas	Sept-Nov
3. Officers update Council's long term financial projections	Nov-Dec
4. Minister of Local Government announces maximum rate increase	Dec
5. Officers prepare operating and capital budgets	Jan-Feb
6. Councillor budget briefing sessions	Feb-Mar
7. Councillors consider draft budget at informal briefings	Apr
8. Proposed budget submitted to Council for approval	April
9. Public notice advising intention to adopt budget	April
10. Budget available for public inspection and comment (28 days)	April-May
11. Submissions period closes	May
12. Submissions considered by Council/Committee	May
13. Budget and submissions presented to Council for adoption	Jun
14. Copy of adopted budget submitted to the Minister	Jul
15. Revised budget where a material change has arisen	Sep-Jun



Appendix C

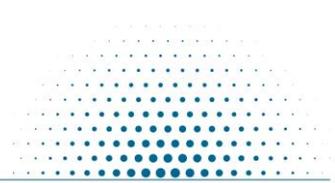
Schedule of changes from the Draft Budget 2019-2020

1.1 Corrections to operating results:

Service Areas	Effect on Surplus	Budget Comments
Capital grants and contributions	\$584,000	Net increase in capital grants and contributions to reflect the revised capital works program for 2019-2020.
Other non-attributable income	\$586,000	Increase in income as a result of indicative allocation notification from the Financial Assistance Grant for 2019-2020.
Borrowing Costs	\$112,000	Decrease in borrowing costs to reflect changes in projected borrowings
Rates and Charges (excluding garbage charge)	\$66,000	Increase in revenue due to the annualised effect of supplementary rates raised subsequent to draft budget adoption.
Fleet Costs	\$13,000	Decrease in expenditure to reflect the reduction of a vehicle.
Smart Cities Project	\$11,000	Decrease in expenditure to reflect costs being incurred in 2018-2019 to progress the collaborative project.
Infrastructure Works and Development fees	\$7,000	Additional income as a result of a new fee "deferral of works - administration fee".
CFA Tanks	\$4,000	Decrease in expenditure to reflect confirmed contribution to grant funded project.
Road Maintenance - emergency response	(\$3,000)	Inclusion of further expenditure subsequent to the budget consultation period relating to emergency response call outs.
Licences / Memberships	(\$5,000)	Inclusion of further expenditure subsequent to the budget consultation period relating to additional licences/memberships required for service delivery.
Small Town Waste Water Management Project	(\$10,000)	Inclusion of a further expenditure subsequent to the budget consultation period relating to a contribution for a collaborative project.
Seymour Anzac Avenue of Honour - design and masterplan*	(\$30,000)	Inclusion of a further expenditure subsequent to the budget consultation period relating to a design and masterplan for the Seymour Anzac Avenue of Honour.
Employee Costs	(\$36,000)	Inclusion of further expenditure subsequent to the budget consultation period to be reflective of employment contracts and award conditions.
Legal Costs	(\$70,000)	Increase in expenditure to reflect additional legal costs expected to be incurred during 2019-2020.
Net Effect on Surplus	\$1,229,000	Increase in operating surplus from the 2019-2020 Draft Budget

1.2 Corrections to capital expenditure:

Project	Effect on Capital Program	Budget Comments
Revised carry forwards	\$4,155,000	Carry forwards revised based on information obtained subsequent to the budget consultation period.
Roads to Recovery (R2R) Grant	\$236,000	Due to notification received from the funding body that an additional \$236K will be received annually for five financial years commencing in 2019-2020.
Upper Plenty Shack	\$100,000	Additional project added to the 2019-2020 program as a contingency for the insurance rebuild.
Oak Street, Seymour - Road Rehabilitation	\$100,000	Project scope required an additional \$100K to be added to the project to ensure delivery.
Conway Street Kilmore - Formalisation of road carriageway*	\$80,000	Additional project added to the 2019-2020 program as an outcome of the submissions process.
Upper Plenty - Formalisation of bus turn-around area*	\$50,000	Additional project added to the 2019-2020 program as an outcome of the submissions process.
Station Street, Seymour - Revitalisation*	\$30,000	Additional project added to the 2019-2020 program as an outcome of the submissions process.
Small Town Place Based Projects	\$30,000	Additional project added to the 2019-2020 program as an outcome of the Placed Based Planning pilot projects currently underway.
Light Horse Memorial Park - Upgrade Works*	\$30,000	Additional project added to the 2019-2020 program as an outcome of the submissions process.
Kilmore Town Entry Signs - Design and consultation	\$10,000	Additional project added to the 2019-2020 program.
Wandong Public Toilets	\$10,000	Project scope required an additional \$10K to be added to the project to ensure delivery.
Telegraph Road, Whiteheads Creek - Bushland Park crossover*	\$5,000	Additional project added to the 2019-2020 program as an outcome of the submissions process.
JJ Clancy Public Lighting	(\$8,000)	Project removed due to delivery within the 2018-2019 financial year.
Greenhill Reserve, Wallan - Netball Lights	(\$20,000)	Project scope allowed for a \$20K reduction in anticipated project cost.
Broadford Community Precinct CCTV	(\$35,000)	Project required \$35K allocation in 2018-2019 to progress project as per the funding agreement.
Seymour Flood Levee	(\$4,813,000)	Expenditure to reflect timing of project delivery.
Net Effect on Capital Expenditure	(\$40,000)	Decrease in capital works expenditure from the 2019-2020 Draft Budget



1.3 Administrative corrections to working, tables and graphs:

Reference	Description
Section 2	Net costs within individual business areas have been updated to reflect the changes subsequent to the budget consultation period. The total services and initiatives net cost are only affected by the abovementioned applicable changes.
Appendix A	Update of Environment and Infrastructure Works and Development fees, including additional charges.
Throughout	Amendments to tables, graphs and commentary to reflect the abovementioned changes from the Draft Budget, along with minor administrative working edits as required.

* denotes changes made as a result of the budget submission process

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