

MITCHELL SHIRE COUNCIL BUDGET 2018/2019

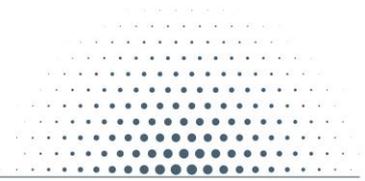
MITCHELL SHIRE COUNCIL



BUDGET 2018/2019.

Mitchell Shire Council





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Mayor's Message

Moving Forward

I am pleased to present Council's 2018/19 Budget. This is the second 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 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 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.

Our commitment to deliver for our community

This budget demonstrates our continuing commitment to deliver 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;
- providing 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.

Our commitment to long term financial sustainability

Following the hard work and difficult decisions made during previous budget years, we are pleased to present a budget that demonstrates a gradual improvement across a range of measures while continuing to support a strategic direction of prudent and responsible financial management. Improvements include a move to an adjusted underlying surplus, maintaining an appropriate working capital, as well as, cash levels that cover our trust and reserve balances.

Our commitment to balance

Council continues to balance a range of competing factors, including the need to deliver the 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 whilst improving the adjusted underlying financial result.

Our commitment to community consultation

Last year, Council consulted widely with our community prior to drafting our new four-year Council Plan. We then released the draft for further consultation before adopting the final version in June. This new Council Plan, along with other publicly consulted strategies and plans, informs the infrastructure investment, service commitments, and new initiatives in this budget.



Budget influences

The key external influences underpinning the 2018/19 Budget include:

- a rate increase of 2.25% in line with the State Government's rate cap, and
- population growth which requires investment in the expansion of services and the provision of new infrastructure.

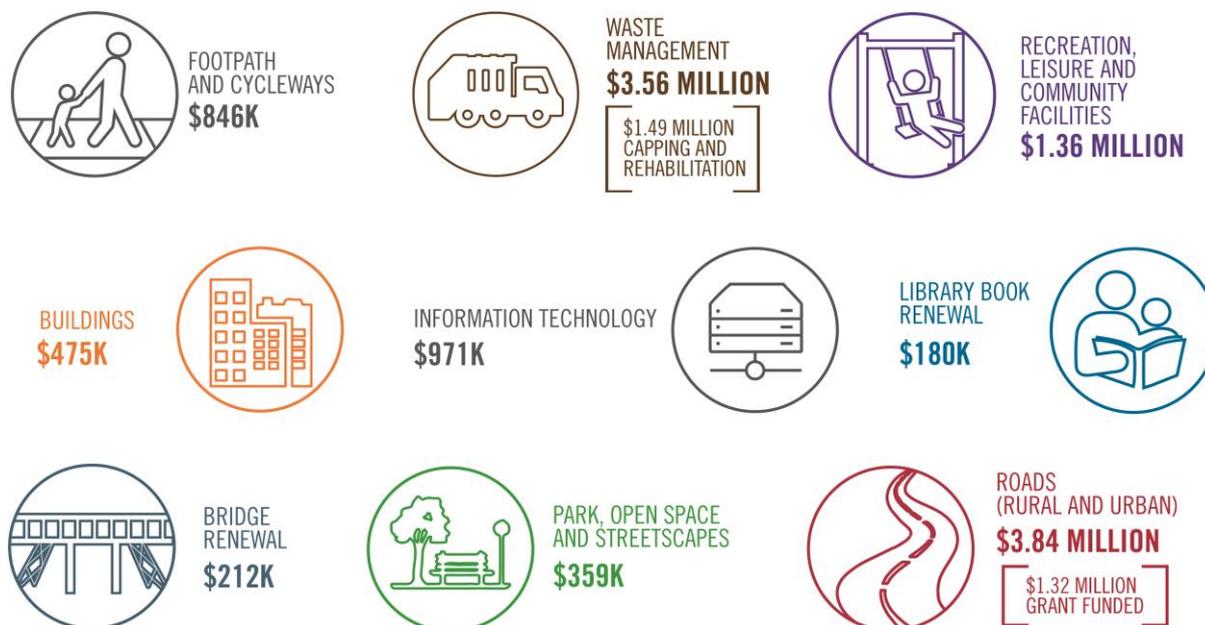
The key internal budget influences are:

- continuing to maintain a strong financial position with an improved adjusted underlying result, maintaining appropriate cash reserves and working capital;
- balancing the need to renew ageing infrastructure with the need to deliver new infrastructure across our rural, urban and growth communities; and
- future plans to decrease net operating costs by \$400K in 2019/20, \$500K in 2020/21 and \$500K in 2021/22.

Infrastructure investment for our community

Council are proposing a capital works program of \$15.63M, in addition to an expected \$13.50M carry forward works which provides a total program of \$29.13M. These carry forwards are mostly a result of successful advocacy during 2017/18 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 2018/19 (see section 4.5 for further details), funded by Council in partnership with State and Commonwealth grants include:



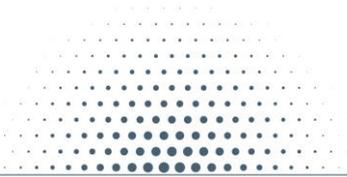
Council has directed additional funding into roads both at an operational and capital level. Additional Capital Works for roads in 2018/19 amounts to \$1.17M when compared to the 2017/18 Adopted Budget.

The 2018/19 budget represents Council's continued commitment to applying sound financial management in delivering our many services. We believe it is a responsible budget that demonstrates a disciplined approach towards a financially sustainable future for our growing community.

Cr Rhonda Sanderson

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Mayor



Chief Executive Officer's summary

Council has prepared a Budget for 2018/19 which is aligned to the themes and directions set out in the 2017/2021 Council Plan. It seeks to maintain services, infrastructure and, where appropriate, increase resources to meet identified community need all within the mandated State Government rate cap of 2.25%. However, ratepayers may not see a 2.25% increase on their notices due to 2018/19 being a revaluation year. See section 4.1.1 for further information.

I am pleased with the continued disciplined approach taken by staff to meet Council's goals to reduce the adjusted underlying deficit. This has been achieved through a combination of containing costs and identifying appropriate revenue through cost recovery.

The 2018/19 budget projects a surplus of \$18.18M, however it should be noted that the adjusted underlying result is a deficit of \$0.84M after adjusting for capital grants and contributions. This result is negatively impacted by an advance payment of the 2018/19 Financial Assistance Grant allocation, with 50% of the allocation being received in the 2017/18 financial year. Adjusting for this timing, the result for 2018/19 would show a surplus of \$21.87M and would return an adjusted underlying surplus of \$2.85M. This result illustrates the hard work and discipline of Council and staff to improve financial sustainability.

The 2018/19 budget includes:

- Ongoing delivery of services to the Mitchell Shire community, funded by a budget of \$79.33M, summarised in section 2.
- Continued investment in community assets (\$21.84M) including buildings (\$2.98M); roads (\$6.61M); bridges (\$0.45M); footpaths and cycleways (\$2.01M); drainage (\$0.30M); recreational, leisure and community facilities (\$1.58M); waste management (\$3.56M); parks, open space and streetscapes (\$3.89M); off street car parks (\$0.25M) and other capital (\$0.21M). Capital works detail can be found in section 3 (statement of capital works) and section 4.5.
- Continuance of initiatives supporting the Council and community's objectives as expressed in the Council Plan.

This budget has included increased recycling and sorting costs that have been identified over the last few months due to the People's Republic of China (China) imposing contamination restrictions on the import of recyclable materials into China from 1 January 2018. The majority of recyclable materials accepted and sorted by processors within Australia does not meet these new contamination restrictions. Consequently, a decline in the commodity value of commingled recyclable materials has emerged, which is resulting in renegotiation of our existing contract. Council has been working closely with the Victorian Government and have been conducting ongoing contract discussions regarding proposed changes to Council's recycling rebate and the introduction of gate fees and is able to minimise these impacts in 2018/19, however; increased costs will be experienced in 2019/20.

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;
- 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;



- advocate to other levels of government on the needs of the community; 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
 - Southern Park, Wallan Feasibility Study
 - Development of Gambling Impacts Policy
 - Integrated Community Services and Infrastructure Plan review
 - Seymour Station Precinct Plan
 - Kilmore Creek Feasibility Study
- Community Participation
 - Communication Strategy initiative implementation
 - Ongoing extension of Council's customer service presence in social media
 - Hosting Council's online engagement platform and website
 - Improved social media archiving to meet records management requirements
- Responsible Planning
 - Implementation of the Seymour Structure Plan
 - Continued preparation of the Rural Land and Activities Review
 - Continued preparation of the Broadford Structure Plan
 - Implementation of the eServices initiative to improve service delivery including time and cost efficiencies in terms of processing applications
 - Additional resource to support growth in the engineering assessment of planning applications and to achieve better development outcomes
- Strong Communities
 - Community place based planning
 - Continuation of the Positive Ageing Ambassadors program
 - Review of the Library and Learning Strategy to reflect the changing needs of our community
 - Engagement with schools to help develop a better space for co-learning and library programs
 - Implementation of the Domestic Animal Management Plan
 - Additional resource to educate and instil pride within the community regarding the appearance of the Shire, with a focus on improving and enhancing Council and community infrastructure
 - Service level planning and implementation of Shire wide service level standard for road maintenance management
 - Review and expansion of tree planting program to improve overall township amenity
 - Implementation of the Supported Playgroups program, which supports vulnerable maternal and child health clients throughout the Shire
 - Development of a Chittick Park Masterplan
 - Increased focus on drug, alcohol and mental health workshops
- Supporting Local Jobs and Quality Investment
 - Continued implementation of the Economic Development Strategy
 - Continued delivery of a program of capacity building workshops and forums to provide support and mentoring to small and medium businesses



- Finalise and implement the Tourism and Visitor Economy Plan, to assist with growth in the Shire's visitor economy and to support tourism businesses
- Financial and Organisational Management
 - Stage two of service planning and reviews
 - Additional resource focused on the growing importance in reporting and monitoring relating to development contributions
 - Additional resource to facilitate the management and processing of Council's growing current and future assets
 - Additional resource to assist with the continued growth in queries and processing relating to rates, charges and revenue
 - Implementation of digital software to provide automation for incoming mail and email registrations
 - Additional resource focused on facilitating the increase in digital presence
 - Implementation of payroll system improvements to meet legislative requirements
 - Review of the Risk Management Framework
 - Update and testing of the Business Continuity Plan
- Caring for Our Environment
 - Undertake rural roadside conservation mapping
 - In depth assessment of fire risk management relating to roadside vegetation
 - Review and update of the Municipal Fire Risk Management Plan
 - Education programme to encourage residents to be more proactive on private property during fire season
 - Enhancement of the delivery of Council's waste and recycling services through business planning and the development and implementation of effective community education and awareness campaigns

Key statistical information is provided below comparing 2017/18 Budget to 2018/19. Detailed information is contained in section 4.

Both financial years' budgets and adjusted underlying result are impacted by part of the Financial Assistance Grant being paid in advance.

Capital works expenditure includes carry forward projects. The level of projects carried forward has declined and the projects exclusive of carry forwards have increased year on year. This is a positive result. Further detail can be seen in section 4.5.

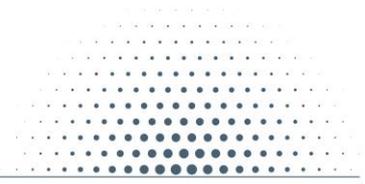
	Budget 2017/18 \$'000	Budget 2018/19 \$'000
Total Revenue	74,287	79,331
Total Expenditure	59,477	61,162
Accounting Operating Result	14,810	18,169
Adjusted Underlying Operating Result*	(4,542)	(847)
Capital Works Expenditure	29,724	29,126

*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 work with the community over the coming year to align community priorities and expectations with Council's service delivery model. This needs to be set within a financially sustainable framework and a service planning review process has commenced. Further detail in relation to the cost of Council's services can be found in section 2 of this document.

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A rigorous budget process continues to be followed to ensure a financially responsible and disciplined path is continued. 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 2018/19 through to 2021/22. In preparing the proposed 2018/19 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, we offer a mix of rural and urban living with affordable housing and a diversity of lifestyle and housing choices.

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 45,000 in 2018. In the next 25-30 years we expect that 230,000 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 southern townships of Beveridge, Kilmore/Kilmore East 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.

- **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 2012/13 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. Should a call be made in relation to unfunded Defined Benefits Scheme contributions, Council would utilise additional borrowings to pay for any amounts due.
- **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. 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.
- **Rate Capping** – The Victorian State Government has introduced a cap on rate increases from 2016/17. The cap for 2018/19 has been set at 2.25%.
- **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. Supplementary rates recognises that new residents require services on the day they move into the Shire. 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 2018/19 Budget. These include:

- **Adjusted Underlying Result** – Council has worked hard to remove the negative adjusted underlying result whilst working within the rate cap. In order to achieve this while still focusing



on returning to breakeven / surplus operating result, considerable efficiency targets have been factored into future years over the life of the SRP.

- **Cash** – Council has built cash holdings to an appropriate 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 ensure Council adequately covers short-term requirements.
- **Service Planning** – Council should continuously review and prioritise its service planning and delivery, taking community consultation into account.

A service planning project has commenced in 2018 and will continue in 2018/19 focusing on service reviews.

- **Shire Demographics** – Pockets of the Shire include some lower socio-economic demographic reflecting disadvantaged communities requiring higher levels of support.

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;
- New revenue sources to be identified where possible;
- Service reviews and 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 2017/18 to be preserved; and
- Operating revenues and expenses arising from completed 2017/18 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

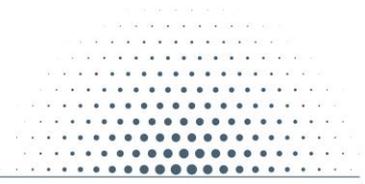
The Strategic Resource Plan (SRP), which is included in the Council Plan, is a rolling four year plan outlining the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the SRP and specifies how 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

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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



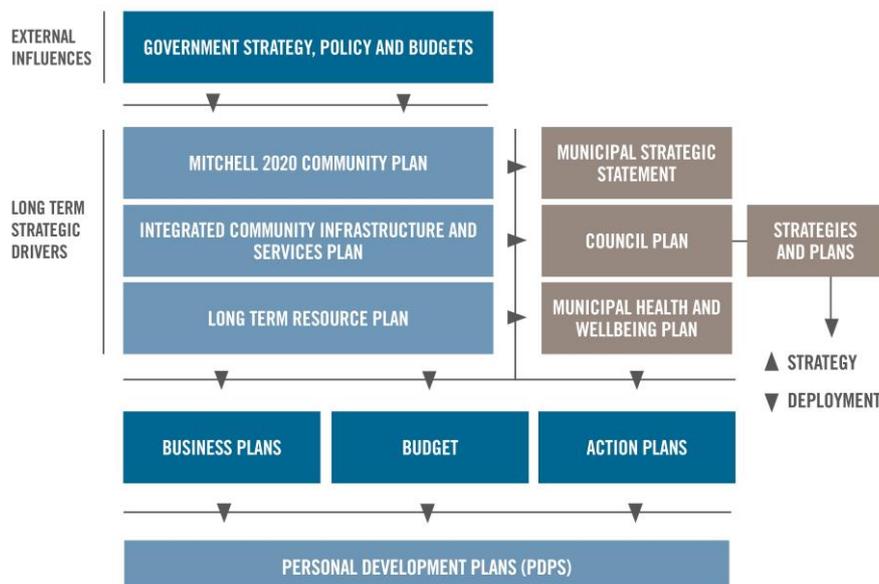
1.3 Strategic objectives

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 2018/19 year and explains how these will contribute to achieving the Strategic Objectives specified in the Council Plan. It also includes a number of initiatives, and service performance outcome indicators. 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.

Services

Business area	Description of services provided		2016/17	2017/18	2018/19
			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	0	346
		Rev	0	0	0
		Net	0	0	346

Initiatives funded within the Budget

Social Policy and Partnerships	Southern Park, Wallan Feasibility Study
	Business Case Development to support advocacy efforts
	Development of Gambling Impacts Policy
	Integrated Community Services and Infrastructure Plan review
	Seymour Station Precinct Plan
	Kilmore Creek Feasibility Study

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.

Services

Business area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'000
Communications	This service oversees all public communications activities associated with the organisation.	Exp	566	572	681
		Rev	0	0	0
		Net	566	572	681

Initiatives funded within the Budget

Communications	Implementation of Communication Strategy initiatives
	Ongoing extension of Council's customer service presence in social media and hosting Council's online engagement platform and website
	Improved social media archiving to meet records management requirements



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.

Services

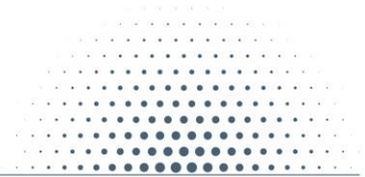
Business area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'000
Engineering	This service is responsible for providing Civil Engineering services and advice for capital projects, as well as asset and property management.	Exp	1,321	1,706	1,633
		Rev	(209)	(313)	(115)
		Net	1,112	1,394	1,518
Facility Management	This service is responsible for managing building infrastructure maintenance and tracking, and asset renewal expenditure.	Exp	1,299	1,269	1,341
		Rev	(8)	(11)	(6)
		Net	1,291	1,258	1,335
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	1,262	1,281	1,532
		Rev	(66)	(55)	0
		Net	1,196	1,226	1,532
Statutory Planning	This service processes statutory planning applications, building approvals and also provides control and compliance under the relevant legislation.	Exp	1,534	1,534	1,464
		Rev	(815)	(867)	(963)
		Net	718	666	501
Subdivisions and Major Developments	This service is mainly responsible for Subdivision plan checking and strategic transport assessments.	Exp	619	668	775
		Rev	(578)	(497)	(567)
		Net	41	170	208

Initiatives funded within the Budget

Engineering	Additional resource to facilitate the management and processing of Council's current and future assets
	Implementation of the Seymour Structure Plan
Strategic Planning	Continued preparation of the Rural Land & Activities Review
	Continued preparation of the Broadford Structure Plan
Statutory Planning	Implementation of the eServices initiative to improve service delivery including time and cost efficiencies in terms of processing applications
Subdivisions and Major Developments	Additional resource to support growth in the engineering assessment of planning applications and to achieve better development outcomes

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Capital Initiatives - see section 4.5 for a detailed listing of proposed works

Engineering	- Sealed Road Program \$1.08M
	- Footpath Missing Links Program \$583K
	- Footpath Renewal Program \$263K
	- Bridge Renewal Program \$212K

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.

Services

Business area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'000
Arts and Culture	This service undertakes planning and community engagement to encourage community members to access and partake in arts and culture opportunities across the Shire, including public art, community events and activities.	Exp	1	3	3
		Rev	0	0	0
		Net	1	3	3
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	2,469	2,641	2,930
		Rev	(2,576)	(2,493)	(2,557)
		Net	(107)	148	373
Community Development, Aged Care Service Planning and Disability Service Planning	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	869	1,128	858
		Rev	(266)	(270)	(199)
		Net	603	858	659
Customer and Library Services	This service delivers four integrated libraries and customer service centres. It also provides outreach services to aged facilities, the house bound, and schools, as well as children's and youth activities. The Kilmore Library provides an extended service that includes Vic Roads, VLine, the sale of fishing and mining licenses and visitor information.	Exp	2,241	2,274	2,421
		Rev	(386)	(403)	(401)
		Net	1,855	1,871	2,020

BUDGET 2018/2019.

Mitchell Shire Council



Services

Business area	Description of services provided		2016/17 Actual \$'000	2017/18 Forecast \$'000	2018/19 Budget \$'000
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	3,984	4,098	4,369
		Rev	(2,227)	(2,239)	(2,562)
		Net	1,757	1,859	1,808
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	1,679	1,696	2,170
		Rev	(904)	(979)	(1,326)
		Net	775	717	844
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	16,060	19,071	14,111
		Rev	(275)	(341)	(1,027)
		Net	15,784	18,730	13,084
Parks and Gardens	This service is responsible for maintaining parks and gardens, playgrounds and sportsfields and managing arboriculture, and roadside fire prevention.	Exp	2,545	2,928	3,190
		Rev	(3)	(5)	(4)
		Net	2,541	2,923	3,186
Public Health	This service incorporates Maternal and Child Health and Immunisations. Seven Maternal and Child Health Centres across the Shire deliver the schedule of contacts and activities prescribed by the Department of Education and Training for all families. This service has an emphasis on prevention, health promotion, early detection, and intervention as required. The childhood immunisation program is provided as prescribed in the National Immunisation Schedule.	Exp	1,143	1,353	1,427
		Rev	(488)	(599)	(637)
		Net	655	753	790
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	963	849	882
		Rev	(167)	(72)	(65)
		Net	795	777	817
School Crossing Supervisors	This service provides school crossing services across the municipality.	Exp	245	306	339
		Rev	(87)	(128)	(127)
		Net	158	178	212
Youth Services	This service provides support for young people. Key activities include policy formation, community development, referral, social education, participation programs, and skills development (such as leadership skills).	Exp	330	337	313
		Rev	(63)	(82)	(30)
		Net	267	255	283

Initiatives funded within the Budget

Community Development, Aged Care Service Planning and Disability Service Planning	Adoption and implementation of the Life Stages Strategy
	Community Place Based Planning
	Increased focus on the reach of Senior Citizens Newsletters
	Continuation of the Positive Ageing Ambassadors program
Customer and Library Services	Review of the Library and Learning Strategy to reflect the changing needs of our community
	Engagement with schools to help develop a better space for co-learning and library programs
	Continuation of the customer record management system implementation to ensure an emphasised focus for better customer service to the community
	Increased focus on targeted delivery of library programs to our diverse community



Initiatives funded within the Budget

	Implementation of the Domestic Animal Management Plan
	Education on responsible pet ownership
Local Laws	Undertake proactive registration checks
	Additional resource to educate and instil pride within the community regarding the appearance of the Shire with a focus on improving and enhancing Council and community infrastructure
	Proactive parking management to encourage traffic flow and increase business growth
Operations	Service level planning and implementation of Shire wide service level standard for road maintenance management
Parks and Gardens	Service level planning and implementation of Shire wide service level standards for open space management
	Review and expansion of tree planting program to improve overall township amenity
Public Health	Implementation of the Supported Playgroups program, which supports vulnerable maternal and child health clients throughout the Shire
	Development of a Chittick Park Masterplan
Recreation and Open Space	Undertake a sports lighting audit
	Funding and Service Agreements with 16 Committees of Management managing community facilities on behalf of Council
	Provide training and development for Club/Committees of Management
Youth Services	Increased focus on drug, alcohol and mental health workshops
	Introduction of an electronic youth card system

Capital Initiatives - see section 4.5 for a detailed listing of proposed works

Customer and Library Services	- Replacement of Library books \$180K
Leisure Centres	- Outdoor Swimming Pool works \$130K
Operations	- Unsealed Road Program \$1.52M
Recreation and Open Space	- JJ Clancy Reserve works \$791K - LB Davern Reserve, Wandong - Stadium Floor Upgrade \$200K - Harley Hammond Reserve works \$106K

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]



Service	Indicator	Performance Measure	Computation
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.
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

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.

Services

Business area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'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	653	858	660
		Rev	(3)	(58)	(5)
		Net	650	800	656

Initiatives funded within the Budget

Economic Development and Tourism	Continued implementation of the Economic Development Strategy
	Continued delivery of a program of capacity building workshops and forums to provide support and mentoring to small and medium businesses
	Finalise and implement the Tourism and Visitor Economy Plan, to assist with growth in the Shire's visitor economy and to support tourism businesses



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.

Services

Business area	Description of services provided		2016/17	2017/18	2018/19
			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	901	975	891
		Rev	(45)	(45)	0
		Net	856	931	891
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	4,006	3,034	3,260
		Rev	(1,323)	(1,281)	(930)
		Net	2,682	1,753	2,330
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	665	660	709
		Rev	(55)	(53)	(0)
		Net	611	607	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	427	408	421
		Rev	0	0	0
		Net	427	408	421
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	2,571	2,839	3,256
		Rev	(6)	0	0
		Net	2,565	2,839	3,256
People and Culture	This service is responsible for human resources, learning and development, employee relations, human resource services and payroll.	Exp	843	915	1,006
		Rev	(1)	(1)	0
		Net	842	914	1,006
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	667	590	747
		Rev	(15)	(71)	(3)
		Net	652	519	745
Initiatives funded within the Budget					
Finance	Additional resource focused on the growing importance in reporting and monitoring relating to development contributions				
	Additional resource to assist with the continued growth in queries and processing relating to rates, charges and revenue				



Initiatives funded within the Budget	
Information Services	Implementation of digital software to provide automation for incoming mail and email registrations
Information Systems	Additional resource focused on facilitating the increase in digital presence
People and Culture	Implementation of payroll system improvements to meet legislative requirements
Risk, Insurance, and Occupational Health and Safety	Review of the Risk Management Framework Update and testing of the Business Continuity Plan

Capital Initiatives - see section 4.5 for a detailed listing of proposed works	
Information Systems	- Information Technology Hardware replacement and upgrade \$490K - Technology One upgrades \$266K - Website and application development \$135K

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.

Services

Business area	Description of services provided		2016/17	2017/18	2018/19
			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	419	684	726
		Rev	(40)	(200)	(39)
		Net	379	484	687
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	505	526	556
		Rev	(146)	(101)	(124)
		Net	359	425	432
Waste Management	The service is responsible for the management of Mitchell Landfill and Council's four resource recovery centres and kerbside waste and recycling collection service.	Exp	4,491	4,794	5,858
		Rev	(1,884)	(1,233)	(1,097)
		Net	2,608	3,562	4,761

Initiatives funded within the Budget	
Environmental Sustainability	Undertake rural roadside conservation mapping



Initiatives funded within the Budget	
	In depth assessment of fire risk management relating to roadside vegetation
Fire prevention and emergency management	Review and update of the Municipal Fire Risk Management Plan
	Education programme to encourage residents to be more proactive on private property during fire season
	Training of officers to enhance fire prevention services to the community
Waste Management	Enhancement of the delivery of Council's waste and recycling services through business planning and the development and implementation of effective community education and awareness campaigns
Capital Initiatives - see section 4.5 for a detailed listing of proposed works	
Waste Management	- Seymour Resource Recovery Centre Relocation \$2.0M
	- Rehabilitation and capping of closed Seymour Landfill \$1.45M

Performance Indicators			
Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste 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
		(Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	

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 2017/18 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.

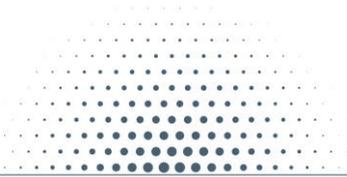
2.9 Reconciliation with budgeted operating result

	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Advocacy	346	346	0
Community participation	681	681	0
Responsible planning	5,094	6,745	(1,651)
Strong communities	24,079	33,013	(8,934)
Supporting local jobs and quality investment	656	660	(5)
Financial and organisational management	9,357	10,290	(933)
Caring for our environment	5,879	7,140	(1,260)
Total services and initiatives	46,093	58,876	(12,783)
Unattributable depreciation expense ¹	2,288		
Other non-attributable ²	(11,426)		
Deficit before funding sources	36,955		
Funding sources:			
Rates and Charges	43,152		
Capital grants and contributions	11,972		
Total funding sources	55,124		
Surplus for the year	18,169		

1 A review of the Council's asset management data is currently underway to be able to determine the depreciation expense attributable to each business area. Therefore, unattributable depreciation expense accounts for 17.17% of depreciation which is unable to be directly linked to a business area

BUDGET 2018/2019.

Mitchell Shire Council



2 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 2018/19 to 2021/22 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 2022

	Notes	Forecast	Budget	Strategic Resource Plan Projections		
		2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Income						
Rates and charges	4.1.1	40,673	43,152	45,561	47,384	49,356
Statutory fees and fines	4.1.2	897	1,086	1,059	1,150	1,153
User fees	4.1.3	5,793	6,332	6,383	6,591	6,807
Grants - Operating	4.1.4	11,596	7,369	11,202	11,469	11,790
Grants - Capital	4.1.4	1,477	10,871	823	5,473	923
Contributions - monetary	4.1.5	4,354	2,274	1,133	1,153	1,149
Contributions - non-monetary	4.1.5	7,500	7,500	7,500	7,500	7,500
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		47	-	-	-	-
Other income	4.1.6	850	747	999	1,040	1,075
Total income		73,187	79,331	74,660	81,760	79,753
Expenses						
Employee costs	4.1.7	23,132	25,968	28,186	30,060	31,584
Materials and services	4.1.8	19,294	19,626	21,282	22,273	22,579
Bad and doubtful debts		17	13	13	13	13
Depreciation and amortisation	4.1.9	15,313	13,320	13,856	14,583	15,631
Borrowing costs		854	816	861	858	866
Other expenses	4.1.10	1,408	1,419	1,448	1,466	1,485
Net operating reduction target*		-	-	(423)	(978)	(1,564)
Total expenses		60,018	61,162	65,223	68,275	70,594
Surplus/(deficit) for the year		13,169	18,169	9,437	13,485	9,159
Total comprehensive result		13,169	18,169	9,437	13,485	9,159

* The forecast figures represent the cumulative effect of \$400K in 2019/20, \$500K in 2020/21, and \$500K in 2021/22 adjusted for inflation.



Budgeted Balance Sheet
 For the four years ending 30 June 2022

	Notes	Forecast	Budget	Strategic Resource Plan Projections		
		2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Assets						
Current assets						
Cash and cash equivalents		40,250	29,742	32,979	33,877	36,059
Trade and other receivables		1,876	7,389	7,389	7,389	7,389
Inventories		112	112	112	112	112
Non-current assets classified as held for sale		122	-	-	-	-
Other assets		680	680	680	680	680
Total current assets	4.2.1	43,040	37,923	41,160	42,058	44,240
Non-current assets						
Trade and other receivables		25	25	25	25	25
Investments in associates and joint ventures		5	5	5	5	5
Property, infrastructure, plant & equipment		463,278	483,461	489,366	502,369	509,102
Total non-current assets	4.2.1	463,308	483,491	489,396	502,399	509,132
Total assets		506,348	521,414	530,556	544,457	553,372
Liabilities						
Current liabilities						
Trade and other payables		5,518	5,531	5,546	5,562	5,580
Trust funds and deposits		2,826	2,826	2,826	2,826	2,826
Provisions		5,468	5,508	3,988	3,858	3,508
Interest-bearing loans and borrowings	4.2.3	1,801	2,115	2,401	2,608	3,718
Total current liabilities	4.2.2	15,613	15,980	14,761	14,854	15,632
Non-current liabilities						
Provisions		3,685	1,380	1,855	2,565	2,565
Interest-bearing loans and borrowings	4.2.3	14,155	12,990	13,439	13,052	12,030
Total non-current liabilities	4.2.2	17,840	14,370	15,294	15,617	14,595
Total liabilities		33,453	30,350	30,055	30,471	30,227
Net assets	4.2.4	472,895	491,064	500,501	513,986	523,145
Equity						
Accumulated surplus		249,067	269,179	276,939	290,118	297,448
Reserves		223,828	221,885	223,562	223,868	225,697
Total equity		472,895	491,064	500,501	513,986	523,145



Budgeted Statement of Changes in Equity
 For the four years ending 30 June 2022

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2017/18 Forecast Actual					
Balance at beginning of the financial year		459,773	233,877	212,824	13,072
Surplus/(deficit) for the year		13,169	13,169	-	-
Transfer to other reserves		-	(2,734)	-	2,734
Transfer from other reserves		-	4,802	-	(4,802)
Balance at end of the financial year		472,942	249,114	212,824	11,004
2018/19 Budget					
Balance at beginning of the financial year		472,895	249,067	212,824	11,004
Surplus/(deficit) for the year		18,169	18,169	-	-
Transfer to other reserves	4.3.1	-	(2,258)	-	2,258
Transfer from other reserves	4.3.1	-	4,201	-	(4,201)
Balance at end of the financial year	4.3.2	491,064	269,179	212,824	9,061
2019/20					
Balance at beginning of the financial year		491,064	269,179	212,824	9,061
Surplus/(deficit) for the year		9,437	9,437	-	-
Transfer to other reserves		-	(2,797)	-	2,797
Transfer from other reserves		-	1,120	-	(1,120)
Balance at end of the financial year		500,501	276,939	212,824	10,738
2020/21					
Balance at beginning of the financial year		500,501	276,939	212,824	10,738
Surplus/(deficit) for the year		13,485	13,485	-	-
Transfer to other reserves		-	(2,916)	-	2,916
Transfer from other reserves		-	2,610	-	(2,610)
Balance at end of the financial year		513,986	290,118	212,824	11,044
2021/22					
Balance at beginning of the financial year		513,986	290,118	212,824	11,044
Surplus/(deficit) for the year		9,159	9,159	-	-
Transfer to other reserves		-	(3,019)	-	3,019
Transfer from other reserves		-	1,190	-	(1,190)
Balance at end of the financial year		523,145	297,448	212,824	12,873



Budgeted Statement of Cash Flows
For the four years ending 30 June 2022

Notes	Forecast	Budget	Strategic Resource Plan		
	2017/18	2018/19	Projections		
	\$'000	\$'000	2019/20	2020/21	2021/22
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	40,673	43,152	45,561	47,384	49,356
Statutory fees and fines	897	1,086	1,059	1,150	1,153
User fees	5,794	6,332	6,383	6,591	6,807
Grants - operating	11,596	7,369	11,202	11,469	11,790
Grants - capital	6,990	5,358	823	5,473	923
Contributions - monetary	4,355	2,274	1,133	1,153	1,149
Interest received	675	511	760	799	831
Other receipts	175	236	239	241	244
Employee costs	(23,120)	(25,954)	(28,172)	(30,044)	(31,569)
Materials and services	(19,294)	(19,626)	(21,282)	(22,273)	(22,579)
Other payments	(1,425)	(1,432)	(1,461)	(1,479)	(1,498)
Net operating reduction target	-	-	423	978	1,564
Net cash provided by/(used in) operating activities	27,316	19,306	16,668	21,442	18,171
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(19,972)	(29,126)	(13,984)	(20,200)	(15,725)
Proceeds from sale of property, infrastructure, plant and equipment	806	979	679	694	515
Net cash provided by/ (used in) investing activities	(19,166)	(28,147)	(13,305)	(19,506)	(15,210)
Cash flows from financing activities					
Finance costs	(854)	(816)	(861)	(858)	(866)
Proceeds from borrowings	-	950	2,850	2,221	2,695
Repayment of borrowings	(1,647)	(1,801)	(2,115)	(2,401)	(2,608)
Net cash provided by/(used in) financing activities	(2,501)	(1,667)	(126)	(1,038)	(779)
Net increase/(decrease) in cash & cash equivalents	5,649	(10,508)	3,237	898	2,182
Cash and cash equivalents at the beginning of the financial year	34,601	40,250	29,742	32,979	33,877
Cash and cash equivalents at the end of the financial year	40,250	29,742	32,979	33,877	36,059



Budgeted Statement of Capital Works
 For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan Projections		
	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Property					
Land	297	2,163	-	2,221	258
Total land	297	2,163	-	2,221	258
Buildings	6,247	2,928	420	200	200
Heritage buildings	-	-	-	300	-
Total buildings	6,247	2,928	420	500	200
Total property	6,544	5,091	420	2,721	458
Plant and equipment					
Plant, machinery and equipment	677	3,474	1,231	2,403	1,742
Fixtures, fittings and furniture	255	295	310	310	310
Computers and telecommunications	1,395	1,177	735	625	555
Library books	160	180	180	180	180
Total plant and equipment	2,487	5,126	2,456	3,518	2,787
Infrastructure					
Roads	1,631	6,606	4,246	3,453	5,308
Bridges	821	445	488	440	440
Footpaths and cycleways	809	2,069	724	774	770
Drainage	170	303	274	224	330
Recreational, leisure and community facilities	1,375	1,578	1,067	1,308	4,005
Waste management	4,727	3,560	1,120	2,590	1,170
Parks, open space and streetscapes	972	3,894	339	1,022	401
Off street car parks	6	247	-	-	-
Other infrastructure	429	207	2,850	4,450	56
Total infrastructure	10,940	18,909	11,108	14,261	12,480
Total capital works expenditure*	4.5.1 19,971	29,126	13,984	20,500	15,725
Represented by:					
New asset expenditure	6,462	9,454	4,464	9,871	4,333
Asset renewal expenditure	9,710	12,987	7,416	8,998	10,684
Asset expansion expenditure	338	-	-	-	-
Asset upgrade expenditure	3,461	6,685	2,104	1,331	708
Total capital works expenditure	4.5.1 19,971	29,126	13,984	20,200	15,725
Funding sources represented by:					
Grants	2,686	10,871	823	5,473	923
Contributions	2,860	1,141	-	-	-
Sales	1,103	979	405	694	515
Council Cash	13,322	15,185	9,906	12,112	11,592
Borrowings	-	950	2,850	2,221	2,695
Total capital works expenditure	4.5.1 19,971	29,126	13,984	20,500	15,725

* The 2017/18 forecast and 2018/19 budget include carry forward works of \$9.17M and \$13.50M respectively.



Budgeted Statement of Human Resources

For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan		
	2017/18	2018/19	2019/20	2020/21	2021/22
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	23,126	25,580	27,783	29,643	31,151
Employee costs - capital	480	612	649	672	696
Total staff expenditure	23,606	26,192	28,432	30,315	31,847
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	284.5	294.9	307.0	314.4	319.4
Total staff numbers	284.5	294.9	307.0	314.4	319.4

Forecast dollars and FTE for 2017/18 are based on actual hours paid, they include a reduction for periods of staff vacancies. For some roles, vacancies are backfilled with labour hire (agency staff or contractors) to meet service requirements. In the quarter 2 forecast, the estimated annual cost of labour hire for 2017/18 is \$370K which is reflected in materials and services, not employee costs.

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 2018/19 \$'000	Comprises		
		Permanent		
		Full Time \$'000	Part time \$'000	Casual \$'000
Advocacy and Community Services	12,160	5,247	4,397	2,516
Development and Infrastructure	8,853	7,989	827	37
Executive Services	392	392	-	-
Governance and Corporate Performance	4,175	3,315	860	-
Total permanent staff expenditure	25,580	16,943	6,084	2,553
Other employee related costs	388			
Capitalised labour costs	612			
Total expenditure	26,580			

Department	Budget 2018/19	Comprises		
		Permanent		
		Full Time	Part time	Casual
Advocacy and Community Services	144.9	54.5	55.5	34.9
Development and Infrastructure	99.0	88.5	10.0	0.5
Executive Services	2.0	2.0	-	-
Governance and Corporate Performance	42.8	34.0	8.8	-
Total permanent staff expenditure	288.7	179.0	74.3	35.4
Capitalised labour costs	6.2			
Total staff	294.9			



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 54% 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 2018/19 the FGRS cap has been set at 2.25%. 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 this year will most likely differ from the 2.25% rate cap due to this being a municipal revaluation year. In a revaluation year, rate increases are impacted by the rate cap (2.25%) and the property valuation increases (or decreases) of individual properties relative to the average across the municipality. If your property increased in value by more than the average for the Shire, your rates will increase by more than 2.25%. If your property value increased by less than the average, your rates will increase by less than 2.25% 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 2.25% in line with the rate cap and the kerbside collection charge by 6%. This will raise total rates and charges for 2018/19 of \$42.13 million, including \$0.90 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	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000		
General Rates*	28,143	30,103	1,960	6.96%
Municipal charge*	5,783	6,144	361	6.24%
Waste Management charge	5,039	5,539	500	9.92%
Supplementary rates	1,242	900	(342)	-27.54%
Interest on rates and charges	275	275	-	0.00%
Revenue in lieu of rates	191	191	-	0.00%
Total Rates and charges	40,673	43,152	2,479	6.09%

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

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Total revenue from rates and charges is projected to be \$43.16M. This is an increase of \$2.49M or 6.11% from the 2017/18 forecast. This is inclusive of an average 2.25% increase to the general rates and municipal charge plus growth in rateable properties and growth in garbage services. It is proposed the garbage charge (\$320 per annum full service) will increase by 6.9% to \$342 per annum for a full service, and the municipal charge will increase to \$313 per annum.

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	2017/2018 cents/\$CIV	2018/2019 cents/\$CIV	Change
General Land	0.3775	0.3143	-16.7%
Vacant Land	0.7550	0.6286	-16.7%
Vacant Commercial or Industrial Land	0.8305	0.7229	-13.0%
Rural Agricultural Land (40ha-100ha)	0.3398	0.2829	-16.7%
Rural Agricultural Land (greater than 100ha)	0.3020	0.2514	-16.8%
Subdivisional Land	0.7550	0.6286	-16.7%

The above table reflects an average rate rise of 2.25%, however in a general revaluation year the rate in the dollar is also affected by Shire wide property value increases.

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	2017/2018 \$'000	2018/2019 \$'000	Change
General Land	22,011	24,642	12.0%
Vacant Land	1,769	2,660	50.4%
Vacant Commercial or Industrial Land	268	268	0.0%
Rural Agricultural Land (40ha-100ha)	1,390	615	-55.8%
Rural Agricultural Land (greater than 100ha)	2,093	1,377	-34.2%
Subdivisional Land	612	541	-11.6%
Total amount to be raised by general rates	28,143	30,103	7.0%

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	2017/2018 Number	2018/2019 Number	Change
General Land	16,588	17,711	6.8%
Vacant Land	1,186	1,750	47.6%
Vacant Commercial or Industrial Land	112	121	8.0%
Rural Agricultural Land (40ha-100ha)	729	275	-62.3%
Rural Agricultural Land (greater than 100ha)	453	255	-43.7%
Subdivisional Land	19	16	-15.8%
Total number of assessments	19,087	20,128	5.5%

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	2017/2018 \$'000	2018/2019 \$'000	Change
General Land	5,988,598	7,840,417	30.9%
Vacant Land	286,176	423,300	47.9%
Vacant Commercial or Industrial Land	32,949	37,110	12.6%
Rural Agricultural Land (40ha-100ha)	420,355	217,362	-48.3%
Rural Agricultural Land (greater than 100ha)	689,529	547,826	-20.6%
Subdivisional Land	85,930	86,071	0.2%
Total value of land	7,503,537	9,152,086	22.0%

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 2017/2018 \$	Per Rateable Property 2018/2019 \$	Change
Municipal	308.00	310.00	0.6%

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

Type of Charge	2017/2018 \$'000	2018/2019 \$'000	Change
Municipal	5,783	6,144	6.2%

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 2017/2018 \$	Per Rateable Property 2018/2019 \$	Change
Garbage Charge (Full service)	320	342	6.9%
Garbage Charge (Optional extra service)	205	215	4.9%
Recycling Charge (optional extra service)	115	127	10.4%



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.

Type of Charge	2017/2018 \$'000	2018/2019 \$'000	Change
Garbage Charge (Full service)	4,928	5,402	9.6%
Garbage Charge (Optional extra service)	105	129	22.9%
Recycling Charge (Optional extra service)	6	8	33.3%
Total	5,039	5,539	9.9%

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	2017/2018 \$'000	2018/2019 \$'000	Change
General rates	28,143	30,103	7.0%
Municipal charge	5,783	6,144	6.2%
Kerbside collection and recycling	5,039	5,539	9.9%
Supplementary rates and charges	1,242	900	-27.5%
Rates and charges	40,207	42,686	6.2%

4.1.1 (l) Mitchell Shire was fully compliant with the State Government’s Fair Go Rates system in 2017/18 and is forecasting to be compliant in the 2018/19 budget. The Essential Services Commission report “Council compliance with the rate caps for 2017/18” shows that Mitchell Shire Council was one of the 76 compliant councils in 2017/18.

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

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

- The making of supplementary valuations including general and waste increases (2018/19 estimated \$900K). The amount of supplementary rates revenue fluctuates with the amount of development in any one year
- The variation of returned levels of value (e.g. valuation appeals)
- Changes in use of land such that rateable land becomes non-rateable land and vice versa
- Changes in use of land such that rural agricultural land becomes general land (residential)

4.1.2 Statutory fees and fines

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Infringements and Costs	434	550	116	26.73%
Town Planning Fees	463	536	73	15.77%
Total Statutory fees and fines	897	1,086	189	21.07%



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 21.07% or \$189K compared to 2017/18. The main areas contributing to the increase are:

- \$163K increase in fines relating to provisions of the planning scheme and local laws;
- \$74K increase in town planning permit fees; offset by
- \$52K decrease in fines relating to Council election which are not expected in 2018/19.

4.1.3 User Fees

	Forecast	Budget	Change	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Leisure Centre Fees	2,239	2,562	323	14.43%
Waste Management Fees	1,198	1,001	(197)	-16.44%
Animal Registration Fees and Fines	516	669	153	29.65%
Design and Supervision Fees	498	567	69	13.86%
Kindergarten Fees	378	422	44	11.64%
Building Services Fees	340	358	18	5.29%
Legal Fees recovered	180	300	120	66.67%
Environmental Health Fees	163	172	9	5.52%
Library Fees and Fines	76	79	3	3.95%
Aged Services Fees	1	1	-	0.00%
Other fees and charges	204	201	(3)	-1.47%
Total User Fees	5,793	6,332	542	9.36%

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 9.36% or \$542K compared to 2017/18. The main areas contributing to the increase are:

- Projected increase in volume of users utilising services across the Shire;
- Leisure Centres \$323K increase which is a combination of increased fees, changes to how concession fees are applied and growth;
- Local Laws (including animal management, animal control, compliance and fire prevention) \$153K increase as a result of increased fees and a greater focus on compliance and enforcement;
- Legal fees recovered \$120K increase due to a pause in legal action during 2017/18 as Council transitioned to a new debt collection provider, which is directly related to an increase in contractors; and
- Design and supervision fees \$69K increase due to the growth in anticipated development in the shire.

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Offsetting the above is a \$200K reduction in anticipated income relating to the recycling contract renegotiation.

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

4.1.4 Grants

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,326	5,418	(1,908)	-26%
State funded grants	5,747	12,822	7,075	123%
Total grants received	13,073	18,240	5,167	40%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	7,213	3,692	(3,521)	-49%
Other (Roads of Access)	47	48	1	2%
Aged care	29	29	-	0%
Community services	14	14	-	0%
Maternal and child health	6	6	-	0%
Recurrent - State Government				
Family and children	2,101	2,136	35	2%
Maternal and child health	482	495	13	3%
Libraries	305	306	1	0%
School crossing supervisors	108	127	19	18%
Emergency management	77	77	-	0%
Community services	52	52	-	0%
Waste management	-	15	15	0%
Recreation Leisure and Community	11	11	-	0%
Aged care	2	2	-	0%
Total recurrent grants	10,447	7,010	(3,437)	-33%
Non-recurrent - State Government				
Maternal and child health	100	126	26	26%
Community services	138	85	(53)	-38%
Other (Feasibility)	177	36	(141)	-80%
Environmental planning	189	36	(153)	-81%
Youth services	80	26	(54)	-68%
Local laws	16	3	(13)	-81%
Strategic Planning	55	-	(55)	-100%
Recreation, Leisure and Community	31	-	(31)	-100%
Family and children	12	-	(12)	-100%
Waste management	3	-	(3)	-100%
Other (Natural Disaster Recovery)	214	-	(214)	-100%
Other (Fire Services Property Levy)	134	47	(87)	-65%
Total non-recurrent grants	1,149	359	(790)	-69%
Total Operating Grants	11,596	7,369	(4,227)	-36%

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	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to Recovery	17	1,629	1,612	9482%
Total recurrent grants	17	1,629	1,612	9482%
Non-recurrent - Commonwealth Government				
Roads to Recovery - additional funding	291	896	605	208%
Road Safety	188	897	709	377%
Non-recurrent - State Government				
Roads and footpaths	127	831	704	554%
Recreational, leisure and community facilities	76	236	160	211%
Buildings	127	1,971	1,844	1452%
Bridges	298	-	(298)	-100%
Libraries	10	-	(10)	-100%
Land Acquisition	-	1,333	1,333	100%
Parks and Open Space	325	2,985	2,660	818%
Other Capital	18	93	75	417%
Total non-recurrent grants	1,460	9,242	7,782	533%
Total Capital Grants	1,477	10,871	9,394	636%
Total Grants	13,073	18,240	5,167	40%

(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 decreased by \$4.23M compared to 2017/18.

This is predominantly due to a \$3.69M prepayment of the 2018/19 Financial Assistance Grant in 2017/18. This has reduced the amount of operating grants received in 2018/19 as a comparative.

(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 \$9.39M compared to 2017/18.

Council receives an annual allocation of \$823K in recurrent Roads to Recovery funding; however, with the roads projects identified as carry forwards into 2018/19, \$806K of the 2017/18 funding is not expected to be recognised until 2018/19.

The \$10.87M in capital grants for 2018/19 includes \$5.51M which is anticipated to be received prior to 30 June 2018 for projects to be undertaken as part of the 2018/19 capital works program.

Mitchell Shire has been identified as one of 10 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	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	4,354	2,274	(2,080)	-47.77%
Non-monetary	7,500	7,500	-	0.00%
Total Contributions	11,854	9,774	(2,080)	-17.55%

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.

Contributions are projected to be lower than 2017/18 levels by \$2.08M, which primarily relates to \$2.75M forecast to be received during 2017/18 for developer contributions to the Greater Beveridge Community Centre project.

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 2018/19 Budget and SRP 2019-22 are based on current year forecasts and expected continued development in the Shire.

4.1.6 Other income

	Forecast	Budget	Change	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	400	511	111	27.75%
Other rent	199	77	(122)	-61.31%
Reimbursements	181	75	(106)	-58.56%
Fuel Rebate	65	65	-	0.00%
Other income	5	19	14	280.00%
Total Other income	850	747	(103)	-12.12%

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 12.12% or \$103K compared to 2017/18. This is mainly due to three commercial properties owned by Council which are expected to be vacant for 2018/19. The future use and revenue opportunities associated with these buildings are currently being assessed.



4.1.7 Employee costs

	Forecast	Budget	Change	
	2017/18 \$'000	2018/19 \$'000	\$'000	%
Wages and salaries	18,242	20,587	2,345	12.85%
Casual staff	2,363	2,553	190	8.04%
Superannuation	1,898	2,131	233	12.28%
Fringe Benefits Tax	292	316	24	8.22%
Workcover	268	309	41	15.30%
Other employee related costs	69	72	3	4.35%
Total Employee costs	23,132	25,968	2,836	12.26%

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 12.26% from the 2017/18 forecast. 1.77% of the increase is attributable to the reduction of \$370K in employee expenses during 2017/18 as a result of a number of vacant positions (mostly offset by increased labour hire).

It is important to note the 2018/19 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 2018/19 budget are:

- Partnerships Officer (0.4 FTE) linked to strategic objective Advocacy
- Coordinator Urban Planning (1.0 FTE) linked to strategic objective Responsible Planning
- Principle Strategic Planner (0.6 FTE) linked to strategic objective Responsible Planning
- Senior Development Engineer (1.0 FTE) linked to strategic objective Responsible Planning
- Senior Project Engineer (1.0FTE) linked to strategic objective Responsible Planning, and fully funded through the capital works program
- Assets Officer (1.0 FTE) linked to strategic objective Responsible Planning
- Parking and Asset Protection Officer (1.0 FTE) linked to strategic objective Strong Communities, and offset by associated income
- Parks and Gardens Crew (2.0 FTE) as a result of new parks and open space being developed in the south of the shire and the need to maintain service levels
- Information Technology Support Officer (1.0 FTE) linked to strategic objective Financial and Organisational Management
- Development Contributions Officer (0.5 FTE) linked to strategic objective Financial and Organisational Management
- Regional Waste and Resource Recovery Education Officer (0.8 FTE) as part of a joint project with neighbouring Councils and successful grant funding.

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	
	2017/18 \$'000	2018/19 \$'000	\$'000	%
Contractors and consultants	10,917	10,271	(646)	-5.92%
Materials	2,191	2,099	(92)	-4.20%
Utilities	1,276	1,662	386	30.25%
General expenses	1,134	1,429	295	26.01%
Motor vehicles	1,352	1,370	18	1.33%
Information Technology	1,030	1,190	160	15.53%
Education and training	401	542	141	35.16%
Insurance	526	553	27	5.13%
Lease payments	377	414	37	9.81%
Audit fees	90	96	6	6.67%
Total Materials and services	19,294	19,626	332	1.72%

Materials and services include the purchases of consumables, payments to contractors for the provision of services, and utility costs. Materials and services are forecast to increase by 1.72% or \$332K compared to 2017/18.

The most significant changes include:

- \$431K reduction in labour hire across the organisation. During 2017/18 some vacancies were backfilled with labour hire (agency staff or contractors) to meet service requirements;
- \$352K reduction in relation to once off flood and storm works;
- \$386K increase to utility costs, mostly due to the anticipated increase in electricity costs during 2018/19;
- \$160K increase in organisational system improvements, mostly related to the website, library scanning upgrade and IT staffing requirements;
- \$131K increase in contractor costs associated with the delivery of the Environmental Health service; and
- \$120K increase in debt collection costs associated to the increase in legal fees recovered.

4.1.9 Depreciation and amortisation

	Forecast	Budget	Change	
	2017/18 \$'000	2018/19 \$'000	\$'000	%
Property	3,602	1,397	(2,205)	-61.22%
Plant and equipment	2,584	2,415	(169)	-6.54%
Infrastructure	9,127	9,508	381	4.17%
Total Depreciation and amortisation	15,313	13,320	(1,993)	-13.02%

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 \$1.99M for 2018/19 is mainly due to a historical data and review undertaken during 2017/18 of asset accounting and measurement practices and procedures.



4.1.10 Other expenses

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Grants to community bodies	484	502	18	3.72%
Landfill levy	480	462	(18)	-3.75%
Councillor allowances and superannuation	304	311	7	2.30%
Bank fees	83	86	3	3.61%
Electronic payment fees	50	50	-	0.00%
Other	7	8	1	14.29%
Total Other expenses	1,408	1,419	11	0.78%

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. Other expenses have increased slightly (\$11K) compared to 2017/18.

4.2 Balance Sheet

4.2.1 Assets

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Assets			
Current assets			
Cash and cash equivalents	40,250	29,742	(10,508)
Trade and other receivables	1,876	7,389	5,513
Inventories	112	112	-
Non-current assets classified as held for sale	122	-	(122)
Other assets	680	680	-
Total current assets	43,040	37,923	(5,117)
Non-current assets			
Trade and other receivables	25	25	-
Investments in associates and joint ventures	5	5	-
Property, infrastructure, plant & equipment	463,278	483,461	20,183
Total non-current assets	463,308	483,491	20,183

Current Assets (\$5.11 million decrease) and Non-Current Assets (\$20.18 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 \$10.51M during the year. This is due to expected funds drawn down in undertaking capital works.

Trade and other receivables are monies owed to Council by ratepayers and others. Council will continue efforts to reduce debtor balances during 2017/18, which when collected improve Council's cash position. The 2017/18 forecast is understated by \$5.51M relating to conditional grants, which reduces current assets.

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 \$20.18M is attributable to the net result of projected non-cash developer contributions, the completion of the 2018/19 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 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Liabilities			
Current liabilities			
Trade and other payables	5,518	5,531	13
Trust funds and deposits	2,826	2,826	-
Provisions	5,468	5,508	40
Interest-bearing loans and borrowings	1,801	2,115	314
Total current liabilities	15,613	15,980	367
Non-current liabilities			
Provisions	3,685	1,380	(2,305)
Interest-bearing loans and borrowings	14,155	12,990	(1,165)
Total non-current liabilities	17,840	14,370	(3,470)
Total liabilities	33,453	30,350	(3,103)

Current Liabilities (\$0.37 million increase) and Non-Current Liabilities (\$3.47 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2017/18 levels.

Provisions include 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 2018/19 for rehabilitation (\$1.45M) is used to reduce the provision.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to undertake new borrowings for Council's contribution to the Seymour Flood Levee land acquisition (\$830K), and the installation of solar panel of Seymour Sports and Aquatic Centre (\$120K). Council will replay loan principal of \$1.80M over the year.



4.2.3 Borrowings

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

	2017/18 \$'000	2018/19 \$'000
Total amount borrowed as at 30 June of the prior year	17,603	15,956
Total amount proposed to be borrowed	-	950
Total amount projected to be redeemed	(1,647)	(1,801)
Total amount of borrowings as at 30 June	15,956	15,105

The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2018

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2017/18	-	1,647	854	15,956
2018/19	950	1,801	806	15,105
2019/20	2,850	2,115	854	15,840
2020/21	2,221	2,401	851	15,660
2021/22	2,695	2,608	859	15,747

4.2.4 Working capital (\$5.48 million decrease)

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

Working capital is forecast to be positive in 2018/19 at \$21.94M. 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 2018 to 30 June 2019, it should be noted that the cash balance at the end of 2017/18 includes \$5.51M conditional grants unspent relating to capital works projects carried forward into 2018/19. Adjusting the opening balances, there is a projected improvement to working capital of \$5.54M during 2018/19.

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

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Current assets	43,040	37,923	(5,117)
Current liabilities	15,613	15,980	(367)
Working capital	27,427	21,943	(5,484)
Current restricted cash and investment			
- Statutory reserves	(7,303)	(7,796)	(493)
- Cash held to fund carry forward capital works	(2,654)	-	2,654
- Conditional grants unspent	(5,513)	-	5,513
Unrestricted working capital	11,957	14,147	2,190



4.3 Statement of changes in Equity

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Equity			
Accumulated surplus	249,067	269,179	20,112
Reserves	223,828	221,885	(1,943)
Total equity	472,895	491,064	18,169

4.3.1 Reserves (\$1.94 million decrease)

Other reserves consist of statutory reserves and discretionary reserves.

Statutory reserves must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes. During the 2018/19 year, statutory reserves are forecast to increase by \$0.49M. This includes developer contributions forecast to be received during the year (\$1.13M) less \$0.64M 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 2018/19 financial year, discretionary reserves are budgeted to decrease by \$2.44M. This consists of \$1.12M forecast to be transferred to, and \$3.56M from, discretionary reserves.

The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan.

4.3.2 Equity (\$18.17 million increase)

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus of \$20.11M results directly from the surplus for the year (\$18.17M) plus the net amount transferred from reserves (\$1.94M).
- During the year, a net amount of \$492K is budgeted to be transferred to statutory reserves from accumulated surplus. This reflects the developer contributions that are forecast to be received in 2018/19 less contributions used to part fund capital works projects.
- The anticipated net transfer from non-statutory reserves is \$2.44M representing the net movement in the waste reserve.



4.4 Statement of Cash Flows

The below analyses the expected cash flows from Council's operating, investing and financing activities for 2018/19. 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, repayment of debt, or rebuilding cash balances to sustainable levels.
- **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.

4.4.1 Net cash flows provided by / used in operating activities (\$8.01 million decrease)

	Forecast 2017/18 \$'000 Inflows (Outflows)	Budget 2018/19 \$'000 Inflows (Outflows)	Variance \$'000
Cash flows from operating activities			
Rates and charges	40,673	43,152	2,479
Statutory fees and fines	897	1,086	189
User fees	5,794	6,332	538
Grants - operating	11,596	7,369	(4,227)
Grants - capital	6,990	5,358	(1,632)
Contributions - monetary	4,355	2,274	(2,081)
Interest received	675	511	(164)
Other receipts	175	236	61
Employee costs	(23,120)	(25,954)	(2,834)
Materials and services	(19,294)	(19,626)	(332)
Other payments	(1,425)	(1,432)	(7)
Net cash provided by/(used in) operating activities	27,316	19,306	(8,010)

The decrease in cash inflows from operating activities is forecast to be \$8.01M for 2018/19. This is mainly as a result of:

- Increased rates and charges of \$2.48M, as a result of the 2.25% rate cap and development in the shire;
- Increased user fees of \$0.54M; offset by
- Decreased capital grants of \$1.63M, due to the inclusion of confirmed grant funding only;



- Reduced confirmed operating grants of \$4.23M, which is predominantly a result of the \$3.69M prepayment of the 2018/19 Financial Assistance Grant in 2017/18. This reduced the amount of operating grants received in 2018/19 as a comparative;
- Increased employee costs of \$2.84M, as a result of the enterprise agreement increases, and additional positions required to maintain service delivery; and
- Decreased monetary contributions of \$2.08M, due to the contribution towards the Greater Beveridge Community Centre in 2017/18 of \$2.25M.

4.4.2 Net cash flows provided by / used in investing activities (\$8.98 million increase)

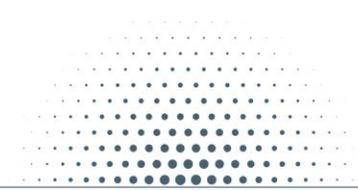
	Forecast 2017/18 \$'000 Inflows (Outflows)	Budget 2018/19 \$'000 Inflows (Outflows)	Variance \$'000
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	(19,972)	(29,126)	(9,154)
Proceeds from sale of property, infrastructure, plant and equipment	806	979	173
Net cash provided by/ (used in) investing activities	(19,166)	(28,147)	(8,981)

The increase in payments for investing activities represents 2017/18 projects that will be carried forward and completed in 2018/19 and the new capital works projects for 2018/19 as detailed in section 4.5. Proceeds from sale of assets reflect the expected cash flow from asset sales.

4.4.3 Net cash flows provided by / used in financing activities (\$0.83 million increase)

	Forecast 2017/18 \$'000 Inflows (Outflows)	Budget 2018/19 \$'000 Inflows (Outflows)	Variance \$'000
Cash flows from financing activities			
Finance costs	(854)	(816)	38
Proceeds from borrowings	-	950	950
Repayment of borrowings	(1,647)	(1,801)	(154)
Net cash provided by/(used in) financing activities	(2,501)	(1,667)	834

The increase of \$0.83M is primarily due to a variance in new borrowings from 2017/18 compared to 2018/19. New borrowings of \$950K is included in 2018/19 for the Seymour Flood Levee projects and the installation of solar panel of Seymour Sports and Aquatic Centre.



4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2018/19 financial year, classified by expenditure type and funding source. Works are also disclosed as current budget and carried forward from the prior year.

4.5.1 Summary

Capital works projects fit into five (5) categories:

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

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Property	6,544	5,147	(1,397)	-21.35%
Plant and equipment	2,487	5,126	2,639	106.11%
Infrastructure	10,940	18,853	7,913	72.33%
Total	19,971	29,126	9,155	45.84%

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

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	5,147	4,809	207	131	-	1,413	-	2,784	950
Plant and equipment	5,126	30	4,234	862	-	-	979	4,147	-
Infrastructure	18,853	4,443	8,605	5,805	-	4,456	-	14,397	-
Total	29,126	9,282	13,046	6,798	-	5,869	979	21,328	950

	Summary of funding sources						
	Total Capital Program	Carry forward works	Grants	Contributions	Sales	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2017/18	19,971	13,231	4,570	2,867	804	11,730	-
2018/19	29,126	13,495	5,369	500	979	21,328	950
2019/20	13,984	-	823	-	405	9,906	2,850
2020/21	20,200	-	5,473	-	694	11,812	2,221
2021/22	15,725	-	923	-	515	11,592	2,695

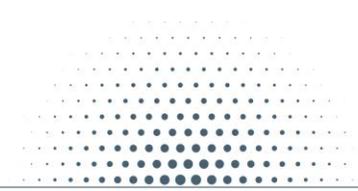
Sales, as a funding source, include plant and fleet sales only.

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

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

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4.5.2 New Work for 2018/19

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 Pound - Cattery fitout	42	42	-	-	-	-	-	42	-
Building Structural Defect Repairs	180	-	180	-	-	-	-	180	-
Kings Park, Seymour - Agricultural Pavilion - Site analysis and tender/s for design and construction	50	-	-	50	-	-	-	50	-
Seymour Sports and Aquatic Centre - Solar Panel Installation	120	120	-	-	-	-	-	-	120
Worrough Road, Seymour - Seymour Men's Shed	27	-	27	-	-	-	-	27	-
Total for Buildings	419	162	207	50	-	-	-	299	120
TOTAL PROPERTY	419	162	207	50	-	-	-	299	120
PLANT AND EQUIPMENT									
Vehicles, Plant, Machinery and Equipment									
Fleet Renewal	1,250	-	1,250	-	-	-	420	830	-
Plant Renewal	2,150	-	2,150	-	-	-	534	1,616	-
Total for Vehicles, Plant, Machinery and Equipment	3,400	-	3,400	-	-	-	954	2,446	-
Computers and Telecommunications									
Website Development	135	-	-	135	-	-	-	135	-
IT Hardware Renewal	180	-	180	-	-	-	-	180	-
Digital Asset Management	30	30	-	-	-	-	-	30	-
Intranet Development	25	-	-	25	-	-	-	25	-
Records Management System Development	25	-	-	25	-	-	-	25	-
IT Server and Storage	170	-	170	-	-	-	-	170	-
Phone System Upgrade	50	-	-	50	-	-	-	50	-
Wifi and Telecommunication Upgrade	90	-	-	90	-	-	-	90	-
Technology One Upgrade	266	-	-	266	-	-	-	266	-
Total for Computers and Telecommunications	971	30	350	591	-	-	-	971	-
Fixtures Fittings and Furniture									
Building Renewal - Internal Fitout	180	-	180	-	-	-	-	180	-
Installation of Roof Access Safety Systems	50	-	50	-	-	-	-	50	-
Wallan Library - Furniture Upgrade	25	-	-	25	-	-	-	25	-
Energy Efficiency Initiatives Program	40	-	-	40	-	-	-	40	-
Total for Fixtures Fittings and Furniture	295	-	230	65	-	-	-	295	-
Library Books									
Library Stock Renewal	180	-	180	-	-	-	-	180	-
Total for Library Books	180	-	180	-	-	-	-	180	-
TOTAL PLANT AND EQUIPMENT	4,846	30	4,160	656	-	-	954	3,892	-

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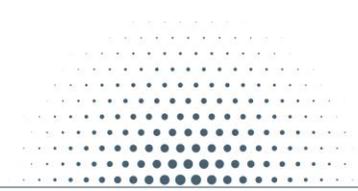
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Capital Works Area	Project Cost \$000	Asset expenditure types				Summary of funding sources			
		New \$000	Renewal \$000	Upgrade \$000	Expansion \$000	Grants / Contributions \$000	Sales \$000	Council Cash \$000	Borrowings \$000
INFRASTRUCTURE									
Roads									
Kerb and Channel Renewal Program	315	-	315	-	-	-	-	315	-
Light Horse Memorial Park - Tracks	20	10	10	-	-	10	-	10	-
McIntyre Street, Seymour - Kerb and Pavement Renewal	212	-	212	-	-	-	-	212	-
Minton Street, Beveridge - Sealing Road Shoulders	53	-	-	53	-	-	-	53	-
Sealed Roads Program	1,030	-	1,030	-	-	823	-	207	-
Unsealed Roads Program	1,515	-	1,515	-	-	353	-	1,162	-
Wandong Memorial Park, Wandong - Parking Bays	273	273	-	-	-	130	-	143	-
Watson Street, Wallan - Wellington Street to Hadley Court	420	-	420	-	-	-	-	420	-
Total for Roads	3,838	283	3,502	53	-	1,316	-	2,522	-
Footpaths and Cycleways									
Bourke Street, Kilmore (110m) - Footpath Missing Link	159	159	-	-	-	-	-	159	-
Dudley Street/Watson Street, Wallan (450m) - Footpath Missing Link	106	106	-	-	-	-	-	106	-
Footpaths and Cycleway Renewal Program	263	-	263	-	-	-	-	263	-
Kilmore-Lancefield Road, Kilmore (440m) - Footpath Missing Link	159	159	-	-	-	-	-	159	-
Old Goulburn River Bridge - Concept Design	56	-	-	56	-	-	-	56	-
Wandong Primary School (600m) - Footpath Missing Link	159	159	-	-	-	-	-	159	-
Total for Footpaths and Cycleways	902	583	263	56	-	-	-	902	-
Bridges									
Bridge Renewal Program	212	-	212	-	-	-	-	212	-
Total for Bridges	212	-	212	-	-	-	-	212	-
Drainage									
Chisholm Crescent, Seymour	16	-	-	16	-	-	-	16	-
Highlands Road, Seymour	21	-	-	21	-	-	-	21	-
Powlet Street, Kilmore	16	-	-	16	-	-	-	16	-
Total for Drainage	53	-	-	53	-	-	-	53	-
Recreational, Leisure and Community Facilities									
Pyalong Kindergarten - Car Park	33	-	-	33	-	-	-	33	-
Broadford Leisure Centre - Equipment Renewal	6	-	6	-	-	-	-	6	-
Harley Hammond Reserve, Broadford - Netball Courts - Stage 1: Design	28	28	-	-	-	-	-	28	-
Harley Hammond Reserve, Broadford - Cricket nets	53	-	53	-	-	-	-	53	-
Harley Hammond Reserve, Broadford - Netball/Tennis Pavilion - Stage 1: Design	28	28	-	-	-	-	-	28	-
JJ Clancy Reserve, Kilmore - Oval Lighting	190	-	-	190	-	-	-	190	-
JJ Clancy Reserve, Kilmore - Tennis Enclosure	473	-	473	-	-	-	-	473	-
JJ Clancy Reserve, Kilmore - Tennis Lights	127	-	-	127	-	80	-	47	-
Kilmore Leisure Centre - Minor Renewal Works	20	-	20	-	-	-	-	20	-
LB Davern Reserve, Wandong - Netball Enclosure - Stage 1: Design	32	-	-	32	-	-	-	32	-
LB Davern Reserve, Wandong - Stadium Floor Upgrade	200	-	-	200	-	-	-	200	-
Marie Williams Kindergarten, Kilmore - Structural Defects - Stage 1: Design	11	-	11	-	-	-	-	11	-
Seymour Sports and Aquatic Centre - Netball Rings	4	-	4	-	-	-	-	4	-
Seymour War Memorial Pool - Repainting and Removal of Blocks	100	-	100	-	-	-	-	100	-

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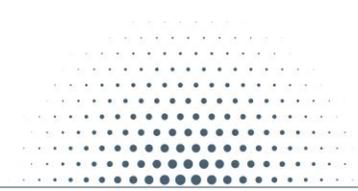


Capital Works Area	Project Cost \$000	Asset expenditure types				Summary of funding sources			
		New \$000	Renewal \$000	Upgrade \$000	Expansion \$000	Grants / Contributions \$000	Sales \$000	Council Cash \$000	Borrowings \$000
Tallarook Outdoor Pool - Sandblasting and Ladder replacement	30	-	30	-	-	-	-	30	-
Wallan Bowling Club - Flood Lighting	27	27	-	-	-	-	-	27	-
Total for Recreational, Leisure and Community Facilities	1,362	83	697	582	-	80	-	1,282	-
Waste Management									
E-Waste Upgrade - Broadford Resource Recovery Centre	20	-	-	20	-	-	-	20	-
E-Waste Upgrade - Pyalong Resource Recovery Centre	20	-	-	20	-	-	-	20	-
E-Waste Upgrade - Wallan Resource Recovery Centre	30	-	-	30	-	-	-	30	-
Mitchell Landfill - Cap Cell 5 and Audit Verification	40	-	40	-	-	-	-	40	-
Seymour Closed Landfill - Cap and Rehabilitate Site	1,450	-	1,450	-	-	-	-	1,450	-
Seymour Resource Recovery Centre Relocation	2,000	2,000	-	-	-	-	-	2,000	-
Total for Waste Management	3,560	2,000	1,490	70	-	-	-	3,560	-
Parks, Open Space and Streetscapes									
Centenary Drive Reserve, Kilmore - Social Family Recreation Space	190	-	-	190	-	-	-	190	-
Garden Bed Renewal Program	30	-	30	-	-	-	-	30	-
BMX Facility, Pyalong	5	-	5	-	-	-	-	5	-
Social Family Recreational Space, Pyalong - Stage 1: Consultation and Design	10	10	-	-	-	-	-	10	-
Recreational Reserve, Pyalong - Oval Irrigation	17	17	-	-	-	-	-	17	-
Bushland Park, Seymour - Driveway Entrance Sealing	27	-	-	27	-	-	-	27	-
Parks and Open Space Renewal Furniture Replacement	30	-	30	-	-	-	-	30	-
Waste Bin enclosures	50	-	50	-	-	-	-	50	-
Total for Parks, Open Space and Streetscapes	359	27	115	217	-	-	-	359	-
Off Street Car Parks									
Broadford Customer Service Centre - Car park	37	-	37	-	-	-	-	37	-
Total for Off Street Car Parks	37	-	37	-	-	-	-	37	-
Other Infrastructure									
High Street, Seymour - School Zone LED Speed Signs	43	-	-	43	-	-	-	43	-
Total for Other Infrastructure	43	-	-	43	-	-	-	43	-
TOTAL INFRASTRUCTURE	10,366	2,976	6,316	1,074	-	1,396	-	8,970	-
TOTAL CAPITAL WORKS	15,631	3,168	10,683	1,780	-	1,396	954	13,161	120

1 Wallan Bowling Club – Flood Lighting: The success of this project is dependent on seeking \$53,300 in grant funding. If grant funding is not secured, this project will not proceed.

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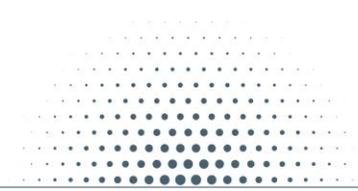


4.5.3 Carried Forward Works from 2017/18

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									
Land									
Seymour Flood Levee - Land Acquisition (NDRGS) ¹	750	750	-	-	-	-	-	500	250
Seymour Flood Levee - Land Acquisition (RGF)	1,247	1,247	-	-	-	833	-	-	414
Seymour Flood Levee Stage 2 - Planning Scheme Amendments	166	166	-	-	-	-	-	-	166
Total for Land	2,163	2,163	-	-	-	833	-	500	830
Buildings									
Broadford Lunchroom Redevelopment	25	-	-	25	-	-	-	25	-
Broadford Men's Shed ²	54	54	-	-	-	-	-	54	-
Greater Beveridge Community Centre ³	2,417	2,417	-	-	-	580	-	1,837	-
Seymour Sports and Aquatic Centre - Solar Electric System Design	13	13	-	-	-	-	-	13	-
Total for Buildings	2,509	2,484	-	25	-	580	-	1,929	-
TOTAL PROPERTY	4,672	4,647	-	25	-	1,413	-	2,429	830
PLANT AND EQUIPMENT									
Vehicles, Plant, Machinery and Equipment									
Fleet Renewal	74	-	74	-	-	-	25	49	-
Total for Vehicles, Plant, Machinery and Equipment	74	-	74	-	-	-	25	49	-
Computers and Telecommunications									
Library and Customer Service System upgrade and enhancement	63	-	-	63	-	-	-	63	-
TechOne Upgrade	90	-	-	90	-	-	-	90	-
Website Design	53	-	-	53	-	-	-	53	-
Total for Computers and Telecommunications	206	-	-	206	-	-	-	206	-
TOTAL PLANT AND EQUIPMENT	280	-	74	206	-	-	25	255	-
INFRASTRUCTURE									
Roads									
Blackspot - Broadford-Glenaroua Road, Broadford	165	-	-	165	-	165	-	-	-
Blackspot - Darraweit Road, Wallan	208	-	-	208	-	208	-	-	-
Blackspot - Seymour-Pyalong Road, Glenaroua	169	-	-	169	-	169	-	-	-
Blackspot - Sugar Loaf Creek Road, Broadford	355	-	-	355	-	355	-	-	-

BUDGET 2018/2019.

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
Broadford-Glenaroua Road, Glenaroua - Pavement Rehabilitation	249	-	249	-	-	146	-	103	-
Broadford-Wandong Road, Wandong - Pavement Rehabilitation	445	-	445	-	-	395	-	50	-
Kilmore-East Road, Kilmore East - Road Lowering	238	-	238	-	-	226	-	12	-
Kobyboyn Road, Whiteheads Creek - Sealing of Road Shoulders	97	-	97	-	-	97	-	-	-
Oak St, Seymour - Kerb and Channel Renewal	386	-	386	-	-	336	-	50	-
Reservoir Road, Broadford - Turning Lane	102	102	-	-	-	-	-	102	-
Spur Road, Clonbinane - Guard Rail	20	20	-	-	-	-	-	20	-
Spur Road, Clonbinane - Pavement Rehabilitation	80	-	80	-	-	-	-	80	-
Tantaraboo Road, Willowmavin - Pavement and Drainage Rehabilitation	249	-	249	-	-	149	-	100	-
White Street, Kilmore - Design Works	5	-	-	5	-	-	-	5	-
Total for Roads	2,768	122	1,744	902	-	2,246	-	522	-
Footpaths and Cycleways									
Anderson Road, Kilmore - Footpath Missing Link	150	150	-	-	-	-	-	150	-
Footpath and Cycleways Renewal Program	100	-	100	-	-	-	-	100	-
Lithgow St, Beveridge - Footpath Missing Link	158	158	-	-	-	-	-	158	-
Watson Street, Wallan - Shared Path ⁴	650	650	-	-	-	-	-	650	-
White Street, Kilmore - Footpath Missing Link	109	109	-	-	-	-	-	109	-
Total for Footpaths and Cycleways	1,167	1,067	100	-	-	-	-	1,167	-
Bridges									
Manse Hill Road / Northwood Road Bridge ⁵	60	-	60	-	-	-	-	60	-
Old Goulburn River Bridge Safety Works	173	-	173	-	-	-	-	173	-
Total for Bridges	233	-	233	-	-	-	-	233	-
Drainage									
Anzac Avenue, Seymour	110	-	-	110	-	-	-	110	-
Loco Street, Seymour	140	-	-	140	-	-	-	140	-
Total for Drainage	250	-	-	250	-	-	-	250	-
Recreational, Leisure and Community Facilities									
Kings Park, Seymour - CFA Track	42	-	42	-	-	-	-	42	-
Kings Park, Seymour - Netball Court Construction	15	15	-	-	-	9	-	6	-
Tennis and Netball Court Surface Renewal	60	-	60	-	-	35	-	25	-
Wallan East Community Centre	100	100	-	-	-	-	-	100	-
Total for Recreational, Leisure and Community Facilities	217	115	102	-	-	44	-	173	-

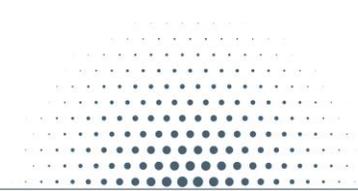
BUDGET 2018/2019.

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									
Coffey Drive, Wallan - Playspace Improvement ⁶	40	40	-	-	-	-	-	40	-
Lisa Place Reserve ⁷	40	-	40	-	-	-	-	40	-
Roulston Way Reserve ⁸	70	-	70	-	-	-	-	70	-
Wallan Town Heart ⁹	1,555	-	-	1,555	-	-	-	1,555	-
Wallan Town Centre Redevelopment ¹⁰	1,830	-	-	1,830	-	750	-	1,080	-
Total for Footpaths and Cycleways	3,535	40	110	3,385	-	750	-	2,785	-
Off Street Car Parks									
Mt Piper Kindergarten, Broadford	210	-	-	210	-	-	-	210	-
Total for Off Street Car Parks	210	-	-	210	-	-	-	210	-
Other Capital									
Delatite Road, Whiteheads Creek - Bridge Concept Design	30	30	-	-	-	-	-	30	-
Township Entrance Signage Upgrade - Stage 2	40	-	-	40	-	-	-	40	-
Seymour Fishing Platform ¹¹	93	93	-	-	-	20	-	73	-
Total for Other Capital	163	123	-	40	-	20	-	143	-
TOTAL INFRASTRUCTURE	8,543	1,467	2,289	4,787	-	3,060	-	5,483	-
TOTAL CARRIED FORWARD CAPITAL WORKS	13,495	6,114	2,363	5,018	-	4,473	25	8,167	830

- 1 Seymour Flood Levee – Land Acquisition (NDRGS): Funding source is shown as Council Cash as the carried forward project is partly funded from cash forecast to be held at 30 June 2018 to complete the project. \$500K represents forecast grants received prior to 30 June 2018.
- 2 Broadford Men's Shed: Funding source is shown as Council Cash as the carried forward project is funded from cash forecast to be held at 30 June 2018 to complete the project. \$54K represents forecast grants received prior to 30 June 2018.
- 3 Greater Beveridge Community Centre: Funding source is shown as Council Cash as the carried forward project is funded from cash forecast to be held at 30 June 2018 to complete the project. \$1,837K represents forecast grants received prior to 30 June 2018, which will be combined with a \$500K developer contribution and \$80K grant funding to complete the project.
- 4 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 2018 to complete the project. \$650K represents forecast grants received prior to 30 June 2018.
- 5 Manse Hill Road / Northwood Road – Bridge: Funding source is shown as Council Cash as the carried forward project is funded from cash forecast to be held at 30 June 2018 to complete the project. \$51.1K of the \$60K represents forecast grants received prior to 30 June 2018.
- 6 Coffey Drive, Wallan – Playspace Improvement: Funding source is shown as Council Cash as the carried forward project is funded from cash forecast to be held at 30 June 2018 to complete the project. \$40K represents forecast grants received prior to 30 June 2018.
- 7 Lisa Place Reserve: Funding source is shown as Council Cash as the carried forward project is funded from cash forecast to be held at 30 June 2018 to complete the project. \$40K represents forecast grants received prior to 30 June 2018.
- 8 Roulston Way Reserve: Funding source is shown as Council Cash as the carried forward project is funded from cash forecast to be held at 30 June 2018 to complete the project. \$52.5K represents forecast grants received prior to 30 June 2018, which will be combined with \$17.5K council cash to complete the project.
- 9 Wallan Town Heart: Funding source is shown as Council Cash as the carried forward project is funded from cash forecast to be held at 30 June 2018 to complete the project. \$1,555K represents forecast grants received prior to 30 June 2018.
- 10 Wallan Town Centre Redevelopment: One of the funding sources is shown as Council Cash as the carried forward project is funded partly from cash forecast to be held at 30 June 2018 to complete the project. \$680K of the \$1,080K represents forecast grants received prior to 30 June 2018, remainder \$400K representing council cash contribution towards the project.
- 11 Seymour Fishing Platform: Funding source is shown as Council Cash as the carried forward project is funded from cash forecast to be held at 30 June 2018 to complete the project. \$73K represents forecast grants received prior to 30 June 2018.



4. Financial Performance Indicators

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

Indicator	Measure	KPI	Notes	Actual 2016/17	Forecast 2017/18	Budget 2018/19	Strategic Resource Plan Projections		
							2019/20	2020/21	2021/22
<i>Operating position</i>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	0-10%	4.1	12.2%	1.1%	-2.8%	1.2%	0.3%	0.6%
<i>Liquidity</i>									
Working Capital	Current assets / current liabilities	120-200%	4.2	257%	275.7%	237.3%	278.8%	283.1%	283.0%
Unrestricted cash	Unrestricted cash / current liabilities	50-100%		108%	152.5%	119.6%	143.8%	141.4%	141.3%
<i>Obligations</i>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	20-60%	4.3	46.0%	39.2%	35.0%	34.8%	33.0%	31.9%
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	0-5%		5.3%	6.1%	6.1%	6.5%	6.9%	7.0%
Indebtedness	Non-current liabilities / own source revenue	10-40%		41.9%	37.0%	28.0%	28.3%	27.8%	25.0%
Asset renewal	Asset renewal expenditure / depreciation	90-110%	4.4	53.0%	63.4%	97.5%	53.5%	61.7%	68.4%
<i>Stability</i>									
Rates concentration	Rate revenue / adjusted underlying revenue	50-80%	4.5	60.6%	66.3%	72.5%	69.0%	69.2%	69.5%
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.2-0.6%		0.52%	0.54%	0.47%	0.46%	0.39%	0.37%
<i>Efficiency</i>									
Expenditure level	Total expenditure / no. of property assessments	n/a		\$2,910	\$2,982	\$2,950	\$3,054	\$3,104	\$3,116
Revenue level	Residential rate revenue / No. of residential property assessments	n/a		\$1,840	\$1,996	\$1,977	\$1,958	\$1,939	\$1,920
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	10-15%	4.6	18.4%	14.0%	13.7%	13.7%	13.7%	13.7%



The Victorian Auditor General's Office assess each Council annually in terms of sustainability. Council is expected to be assessed as a medium risk Council in 2017/18. However, it is expected to improve to a low risk Council in 2018/19 and for the period of the Strategic Resource Plan.

Notes to indicators

4.1 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.

4.2 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.

4.3 Debt compared to rates – Council's current plan includes borrowings for capital expenditure in the growth within the south, as well as funds for the Seymour Flood Levee. Borrowings will be in line with Council's adopted Borrowings Policy.

Council's indebtedness ratio peaked in the 2016/17 year at 41.9%. It is then expected to improve over the longer term. This ratio will be dependent upon Council's capital works requirements and will be refined each year as further borrowings are identified and utilised to deliver infrastructure to the community.

4.4 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.

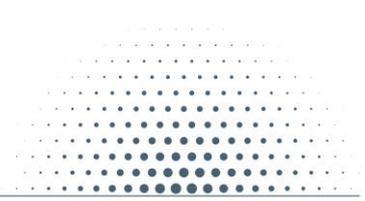
Mitchell Shire is unique in that the location offers urban, peri-urban and rural landscapes. Being a Council balancing the needs of growth, interface, and rural adds pressure for new and renewal as Council strives to balance the individual town needs. Council will renew assets where resources are available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

Asset renewal in 2018/19 is 97.5% which is within the KPI range, however if the carry forwards are excluded from this calculation, asset renewal would be 80.2%.

Asset renewal rates are not expected to meet 100% in 2019/20 to 2021/22 as Council balance the need for new, renewal and upgrade.

4.5 Rates concentration – Reflects extent of reliance on rate revenue to fund all of Council's ongoing services. The trend indicates Council will become more reliant on rate revenue compared to all other revenue sources. It is important that Council's own source revenue is able to fund operations. Additional funding helps enhance and bring forward service improvements.

4.6 Workforce turnover – 2017/18 forecast workforce turnover assumes an improvement on 2016/17, that is expected to be maintained through the life of the plan.



Appendix A

Fees and charges

This appendix presents a listing of Council's proposed fees and charges for 2017/18.

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	2018/19 (GST Incl if applicable)
Building		
Permits - Commercial Works		
Application for Occupancy Permit (POPE) - Major >1000	Permit	1,100.00
Application for Occupancy Permit (POPE) - Minor <1000	Permit	330.00
Building Permit Amendment (Major)	Permit	273.00
Building Permit Amendment (Minor)	Permit	71.00
Class 5-9 up to \$300,000	Permit	0.08% of building cost + \$1,000
Class 5-9 over \$300,000	Permit	0.04% of building cost + \$1,300
Copy of Building Permit or Occupancy Permit (electronic)	Permit	30.00
Planning Information	Permit	38.00
Shop Fit out (Cost less than \$20,000)	Permit	555.00
Permits - Miscellaneous		
Building Permit Extension of Time	Permit	199.50
Copy of Building Permit or Occupancy Permit (recall request)	Permit	84.00
Copy of Commercial Plans (recall request)	Permit	166.00
Copy of Residential Plans (recall request)	Permit	100.00
Re-Inspections or Additional inspections	Permit	145.00
Title Search	Permit	42.00
Weekend Inspections	Permit	210.00
Permits - Outbuildings		
<\$20,000 including steel garages, carports, verandas, decks, retaining walls etc	Permit	546.00
Brick Garages	Permit	625.00
Sheds over \$20,000 up to \$100,000 (over \$100,000 commercial rates)	Permit	1,015.00
Permits - Residential		
Demolitions (where protection work not required)	Permit	625.00
Dwelling Extensions/Alterations (all) Owner Builder (Up to \$100,000)	Permit	1,390.00
Dwelling Extensions/Alterations (all) Registered Builders (Up to \$100,000)	Permit	1,008.00
Minor Dwelling Alterations (removal of internal wall, increasing a window size)	Permit	546.00
Multi-Unit Development (each)	Permit	987.00
New Dwelling (\$150,000 to \$300,000) Owner Builder	Permit	2,488.00
New Dwelling (\$150,000 to \$300,000) Registered Builders	Permit	1,975.00
New Dwelling (Up to \$150,000) Owner Builder	Permit	2,073.00
New Dwelling (Up to \$150,000) Registered Builders	Permit	1,648.00
New Dwellings (\$300,000-\$500,000) Owner Builder	Permit	3,512.00
New Dwellings (\$300,000-\$500,000) Registered Builder	Permit	2,819.00
New dwellings (Over \$500,000)	Permit	Price on application
Protection Work Notices where a basement/large excavation >1.5 metres or construction/demolition is proposed on a title boundary	Permit	670.00



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Permits - Swimming Pools & Safety Barriers		
Above/ Inground pools (Fibreglass)	Permit	571.00
In-ground pools (Concrete Only)	Permit	766.00
Safety Barrier permit	Permit	341.00

Planning		
Excludes fees subject to Planning & Environment (Fees) Regs 2000		
Advertising fee for each letter required	Occasion	6.65
Advertising Fee per sign	Occasion	80.00
Amend or Removal of a Sect.173 Agreement	Plan Fee	530.00
Extension of time request	Occasion	240.00
File Retrieval fee - offsite retrieval	File	110.00
File Retrieval fee - onsite retrieval	File	55.00
Preparing a Sect. 173 Agreement	Plan Fee	At Market Cost
Request for secondary consent	Occasion	160.00
Supplying a copy of a Planning Permit with plans (includes file retrieval)	Permit	120.00
Supplying a copy of Planning Permit (no plans) or copy of plans alone (includes file retrieval)	Permit	80.00

Excludes fees subject to Planning & Environment (Fees) Regs 2004		
Provision of written advice (50% of the \$130 removed from the planning application fee if the advice indicates a permit is needed and an application is lodged)	Occasion	130.00

Statutory Planning Fee		
Copy of permit or endorsed plans (electronic only - where available)	Permit	35.00
Formal pre-application process (major proposals)	Permit	270.00
Formal pre-application process (minor proposals)	Permit	160.00
Open Space valuations (2nd and subsequent)	Permit	Cost recovery
Subdivision Inspection (2nd and subsequent)	Permit	130.00

Strategic Planning		
Development Plan Applications		
Advertising fee for each letter required	Occasion	6.65
Application fee for a Development Plan which includes the subdivision of land (over 200 lots maximum \$2,000)	Application	2,000.00
Application fee for a Development Plan which includes the subdivision of land (up to 200 lots)	Application	1,200.00
Application fee for all other Development Plan types	Application	420.00
Application fee for an amended Development Plan - Minor	Application	420.00
Newspaper advertising	Occasion	Cost recovery + 20%

Planning Scheme Amendments		
Advertising fee for each letter required	Occasion	6.50
Application fee for an amended Development Plan - Major	Application	718.00
Newspaper advertising	Occasion	Cost recovery + 20%



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Infrastructure Works and Development		
Subdivisions and Development		
Design checking for civil works (eg.changes to Council's assets or internal property drainage design) Or landscaping plans	Application	565.00
Drainage connection permit and inspection to Council's easement drains	Inspection	145.00
Engineering Plan Search Fee	Application	60.00
Inspection Fee - additional inspections	Inspection	145.50
Non Standard Street Lighting fee - 1-10 lights	Permit	1 x cost of light + 2 x cost of lantern
Non Standard Street Lighting fee - 11-20 lights	Permit	10% cost of lights + 20% cost of lanterns
Non Standard Street Lighting fee - 21-50 lights	Permit	7.5% cost of lights + 15% cost of lanterns
Non Standard Street Lighting fee - 51+ lights	Permit	5% cost of lights + 10% cost of lanterns
Supervision of Civil Works 2.5%	Application	2.5% cost of asset construction
Works within Road Reserve - Municipal Roads		
Reinstatement Fee - Any Works	Permit	Quote +10% + GST
Corporate Services		
Rates & Charges		
Land Information Certificate (priority - 2 business days)	Assessment	47.50
Search fee - historical ratepayer information (per hour - minimum 1 hour)	Hour	60.00
Facilities		
Broadford Hall		
Hall (including Supper Room & Kitchen) 1/2 Day or Evening	4 Hours	275.00
Hall (including Supper Room & Kitchen) Casual - Commercial/Private	Hour	100.00
Hall (including Supper Room & Kitchen) Casual - Community/School	Hour	50.00
Hall (including Supper Room & Kitchen) Casual - NFP/Government	Hour	70.00
Hall (including Supper Room & Kitchen) Full day	8 Hours	550.00



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Broadford and Wandong Stadiums		
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) Casual user	Per Hour/Per Court	32.00
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) Junior club casual user	Per Hour/Per Court	23.50
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) Junior club regular user/association	Per Hour/Per Court	21.50
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) Regular user/association	Per Hour/Per Court	30.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) Casual user	Per Hour/Per Court	37.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) Junior club casual user	Per Hour/Per Court	28.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) Junior club regular users/association	Per Hour/Per Court	25.50
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) Regular user/association	Per Hour/Per Court	33.80
Mitchell Shire Schools - high regular use	As negotiated at time of booking	As negotiated at time of booking
Multi purpose activity room Casual user - Commercial/Private	Hour	21.00
Multi purpose activity room Casual user - Community/School	Hour	12.50
Multi purpose activity room Regular user - Commercial/Private	Hour	19.00
Multi purpose activity room Regular user - Community/School	Hour	9.50
Squash court hire Casual user (Broadford Stadium only)	Per Hour/Per Court	13.50
Squash court hire Regular user (Broadford Stadium only)	Per Hour/Per Court	12.50
Chittick Park Community Place		
Community Place Building - Commercial/Private	Hour	74.00
Community Place Building - Community Group - casual user	Hour	28.50
Community Place Building - Community Group - regular user	Hour	18.00
Large Meeting Room - Functions (4 hours+)	Session	262.00
Events		
Events - up to 200 people	Day	220.00
Events - over 200 people	Day	395.00
Kilmore and Wallan Library Room Hire		
John Taylor Room - Commercial/Private (Kilmore Library only)	Hour	72.00
John Taylor Room - Community group Casual user (Kilmore Library only)	Hour	28.50
John Taylor Room - Community group Regular user (Kilmore Library only)	Hour	18.00
John Taylor Room - Functions (4 hours+) (Kilmore Library only)	Hour	255.00



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Small Meeting Room - Commercial/private Casual user	Hour	31.00
Small Meeting Room - Community group Regular or casual user	Hour	10.50
Markets		
Small (up to 30 stalls) (up to 4 hours)	Half day	61.50
Small (up to 30 stalls) (up to 4 hours)	Day	123.00
Medium (31-60 stalls)	Half day	113.00
Medium (31-60 stalls)	Day	220.00
Large (over 60 stalls) (up to 4 hours)	Half day	200.00
Large (over 60 stalls)	Day	395.00
Open Space Hire		
Personal Training Open Space Fee - Annual Subscription	Annual	615.00
Personal Training Open Space Fee - Casual	Hour	13.50
Sportsground Pavilion/Change Room Hire - Summer 2018/19 and Winter 2019 seasons		
Change Room Only - 2 change rooms - casual	Occasion	20.50
Change Room Only - 4 change rooms - casual	Occasion	41.00
Sportsground Pavilion - casual	Hour	13.50
Sportsground Pavilion - casual	Half day	52.50
Sportsground Pavilion - casual	Full day	105.00
Sportsground Pavilion - seasonal use	Season	559.00
Sportsground Playing Field Hire - Summer 2018/19 and Winter 2019 seasons		
Bennett Fixtured games and training	Season	999.00
Bennett Fixtured games and training (junior club)	Season	730.00
Casual hire	Day	180.00
Casual hire	Half Day	92.50
Casual hire - Junior activity / school sports carnival	Day	133.50
Casual hire - Junior activity / school sports carnival	Half Day	66.50
Greenhill upper/Greenhill lower Fixtured games and training	Season	1,540.00
Greenhill upper/Greenhill lower Fixtured games and training (junior club)	Season	1,155.00
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	1,280.00
J J Clancy / LB Davern / Chittick Fixtured games and training (junior club)	Season	985.00
Wallan Family & Children's Centre		
Multi Purpose Room - NFP/Government	Hour	31.00
Multi Purpose Room - Commercial	Hour	51.50
Consulting Rooms (1 or 4) - NFP/Government	Hour	10.50
Consulting Rooms (1 or 4) - NFP/Government	Day	51.50
Consulting Rooms (1 or 4) - Commercial	Hour	15.50
Consulting Rooms (1 or 4) - Commercial	Day	72.00



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Wallan Multi-Purpose Community Centre		
Hall - Casual - Commercial/Private	Hour	47.50
Hall - Casual - Community/School	Hour	24.00
Hall - Casual - NFP/Government	Hour	33.50
Hall - Ongoing - Commercial/Private	Hour	43.00
Hall - Ongoing - Community/School	Hour	19.00
Hall - Ongoing - NFP/Government	Hour	28.50
Hall/Kitchen/Foyer - Casual - Commercial/Private	Hour	79.00
Hall/Kitchen/Foyer - Casual - Community/School	Hour	39.50
Hall/Kitchen/Foyer - Ongoing - Commercial/Private	Hour	70.00
Hall/Kitchen/Foyer - Ongoing - Community/School	Hour	31.00
Hall/Kitchen/Foyer - Ongoing - NFP/Government	Hour	47.50
Large Meeting Room - Casual - Commercial/Private	Hour	40.00
Large Meeting Room - Casual - Community/School	Hour	20.00
Large Meeting Room - Casual - NFP/Government	Hour	28.00
Large Meeting Room - Ongoing - Commercial/Private	Hour	36.00
Large Meeting Room - Ongoing - Community/School	Hour	16.50
Large Meeting Room - Ongoing - NFP/Government	Hour	24.00
Wallan Secondary College		
Court Hire - Casual - Commercial/Private	Hour	28.50
Court Hire - Casual - Community/School	Hour	9.50
Court Hire - Casual - NFP/Government	Hour	14.50
Court Hire - Ongoing - Commercial/Private	Hour	25.50
Court Hire - Ongoing - Community/School	Hour	8.50
Court Hire - Ongoing - NFP/Government	Hour	12.50
Court Hire lights - Casual - Commercial/Private	Hour	43.00
Court Hire with lights - Casual - Community/School	Hour	13.50
Court Hire with lights - Casual - NFP/Government	Hour	21.00
Court Hire with lights - Ongoing - Commercial/Private	Hour	39.00
Court Hire with lights - Ongoing - Community/School	Hour	11.50
Court Hire with lights - Ongoing - NFP/Government	Hour	19.50
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	56.50
Casual booking - weddings and ceremonies - up to 2 hours (Fee only applies if exclude use of particular site e.g. Goulburn Park Rotunda)	Hour	105.00
Casual booking - weddings and ceremonies - up to 4 hours	Hour	210.00

BUDGET 2018/2019.

Mitchell Shire Council



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Leisure Centres		
Aerobics (KLC and SSAC)		
Aerobic Casual	Occasion	15.00
Gym Casual	Occasion	18.00
Seniors Casual	Occasion	15.00
Seniors Concession	Occasion	6.60
Yoga Casual	Occasion	17.00
Birthday Parties (KLC and SSAC)		
Birthday parties Option 1 per child	Occasion	Pricing available upon request
Birthday parties Option 2 per child	Occasion	Pricing available upon request
Instructor Hire (KLC and SSAC)		
Fitness per session	Session	58.50
Swim per hour	Hour	45.60
Memberships (KLC and SSAC)		
10 Pass Group Fitness (Buy 10 for the price of 9)	Pass	135.00
10 Pass Health Club (Buy 10 for the price of 9)	Pass	162.00
10 Pass Yoga (Buy 10 for the price of 9)	Pass	153.00
10 session pass - adult swim membership	Pass	51.00
10 session pass - child/concession swim membership	Pass	39.00
10 session senior's pass (seniors classes only)	Pass	59.50
12 month Lifestyle membership	Membership	850.00
12 month Lifestyle membership concession/off peak	Membership	640.00
3 Month Lifestyle Membership	Membership	285.00
3 Month Lifestyle Membership concession/off peak	Membership	215.00
30 session pass - child concession swim membership	Pass	112.50
30 session pass - swim membership	Pass	155.00
Direct Debit - adult swim	Fortnight	17.50
Direct Debit - concession swim	Fortnight	13.00
Direct Debit - Lifestyle Membership	Fortnight	32.00
Direct Debit - Lifestyle Membership concession/off peak	Fortnight	24.00
Direct Debit - Lifestyle Membership Corporate	Fortnight	29.00
Secondary School membership 10 week lifestyle	Program	100.00
Workcover Lifestyle 3 months	Program	318.00
Workcover Swim 3 months	Program	173.00
Miscellaneous (KLC and SSAC)		
Advertising Signs	Occasion	Pricing available upon request
Personal Training (KLC and SSAC)		
Members 30 minutes	Occasion	44.50
Non members 30 minutes	Occasion	52.00
Members 60 minutes	Occasion	64.00
Non members 60 minutes	Occasion	72.00
Member 10 x ½ hour Personal Training pass	Pass	384.00
Members 10 x ½ hour PT pass	Pass	384.00
Non members 10 x ½ hour Personal Training pass (Buy 10 for the price of 9)	Pass	466.00
Non members 10 x ½ hour PT pass (Buy 10 for the price of 9)	Pass	466.00



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Programs (KLC and SSAC)		
Children's holidays programs per session	Session	9.20
Creche (per child) 1.5 hours	Child	7.30
Creche (per child) 10 x 1.50 hr session pass	Pass	65.70
Creche (per child) 10 x 2 hr session pass	Pass	82.80
Creche (per child) 2 hours	Child	9.20
Occasional Care	Hour	9.20
Occasional Care 1.5 hrs	Session	13.80
School entry – Fitness	Entry	5.20
Teen gym 10 session pass	Pass	62.00
Teen gym per session	Session	6.60
Room Hire (KLC and SSAC)		
Aerobics room hire	Hour	38.00
Crèche room hire (KLC only)	Hour	38.00
Seymour Sports and Aquatic Centre Stadium		
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) Casual user	Per Hour/Per Court	31.50
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) Junior club casual user	Per Hour/Per Court	23.50
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) Junior club regular user/association	Per Hour/Per Court	21.50
Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) Regular user / association	Per Hour/Per Court	30.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) Casual user	Per Hour/Per Court	37.00
Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) Junior club casual user	Per Hour/Per Court	28.00
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) Regular user / association	Per Hour/Per Court	34.00
Swim School (KLC and SSAC)		
Direct Debit - Private Lessons	Fortnight	75.00
Direct Debit - School & preschool age lessons	Fortnight	27.50
Direct Debit - Semi-Private Lessons	Fortnight	41.00
Instructor Hire for Programs and Events	Occasion	45.50
Intensive Swim Program (1 week) 5 lessons for the price of 4	Program	69.00
Learn to Swim Paid in Full (per lesson - payable for full semester)	Lesson	17.50
Private Learn to Swim Paid in full (per lesson - payable for full semester)	Lesson	49.00
Semi-Private (2-3 per session) Learn to Swim paid in full (per lesson - payable for full semester)	Lesson	26.50
Swimming (KLC and SSAC)		
Adult Swim	Occasion	6.20
Child Swim	Occasion	4.50
Concession Swim	Occasion	4.50
Family Swim (2 adults & 3 children (under 18) Additional family members - concession rate applies	Family	18.80



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Full pool hire - (up to 100 people)	Hour	138.00
Full pool hire - (for every additional 100 patrons)	Hour	45.50
Pool hire per lane	Hour	41.50
School Entry Swim	Entry	4.00

Outdoor Pools

Broadford / Seymour / Tallarook Swimming Pools

Adult season	Season	77.00
Adult season. Valid at all 3 outdoor pools	Season	77.00
Adult swim	Occasion	5.70
Child season	Season	57.75
Child season. Valid at all 3 outdoor pools	Season	57.75
Child swim	Occasion	4.30
Concession season	Season	57.50
Concession season. Valid at all 3 outdoor pools	Season	57.50
Concession swim	Occasion	4.30
Family pass (2 adults & 3 children (under 18) Additional family members - concession rate applies	Pass	17.70
Family season (2 adults 3 children (under 18) Additional family members - concession rate applie	Season	138.00
Full pool hire - (for every additional 100 patrons) All outdoor pools	Hour	45.60
Full pool hire - Broadford	Hour	138.00
Full pool hire - Recreation Play (up to 100 patrons) All outdoor pools	Hour	138.00
Full pool hire - Seymour	Hour	183.00
Full pool hire - Tallarook	Hour	138.00

Libraries

Broadford / Kilmore / Seymour / Wallan Library

A3 Black and White - print or copy	Page	0.50
A3 Black and White - print or copy (double sided)	Copy	0.60
A4 Black and White - print or copy	Page	0.30
A4 Black and White - print or copy (double sided)	Copy	0.40
A4 Colour - print or copy	Page	1.70
A4 Colour - print or copy (double sided)	Copy	1.85
Faxes - First page	Page	2.55
Faxes - International Subsequent pages	Page	1.35
Faxes - Subsequent pages	Page	1.35
Faxes International - per page	Page	3.80
Fines (max per item \$7.50)	Day	0.30
Incoming Fax	Page	0.65
Library Programs and School Holiday Activities	Programme	\$0 - \$200
Lost/Damaged Item	Item	Replacement cost + \$7.90
Replacement Card	Card	2.60



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Community Bus		
Administration charge (for recouping of fees as a result of non-compliance with bus hire conditions)	Occasion	31.00
Cancellation fee - less than 48 hours notice (full day booking)	Cancellation	113.00
Cancellation fee - less than 48 hours notice (half day booking)	Cancellation	56.50
Community Bus - late return fee	Per hour late	56.50
Community Bus Hire Security Bond	Booking	100.00
Community Services		
Aged & Disabled Services		
Senior Citizens Concert	Ticket	8.50
Childrens Services		
Term 1 & 2 2019 (per term per child - 3 year old)	Term	240.00
Term 1 & 2 2019 (per term per child - 4 year old)	Term	365.00
Term 3 & 4 2018 (per term per child - 3 year old)	Term	235.00
Term 3 & 4 2018 (per term per child - 4 year old)	Term	360.00
Environment		
Environment - Plan Checking		
Non Council Land Landscape Plan	Plan	56.50
Property Management Plan	Plan	338.00
Site Environmental Management Plan (non construction)	Plan	338.00
Environmental Health		
Environment Protection Act 1970		
Septic Tank (primary and/or secondary treatment)	Application	580.00
Septic Tank minor alterations (additional line)	Application	290.00
Septic Tank amendments (system type, plumber, location)	Application	120.00
Septic Tank Plan Search	Application	62.00
Food Act 1984 – Food Act		
Additional Inspection Fee (within 48 hours)	Registration	260.00
Additional Inspection Fee (within 5 working days)	Registration	154.00
Forced Closure of Food premises Fee	Registration	410.00
Request for Inspection Fee	Registration	154.00
Transfer Fee	Registration	50% of Renewal Fee
Food Act 1984 – Food Act Registration		
Class C1 Application for Registration	Registration	600.00
Class C1 Renewal of Registration	Registration	450.00
Class C2 Application for Registration	Registration	500.00
Class C2 Community - Application for Registration	Registration	220.00
Class C2 Community - Renewal of Registration	Registration	52.00
Class C2 Renewal of Registration	Registration	345.00
Class C3 Low-Packaged Goods - Application for Registration	Registration	345.00
Class C3 Low-Packaged Goods - Renewal of Registration	Registration	185.00



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Streetrader C2 (Mobile) - Application for Registration	Registration	500.00
Streetrader C2 (Mobile) - Renewal of Registration	Registration	345.00
Streetrader C2 Temporary	Permit	140.00
Streetrader C3 Application for Registration	Registration	345.00
Streetrader C3 Renewal of Registration	Registration	190.00
Streetrader C3 Temporary	Permit	90.00
Public Health & Wellbeing Act 2008		
Beauty Premises - Application for Registration	Registration	260.00
Beauty Premises - Renewal of Registration	Registration	185.00
Hairdressers - Application for Registration	Registration	240.00
Hairdressers - Renewal of Registration	Registration	160.00
Prescribed Accommodation - Application for Registration	Registration	375.00
Prescribed Accommodation - Renewal of Registration	Registration	300.00
Public Health and Wellbeing Act other fees - Transfer Fee	Registration	50% of renewal fee
Skin Penetration/ Tattooists - Application for Registration	Registration	270.00
Skin Penetration/ Tattooists - Renewal of Registration	Registration	210.00

Local Laws		
Derelect/Abandoned Vehicle Removal		
Derelect/Abandoned Vehicle Release fee	Release	180.00
Storage fee - Daily	Day	15.50
Towing fee (varies from job to job 100% recovery of contractor's fee)	Occasion	Contractor's charges
Domestic Animal Registration		
Cat - desexed	Registration	24.00
Cat - desexed - pensioner 50%	Registration	13.00
Cat - microchipped only (renewal - registered pre 2007)	Registration	100.00
Cat - microchipped only (renewal - registered pre 2007) - pensioner 50%	Registration	50.00
Cat reduced – FCC registered or >10yo	Registration	54.00
Cat reduced – FCC registered or >10yo pensioner	Registration	27.00
Cat/Dog Registration - Initial registration for adopted cat from shelter or under 12 weeks of age	Registration	5.00
Declared Dogs - property inspection fee for dangerous, menacing or restricted br	Inspection	51.50
Declared dogs registration fee	Registration	370.00
Dog - desexed	Registration	35.00
Dog - desexed - pensioner 50%	Registration	17.50
Dog - microchipped only (renewal - registered pre 2007)	Registration	100.00
Dog - microchipped only (renewal - registered pre 2007) - pensioner 50%	Registration	50.00
Dog - obedience trained	Registration	42.00
Dog - obedience trained - pensioner 50%	Registration	21.00
Dog - desexed and obedience trained	Registration	21.50
Dog - desexed and obedience trained - pensioner 50%	Registration	10.80
Dog reduced - KCC/ VCA reg, working dog or >10yo	Registration	54.00
Dog reduced - KCC/ VCA reg, working dog or >10yo pensioner 50%	Registration	27.00

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Mitchell Shire Council



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Dog/Cats - Standard fee pensioner 50%	Registration	105.00
Dogs/Cats - Standard fee	Registration	220.00
Domestic Animal Business - property inspection fee	Inspection	102.50
Domestic Animal Business Multi Registration - fee per type	Occasion	159.00
Domestic Animal Business Registration	Registration	220.00
Engraved tag	Occasion	8.20
Foster Carer Package 1	Permit and Registration	82.00
Foster Carer Package 2	Registration	41.00
Fire Prevention Works		
Administration Fee	Job	100.00
Fire Prevention inspection - property inspection fee	Inspection	55.00
Local Laws Fees		
Actions affecting Council land	Permit	120.00
Advertising Signs on Roads	Permit	76.00
Alcohol	Permit	120.00
All other Local Laws Permits	Permit	120.00
Animal Control Prosecution Administration Fee	Occasion	179.50
Animal shelters	Permit	210.00
Asset Protection Permit	Permit	400.00
Bulk Rubbish Container on Road	Permit	70.00
Camping	Permit	120.00
Cat trap hire - bond	Occasion	50.00
Collection on Roads for House to House	Permit	74.00
Disabled Parking permits	Permit	20.50
Replace either lost or unduly damaged		
Displaying Goods for Sale	Permit	76.00
Electric fencing	Permit	120.00
Festivals - Commercial	Permit	472.00
Festivals - Domestic	Permit	120.00
Fire Prevention Prosecution Administration Fee	Occasion	180.00
Firewood Collection on roadsides	Permit	20.00
Fireworks	Permit	120.00
Keeping of animals - domestic	Permit	87.00
Keeping of animals (commercial)	Permit	130.00
Keeping of animals (domestic) - reduced rate	Permit	45.00
Keeping of beehives	Permit	64.00
Livestock Droving	Permit	60.00
Livestock Grazing	Permit	56.00
Livestock Grazing - for Fire Prevention purposes	Permit	10.00
Local Laws Prosecution Administration Fee	Occasion	180.00
Municipal Transfer Stations	Permit	120.00
Other Impounded items - Release fee	Release	84.00
Outdoor Eating Facility	Permit	104.50
Parking Control Prosecution Administration Fee	Occasion	179.50
Permit lodgement fee - non refundable	Permit	37.00
Release fee - large impounded items	Release	84.00
Release fee - small impounded items	Release	42.00
Residential / Temporary Parking Permit	Permit	30.00
Road Closure	Permit	120.00



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Roadside Trading - annual fee	Permit	615.00
Roadside Trading - daily fee	Permit	58.00
Roadside Trading - six monthly fee	Permit	410.00
Shipping containers	Permit	120.00
Temporary Vehicle Crossing	Permit	64.00
Use of recreation vehicle	Permit	120.00
Other charges not mentioned above (100% recovery of contractor's fee)	Occasion	Contractor's charges
Pet Expo		
Stall Holder Fees (various)	Stall	30.00
Pound Fees		
Adoption fee - cat	Occasion	220.00
Adoption fee - dog	Occasion	335.00
Advertisement in newspaper - Release	Release	30.00
Cats - Daily increase from day 3	Daily	22.00
Dogs - Daily increase from day 3	Daily	25.00
Large Livestock - eg horses/cattle - Daily	Daily	27.00
Large Livestock - eg horses/cattle - Release	Release	120.00
Medium Livestock - eg sheep/goats - Daily	Daily	11.00
Medium Livestock - eg sheep/goats - Release	Release	60.00
Posting formal notice - Release	Release	6.00
Registered Cat - Release	Release	52.00
Registered Dog - Release	Release	52.00
Seized dogs - Daily	Daily	31.00
Small Livestock - eg rabbits, guinea pigs, poultry - Daily	Daily	3.00
Small Livestock - eg rabbits, guinea pigs, poultry - Release	Release	15.00
Surrendered large dog	Job	130.00
Surrendered Livestock Fee	Job	65.00
Surrendered medium dog	Job	85.00
Surrendered small dog or cat	Job	65.00
Transport fees (all animals)	Occasion	Contractor's charges
Unregistered Cat - Release	Release	92.50
Unregistered Dog - Release	Release	92.50
Vet fees (all animals)	Occasion	Contractor's charges
Welfare cats - Daily	Daily	6.00
Welfare dogs - Daily	Daily	6.00
Uncontained Animals/Livestock		
Cost Recovery (Ordinary per hour) - on release	Hour	42.00
Cost Recovery (Saturday AM per hour) - on release	Hour	63.00
Cost Recovery (Saturday PM and Sunday all day per hour) - on release	Hour	84.00



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Waste Management		
Waste Operations - Resident / Ratepayer		
Air Conditioners	Unit	No charge
Car Battery	Unit	No charge
Car Boot Load Waste	Unit	20.00
Car or motor cycle tyres	Unit	10.00
Couch (2-3 seater)	Unit	35.00
Couch (single seat)	Unit	25.00
Disposal of a Gas bottle	Unit	No charge
Double axle boxed trailer Green Waste (up to 4m ³)	Unit	80.00
Double axle boxed trailer Waste (up to 4m ³)	Unit	160.00
Double axle trailer Green Waste (up to 2m ³)	Unit	40.00
Double axle trailer Green Waste heaped (up to 2.5m ³)	Unit	60.00
Double axle trailer Waste (up to 2m ³)	Unit	80.00
Double axle trailer Waste heaped (up to 2.5m ³)	Unit	100.00
E-Waste (tv, computer etc.)	Unit	No charge
Fridge / Freezer	Unit	No charge
Rigid Plastics	Unit	No charge
Garbage - 120 Litre MGB	Unit	10.00
Garbage/Green Waste - Garbage Bag	Unit	5.00
Green Waste - Car Boot Load	Unit	10.00
Larger tyres (up to 1 metre diameter) - no larger tyres accepted	Unit	85.00
Light truck tyre	Unit	15.00
Mattress - Doubles/Queen/King	Unit	35.00
Mattress - Single/King single	Unit	25.00
Metal / Steel - maximum 3m ³	Unit	No charge
Motor Oil - up to 20 litres	Litre	No charge
Motor Oil Containers - up to 20 litres	Container	1.00
Motor Oil Containers - up to 240 litres	Container	15.00
Silage wrap (must be in Plasback bag)	Unit	No charge
Single axle boxed trailer Green Waste (up to 2m ³)	Unit	40.00
Single axle boxed trailer Waste (up to 2m ³)	Unit	80.00
Single axle trailer Green Waste (up to 1m ³)	Unit	20.00
Single axle trailer Green Waste heaped (up to 1.5m ³)	Unit	30.00
Single axle trailer Waste (up to 1m ³)	Unit	40.00
Single axle trailer Waste heaped (up to 1.5m ³)	Unit	60.00
Special Event Bin Hire - Recycle Bins	Occasion	25.00
Special Event Bin Hire - Waste Bins	Occasion	30.00
Timber (non treated) - per m ³ - maximum 2m ³	Unit	20.00
Truck tyre	Unit	25.00
Waste Operations - Non-Resident / Commercial		
Air Conditioners	Unit	No Charge
Car Battery	Unit	No Charge
Car Boot Load Waste	Unit	40.00
Car or motor cycle tyres	Unit	20.00
Couch (2-3 seater)	Unit	70.00
Couch (single seat)	Unit	50.00
Disposal of a Gas bottle	Unit	No Charge



Service Description	Unit Of Measure	2018/19 (GST Incl if applicable)
Double axle boxed trailer Green Waste (up to 4m ³)	Unit	160.00
Double axle boxed trailer Waste (up to 4m ³)	Unit	320.00
Double axle trailer Green Waste (up to 2m ³)	Unit	80.00
Double axle trailer Green Waste heaped (up to 2.5m ³)	Unit	120.00
Double axle trailer Waste (up to 2m ³)	Unit	160.00
Double axle trailer Waste heaped (up to 2.5m ³)	Unit	200.00
E-Waste (tv, computer etc.)	Unit	10.00
Fridge / Freezer	Unit	10.00
Rigid Plastics	Unit	No charge
Garbage - 120 Litre MGB	Unit	20.00
Garbage/Green Waste - Garbage Bag	Unit	10.00
Green Waste - Car Boot Load	Unit	20.00
Larger tyres (up to 1 metre diameter) - no larger tyres accepted	Unit	170.00
Light truck tyre	Unit	30.00
Mattress - Doubles/Queen/King	Unit	70.00
Mattress - Single/King single	Unit	50.00
Metal / Steel - maximum 3m ³	Unit	10.00
Motor Oil - up to 20 litres	Litre	1.00
Motor Oil Containers - up to 20 litres	Container	2.00
Motor Oil Containers - up to 240 litres	Container	30.00
Silage wrap (must be in Plasback bag)	Unit	No Charge
Single axle boxed trailer Green Waste (up to 2m ³)	Unit	80.00
Single axle boxed trailer Waste (up to 2m ³)	Unit	160.00
Single axle trailer Green Waste (up to 1m ³)	Unit	40.00
Single axle trailer Green Waste heaped (up to 1.5m ³)	Unit	60.00
Single axle trailer Waste (up to 1m ³)	Unit	80.00
Single axle trailer Waste heaped (up to 1.5m ³)	Unit	120.00
Special Event Bin Hire - Recycle Bins	Occasion	25.00
Special Event Bin Hire - Waste Bins	Occasion	30.00
Timber (non treated) - per m ³ - maximum 2m ³	Unit	40.00
Truck tyre	Unit	50.00
Landfill Operations		
Bricks & Concrete (weighbridge)	Tonne	70.00
Industrial Waste (weighbridge)	Tonne	210.00
Landfill account establishment fee	Unit	40.00
Landfill account holder replacement card fee	Unit	35.90
Municipal Waste (weighbridge)	Tonne	190.00



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 2018/19 budget is for the year 1 July 2018 to 30 June 2019 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 2019 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, officers first review and update Council's 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 web site. 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 2018/19 has been set at 2.25%.

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 2018/19 budget year.

The final step is for Council to adopt the budget after receiving and considering any submissions. Council plans to adopt the 2018/19 Budget at the 18 June 2018 meeting.



The key dates for the budget process are summarised below:

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



Appendix C

Schedule of changes from the Draft Budget 2018/19

1.1 Corrections to operating results:

Service Areas	Effect on Surplus	Budget Comments
Rates and Charges (excluding garbage charge)	\$491,000	Increase in revenue (\$191K) due to the annualised effect of supplementary rates raised and revised supplementary rates (\$300K) subsequent to draft budget adoption.
Other non-attributable income	\$223,957	Increase in income as a result of indicative allocation notification from the Financial Assistance Grant for the 2018/19.
Utility costs	\$110,646	Reduction to utility expenditure due to updated assumptions which is more reflective of the anticipated forecast.
Environmental Health	\$74,100	Reduction to contractors expenditure due to updated assumptions which is more reflective of the anticipated forecast.
Finance	\$47,349	Increase in revenue due to notification subsequent to budget consultation period relating to Fire Services Levy grant.
Library and Customer Service	\$30,000	Reduction to telephone expenditure due to updated assumptions which is more reflective of the anticipated forecast.
School Crossings	\$16,861	Increase in revenue due to notification subsequent to budget consultation period relating to VicRoads School Crossing grant.
Civic Program*	(\$4,000)	Inclusion of a further expenditure subsequent to budget consultation period relating to a Civic Program.
Interest Paid*	(\$6,600)	Inclusion of a further expenditure subsequent to budget consultation period relating to interest paid on Mitchell Community Energy loan for SSAC Solar Project.
Advocacy and Community Services	(\$17,000)	Inclusion of a further expenditure subsequent to budget consultation period relating to Community Satisfaction Survey.
Risk and OHS	(\$25,000)	Inclusion of further expenditure subsequent to budget consultation period relating to software agreements.
Depreciation and amortisation	(\$41,143)	Increase to depreciation and amortisation due to updated assumptions which is more reflective of the anticipated forecast.
Communications	(\$55,000)	Inclusion of further expenditure subsequent to budget consultation period relating to Council Column advertising. This is a maximum amount, as offsets will be sought from across the organisation.
Employee Costs	(\$68,800)	Inclusion of further expenditure subsequent to budget consultation period to be reflective of employment contracts and award conditions.
Community Development	(\$100,000)	Inclusion of a further expenditure subsequent to budget consultation period relating to Community Place Based Planning.
Employee Costs - Waste Management	(\$103,601)	Inclusion of further expenditure subsequent to budget consultation period to be reflective of employment contracts.
Waste Management	(\$178,464)	Net effect of the revised recycling contract
Other non-attributable income	(\$3,691,750)	Reduction in income as a result of notification from the Financial Assistance Grant regarding a 50% prepayment of the 2018/19 funding allocation in 2017/18.
Net Effect on Surplus	(\$3,297,445)	Reduction in operating surplus from the 2018/19 Draft Budget

1.2 Corrections to capital expenditure:

Project	Effect on Capital Program	Budget Comments
Revised carry forwards	\$3,165,000	Carry forwards revised based on information obtained subsequent to budget consultation period.
Roads to Recovery (R2R) Grant	\$353,000	Due to notification received from the funding body that \$353K will be received during 2018/19, instead of the forecast 2017/18 financial year. There is no overall change to the four-year R2R funding allocation.
Fleet Renewal	\$35,000	Increase to 2018/19 program to include an additional motor vehicle purchase due to change in staffing structure.
Kings Park, Seymour - Agricultural Pavilion - Site analysis and tender/s for design and construction*	(\$56,000)	Project scope reduced to be for detailed design only.
Old Goulburn River Bridge - Concept Design*	\$56,000	Additional project added to the 2018/19 program as an outcome of the submissions process.
Light Horse Memorial Park - Tracks*	\$10,000	Additional project added to the 2018/19 program as an outcome of the submissions process.
Net Effect on Capital Expenditure	\$3,563,000	Increase in capital works expenditure from the 2018/19 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 waste management 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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